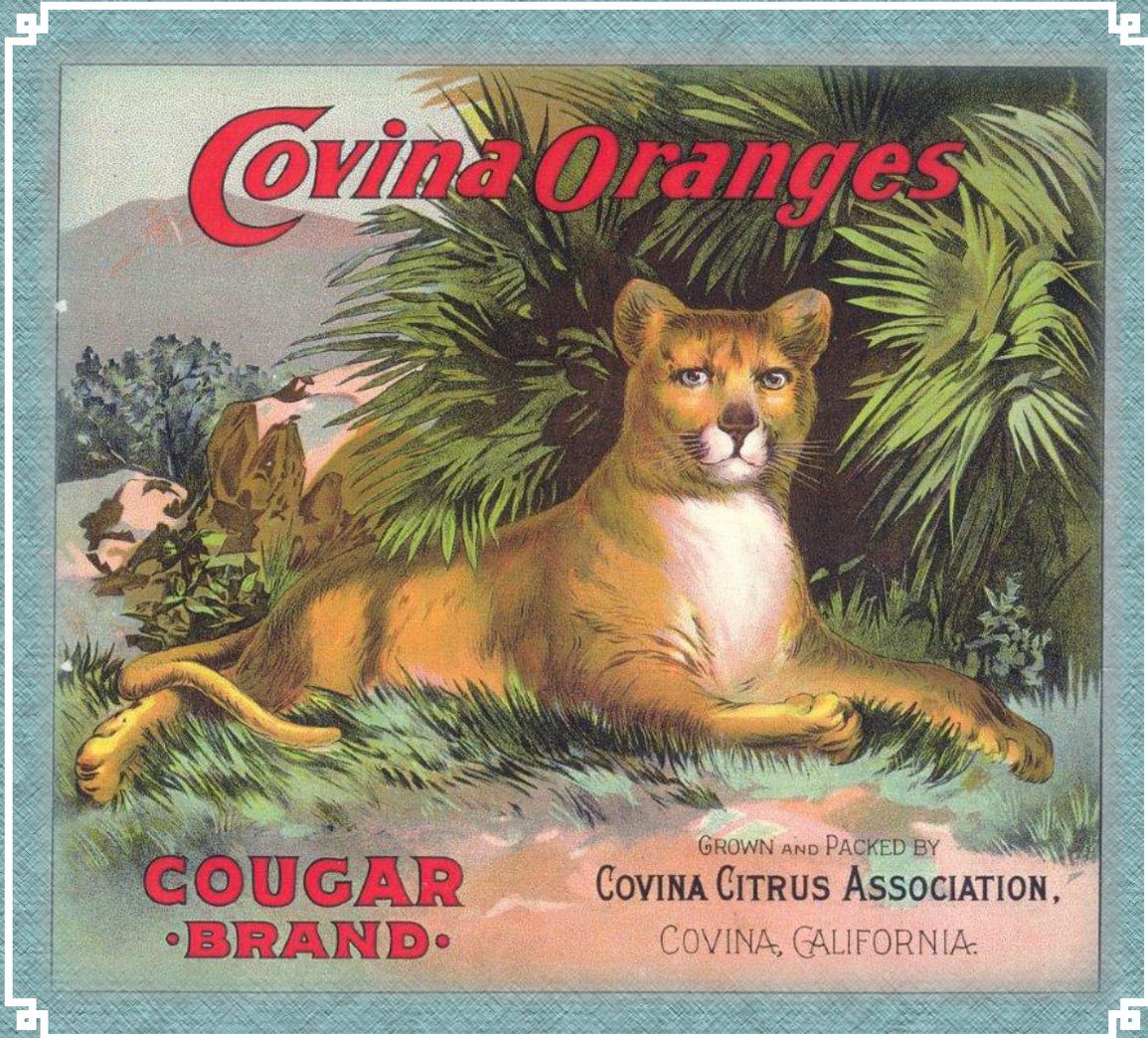


CITY OF COVINA

Adopted Budget For Fiscal Year

2014-2015



Cougar Park **150 West Puente Street**

The California State Parks' Office of Grants and Local Services awarded the Parks & Recreation Department with \$2,125,750 for the Cougar Park Project. This was the second round of the Statewide Park Grant Program and was intensely competitive with 64 projects selected from more than 400 applications submitted.

Cougar Park project site is on Puente Street west of Citrus Avenue behind District Field. The park amenities will include community center, playground, splash pad and water spray feature, community garden, historical mural, benches, picnic area, and parking lot. The project is currently under construction and is estimated to be completed by the end of 2014. The title of the park was chosen by one of Covina's famous Citrus labels.



This Cougar Brand label, printed by the Los Angeles Western Lithograph Company for the Covina Citrus Association was the most popular of a cougar series that included the snarling cougar and the cougar crouched on a tree limb.

In 1882, Joseph Swift Phillips purchased 2,000 acres of the Rancho La Puente from Los Angeles banker John Hollenbeck, and founded Covina, the first valley citrus community. He extended Dalton's ditch from Gladstone seven miles to Covina where he built the largest reservoir in Southern California at that time. The grafted navel orange, first exhibited in 1879 at the Riverside Citrus Fair, gave a great impetus to the industry. Switching from seedling oranges to grafted ones was the next important step.

Drawn by the California dream of golden sunshine, many settlers came to the Covina Valley, where, after clearing rocks, sage brush, and cactus, they found rich alluvial soil. With the addition of water, everything grew in abundance. Eventually, these pioneer settlers planted 25,000 acres of citrus, enduring droughts, floods, freezes, insect invasions, and unscrupulous buyers who almost ruined them financially. Together they developed water resources and California's first stockholder-owned citrus cooperative. The railroads they brought transformed the Covina Valley into a major citrus producing and processing center.

During the golden age of citrus, Covina Valley produced, processed, and shipped 20% of California Citrus. By 1895, oranges were selling in New York City for \$4.50 a box. Shortly after the orange growers formed the A. C. G. Cooperative, the lemon growers in Azusa, Covina, and Glendora organized the A. C. G. Lemon Association.

In an effort to increase citrus sales in the mid-west and eastern United States, the California Fruit Exchange Board of Directors accepted the Southern Pacific Railroad offer to pay half of an advertising campaign which would create the world famous trademark "Sunkist." The campaign and the name "Sunkist" were prepared by Ford and Thomas, a Los Angeles advertising agency. On March 1, 1908, a train load of oranges with "Sunkist" stickers posted on their shipping labels left the Covina Station for Iowa. The train's arrival times were telegraphed ahead and crowds of people met them at every stop. Newspaper advertising, articles on the nutritious value of citrus appeared in all local papers. There were lecture series on preparing meals that included citrus fruit. Health and wealth in California was a recurring theme. A favorite illustration was a drawing of a little girl in a summer dress marked CALIFORNIA feeding an orange to a little girl in a heavy coat, hat, and muffler marked IOWA. After the campaign, citrus sales in Iowa increased 50%. The two most serious threats to Covina Valley citrus industry were loss of irrigation water and periodic floods that washed out groves, bridges, utilities, and flooded packinghouses. An organization called the San Gabriel Valley Protective Association, which was backed by Pasadena, Monrovia, Alhambra, Long Beach, Whittier, and 12 other cities, claimed the San Gabriel River water. They involved the State of California in their claim, and the second battle of the San Gabriel River began. The Committee of Nine fought in courts for over 10 years until a compromise agreement was reached. Morris Dam was a result of this agreement furnishing water for Pasadena and stopping periodic floods in the valley. During this period, citrus ranchers enjoyed the amenities made possible by their booming economy. Banks and savings and loans were available in each community, and they all had opera houses. Valley residents gathered in musical clubs, scientific study circles, and many other civic and social clubs.

After the 1920's booming citrus years, the stock market crash in 1929 was a great shock to valley ranchers. Many lost their life savings. During the Great Depression, citrus prices upheld at first, but later dropped to or below the cost of production. In 1931, the Glendora bank closed. In Covina, J.C. Penney, Broadwells Department Store, and the Palace of Sweets closed in the 1930s. Growers had problems getting the short-term loans from banks to finance production. In 1933, the Farm Credit Act established production-credit associations to help American farmers with production costs.

After 1940, the citrus market began to pick up, and in 1944-1945, revenues hit an all-time high. The new citrus by-products business became a \$11 million-a-year industry. Many valley residents credited Harry Damerel of Covina for keeping the citrus industry alive with the development of citrus by-products during the late 1930s and early 1940s. Although frozen orange juice was first developed in Florida, Damerel-Allison Company became the major California producer. Truckloads of culls from California and Arizona arrived daily at the juice plants. They also pioneered delivery of fresh orange juice by Arden Dairy in Los Angeles County.

In the 1940s, as the supply of fruit declined, the packing, shipping, and marketing done by Sunkist and the independent packers began to shut down. Packinghouses closed and fruit exchanges merged.

The Covina historical information is from the Covina Valley Citrus Industry book written by Barbara Ann Hall, Ph.D. It is reprinted with the permission of the author.

CITY OF COVINA, CALIFORNIA

Adopted Budget

For fiscal year 2014-2015



Peggy Delach, Mayor

John C. King
Mayor Pro Tem

Jorge Marquez
Council Member



Walter Allen, III
Council Member

Kevin Stapleton
Council Member

Daryl Parrish, City Manager

Prepared by the City of Covina Finance Department

CITY OF COVINA, CALIFORNIA

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CITY OF COVINA

To the Covina City Council, Successor Agency Board, Housing Authority Board and the Community:

As prescribed by the City of Covina's Municipal Code, on behalf of the entire City staff, it is an honor to hereby submit a balanced budget for City Council consideration. However, getting to this balanced condition has been a daunting task and without the cooperation of all departments this result would not have been possible. The budget includes the resources to best meet the goals and objectives of the City Council. It identifies and funds vital services important to the community, enables the implementation of the Major City Goals and Other Important Objectives determined by Council, reinvests in infrastructure, and provides employees with the tools and equipment to deliver services to our community in the most effective way. This Financial Plan reflects the priorities of the Council, residents and the community. Municipal governments exist for the purpose of serving their residents, visitors and businesses, and to do so successfully, the municipality must have people resources. As with most municipalities the City of Covina's largest use of funds is labor, either employee costs or contracts.

As it relates to revenues, the City is experiencing a slow and steady economic recovery from the Great Recession. All City revenue sources, including sales tax, are expected to increase slowly over the next five years, but growth rates are still anticipated to be gradual and will likely mirror the movement of the overall economy. The City's efforts to control costs have been successful and are ongoing. Policy leadership by the City Council and implementation efforts by City employees have led to this outcome. Prudent spending and financial management allow the City to consistently keep expenditures under budget in both operational and staffing categories. In addition, concessions achieved with the employee groups will result in annual, ongoing cost savings that offset increases in contractual obligations.

This Financial Plan maintains the minimum undesignated fund reserves consistent with the Budget and Fiscal policies adopted by the City Council. This is true for the General Fund as well as the Enterprise Funds. For the General Fund the reserve level is 20% of operating expenditures. These undesignated reserves are an essential first line of defense against unexpected economic emergencies or natural disaster. Spending and maintaining conservative reserve balances are the cornerstones of prudent financial practices that have allowed the City Council and City staff to manage the organization through the economic challenges of the last several years and maintain the City as a great place to live and work.

While all of this is encouraging for the City's future financial sustainability, uncertainty remains. Certain unknown factors will continue causing City staff to closely monitor its fiscal situation and react when new or increased costs are identified. In particular, the City vigilantly monitors changes at the California Public Employees Retirement System (CalPERS), the State and Federal

budget as it relates to local government to identify emerging trends, and potential new or increased costs. Fiscal Health is again a Major City Goal for the 2014-15 fiscal year, and during the next year the City will continue to address changes and impacts of any fiscal issues as they arise.

Fiscal Health

The League of California Cities has developed a tool for local government to perform a self-assessment of its fiscal health. While some of these indicators confirmed our knowledge, others brought to light areas that need attention. The outcome of each indicator is detailed below the table.

Financial Health Indicators - Summary		
Indicator		Rating
1. Net Operating deficit / surplus	Yellow	Caution
2. Fund balance	Yellow	Caution
3. Liquidity	Yellow	Caution
4. Fixed costs & labor costs	Red	Warning
5. General fund subsidies of other funds	Yellow	Caution
6. Constraints on budgetary discretion	Green	Healthy
7. Balancing the budget with temporary funds	Red	Warning
8. Balancing the budget with borrowing	Green	Healthy
9. Balancing the budget by deferring employee compensation costs	Yellow	Caution
10. Balancing the budget with backloaded debt service payments	Green	Healthy
11. Funding operating costs with non-recurring development revenues	Green	Healthy
12. Timeliness and accuracy of financial reports	Green	Healthy
13. Service level solvency	Yellow	Caution

1. *Net Operating deficit/surplus*. This caution score is primarily due to the methodology used for measurement. Net operating revenues and expenditures are measured prior to consideration of funds transferred in from other funds to support operations. As an example, Public Works Management staff costs are budgeted in the General Fund and an appropriate dollar amount is charged to Water, Wastewater and Environmental Enterprise funds for its oversight and credited to Public Works Administration in the General Fund. Per the formulas in the worksheets, only the costs directly charged as “operating” expenses are considered in the above calculation and not netted against the credits coming in from other funds. While the practice we follow is acceptable and has passed the audit test, the League’s position is that each General Fund function should be self-funded. Additionally one-time funds for administering projects funded by Successor Agency bond funds are also accounted for in the General Fund to help bring a balanced budget condition. This practice conforms to the bond covenants where an amount of no more than 10% can be allocated for administrative expenses relating to the construction project.

2. Fund balance. The League's position is that operating fund balance in the General Fund should be higher than Covina's current 20% emergency reserve plus an additional 12% undesignated fund balance. The best practices guideline is to have a minimum 60-day reserve and Covina falls short of that target by approximately \$1.2 million. While our reserves are higher than many cities, we must still strive to build our fund balance each year.
3. Liquidity. This caution has a direct tie-in to the fund balance discussion above. While our reserve balance can accommodate a cash-flow for almost 50 days of operating cash, the goal should be to increase cash-flow to a minimum of 60 days. Liquidity will be further impacted if the State Department of Finance calls for the funds loaned and paid back to the General Fund by the former Covina Redevelopment Agency. The amount at risk is \$2.5 million.
4. Fixed costs & labor costs. Since the City's existence is to provide services to its residents, visitors and businesses, this requires human resources which have a direct correlation to costs for salaries and benefits. While we have addressed and reduced the contributions the City makes on the employee share of PERS, the rates to address unfunded liabilities set by PERS continues to climb. Additionally the cost of the fire contract with Los Angeles County Fire continues to increase, resulting in a burden to the City's fixed costs. Staff feels confident that we are not alone in this rating since most local governments are faced with the same challenges.
5. General fund subsidies of other funds. This caution rating is a result of the General Fund subsidy to other funds for operating expenses that should be borne by the fund. Currently, the biggest draw on the General Fund is the Lighting District Fund at an amount of approximately \$125,000 per year. Since the property tax assessment is fixed and costs are fluid, the contribution amount varies. Additionally the General Fund makes contributions to the Literacy Fund for approximately \$52,000. This amount also varies depending on dollars available from State Grants. Police Community Service Officers (non-sworn) previously funded by State Grants now require a General Fund pick up of \$75,000 due to cutbacks from the State.
6. Constraints on budgetary discretion. This rating is driven by what discretion the City Council has in the budget process. Covina's City Council has input/budget discretion in all but two areas of the budget; (1) County Fire Contract (2) PERS rates. However, the City Council has made decisions during labor negotiations that have mitigated some impacts of PERS by approving a 2nd tier with lower benefits resulting in future savings. While the City Council has minimal say in the cost of fire service as stipulated in the contract, the one area that the Council does have some discretion is in the paramedic premium fee.
7. Balancing the budget with temporary funds. This measurement shows a warning and a detailed explanation is warranted. As noted in #1 above, General Fund costs are charged to other funds i.e. Water, Wastewater & Environmental Enterprise funds for administrative services. While these charges or chargebacks are appropriate, funds are also transferred in from the Gas Tax, Red Light Camera, and Community Improvement funds to support General Fund operations: (a) Gas Tax dollars are transferred in to the Streets Division of Public Works for street operations. This is an allowable transfer per the State Controller's guidelines; however this action prevents building up reserves in the

Gas Tax fund for capital improvements. The General Fund has not contributed to street capital improvements for approximately the past eight years. The staff in Public Works has continued to maintain the City's infrastructure with limited resources; (b) the Red Light Camera fund transfers in dollars to the Police Department budget to cover costs related to the program of approximately \$200,000 per year. If this revenue source ceases, this will be an additional challenge to the General Fund; (c) since Code Enforcement is budgeted in the General Fund, dollars are transferred in from the Community Improvement Fund to cover costs associated with the Code Enforcement functions related to the rental inspection program.

8. Balancing the budget with borrowing. There has only been one occasion during the past six years that the General Fund transferred in funds from another fund (Central Equipment fund). The amount transferred (not a borrowing) was \$1,000,000 and was for the purpose of balancing the 2009-2010 budget.
9. Balancing the budget by deferring employee compensation costs. The caution on this is primarily due to the unfunded liability in both the PERS retirement fund and Other Post-Employment Benefits (retiree medical). While this situation is not unique to Covina, staff has received Council approval to enter into a contract with PARS to establish a trust fund for retiree medical as a start in addressing the OPEB liability issue.
10. Balancing the budget with back loaded debt service payments. Since the General Fund has no debt obligations, this measurement returns a favorable rating.
11. Funding operating costs with non-recurring development revenues. This is not a General Fund practice, thereby returning a favorable rating on this measurement.
12. Timeliness and accuracy of financial reports. The City has consistently received the certificate for Excellence in Financial Reporting from the Government Finance Officers Association. This is proof of timely and accurate reporting resulting in this favorable rating.
13. Service level solvency. This cautionary rating is derived from data in the worksheets that indicates the potential rising costs of contracts for employees and contract labor with a stagnant revenue source. This condition results in the City's inability to increase service levels, knowing that labor costs will likely continue to increase and revenues are somewhat constant due to the City's substantially built out condition. We must pay extra attention to this measurement.

Looking ahead

If the growth in revenue remains slow and if we are to maintain the current level of service, the City may have to review and/or revise the way it operates. As previously noted in the *Fiscal Health* section of this report, the General Fund is currently not self-sustaining. This is due in part to increasing costs that are beyond the control of the City, as well as constrained revenue growth.

Looking ahead to FY 15/16, changes in PERS risk pooling have the potential impact of an increase of \$150,000 to \$330,000, depending on what action is taken by the CalPERS Board (this increase would be city wide and not limited to the General Fund). Additionally, preliminary information provided by L.A. County Fire show a potential increase of *at least* \$135,000 in the fire suppression contract. However, the percentage increase could be as high as 3.5% over

FY 14/15, depending on actual final costs as well as L.A. County Fire's FY 15/16 budget projections. Anticipated challenges in later fiscal years include the sunset of the City's Utility User's Tax in 2019 and the continued General Fund subsidies to the Lighting District, Adult Literacy, etc. The UUT currently generates an estimated \$5.2 million in General Fund revenue.

To address these challenges, the City has some options: seek ways of increasing revenues, reducing costs or a combination thereof. New sources of revenue might include pursuing grants for public safety and/or a citizen-approved revenue measure. Cost-reduction options may include revisions to fixed-contract costs such as the fire-paramedic bonus; a change in the City's contribution to crossing guards for the school districts; and combining or further contracting facility maintenance functions.

Profile of the City of Covina

The City is a mature, suburban city located twenty-three miles east of downtown Los Angeles in the eastern portion of the San Gabriel Valley. The City encompasses an area of approximately seven square miles and is virtually completely built out. There are four major retail areas, three industrial areas, and an office park and high rise. The current population is 48,346 according to the State of California Department of Finance.

The City is a general law city, incorporated in 1901. The City Council is composed of five members elected biannually at large to four year alternating terms. The Mayor and Mayor Pro Tem are selected by the City Council.

The City has a Council/Manager form of government. The City Manager is appointed by the City Council to manage the daily affairs of the City and to implement policies established by the Council.

This report includes all the funds of the City. The City provides a full range of services including police and fire protection (via a contract with the Los Angeles County Fire Department); construction and maintenance of highways, streets and infrastructure; library and recreational services; public transportation; planning and economic development; housing; and administrative services. In addition to general municipal activities, the City provides water, sewer, and refuse and recycling collection services (via a contract with Covina Disposal).

The Council is required to adopt a final budget by June 30th of each fiscal year. The annual budget serves as the foundation for the City's financial planning and control. The budget is prepared by fund, program (e.g., public safety), and activity (e.g., police patrol). Department Directors may transfer resources within each activity as needed. The City Manager may transfer resources between activities within a fund. Transfers between funds require approval from the City Council.

The City's economy always has been healthy, though relatively small in population and area. The City consistently ranks high in retail sales tax generation and sales tax per capita among San

Gabriel Valley cities. This is primarily due to the mix of retail businesses located in the City. Despite being in the middle of the well-established San Gabriel Valley, Covina retains a small-town atmosphere. The nearby San Bernardino, Foothill, and Orange Freeways, and the Southern California Regional Rail Authority Metrolink Commuter Rail Line links the City to other areas of metropolitan Los Angeles, Orange, San Bernardino and San Diego Counties.

GENERAL OVERVIEW

A City's budget reflects the goals and objectives of the City Council and is the foundation upon which the operation of the City is predicated. These recommendations fall within the parameters established by the Council policy direction.

A sampling of the results from previous and ongoing goals are as follows:

- Balanced budget.
- Clean audit resulting in receipt of the award of Excellence in Financial Reporting from the Government Finance Officers Association.
- Implemented electronic building plan check software.
- Implemented business license and permit software module.
- Launched social media communication via Facebook and Twitter.
- Received an award from the American Public Works Association for pipe-bursting project.
- Received approval from California Department of Finance to utilize bond proceeds for park improvement projects at Covina Park and Cougar Park.
- Police Department received a tactical vehicle from the military valued at \$600,000
- Successful labor negotiations with labor groups resulting in employees contributing towards their retirement benefits.
- Increased attendance for events at the Joslyn Senior Center.
- Conducted Public Safety town hall meetings regarding impact of AB109 (prison realignment).
- Commenced construction at Cougar Park.
- Continued participation in regional energy efficiency partnership.
- Completed a RFP process for the city's legal services.
- Completed a \$1.2 million water main replacement and road repair project.
- Third consecutive year of reduced crime rates.
- Completed inventory for GIS layers for storm drains, sewers and city infrastructure.

There are many other great accomplishments and goals for the next year for each department that will be included in the narrative at the activity level of the final budget document. The *Covina Strategic Plan* was originally approved by the City Council on May 16, 2006 and was last updated on April 9, 2014 and includes the following components:

- Mission Statement for the City of Covina
- Three-year goals
- Matrix – most current Strategic Plan follow- up matrix dated April 9, 2014
- Analysis of strengths, weaknesses, opportunities and threats
- Outline of the strategic planning element

The Mission Statement developed for the City is: **“The City of Covina provides responsive municipal services and manages public resources to enhance the quality of life for our community”**.

The current three-year goals are: 1) enhance customer service, 2) enhance financial well-being, 3) enhance safety and quality of life in Covina, and 4) foster innovation and efficiency.

General Fund Major Revenue Sources:

- Sales Tax makes up 19% or \$5.92 million of the General Fund budget. This critical revenue source saw significant declines during the recession and has begun its comeback with a slow and steady recovery. While it has recovered from the lows of 2008-2009 when revenue recorded as low as \$5.19 million, it is our hope that the highs of \$6.4 million recorded as recently as 2007-2008 will be reached within the next year or two. Staff is projecting \$5.922 million for 2014-2015.

Top 10 Sales Tax Producers (Alphabetical)

- Berts Mega Mall
- Bozzani VW
- Covina Valley Kia
- Home Depot
- Ikea
- Med Legal
- Reynolds GMC Trucks
- Thomas Accura
- Union 76 (3 locations)
- Walmart

- Utility Users Tax makes up 17% or \$5.27 million of the General Fund budget. This critical revenue source saw a decline due partially to the recession and partly due to conservation methods employed by businesses and residents and vacancies in the housing sector. The revenue declined to a low of \$4.55 million in 2011-2012 and has since rebounded to \$5.065 million in 2012-2013. Staff is projecting \$5.270 million for 2014-2015. This revenue source is set to sunset in June 2019 and staff will begin working with various groups to identify a replacement revenue source to maintain the current service levels.
- Property Tax makes up 17% or \$5.35 million of the General Fund budget. This revenue source too was impacted by the recession due to foreclosures and loss of homeownership, though not as significantly as in other regions. This was primarily due to Covina being an older and settled community with many properties receiving protection under Prop. 13. Revenue recorded in 2007-2008 was \$4.46 million and rose to \$4.839 million in 2012-2013. Staff is projecting

\$5.350 million in Property Tax revenue for 2014-2015. The high-water mark for a median price home sold in Covina in 2007 was \$485,000 and reached a low of \$305,000 in 2011. The median price of a home sold in 2013 rose to \$375,000 a clear indicator that the real estate market has rebounded and is heading in the right direction. The top 10 property owners in Covina are:

Owner	Net Taxable Value
Ikea Property Inc.	\$51,221,272
KIR Covina LP	\$47,285,245
Vista Pointe Apartments LLC	\$39,194,300
PUR RB Covina Apartments LLC	\$33,447,250
FNL Covina Partners LLC	\$30,110,317
Haemonetics Manufacturing Inc.	\$26,560,343
Spirit SPE Covina LLC	\$24,800,000
UIMC Covina LLC	\$24,406,813
Covina 023 Woods 206 LP	\$19,728,467
Walmart Real Estate Business Trust	\$19,192,917

Data Source – HdL Coren & Cone

Revenues

Estimated 2014-2015 General Fund revenues are \$31,760,960 in comparison to the adopted budget of \$31,266,520 for the prior fiscal year. The \$494,440 or 1.58% increase in revenues is attributed primarily to: (a) \$122,000 in Sales Tax, (b) \$ 90,000 in Franchise Tax, (c) \$70,000 in UUT, and (d) \$166,000 in Charges for Service. It should be noted that a Property Tax revenue increase that was anticipated as a result of the dissolution of CRA has not materialized. This is primarily due to lack of excess revenue from tax increment once the recognized obligations of the former CRA are paid out.

Appropriations

The General Fund budget appropriation of \$31,754,650 represents a \$715,200 increase from the previous year. The primary contributing factors to this increase are in: (a) General Government - \$147,220 of which \$76,500 is budgeted for elections, as well as a change in the cost allocation method resulting in the Council budget of \$43,790 not allocable to other budgets; (b) Public Safety - \$190,210 Fire contract increase; (c) Culture and Recreation - \$218,000 due to increase in budget for water, Cougar Park maintenance and MOU changes; and (d) Planning - \$111,750 primarily due to a staffing change of a Planning Aid to FT Planning Technician and an increase in consulting costs. It should be noted that there is some offsetting revenue being generated as a result of this change. The above increases were offset by a total savings of \$135,580 from the Public Works department. This was primarily due to a higher contribution from Gas Tax for Street Lighting and Streets and a contribution from Community Improvement for Code Enforcement.

Departments have been diligent in scrutinizing their operations and have made their appropriation requests with the intent on maintaining the current level of service. Due to the limited resources, departments have not been able to enhance the current service levels.

	City		Successor	Total
	General	Restricted	Agency	
Expenditures				
General Government	\$ 206,910	\$ 638,300	\$ -	\$ 845,210
Public Safety:				
Police Services	15,619,380	1,081,820	-	16,701,200
Fire Safety Services	8,308,990	25,000	-	8,333,990
Public Works	2,035,520	3,494,110	-	5,529,630
Culture and Recreation:				
Parks and Recreation	3,417,830	77,350	-	3,495,180
Library Services	1,244,910	84,970		1,329,880
Community Development	688,000	459,730	-	1,147,730
Transit	-	3,517,900	-	3,517,900
Redevelopment and Housing	-	618,170	-	618,170
Successor Agency	-	-	3,432,583	3,432,583
Water Utility	-	16,044,530	-	16,044,530
Environmental Protection	-	1,584,750	-	1,584,750
Sewer Utility	-	9,690,460	-	9,690,460
Central Equipment	-	2,070,280	-	2,070,280
Management Information Systems	-	634,500	-	634,500
Miscellaneous	83,110	17,750	-	100,860
Debt Service	-	1,316,560	8,208,150	9,524,710
Other Financing Uses	150,000	1,150,000	7,676,927	8,976,927
Total Expenditures	\$ 31,754,650	\$ 42,506,180	\$ 19,317,660	\$ 93,578,490
Net Increase/(Decrease) in Fund Balance	\$ 6,310	\$ (17,057,260)	\$ (11,093,223)	\$ (28,144,173)

Budget Philosophy

The budget philosophy is directed at programs to assist elected officials and citizens in identifying financial and program results, evaluating past program resource decisions, facilitating qualitative improvements in future decisions regarding resource allocation and service delivery options, and communicating service and program results to the community. The budget format includes actual results for fiscal years 2011-2012 and 2012-2013, the adopted budget for fiscal year 2013-2014, and the recommended budget for fiscal year 2014-2015, which reflects any service level changes. This distinguishes appropriation increases or decreases attributed to the current service level versus the recommended service level.

ENTERPRISE FUNDS

Enterprise Funds account for revenues derived from business type activities and charges for services. The Enterprise Funds are primarily:

- Water Operations and Capital
- Wastewater
- Environmental

The Water Utility Fund manages the supply, distribution and other activities related to potable and fire suppression water to all customers of the utility system. The system encompasses approximately 66% of the City of Covina and portions of the City of West Covina and unincorporated Los Angeles County. The Water Utility and Water Capital Funds are projecting revenues of \$10,358,000 against an appropriation of \$15,944,210. The difference between revenues and appropriations is primarily capital projects funded by bond proceeds on hand.

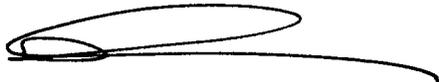
The Sewer Utility Fund manages the infrastructure of the sewer system throughout the City of Covina. The Sewer Utility Fund is projecting revenues of \$2,390,000 against an appropriation of \$11,007,020. The difference between revenues and appropriations is primarily capital projects funded by bond proceeds on hand.

The Environmental Fund manages the solid waste, CNG, storm water and other programs. Funding for these programs are through the Integrated Waste Management, CNG operations, grants and charges for services. The fund is proposing an appropriation of \$1,559,590 against an estimated revenue stream of \$1,265,700. The difference between revenue and expenditures will be funded by reserves. The primary reason for the draw on fund balance is due to the increased costs of storm water management which is an unfunded mandate from the State.

SUCCESSOR AGENCY TO THE COVINA REDEVELOPMENT AGENCY (SACRA)

Since the dissolution of Redevelopment and the formation of SACRA, the revenue and expenses within this budget will remain constant. The only revenues derived within SACRA are what is passed through from Los Angeles County and will be based on the appropriations of \$250,000 for SACRA administration and for Recognized Obligations Payment Schedule (ROPS)

Respectfully Submitted,



Daryl Parrish
City Manager/Agency Executive Director

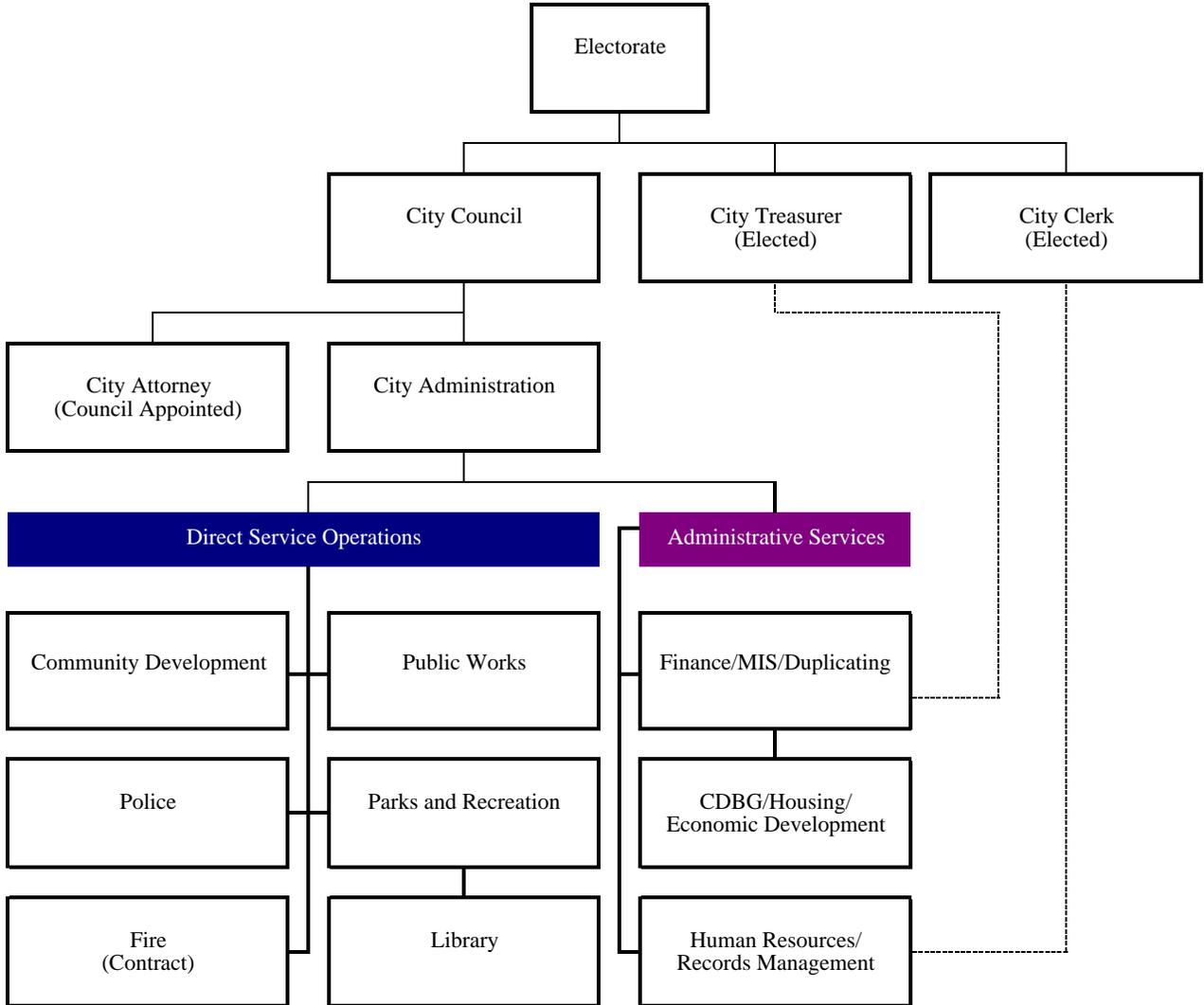
CITY OF COVINA, CALIFORNIA
List of Principal Officials
2014-2015

<u>Elected Officials</u>	<u>Term Expires</u>
Mayor: Peggy Delach	March 2015
Mayor Pro Tem: John C. King	March 2017
Council Members: Walter Allen, III Jorge Marquez Kevin Stapleton	March 2015 March 2017 March 2017
City Clerk: * Mary Lou Walczak	March 2017
City Treasurer: Geoffrey Cobbett	March 2017
<u>Administrative Staff</u>	<u>Date of Hire</u>
City Manager: * Daryl Parrish	June 2009
City Attorney: * Marco Martinez	September 2010
Finance Director: Dilu de Alwis	September 2009
Human Resources Director: Anthony Arroyo	September 2009
Police Chief: Kim Raney	December 1977
Fire Chief: ** Daryl L. Osby	February 2011
Interim Public Works Director: Kalieh Honish	December 2006
Parks and Recreation Director: Amy Hall-McGrade	July 1983

* Appointed by City Council

** Appointed by Los Angeles County Fire District

CITY OF COVINA, CALIFORNIA
Organizational Chart



_____ Direct Authority
 - - - - - Functional Authority



CITY OF COVINA, CALIFORNIA

2014-2015 Budget
Budget Summary by Fund

	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Revised	2014 - 2015 Adopted
GENERAL FUND				
Revenues				
Taxes	23,955,049	26,843,468	25,721,000	25,670,470
Licenses and Permits	538,623	541,548	572,000	640,000
Intergovernmental	944,248	813,374	844,830	918,250
Charges for Services	2,206,062	2,225,674	2,131,440	2,259,740
Fines and Forfeits	710,363	841,826	751,000	701,000
Enterprise/Internal Service	857	70	-	-
Investment Earnings	199,121	(46,103)	150,000	150,000
Miscellaneous	198,171	211,234	302,750	295,130
Other Financing Sources	721,903	265,814	820,000	1,126,370
Total Revenues	<u>29,474,395</u>	<u>31,696,905</u>	<u>31,293,020</u>	<u>31,760,960</u>
Expenditures				
General Government	1,653,896	178,533	144,170	216,910
Public Safety	21,880,703	23,516,678	23,887,590	23,928,370
Public Works	1,664,244	1,693,894	1,659,270	1,522,680
Culture and Recreation	3,764,023	4,096,810	4,453,697	4,662,740
Community Development	413,565	1,123,295	991,940	1,200,840
Miscellaneous	41,698	94,208	90,870	73,110
Debt Service	112,741	-	-	-
Other Financing Sources	33,817	200,000	75,000	150,000
Total Expenditures	<u>29,564,687</u>	<u>30,903,418</u>	<u>31,302,538</u>	<u>31,754,650</u>
Net Increase (Decrease) in Fund Balance	<u>(90,291)</u>	<u>793,487</u>	<u>(9,518)</u>	<u>6,310</u>
CDBG AND HOUSING				
Revenues				
Intergovernmental	757,808	484,516	1,092,905	418,170
Investment Earnings	6,240	-	-	-
Miscellaneous	-	16,130	-	-
Other Financing Sources	(180)	960	-	-
Total Revenues	<u>763,868</u>	<u>501,606</u>	<u>1,092,905</u>	<u>418,170</u>
Expenditures				
CDBG and Housing	<u>757,814</u>	<u>491,094</u>	<u>1,092,895</u>	<u>618,170</u>
Total Expenditures	<u>757,814</u>	<u>491,094</u>	<u>1,092,895</u>	<u>618,170</u>
Net Increase (Decrease) in Fund Balance	<u>6,054</u>	<u>10,512</u>	<u>10</u>	<u>(200,000)</u>

CITY OF COVINA, CALIFORNIA

2014-2015 Budget
Budget Summary by Fund

	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Revised	2014 - 2015 Adopted
BUILDING EQUIPMENT RESERVE				
Revenues				
Charges for Services	3,409	2,639	-	-
Investment Earnings	154	200	-	-
Total Revenues	<u>3,563</u>	<u>2,839</u>	<u>-</u>	<u>-</u>
Expenditures				
Public Works	-	-	-	20,000
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
Net Increase (Decrease) in Fund Balance	<u>3,563</u>	<u>2,839</u>	<u>-</u>	<u>(20,000)</u>
COMMUNITY IMPROVEMENT FUND				
Revenues				
Charges for Services	-	318,701	195,000	237,000
Fines and Forfeits	79,646	29,340	25,000	30,000
Investment Earnings	1,118	-	-	-
Miscellaneous	35,334	1,582	35,000	-
Total Revenues	<u>116,098</u>	<u>349,623</u>	<u>255,000</u>	<u>267,000</u>
Expenditures				
Public Works	54,336	51,158	181,730	459,730
Total Expenditures	<u>54,336</u>	<u>51,158</u>	<u>181,730</u>	<u>459,730</u>
Net Increase (Decrease) in Fund Balance	<u>61,762</u>	<u>298,464</u>	<u>73,270</u>	<u>(192,730)</u>
COMMUNITY FACILITIES DISTRICT				
Revenues				
Special Assessments	15,283	17,103	35,000	36,000
Total Revenues	<u>15,283</u>	<u>17,103</u>	<u>35,000</u>	<u>36,000</u>
Expenditures				
Culture and Recreation	240	120	9,010	-
CDBG and Housing	4,623	325	35,000	27,420
Total Expenditures	<u>4,863</u>	<u>445</u>	<u>44,010</u>	<u>27,420</u>
Net Increase (Decrease) in Fund Balance	<u>10,420</u>	<u>16,658</u>	<u>(9,010)</u>	<u>8,580</u>

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Budget Summary by Fund

	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Revised	2014 - 2015 Adopted
LIBRARY EQUIPMENT RESERVE				
Revenues				
Charges for Services	2,490	2,660	3,000	3,000
Investment Earnings	73	90	-	-
Total Revenues	<u>2,563</u>	<u>2,750</u>	<u>3,000</u>	<u>3,000</u>
Expenditures				
Culture and Recreation	1,990	1,925	370	570
Total Expenditures	<u>1,990</u>	<u>1,925</u>	<u>370</u>	<u>570</u>
Net Increase (Decrease) in Fund Balance	<u>574</u>	<u>825</u>	<u>2,630</u>	<u>2,430</u>
DOWNTOWN DISTRICT				
Revenues				
Taxes	7,980	6,944	8,750	8,750
Total Revenues	<u>7,980</u>	<u>6,944</u>	<u>8,750</u>	<u>8,750</u>
Expenditures				
Miscellaneous	-	16,222	8,750	8,750
Total Expenditures	<u>-</u>	<u>16,222</u>	<u>8,750</u>	<u>8,750</u>
Net Increase (Decrease) in Fund Balance	<u>7,980</u>	<u>(9,278)</u>	<u>-</u>	<u>-</u>
PROSPERO PARK DISTRICT				
Revenues				
Taxes	8,289	8,252	9,000	9,000
Investment Earnings	4	17	-	-
Total Revenues	<u>8,293</u>	<u>8,269</u>	<u>9,000</u>	<u>9,000</u>
Expenditures				
Miscellaneous	9,046	7,876	9,000	9,000
Total Expenditures	<u>9,046</u>	<u>7,876</u>	<u>9,000</u>	<u>9,000</u>
Net Increase (Decrease) in Fund Balance	<u>(753)</u>	<u>393</u>	<u>-</u>	<u>-</u>

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Budget Summary by Fund

	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Revised	2014 - 2015 Adopted
LAW ENFORCEMENT SPECIAL REVENUE				
Revenues				
Intergovernmental	350,695	582,213	167,147	148,680
Charges for Services	65,571	29,305	-	-
Fines and Forfeits	286,733	258,980	194,220	194,220
Investment Earnings	4,039	5,152	-	-
Other Financing Sources	-	50,268	-	75,000
Total Revenues	<u>707,038</u>	<u>925,918</u>	<u>361,367</u>	<u>417,900</u>
Expenditures				
Public Safety	<u>770,220</u>	<u>1,076,439</u>	<u>690,422</u>	<u>706,820</u>
Total Expenditures	<u>770,220</u>	<u>1,076,439</u>	<u>690,422</u>	<u>706,820</u>
Net Increase (Decrease) in Fund Balance	<u>(63,182)</u>	<u>(150,521)</u>	<u>(329,055)</u>	<u>(288,920)</u>
STATE GAS TAX				
Revenues				
Intergovernmental	1,226,661	1,118,422	1,446,600	1,248,900
Investment Earnings	<u>4,475</u>	<u>9,205</u>	<u>9,900</u>	<u>9,900</u>
Total Revenues	<u>1,231,135</u>	<u>1,127,627</u>	<u>1,456,500</u>	<u>1,258,800</u>
Expenditures				
Public Works	861,500	787,790	1,063,660	1,428,460
Other Financing Uses	<u>-</u>	<u>-</u>	<u>1,150,000</u>	<u>1,150,000</u>
Total Expenditures	<u>861,500</u>	<u>787,790</u>	<u>2,213,660</u>	<u>2,578,460</u>
Net Increase (Decrease) in Fund Balance	<u>369,635</u>	<u>339,837</u>	<u>(757,160)</u>	<u>(1,319,660)</u>
TRAFFIC CONGESTION RELIEF				
Revenues				
Investment Earnings	<u>4,560</u>	<u>5,499</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>4,560</u>	<u>5,499</u>	<u>-</u>	<u>-</u>
Expenditures				
Public Works	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	<u>4,560</u>	<u>5,499</u>	<u>-</u>	<u>-</u>

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Budget Summary by Fund

	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Revised	2014 - 2015 Adopted
TRANSIT				
Revenues				
Intergovernmental	1,819,000	1,920,097	3,642,990	4,621,360
Charges for Services	287,568	328,136	231,200	231,200
Investment Earnings	11,622	15,084	10,000	10,000
Miscellaneous	4	-	-	-
Other Financing Sources	-	-	-	-
Total Revenues	<u>2,118,194</u>	<u>2,263,317</u>	<u>3,884,190</u>	<u>4,862,560</u>
Expenditures				
Streets	762,003	-	23,000	23,000
Transit	1,819,189	1,453,496	2,153,156	3,517,900
Total Expenditures	<u>2,581,192</u>	<u>1,453,496</u>	<u>2,176,156</u>	<u>3,540,900</u>
Net Increase (Decrease) in Fund Balance	<u>(462,998)</u>	<u>809,821</u>	<u>1,708,034</u>	<u>1,321,660</u>
AIR QUALITY				
Revenues				
Intergovernmental	60,281	237,207	239,590	60,000
Investment Earnings	1,380	1,282	1,380	-
Other Financing Sources	6,653	19,060	-	-
Total Revenues	<u>68,314</u>	<u>257,549</u>	<u>240,970</u>	<u>60,000</u>
Expenditures				
Public Works	30,053	385,148	243,030	85,460
Total Expenditures	<u>30,053</u>	<u>385,148</u>	<u>243,030</u>	<u>85,460</u>
Net Increase (Decrease) in Fund Balance	<u>38,261</u>	<u>(127,600)</u>	<u>(2,060)</u>	<u>(25,460)</u>
CULTURAL ARTS				
Revenues				
Charges for Services	945	3,265	4,550	4,850
Investment Earnings	4	-	-	-
Miscellaneous	1,065	4,701	5,370	5,440
Total Revenues	<u>2,014</u>	<u>7,966</u>	<u>9,920</u>	<u>10,290</u>
Expenditures				
Culture and Recreation	3,800	7,903	14,130	15,210
Total Expenditures	<u>3,800</u>	<u>7,903</u>	<u>14,130</u>	<u>15,210</u>
Net Increase (Decrease) in Fund Balance	<u>(1,786)</u>	<u>64</u>	<u>(4,210)</u>	<u>(4,920)</u>

CITY OF COVINA, CALIFORNIA

2014-2015 Budget
Budget Summary by Fund

	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Revised	2014 - 2015 Adopted
ENVIRONMENTAL SERVICES GRANT				
Revenues				
Intergovernmental	225,838	26,842	26,270	26,300
Investment Earnings	485	241	-	-
Miscellaneous	8,446	6,793	-	-
Other Financing Sources	-	7,820	-	-
Total Revenues	<u>234,769</u>	<u>41,696</u>	<u>26,270</u>	<u>26,300</u>
Expenditures				
Environmental Services	<u>200,579</u>	<u>58,458</u>	<u>24,100</u>	<u>25,160</u>
Total Expenditures	<u>200,579</u>	<u>58,458</u>	<u>24,100</u>	<u>25,160</u>
Net Increase (Decrease) in Fund Balance	<u>34,190</u>	<u>(16,762)</u>	<u>2,170</u>	<u>1,140</u>
MUNICIPAL PARKING DISTRICT				
Revenues				
Taxes	36,888	88,919	35,240	35,200
Intergovernmental	10	9	10	-
Charges for Services	67,107	68,486	62,100	60,100
Investment Earnings	2,310	2,964	-	-
Miscellaneous	(5)	-	-	-
Total Revenues	<u>106,309</u>	<u>160,378</u>	<u>97,350</u>	<u>95,300</u>
Expenditures				
Public Works	<u>120,355</u>	<u>108,931</u>	<u>114,770</u>	<u>166,000</u>
Total Expenditures	<u>120,355</u>	<u>108,931</u>	<u>114,770</u>	<u>166,000</u>
Net Increase (Decrease) in Fund Balance	<u>(14,045)</u>	<u>51,447</u>	<u>(17,420)</u>	<u>(70,700)</u>
LIGHTING DISTRICT				
Revenues				
Special Assessments	126,730	126,053	122,500	122,500
Other Financing Sources	-	-	75,000	75,000
Total Revenues	<u>126,730</u>	<u>126,053</u>	<u>197,500</u>	<u>197,500</u>
Expenditures				
Public Works	<u>270,104</u>	<u>234,746</u>	<u>256,310</u>	<u>250,700</u>
Total Expenditures	<u>270,104</u>	<u>234,746</u>	<u>256,310</u>	<u>250,700</u>
Net Increase (Decrease) in Fund Balance	<u>(143,374)</u>	<u>(108,693)</u>	<u>(58,810)</u>	<u>(53,200)</u>

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Budget Summary by Fund

	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Revised	2014 - 2015 Adopted
LANDSCAPE DISTRICT				
Revenues				
Special Assessments	168,230	171,426	160,000	160,000
Investment Earnings	142	454	1,200	1,200
Total Revenues	<u>168,372</u>	<u>171,880</u>	<u>161,200</u>	<u>161,200</u>
Expenditures				
Public Works	127,868	127,956	147,670	147,870
Total Expenditures	<u>127,868</u>	<u>127,956</u>	<u>147,670</u>	<u>147,870</u>
Net Increase (Decrease) in Fund Balance	<u>40,504</u>	<u>43,924</u>	<u>13,530</u>	<u>13,330</u>
SEWER DISTRICT				
Revenues				
Charges for Services	-	104,054	10,000	20,000
Special Assessments	1,750,241	2,159,267	2,150,000	2,150,000
Investment Earnings	38,263	22,675	220,000	220,000
Total Revenues	<u>1,788,504</u>	<u>2,285,996</u>	<u>2,380,000</u>	<u>2,390,000</u>
Expenditures				
Public Works	379,205	6,164,025	11,478,705	9,690,460
Debt Service	713,162	781,362	1,296,060	1,316,560
Total Expenditures	<u>1,092,367</u>	<u>6,945,387</u>	<u>12,774,765</u>	<u>11,007,020</u>
Net Increase (Decrease) in Fund Balance	<u>696,137</u>	<u>(4,659,391)</u>	<u>(10,394,765)</u>	<u>(8,617,020)</u>
LIBRARY SPECIAL REVENUE				
Revenues				
Intergovernmental	19,249	37,102	11,120	29,480
Investment Earnings	59	52	-	-
Miscellaneous	(18,607)	12,854	4,500	4,500
Other Financing Sources	33,817	3,250	-	-
Total Revenues	<u>34,518</u>	<u>53,259</u>	<u>15,620</u>	<u>33,980</u>
Expenditures				
Culture and Recreation	48,994	57,937	18,040	33,980
Total Expenditures	<u>48,994</u>	<u>57,937</u>	<u>18,040</u>	<u>33,980</u>
Net Increase (Decrease) in Fund Balance	<u>(14,476)</u>	<u>(4,678)</u>	<u>(2,420)</u>	<u>-</u>

CITY OF COVINA, CALIFORNIA

2014-2015 Budget
Budget Summary by Fund

	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Revised	2014 - 2015 Adopted
PUBLIC EDUCATION IN GOVERNMENT				
Revenues				
Investment Earnings	374	873	-	-
Miscellaneous	77,361	72,190	45,000	45,000
Total Revenues	<u>77,735</u>	<u>73,063</u>	<u>45,000</u>	<u>45,000</u>
Expenditures				
General Government	-	4,550	28,800	32,300
Total Expenditures	<u>-</u>	<u>4,550</u>	<u>28,800</u>	<u>32,300</u>
Net Increase (Decrease) in Fund Balance	<u>77,735</u>	<u>68,513</u>	<u>16,200</u>	<u>12,700</u>
CITY DONATION				
Revenues				
Charges for Services	2,060	4,060	3,530	3,420
Investment Earnings	1,917	2,338	-	-
Miscellaneous	16,317	42,713	53,040	56,140
Total Revenues	<u>20,294</u>	<u>49,112</u>	<u>56,570</u>	<u>59,560</u>
Expenditures				
Public Safety	63	9,772	-	-
Culture and Recreation	17,126	38,633	84,036	87,560
Total Expenditures	<u>17,126</u>	<u>38,633</u>	<u>84,036</u>	<u>87,560</u>
Net Increase (Decrease) in Fund Balance	<u>3,168</u>	<u>10,479</u>	<u>(27,466)</u>	<u>(28,000)</u>
DEVELOPMENT IMPACT FEES				
Revenues				
Charges for Services	19,786	12,580	-	-
Investment Earnings	2,641	3,079	-	-
Total Revenues	<u>22,427</u>	<u>15,659</u>	<u>-</u>	<u>-</u>
Expenditures				
General Government	-	-	-	30,000
Public Safety	-	-	-	100,000
Culture and Recreation	-	-	-	25,000
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>155,000</u>
Net Increase (Decrease) in Fund Balance	<u>22,427</u>	<u>15,659</u>	<u>-</u>	<u>(155,000)</u>

CITY OF COVINA, CALIFORNIA

2014-2015 Budget
Budget Summary by Fund

	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Revised	2014 - 2015 Adopted
CAPITAL IMPROVEMENT FUND				
Revenues				
Intergovernmental	528,147	(42,775)	299,093	449,900
Investment Earnings	2,495	2,813	1,200	1,200
Miscellaneous	-	-	-	-
Other Financing Sources	-	200,000	1,150,000	1,450,000
Total Revenues	<u>530,642</u>	<u>160,038</u>	<u>1,450,293</u>	<u>1,901,100</u>
Expenditures				
Public Safety	48,119	-	-	300,000
Public Works	885,555	75	1,350,000	189,000
Culture and Recreation	67,010	76,635	2,356,181	1,150,000
Total Expenditures	<u>1,000,684</u>	<u>76,710</u>	<u>3,706,181</u>	<u>1,639,000</u>
Net Increase (Decrease) in Fund Balance	<u>(470,042)</u>	<u>83,327</u>	<u>(2,255,888)</u>	<u>262,100</u>
SHOPPERS LANE PARKING DISTRICT				
Revenues				
Taxes	1,431	927	1,400	1,400
Charges for Services	-	1,030	5,000	5,000
Investment Earnings	4	7	-	-
Total Revenues	<u>1,435</u>	<u>1,964</u>	<u>6,400</u>	<u>6,400</u>
Expenditures				
Public Works	<u>1,130</u>	<u>1,316</u>	<u>6,220</u>	<u>6,200</u>
Total Expenditures	<u>1,130</u>	<u>1,316</u>	<u>6,220</u>	<u>6,200</u>
Net Increase (Decrease) in Fund Balance	<u>305</u>	<u>648</u>	<u>180</u>	<u>200</u>
WATER UTILITY				
Revenues				
Water Revenue	10,462,389	10,462,389	9,161,000	10,323,000
Investment Earnings	1,363,839	257,439	35,000	35,000
Miscellaneous	41	19	-	-
Total Revenues	<u>11,826,270</u>	<u>10,719,847</u>	<u>9,196,000</u>	<u>10,358,000</u>
Expenditures				
Water Utility	6,944,929	7,998,382	8,056,180	9,505,610
Debt Service	890,845	849,676	1,050,930	1,011,120
Total Expenditures	<u>7,835,774</u>	<u>8,848,058</u>	<u>9,107,110</u>	<u>10,516,730</u>
Net Increase (Decrease) in Fund Balance	<u>3,990,496</u>	<u>1,871,789</u>	<u>88,890</u>	<u>(158,730)</u>

CITY OF COVINA, CALIFORNIA

2014-2015 Budget
Budget Summary by Fund

	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Revised	2014 - 2015 Adopted
WATER CAPITAL				
Revenues				
Water Revenue	468,633	440,280	400,000	400,000
Total Revenues	468,633	440,280	400,000	400,000
Expenditures				
Water Capital	1,657,095	7,089,597	3,660,384	5,014,900
Debt Service	282,883	283,603	488,440	512,900
Total Expenditures	1,939,978	7,373,199	4,148,824	5,527,800
Net Increase (Decrease) in Fund Balance	(1,471,345)	(6,932,919)	(3,748,824)	(5,127,800)
ENVIRONMENTAL				
Revenues				
Licenses and Permits	142,888	63,553	81,660	110,200
Charges for Services	12,768	5,527	14,000	7,000
Refuse/Waste Revenue	1,053,089	931,610	913,500	1,063,500
Investment Earnings	2,037	6,838	500	-
Miscellaneous	18,551	24,531	43,000	85,000
Total Revenues	1,229,333	1,032,058	1,052,660	1,265,700
Expenditures				
Environmental Protection	1,033,428	1,147,604	1,312,140	1,559,590
Other Financing Uses	-	(350,559)	-	-
Total Expenditures	1,033,428	797,045	1,312,140	1,559,590
Net Increase (Decrease) in Fund Balance	195,905	235,013	(259,480)	(293,890)
CENTRAL EQUIPMENT				
Revenues				
Central Equipment Charges	1,469,894	1,384,434	1,417,800	1,384,430
Investment Earnings	4,417	5,025	25,000	3,000
Miscellaneous	10,013	6,614	-	6,610
Total Revenues	1,484,324	1,396,072	1,442,800	1,394,040
Expenditures				
Central Equipment	1,354,314	1,487,094	1,992,520	2,070,280
Total Expenditures	1,354,314	1,487,094	1,992,520	2,070,280
Net Increase (Decrease) in Fund Balance	130,010	(91,021)	(549,720)	(676,240)

CITY OF COVINA, CALIFORNIA

2014-2015 Budget
Budget Summary by Fund

	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Revised	2014 - 2015 Adopted
MANAGEMENT INFORMATION SYSTEMS				
Revenues				
MIS Charges	1,062,675	-	-	-
Investment Earnings	2,425	1,620	-	-
Miscellaneous	5,002	-	-	-
Other Financing Sources	-	-	-	100,000
Total Revenues	<u>1,070,102</u>	<u>1,620</u>	<u>-</u>	<u>100,000</u>
Expenditures				
Management Information Systems	<u>1,662,614</u>	<u>334,020</u>	<u>752,602</u>	<u>634,500</u>
Total Expenditures	<u>1,662,614</u>	<u>334,020</u>	<u>752,602</u>	<u>634,500</u>
Net Increase (Decrease) in Fund Balance	<u>(592,512)</u>	<u>(332,400)</u>	<u>(752,602)</u>	<u>(534,500)</u>
WORKER'S COMPENSATION				
Revenues				
Charges for Services	-	276	-	-
Miscellaneous	-	234,928	-	-
Total Revenues	<u>-</u>	<u>235,204</u>	<u>-</u>	<u>-</u>
Expenditures				
Worker's Compensation	<u>-</u>	<u>388,785</u>	<u>200,360</u>	<u>285,000</u>
Total Expenditures	<u>-</u>	<u>388,785</u>	<u>200,360</u>	<u>285,000</u>
Net Increase (Decrease) in Fund Balance	<u>-</u>	<u>(153,581)</u>	<u>(200,360)</u>	<u>(285,000)</u>
PUBLIC LIABILITY				
Revenues				
Charges for Services	-	18,756	-	-
Enterprise/Internal Service Revenue	-	1,557	-	-
Miscellaneous Revenue	-	2,078	-	-
Total Revenues	<u>-</u>	<u>22,391</u>	<u>-</u>	<u>-</u>
Expenditures				
Public Liability	<u>322,284</u>	<u>1,053</u>	<u>283,360</u>	<u>291,000</u>
Total Expenditures	<u>322,284</u>	<u>1,053</u>	<u>283,360</u>	<u>291,000</u>
Net Increase (Decrease) in Fund Balance	<u>(322,284)</u>	<u>21,338</u>	<u>(283,360)</u>	<u>(291,000)</u>

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Budget Summary by Fund

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
SACRA				
Revenues				
Taxes	2,893,793	4,944,530	4,773,670	7,676,927
Charges for Services	250,513	782,606	700,840	547,510
Investment Earnings	3,008	199,037	260	-
Miscellaneous	11,216	113,563	-	-
Other Financing Sources	<u>32,576,216</u>	<u>2,719,678</u>	<u>4,773,660</u>	<u>9,397,830</u>
Total Revenues	<u>35,734,746</u>	<u>8,759,413</u>	<u>10,248,430</u>	<u>17,622,267</u>
Expenditures				
SACRA	3,268,306	3,386,261	6,587,576	3,432,583
Debt Service	<u>602,445</u>	<u>3,711,498</u>	<u>3,722,030</u>	<u>8,208,150</u>
Total Expenditures	<u>3,870,751</u>	<u>7,097,759</u>	<u>10,309,606</u>	<u>11,640,733</u>
Net Increase (Decrease) in Fund Balance	<u>31,863,995</u>	<u>1,661,654</u>	<u>(61,176)</u>	<u>5,981,534</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: General Fund

Account No: 1000

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Taxes				
Secured Property Tax-Current	5,014,176	4,839,450	5,800,000	5,421,000
Unsecured Property Tax-Current	11,488	154,855	160,000	185,000
Secured/Unsecured-Prior Year	68,983	2,219,052	60,000	60,000
Supplemental Roll-Current Year	143,343	120,446	120,000	120,000
Supplemental Roll-Prior Year	9,832	(10,108)	-	-
Property Tax In-Lieu MVL	3,709,770	3,723,035	3,781,000	3,976,500
Property Tax In-Lieu Sales Tax	1,642,932	1,874,745	2,200,000	1,922,000
Interest on Property Tax	41,524	44,737	50,000	50,000
SB211 Pass-Through	123,938	724,844	125,000	178,100
Sales Tax	5,323,574	5,835,052	5,800,000	5,922,000
Transient Occupancy Tax	316,609	394,909	375,000	375,000
Property Transfer Tax	124,226	132,670	120,000	170,000
Business Registration Tax	357,263	240,931	520,000	520,000
Business Registration Penalty	14,604	17,835	15,000	15,000
Utility Users Tax	4,553,173	5,065,228	5,200,000	5,270,000
Franchise Tax-Cable TV	155,950	180,037	160,000	170,000
Franchise Tax-Electric	217,352	221,228	225,000	228,450
Franchise Tax-Gas	122,236	102,184	110,000	117,420
Franchise Tax-Towing	188,539	227,382	200,000	220,000
Franchise Tax-Refuse	523,372	526,575	550,000	550,000
Franchise Tax-Other	106,895	208,382	150,000	200,000
Total Taxes	<u>22,769,777</u>	<u>26,843,468</u>	<u>25,721,000</u>	<u>25,670,470</u>
Licenses and Permits				
Animal Licenses	88,267	17,283	40,000	10,000
Building Permits	333,945	300,608	300,000	375,000
Electrical Permits	61,637	63,288	60,000	80,000
Plumbing Permits	44,434	67,221	60,000	80,000
Mechanical Permits	36,452	35,438	30,000	40,000
Engineering Permits	44,475	57,634	50,000	55,000
Permit/Inspection Fees	60	75	32,000	-
Total Licenses and Permits	<u>609,269</u>	<u>541,548</u>	<u>572,000</u>	<u>640,000</u>
Intergovernmental				
Homeowners Exemption	41,013	48,952	40,000	40,000
State Mandated Cost Reimbursement	119,253	54,919	75,000	60,000
AB 109 Realignment	-	90,000	90,000	110,000

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: General Fund

Account No: 1000

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	Actual	Actual	Revised	Adopted
Public Safety Augmentation	353,748	376,642	325,000	375,000
POST Subvention	36,427	47,856	35,000	35,000
Standards/Trainings-Corrections	6,303	6,050	5,000	6,000
Vehicle In-Lieu Fees	24,598	25,488	34,000	34,000
Library Services Grant	368	-	-	-
Prop A Discretionary	119,655	-	63,830	63,830
School District	151,776	163,468	152,000	169,420
Other Governmental Units	-	-	25,000	25,000
Total Intergovernmental	853,140	813,374	844,830	918,250
Charges for Services				
Recording of Legal Documents	150	-	-	-
Passport Fee	6,650	5,125	5,500	5,500
Passport Photo Fee	2,031	1,605	2,000	2,000
Antenna Rental	49,357	54,949	60,000	60,000
Returned Check Fees	7,935	9,674	8,500	8,500
License Processing Fees	116,655	84,300	175,000	175,000
Worker's Compensation Charges	180,966	-	-	-
Property Damage Charges	526,885	-	-	-
Publication Charges	-	-	-	7,500
Duplicating Charges	35,792	14,574	15,000	15,000
Other General Government Charges	676	217	-	-
Police Fee-VIS	250	175	100	100
Police Fee-VIN	60	-	-	-
Police Fee-VEH	1,440	1,410	500	500
Police Fee-CIT	7,156	5,375	5,000	5,000
Police Fee-Veh	26,720	30,055	25,000	25,000
Police Fee-TC/Crime Reports	1,166	973	800	1,000
Police Fee-Other	63,061	60,641	74,600	70,600
Finger Printing Fees	562	1,144	500	500
Business/False Alarm Fees	25,504	21,825	70,000	40,000
Overnight Parking Fees	236,217	572,215	300,000	330,000
Fire-Plan Check Fees	-	18,221	15,000	40,000
Fire-Paramedic Pass-Through	-	110,327	140,000	140,000
Other Public Safety Charges	1,288	1,280	2,000	2,000
Sales of Maps and Publications	2	80	100	100
Bid Packages	1,035	-	1,000	-
Engineering Services-Other	11,035	21,760	22,700	22,000

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: General Fund

Account No: 1000

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	Actual	Actual	Revised	Adopted
Storm Water Inspection	-	-	8,000	-
Other Public Works Charges	2,284	68,095	1,600	1,600
Community Special Events	9,655	3,159	9,900	10,170
Youth Sports Fees	73,002	70,197	112,820	95,020
Leisure Lifestyle Fees	273,166	276,347	250,000	250,000
Cultural Excursion Fees	13,696	17,948	14,000	14,000
Peewee Recreation Fees	48,575	59,483	71,140	74,440
Youth/Teen Program Fees	18	-	-	-
Park Facilities Fees	17,266	32,976	23,700	23,700
Field Maintenance Fees	16,447	14,310	14,300	14,300
Community Involvement	7,110	8,044	10,610	9,730
Senior Programs	41,672	50,844	51,390	50,740
Community Parade	4,430	4,880	5,650	5,200
Aquatics	174,032	192,987	204,580	205,290
Library Services	1,796	1,189	1,200	1,000
Homework Help	332	2,348	1,250	1,250
Library Videos	11,907	11,608	15,000	15,000
Lost/Damaged Book Fees	5,209	4,556	5,500	5,500
Library Late Charges	14,251	16,397	17,000	17,000
Plan Review	88,219	79,729	130,000	255,000
Energy Plan Check Fee	119	-	-	-
Zoning and Subdivision	252,018	281,156	245,000	245,000
Variance Fees	2,991	-	2,000	2,000
Property Rental Fees	23,394	13,498	13,500	13,500
Total Charges for Services	<u>2,384,181</u>	<u>2,225,674</u>	<u>2,131,440</u>	<u>2,259,740</u>
Fines and Forfeits				
Court Fines	152,179	229,621	200,000	200,000
Parking Fines	592,368	612,084	550,000	500,000
Code Enforcement Fines	368	122	1,000	1,000
Total Fines and Forfeits	<u>744,915</u>	<u>841,826</u>	<u>751,000</u>	<u>701,000</u>
Enterprise/Internal Services				
Employee Benefits-Other	39	70	-	-
Total Enterprise/Internal Services	<u>39</u>	<u>70</u>	<u>-</u>	<u>-</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: General Fund

Account No: 1000

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Investment Earnings				
Interest on Investments	64,729	71,660	75,000	75,000
Interest on Loans	-	-	-	-
Unrealized Gain (Loss)-Investments	(38,604)	(118,989)	75,000	75,000
Interest Earnings	-	1,226	-	-
Total Investment Earnings	<u>26,126</u>	<u>(46,103)</u>	<u>150,000</u>	<u>150,000</u>
Miscellaneous				
Donations and Contributions	38,268	25,042	35,070	38,890
Late Fees	200,197	139,169	160,000	160,000
Cash Overage/Shortage	2,416	1,157	-	-
Other	390,685	45,866	107,680	96,240
Total Miscellaneous	<u>631,568</u>	<u>211,234</u>	<u>302,750</u>	<u>295,130</u>
Other Financing Sources				
Transfer-General Fund	292,917	-	-	-
Transfer-Special Revenue Fund	210,655	265,814	320,000	600,370
Transfer-Capital Projects	33,333	-	-	-
Transfer-CRA Capital Projects	-	-	500,000	500,000
Transfer-Internal Service Funds	178,000	-	-	26,000
Total Other Financing Sources	<u>714,905</u>	<u>265,814</u>	<u>820,000</u>	<u>1,126,370</u>
Total Revenues	<u>28,733,919</u>	<u>31,696,905</u>	<u>31,293,020</u>	<u>31,760,960</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: Housing Authority

Account No: 2020

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Investment Earnings				
Interest on Loans	6,240	-	-	-
Total Investment Earnings	<u>6,240</u>	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous				
Other	-	16,130	-	-
Total Miscellaneous	<u>-</u>	<u>16,130</u>	<u>-</u>	<u>-</u>
Other Financing Sources				
Transfer-Special Revenue Fund	(180)	-	-	-
Total Other Financing Sources	<u>(180)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>6,060</u>	<u>16,130</u>	<u>-</u>	<u>-</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: CDBG

Account No: 2100

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Intergovernmental				
Community Development Block Grants	590,936	394,087	996,815	322,080
ARRA Federal Stimulus Grant	79,399	-	-	-
Other Governmental Units	<u>87,473</u>	<u>90,429</u>	<u>96,090</u>	<u>96,090</u>
Total Intergovernmental	<u>757,808</u>	<u>484,516</u>	<u>1,092,905</u>	<u>418,170</u>
Other Financing Sources				
Transfer-Special Revenue Fund	<u>-</u>	<u>10</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources	<u>-</u>	<u>10</u>	<u>-</u>	<u>-</u>
Total Revenues	<u><u>757,808</u></u>	<u><u>484,526</u></u>	<u><u>1,092,905</u></u>	<u><u>418,170</u></u>

CITY OF COVINA, CALIFORNIA
 2014 - 2015 Budget
 Revenue Detail

Fund: Building Equipment Reserve

Account No: 2180

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Charges for Services				
Plan Maintenance Fee	<u>3,409</u>	<u>2,639</u>	<u>-</u>	<u>-</u>
Total Charges for Services	<u>3,409</u>	<u>2,639</u>	<u>-</u>	<u>-</u>
Investment Earnings				
Interest on Investments	<u>154</u>	<u>200</u>	<u>-</u>	<u>-</u>
Total Investment Earnings	<u>154</u>	<u>200</u>	<u>-</u>	<u>-</u>
Total Revenues	<u><u>3,563</u></u>	<u><u>2,839</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: Community Improvement

Account No: 2188

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Charges for Services				
Abandoned Property Registration	-	7,364	20,000	2,000
Rental Inspection Fees	-	147,671	175,000	115,000
Other Community Development Charges	-	163,666	-	120,000
Total Charges for Services	<u>-</u>	<u>318,701</u>	<u>195,000</u>	<u>237,000</u>
Fines and Forfeits				
Code Enforcement Fines	<u>79,646</u>	<u>29,340</u>	<u>25,000</u>	<u>30,000</u>
Total Fines and Forfeits	<u>79,646</u>	<u>29,340</u>	<u>25,000</u>	<u>30,000</u>
Investment Earnings				
Interest on Investments	1,118	-	-	-
Total Investment Earnings	<u>1,118</u>	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous				
Other	<u>35,334</u>	<u>1,582</u>	<u>35,000</u>	<u>-</u>
Total Miscellaneous	<u>35,334</u>	<u>1,582</u>	<u>35,000</u>	<u>-</u>
Total Revenues	<u><u>116,098</u></u>	<u><u>349,623</u></u>	<u><u>255,000</u></u>	<u><u>267,000</u></u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: Public Safety Special Revenue

Account No: 2200

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Intergovernmental				
COPS Grant	2,812	354	-	-
Homeland Security Grant	208,244	325,353	-	-
JAG Grant	(5,841)	12,164	16,120	12,680
Other Federal Grants	30,951	46,163	15,027	-
Supplemental Law	100,000	100,000	100,000	100,000
State Narcotic Seizure	8,193	88,804	-	-
Other State Grants/Subventions	6,335	9,375	-	-
Total Intergovernmental	<u>350,694</u>	<u>582,213</u>	<u>131,147</u>	<u>112,680</u>
Charges for Services				
Police Fee-Vehicle Impound	62,476	23,353	36,000	36,000
Inmate Telephone Use Fee	3,095	3,952	-	-
Total Charges for Services	<u>65,571</u>	<u>27,305</u>	<u>36,000</u>	<u>36,000</u>
Fines and Forfeits				
Red Light Camera Fines	286,733	258,980	194,220	194,220
Total Fines and Forfeits	<u>286,733</u>	<u>258,980</u>	<u>194,220</u>	<u>194,220</u>
Investment Earnings				
Interest on Investments	4,039	5,152	-	-
Total Investment Earnings	<u>4,039</u>	<u>5,152</u>	<u>-</u>	<u>-</u>
Other Financing Sources				
Transfer-General Fund	-	-	-	75,000
Transfer-Special Revenue Fund	-	50,268	-	-
Total Other Financing Sources	<u>-</u>	<u>50,268</u>	<u>-</u>	<u>75,000</u>
Total Revenues	<u><u>707,037</u></u>	<u><u>923,918</u></u>	<u><u>361,367</u></u>	<u><u>417,900</u></u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: State Gas Tax

Account No: 2300

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Intergovernmental				
State Gas Tax (2105)	226,227	215,125	232,270	238,900
State Gas Tax (2106)	151,296	154,171	158,780	190,700
State Gas Tax (2107)	324,712	352,512	345,810	293,500
State Gas Tax (2107.5)	6,000	6,000	6,000	6,000
State Gas Tax (2103)	<u>668,594</u>	<u>390,613</u>	<u>703,740</u>	<u>519,800</u>
Total Intergovernmental	<u>1,376,829</u>	<u>1,118,422</u>	<u>1,446,600</u>	<u>1,248,900</u>
Investment Earnings				
Interest on Investments	<u>5,135</u>	<u>9,205</u>	<u>9,900</u>	<u>9,900</u>
Total Investment Earnings	<u>5,135</u>	<u>9,205</u>	<u>9,900</u>	<u>9,900</u>
Total Revenues	<u><u>1,381,964</u></u>	<u><u>1,127,627</u></u>	<u><u>1,456,500</u></u>	<u><u>1,258,800</u></u>

CITY OF COVINA, CALIFORNIA
 2014 - 2015 Budget
 Revenue Detail

Fund: Traffic Congestion Relief

Account No: 2303

	2011 - 2012	2012 -2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Investment Earnings				
Interest on Investments	<u>4,560</u>	<u>5,499</u>	<u>-</u>	<u>-</u>
Total Investment Earnings	<u>4,560</u>	<u>5,499</u>	<u>-</u>	<u>-</u>
Total Revenues	<u><u>4,560</u></u>	<u><u>5,499</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: Transit

Account No: 2400

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Intergovernmental				
Bicycle-Pedestrian Grant	23,916	17,066	23,900	30,500
Proposition A	744,285	789,214	1,476,440	2,293,400
Proposition C	602,613	637,371	1,224,410	1,312,920
Measure R	448,185	476,447	918,240	984,540
Total Intergovernmental	<u>1,819,000</u>	<u>1,920,097</u>	<u>3,642,990</u>	<u>4,621,360</u>
Charges for Services				
Transit Fares	4,833	3,262	5,000	5,000
Transit Parking	281,635	323,674	225,000	225,000
Property Rental Fees	1,100	1,200	1,200	1,200
Total Charges for Services	<u>287,568</u>	<u>328,136</u>	<u>231,200</u>	<u>231,200</u>
Investment Earnings				
Interest on Investments	11,622	15,084	10,000	10,000
Total Investment Earnings	<u>11,622</u>	<u>15,084</u>	<u>10,000</u>	<u>10,000</u>
Miscellaneous				
Cash Overage/Shortage	4	-	-	-
Miscellaneous Revenue	4	-	-	-
Total Revenues	<u>2,118,195</u>	<u>2,263,317</u>	<u>3,884,190</u>	<u>4,862,560</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: Air Quality

Account No: 2500

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Intergovernmental				
Motor Vehicle-Environmental	54,308	60,281	59,500	60,000
MSRC-Motor Vehicle	-	-	179,590	-
Total Intergovernmental	<u>54,308</u>	<u>60,281</u>	<u>239,090</u>	<u>60,000</u>
Investment Earnings				
Interest on Investments	3,200	1,380	4,100	-
Total Investment Earnings	<u>3,200</u>	<u>1,380</u>	<u>4,100</u>	<u>-</u>
Other Financing Sources				
Transfer-Enterprise Fund	6,653	19,060	-	-
Total Other Financing Sources	<u>6,653</u>	<u>19,060</u>	<u>-</u>	<u>-</u>
Total Revenues	<u><u>64,162</u></u>	<u><u>80,721</u></u>	<u><u>243,190</u></u>	<u><u>60,000</u></u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: Environmental Services Grants

Account No: 25XX

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Intergovernmental				
ARRA Federal Stimulus	198,650	-	-	-
Oil Block Grant	14,044	13,710	13,500	13,500
Other State Grants/Subventions	<u>13,248</u>	<u>13,144</u>	<u>12,810</u>	<u>12,800</u>
Total Intergovernmental	<u>225,942</u>	<u>26,854</u>	<u>26,310</u>	<u>26,300</u>
Investment Earnings				
Interest on Investments	<u>485</u>	<u>238</u>	-	-
Total Investment Earnings	<u>485</u>	<u>238</u>	-	-
Miscellaneous				
Other	<u>8,446</u>	<u>8,083</u>	-	-
Total Miscellaneous Revenue	<u>8,446</u>	<u>8,083</u>	-	-
Other Financing Sources				
Transfer-Enterprise Funds	-	<u>6,530</u>	-	-
Total Other Financing Sources	-	<u>6,530</u>	-	-
Total Revenues	<u>234,873</u>	<u>41,705</u>	<u>26,310</u>	<u>26,300</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: Cultural Arts

Account No: 2600

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 -2015 <u>Adopted</u>
Charges for Services				
Community Special Events	<u>945</u>	<u>3,265</u>	<u>4,550</u>	<u>4,850</u>
Total Charges for Services	<u>945</u>	<u>3,265</u>	<u>4,550</u>	<u>4,850</u>
Investment Earnings				
Interest on Investments	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Investment Earnings	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous				
Donations and Contributions	<u>1,065</u>	<u>4,701</u>	<u>5,370</u>	<u>5,440</u>
Total Miscellaneous	<u>1,065</u>	<u>4,701</u>	<u>5,370</u>	<u>5,440</u>
Total Revenues	<u>2,014</u>	<u>7,966</u>	<u>9,920</u>	<u>10,290</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: Municipal Parking District

Account No: 2700

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Taxes				
Secured Property Tax-Current	35,774	76,179	35,000	35,000
Unsecured Property Tax-Current	(6)	4,423	200	200
Secured/Unsecured-Prior Year	981	1,925	-	-
Supplemental Roll-Current Year	61	5,985	40	-
Supplemental Roll-Prior Year	(0)	251	-	-
Interest on Property Tax	78	156	-	-
Total Taxes	<u>36,888</u>	<u>88,919</u>	<u>35,240</u>	<u>35,200</u>
Intergovernmental				
Homeowners Exemption	10	9	10	-
Total Intergovernmental	<u>10</u>	<u>9</u>	<u>10</u>	<u>-</u>
Charges for Services				
Parking Permit	28,607	26,486	20,000	18,000
Parking Meter	-	-	100	100
Property Rental Fees	38,500	42,000	42,000	42,000
Total Charges for Services	<u>67,107</u>	<u>68,486</u>	<u>62,100</u>	<u>60,100</u>
Investment Earnings				
Interest on Investments	2,310	2,964	-	-
Total Investment Earnings	<u>2,310</u>	<u>2,964</u>	<u>-</u>	<u>-</u>
Miscellaneous				
Cash Overage/Shortage	(5)	-	-	-
Total Miscellaneous	<u>(5)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>106,310</u>	<u>160,378</u>	<u>97,350</u>	<u>95,300</u>

CITY OF COVINA, CALIFORNIA
 2014 - 2015 Budget
 Revenue Detail

Fund: Lighting District

Account No: 2710

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Special Assessments				
Street Lighting	<u>126,730</u>	<u>126,053</u>	<u>122,500</u>	<u>122,500</u>
Total Special Assessments	<u>126,730</u>	<u>126,053</u>	<u>122,500</u>	<u>122,500</u>
Other Financing Sources				
Transfer-General Fund	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>75,000</u>
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>75,000</u>
Total Revenues	<u><u>126,730</u></u>	<u><u>126,053</u></u>	<u><u>197,500</u></u>	<u><u>197,500</u></u>

CITY OF COVINA, CALIFORNIA
 2014 - 2015 Budget
 Revenue Detail

Fund: Landscape District

Account No: 2720

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Special Assessments				
Street Landscaping	<u>168,230</u>	<u>171,426</u>	<u>160,000</u>	<u>160,000</u>
Total Special Assessments	<u>168,230</u>	<u>171,426</u>	<u>160,000</u>	<u>160,000</u>
Investment Earnings				
Interest on Investments	<u>142</u>	<u>454</u>	<u>1,200</u>	<u>1,200</u>
Total Investment Earnings	<u>142</u>	<u>454</u>	<u>1,200</u>	<u>1,200</u>
Total Revenues	<u><u>168,372</u></u>	<u><u>171,880</u></u>	<u><u>161,200</u></u>	<u><u>161,200</u></u>

CITY OF COVINA, CALIFORNIA
 2014 - 2015 Budget
 Revenue Detail

Fund: Community Facilities District

Account No: 2740

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Special Assessments				
Community Facilities District	<u>15,283</u>	<u>17,103</u>	<u>35,000</u>	<u>36,000</u>
Total Special Assessments	<u>15,283</u>	<u>17,103</u>	<u>35,000</u>	<u>36,000</u>
Investment Earnings				
Interest on Investments	<u>-</u>	<u>8</u>	<u>-</u>	<u>-</u>
Total Investment Earnings	<u>-</u>	<u>8</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>15,283</u>	<u>17,111</u>	<u>35,000</u>	<u>36,000</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: Shopper's Lane Parking District

Account No: 2750

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Taxes				
Business Registration-Shopper's Lane	1,431	927	1,400	1,400
Total Taxes	<u>1,431</u>	<u>927</u>	<u>1,400</u>	<u>1,400</u>
Charges for Services				
Parking Permit	-	1,030	5,000	5,000
Total Charges for Services	<u>-</u>	<u>1,030</u>	<u>5,000</u>	<u>5,000</u>
Investment Earnings				
Interest on Investments	4	7	-	-
Total Investment Earnings	<u>4</u>	<u>7</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>1,435</u>	<u>1,964</u>	<u>6,400</u>	<u>6,400</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: Literacy Grant

Account No: 2800

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Intergovernmental				
Library Literacy Grant	19,249	37,102	-	16,000
Other State Grants/Subventions	-	-	1,120	13,480
Total Intergovernmental	<u>19,249</u>	<u>37,102</u>	<u>1,120</u>	<u>29,480</u>
Investment Earnings				
Interest on Investments	59	53	-	-
Total Investment Earnings	<u>59</u>	<u>53</u>	<u>-</u>	<u>-</u>
Miscellaneous				
Donations and Contributions	(18,607)	12,854	4,500	4,500
Total Miscellaneous Revenue	<u>(18,607)</u>	<u>12,854</u>	<u>4,500</u>	<u>4,500</u>
Other Financing Sources				
Transfer-General Fund	33,817	-	-	-
Transfer-Special Revenue Fund	-	3,250	-	-
Total Other Financing Sources	<u>33,817</u>	<u>3,250</u>	<u>-</u>	<u>-</u>
Total Revenues	<u><u>34,518</u></u>	<u><u>53,259</u></u>	<u><u>5,620</u></u>	<u><u>33,980</u></u>

CITY OF COVINA, CALIFORNIA
 2014 - 2015 Budget
 Revenue Detail

Fund: Library Equipment Reserve

Account No: 2810

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	Actual	Actual	Revised	Adopted
Charges for Services				
Library Services	<u>2,490</u>	<u>2,660</u>	<u>3,000</u>	<u>3,000</u>
Total Charges for Services	<u>2,490</u>	<u>2,660</u>	<u>3,000</u>	<u>3,000</u>
Investment Earnings				
Interest on Investments	<u>73</u>	<u>90</u>	<u>-</u>	<u>-</u>
Total Investment Earnings	<u>73</u>	<u>90</u>	<u>-</u>	<u>-</u>
Total Revenues	<u><u>2,563</u></u>	<u><u>2,750</u></u>	<u><u>3,000</u></u>	<u><u>3,000</u></u>

CITY OF COVINA, CALIFORNIA
 2014 - 2015 Budget
 Revenue Detail

Fund: Public Education in Government

Account No: 2890

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Investment Earnings				
Interest on Investments	<u>374</u>	<u>873</u>	<u>-</u>	<u>-</u>
Total Investment Earnings	<u>374</u>	<u>873</u>	<u>-</u>	<u>-</u>
Miscellaneous				
Public Education in Government	<u>67,746</u>	<u>77,361</u>	<u>45,000</u>	<u>45,000</u>
Total Miscellaneous	<u>67,746</u>	<u>77,361</u>	<u>45,000</u>	<u>45,000</u>
Total Revenues	<u><u>68,120</u></u>	<u><u>78,234</u></u>	<u><u>45,000</u></u>	<u><u>45,000</u></u>

CITY OF COVINA, CALIFORNIA
 2014 - 2015 Budget
 Revenue Detail

Fund: Donation Funds

Account No: 2900

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Charges for Services				
Volunteer Service Fees	<u>2,060</u>	<u>4,060</u>	<u>3,530</u>	<u>3,420</u>
Total Charges for Services	<u>2,060</u>	<u>4,060</u>	<u>3,530</u>	<u>3,420</u>
Investment Earnings				
Interest on Investments	<u>1,917</u>	<u>2,338</u>	<u>-</u>	<u>-</u>
Total Investment Earnings	<u>1,917</u>	<u>2,338</u>	<u>-</u>	<u>-</u>
Miscellaneous				
Donations and Contributions	<u>16,317</u>	<u>42,549</u>	<u>53,040</u>	<u>56,140</u>
Total Miscellaneous	<u>16,317</u>	<u>42,549</u>	<u>53,040</u>	<u>56,140</u>
Total Revenues	<u>20,294</u>	<u>48,948</u>	<u>56,570</u>	<u>59,560</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: Capital Improvement Funds

Account No: 46XX

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Intergovernmental				
Surface Transportation Grants	456,011	-	-	-
Other Federal Grants	63,000	(4,120)	-	449,900
State Park Grants	-	74,003	-	-
Other State Grants/Subventions	6,032	7,556	299,093	-
County Park Grant	-	(120,214)	-	-
Other Grants	3,103	-	-	-
Total Intergovernmental	<u>528,147</u>	<u>(42,775)</u>	<u>299,093</u>	<u>449,900</u>
Investment Earnings				
Interest on Investments	2,495	2,813	1,200	1,200
Total Investment Earnings	<u>2,495</u>	<u>2,813</u>	<u>1,200</u>	<u>1,200</u>
Other Financing Sources				
Transfer-General Fund	-	200,000	-	-
Transfer-Special Revenue Funds	-	-	1,150,000	1,285,000
Transfer-Capital Projects Fund	-	-	-	155,000
Transfer-Internal Service Fund	-	-	-	10,000
Total Other Financing Sources	<u>-</u>	<u>200,000</u>	<u>1,150,000</u>	<u>1,450,000</u>
Total Revenues	<u>530,642</u>	<u>160,038</u>	<u>1,450,293</u>	<u>1,901,100</u>

CITY OF COVINA, CALIFORNIA
 2014 - 2015 Budget
 Revenue Detail

Fund: Development Impact Fees

Account No: 4700

	2011 - 2012	2012 - 2013	2013 - 2014	2014 -2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Charges for Services				
Impact Fees-General Government	3,358	561	-	-
Impact Fees-Police	1,474	521	-	-
Impact Fees-Fire	706	248	-	-
Impact Fees-Streets	3,734	11,250	-	-
Impact Fees-Parks and Recreation	9,518	-		
Impact Fees-Library	996	-	-	-
Total Charges for Services	<u>19,786</u>	<u>12,580</u>	<u>-</u>	<u>-</u>
Investment Earnings				
Interest on Investments	<u>2,641</u>	<u>3,079</u>	<u>-</u>	<u>-</u>
Total Investment Earnings	<u>2,641</u>	<u>3,079</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>22,427</u>	<u>15,659</u>	<u>-</u>	<u>-</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: Water Utility

Account No: 6010

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Enterprise/Internal Services				
Water Sales-Retail	9,558,677	9,986,404	8,900,000	10,000,000
Water Sales-Wholesale	305	17,755	-	-
Fire Line	229,964	288,974	185,000	185,000
Water Capital	74,160	(5,436)	-	-
Water Meter Installation Fees	6,942	23,820	4,000	6,000
Water Reconnection Fees	36,640	38,640	26,000	36,000
Meter Re-Read Fees	90	-	-	-
Water-Other	139,825	112,233	46,000	96,000
Refuse Late Fees	(21)	-	-	-
Total Enterprise/Internal Services	<u>10,046,582</u>	<u>10,462,389</u>	<u>9,161,000</u>	<u>10,323,000</u>
Investment Earnings				
Interest on Investments	30,274	30,644	35,000	35,000
Unrealized Gain/(Loss)	1,333,565	226,795	-	-
Total Investment Earnings	<u>1,363,839</u>	<u>257,439</u>	<u>35,000</u>	<u>35,000</u>
Miscellaneous				
Cash Overage/Shortage	21	(0)	-	-
Other	20	19	-	-
Total Miscellaneous	<u>41</u>	<u>19</u>	<u>-</u>	<u>-</u>
Total Revenues	<u><u>11,410,463</u></u>	<u><u>10,719,847</u></u>	<u><u>9,196,000</u></u>	<u><u>10,358,000</u></u>

CITY OF COVINA, CALIFORNIA
 2014 - 2015 Budget
 Revenue Detail

Fund: Water Capital

Account No: 6100

	2011 - 2012	2012 - 2013	2013 - 2014	2014- 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Enterprise/Internal Services				
Water Capital	<u>468,633</u>	<u>440,280</u>	<u>400,000</u>	<u>400,000</u>
Total Enterprise/Internal Services	<u>468,633</u>	<u>440,280</u>	<u>400,000</u>	<u>400,000</u>
Total Revenues	<u><u>468,633</u></u>	<u><u>440,280</u></u>	<u><u>400,000</u></u>	<u><u>400,000</u></u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: Environmental Services

Account No: 6200

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	Actual	Actual	Revised	Adopted
Licenses and Permits				
Application Fee-IWP	7,975	3,428	4,320	7,000
Grading Permit	405	-	-	-
Permit/Inspection Fees-IWP	134,507	60,125	77,340	103,200
Total Licenses and Permits	<u>142,888</u>	<u>63,553</u>	<u>81,660</u>	<u>110,200</u>
Charges for Services				
Storm Water Inspection	5,576	285	8,000	1,000
Plan Review	7,193	5,242	6,000	6,000
Total Charges for Services	<u>12,768</u>	<u>5,527</u>	<u>14,000</u>	<u>7,000</u>
Enterprise/Internal Services				
Refuse Collection Fees	20,636	3,186	-	-
Integrated Waste Management Fees	666,582	590,014	510,000	690,000
Recycling Fees	(24,023)	525	-	-
Trash/Green Waste	(8,221)	(49,545)	-	-
Recycling-MRF	255,813	157,992	150,000	125,000
CRV Rebate	-	10,525	3,000	3,000
Refuse Late Fees	(26)	-	-	-
CNG Station Charge-In-house	207	155	500	500
CNG Station Charge-Outside	42,072	31,320	150,000	170,000
Federal Alternative Fuel Credit	3,994	469	20,000	-
Storm Water Inspection Fee	36,319	30,110	30,000	25,000
NPDES Environmental Compliance	57,754	56,638	50,000	50,000
Waste Management-Other	1,981	221	-	-
Total Enterprise/Internal Services	<u>1,053,089</u>	<u>831,610</u>	<u>913,500</u>	<u>1,063,500</u>
Investment Earnings				
Interest on Investments	2,037	6,838	500	-
Total Investment Earnings	<u>2,037</u>	<u>6,838</u>	<u>500</u>	<u>-</u>
Miscellaneous				
Private Grants	18,551	24,531	-	85,000
Other	-	-	43,000	-
Total Miscellaneous	<u>18,551</u>	<u>24,531</u>	<u>43,000</u>	<u>85,000</u>
Total Revenues	<u>1,229,333</u>	<u>932,058</u>	<u>1,052,660</u>	<u>1,265,700</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: Sewer Utility

Account No: 6300

	2011 - 2012	2012 - 2013	2013 - 2014	2014 -2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Charges for Services				
Hazardous Material Cleanup Fees	-	442	-	10,000
Variance Fees	-	103,612	10,000	10,000
Total Charges for Services	<u>-</u>	<u>104,054</u>	<u>10,000</u>	<u>20,000</u>
Special Assessments				
Sanitary Sewer	<u>1,750,241</u>	<u>2,159,267</u>	<u>2,150,000</u>	<u>2,150,000</u>
Total Special Assessments	<u>1,750,241</u>	<u>2,159,267</u>	<u>2,150,000</u>	<u>2,150,000</u>
Investment Earnings				
Interest on Investments	<u>38,263</u>	<u>22,675</u>	<u>220,000</u>	<u>220,000</u>
Total Investment Earnings	<u>38,263</u>	<u>22,675</u>	<u>220,000</u>	<u>220,000</u>
Total Revenues	<u><u>1,788,504</u></u>	<u><u>2,285,996</u></u>	<u><u>2,380,000</u></u>	<u><u>2,390,000</u></u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: Central Equipment

Account No: 7010

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Enterprise/Internal Services				
Motor Pool Charges	1,346,080	1,208,910	1,292,800	1,208,910
Fuel Charges-Outside Sales	123,814	175,524	125,000	175,520
Total Enterprise/Internal Services	<u>1,469,894</u>	<u>1,384,434</u>	<u>1,417,800</u>	<u>1,384,430</u>
Investment Earnings				
Interest on Investments	4,417	5,026	25,000	3,000
Total Investment Earnings	<u>4,417</u>	<u>5,026</u>	<u>25,000</u>	<u>3,000</u>
Miscellaneous				
Gain on Sale of Property	10,013	6,614	-	6,610
Total Miscellaneous	<u>10,013</u>	<u>6,614</u>	<u>-</u>	<u>6,610</u>
Total Revenues	<u><u>1,484,324</u></u>	<u><u>1,396,073</u></u>	<u><u>1,442,800</u></u>	<u><u>1,394,040</u></u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: Management Information Systems

Account No: 7200

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Enterprise/Internal Services				
Information Technology Charges	1,055,980	-	-	-
IT-Other	6,695	-	-	-
Total Enterprise/Internal Services	<u>1,062,675</u>	<u>-</u>	<u>-</u>	<u>-</u>
Investment Earnings				
Interest on Investments	2,425	1,620	-	-
Total Investment Earnings	<u>2,425</u>	<u>1,620</u>	<u>-</u>	<u>-</u>
Miscellaneous				
Gain on Sale of Property	92	-	-	-
Other	4,911	-	-	-
Total Miscellaneous	<u>5,002</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources				
Transfer-Enterprise Funds	-	-	-	100,000
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Total Revenues	<u>1,070,102</u>	<u>1,620</u>	<u>-</u>	<u>100,000</u>

CITY OF COVINA, CALIFORNIA
 2014 - 2015 Budget
 Revenue Detail

Fund: Worker's Compensation

Account No: 7360

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Charges for Services				
Worker's Compensation Charges	-	276	-	-
Total Charges for Services	<u>-</u>	<u>276</u>	<u>-</u>	<u>-</u>
Miscellaneous				
Other	-	234,928	-	-
Total Miscellaneous	<u>-</u>	<u>234,928</u>	<u>-</u>	<u>-</u>
Other Financing Sources				
Transfer-General Fund	136,000	-	-	-
Total Other Financing Sources	<u>136,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>136,000</u>	<u>235,204</u>	<u>-</u>	<u>-</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: Public Liability

Account No: 7370

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Charges for Services				
Property Damage Charges	-	18,756	-	-
Total Charges for Services	-	18,756	-	-
Enterprise/Internal Services				
Event Insurance	-	1,557	-	-
Enterprise/Internal Services	-	1,557	-	-
Miscellaneous				
Other	-	2,078	-	-
Total Miscellaneous	-	2,078	-	-
Total Revenues	-	22,391	-	-

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: Downtown District

Account No: 8186

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Taxes				
Business Registration-Downtown	<u>7,980</u>	<u>6,944</u>	<u>8,750</u>	<u>8,750</u>
Total Taxes	<u>7,980</u>	<u>6,944</u>	<u>8,750</u>	<u>8,750</u>
Investment Earnings				
Interest on Investments	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>
Total Investment Earnings	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>7,980</u>	<u>6,945</u>	<u>8,750</u>	<u>8,750</u>

CITY OF COVINA, CALIFORNIA
 2014 - 2015 Budget
 Revenue Detail

Fund: Prospero Park District

Account No: 8187

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Taxes				
Business Registration-Prospero Park	<u>8,289</u>	<u>8,252</u>	<u>9,000</u>	<u>9,000</u>
Total Taxes	<u>8,289</u>	<u>8,252</u>	<u>9,000</u>	<u>9,000</u>
Investment Earnings				
Interest on Investments	<u>4</u>	<u>17</u>	<u>-</u>	<u>-</u>
Total Investment Earnings	<u>4</u>	<u>17</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>8,293</u>	<u>8,269</u>	<u>9,000</u>	<u>9,000</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Revenue Detail

Fund: SACRA

Account No: SADM

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Taxes				
SB211 Pass-Through	(107,099)	(2,078)	-	-
County Pass-Through	3,000,892	4,946,608	4,773,670	7,676,927
Total Taxes	<u>2,893,793</u>	<u>4,944,530</u>	<u>4,773,670</u>	<u>7,676,927</u>
Charges for Services				
Property Rental Fees	250,513	782,606	700,540	547,510
Total Charges for Services	<u>250,513</u>	<u>782,606</u>	<u>700,540</u>	<u>547,510</u>
Investment Earnings				
Interest on Investments	111,072	171,331	-	-
Interest on Loans	8,572	-	260	-
Unrealized Gain/(Loss)	(116,636)	27,705	-	-
Total Investment Earnings	<u>3,008</u>	<u>199,037</u>	<u>260</u>	<u>-</u>
Miscellaneous				
Late Fees	11,000	-	-	-
Other	216	113,563	-	-
Total Miscellaneous	<u>11,216</u>	<u>113,563</u>	<u>-</u>	<u>-</u>
Other Financing Sources				
Transfer-Debt	(1,985,516)	-	-	-
Transfer-Special Revenue	8,675,604	-	-	-
Transfer-Capital Projects Fund	-	1,181,516	-	-
Transfer-CRA Capital	25,886,128	-	-	-
Transfer-SACRA RORF	-	1,538,162	4,773,660	9,397,830
Total Other Financing Sources	<u>32,576,216</u>	<u>2,719,678</u>	<u>4,773,660</u>	<u>9,397,830</u>
Total Revenues	<u>35,734,746</u>	<u>8,759,413</u>	<u>10,248,130</u>	<u>17,622,267</u>



CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Program Summary

Program: General Government

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Charges for Services	877,294	115,350	206,000	206,000
Fines and Forfeits	368	122	1,000	1,000
Miscellaneous	77,361	72,190	45,000	45,000
Enterprise/Internal Service	-	70	-	-
Total Revenues	<u>955,023</u>	<u>187,662</u>	<u>252,000</u>	<u>252,000</u>
Activities				
City Council	4,512	19,447	17,870	59,660
City Clerk	(39,808)	0	-	-
City Treasurer	3,340	(4)	-	-
City Manager	104,819	14,829	17,030	16,030
City Attorney	182,072	47,942	-	-
Finance	(83,868)	29,715	41,690	35,050
Elections	-	65,431	-	76,520
Records Management	71,916	8,263	10,550	9,550
Human Resources	(147,477)	8,460	12,530	9,500
Employee Development	2,530	-	-	-
Workers Compensation	605,337	-	-	-
Public Liability	1,264,151	-	-	-
General Insurance	19,706	(19,052)	-	-
Duplicating Services	(24,187)	331	-	100
Public Information	110,992	4,619	28,800	32,300
Civic Center	144,261	118	41,500	30,500
Indirect Cost Allocation - General Gov.	(598,950)	-	-	-
Total Activities	<u>1,619,345</u>	<u>180,101</u>	<u>169,970</u>	<u>269,210</u>
Appropriations				
General Fund	1,619,345	175,551	141,170	206,910
Public Education in Government	-	4,550	28,800	32,300
Development Impact Fees	-	-	-	30,000
Total Appropriations	<u>1,619,345</u>	<u>180,101</u>	<u>169,970</u>	<u>269,210</u>

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Activity Information

Program: General Government

Activity: City Council

Purpose

The Members of the City Council are the elected representatives of the City and, therefore, act as the policy-making legislative body of the Municipality. They adopt the City's laws, known as ordinances, adopt resolutions reflecting policy positions, or authorization for City actions, and are bound to uphold the laws of the State of California, as well as our Federal Government. The City Council selects or approves the selection of members of City boards, commissions, and committees. Each year the City Council adopts a fiscal budget of appropriations and retains control over transfers and/or supplements between/to the various funds of that budget.

The City of Covina functions under a City Council-City Manager form of government. The City Council serves as the legislative branch of government while the City Manager serves as the chief executive.

Goals and Objectives

The City Council has identified the following goals and objectives:

- Work toward implementation of the City’s Strategic Plan.
- Improve the financial long-term health of the City organization.
- Develop goals and objectives that unite the diverse parts of the City.
- Improve the value (both economic and quality of life) of the City.
- Reach out to involve more citizens and other groups in civic affairs.
- Create an atmosphere of civility, pride and respect in all its dealings with citizens, groups and other agencies.
- Address the long-term infrastructure needs to the City.
- Seek and support intergovernmental solutions to regional problems and issues, e.g. housing, job creation, economic growth, healthcare, homelessness, transit and other environmental issues.

Base Budget-Change in Service

Proposed changes in service for 2014-2015 include an increase in the Supplies budget.

The budget appropriation for the City Council activity is accounted for in the General Fund.

	<u>2011-2012</u> Actual	<u>2012-2013</u> Actual	<u>2013-2014</u> Budget	<u>2014-2015</u> Adopted
Full-Time Equivalent Positions				
<u>FTE Part-Time Positions</u>				
City Council	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full-Time Equivalent Positions	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: General Government

Activity: City Council

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Personal Services	27,641	27,619	27,930	28,110
Professional and Technical	12,117	14,759	9,500	9,500
Property Services	20	96	250	250
Other Services and Charges	17,132	17,076	16,000	16,000
Supplies	2,252	8,652	4,800	5,800
Interdepartmental	<u>(54,650)</u>	<u>(48,755)</u>	<u>(40,610)</u>	<u>-</u>
Total Expenditures	<u>4,512</u>	<u>19,447</u>	<u>17,870</u>	<u>59,660</u>
Appropriations				
General Fund	<u>4,512</u>	<u>19,447</u>	<u>17,870</u>	<u>59,660</u>
Total Appropriations	<u>4,512</u>	<u>19,447</u>	<u>17,870</u>	<u>59,660</u>

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Activity Information

Program: General Government

Activity: City Clerk

Purpose

The City Clerk, an elected official, acts under the authority of the California Government Code, City Statutes and policies. The City Clerk is the official keeper of the City Seal. The City Clerk attends City Council/Successor Agency to the Covina Redevelopment Agency/Public Finance Authority/Housing Authority meetings and certifies the minutes of these meetings. Preparation of the minutes may be delegated to the Records Management Staff through the City Manager at the option of the City Clerk. The City Clerk is responsible for administering oaths or affirmations of office. The City Clerk may appoint deputies to act on his or her behalf.

Goals and Objectives

The main objective of the City Clerk is to provide complete and up-to-date records of all proceedings of the legislative body.

Base Budget-Change in Service

There is no change in service for Fiscal Year 2014-2015.

The budget appropriation for the City Clerk activity is accounted for in the General Fund and offset by indirect cost allocation.

	<u>2011-2012</u> Actual	<u>2012-2013</u> Actual	<u>2013-2014</u> Budget	<u>2014-2015</u> Adopted
Full-Time Equivalent Positions				
<u>FTE Part-Time Positions</u>				
City Clerk	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>
Total Full-Time Equivalent Positions	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>

CITY OF COVINA, CALIFORNIA
 2014 - 2015 Budget
 Activity Summary

Program: General Government

Activity: City Clerk

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Personal Services	2,812	3,202	2,530	2,530
Other Services and Charges	-	-	100	100
Interdepartmental	<u>(42,620)</u>	<u>(3,202)</u>	<u>(2,630)</u>	<u>(2,630)</u>
Total Expenditures	<u>(39,808)</u>	<u>0</u>	<u>-</u>	<u>-</u>
Appropriations				
General Fund	<u>(39,808)</u>	<u>0</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>(39,808)</u>	<u>0</u>	<u>-</u>	<u>-</u>

CITY OF COVINA, CALIFORNIA
 2014-2015 Budget
 Activity Information

Program: General Government

Activity: City Treasurer

Purpose

The City Treasurer, an elected official, is the custodian of all City and Redevelopment Agency funds. Other responsibilities include monthly treasurer reports to the City Council and Redevelopment Agency Board.

Goals and Objectives

The main objective of the city treasurer activity is timely and accurate monthly treasurer reports to the City Council and Redevelopment Agency Board.

Base Budget-Change in Service

There is no change in service for Fiscal Year 2014-2015.

The budget appropriation for the City Treasurer activity is accounted for in the General Fund and offset by indirect cost allocation.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Adopted
Full-Time Equivalent Positions				
<u>FTE Part-Time Positions</u>				
City Treasurer	0.03	0.03	0.03	0.03
Total Full-Time Equivalent Positions	0.03	0.03	0.03	0.03

CITY OF COVINA, CALIFORNIA
 2014 - 2015 Budget
 Activity Summary

Program: General Government

Activity: City Treasurer

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	-	-	-	-
Expenditures				
Personal Services	2,590	2,543	2,530	2,530
Other Services and Charges	750	711	750	750
Interdepartmental	-	(3,258)	(3,280)	(3,280)
Total Expenditures	<u>3,340</u>	<u>(4)</u>	<u>-</u>	<u>-</u>
Appropriations				
General Fund	<u>3,340</u>	<u>(4)</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>3,340</u>	<u>(4)</u>	<u>-</u>	<u>-</u>

CITY OF COVINA, CALIFORNIA

2014-2015 Budget

Activity Information

Program: General Government

Activity: City Manager

Purpose

The City Manager provides the services of chief executive officer for City operations and municipal services, and implementing City Council policy. The City Manager also functions as the Executive Director of the Successor Agency to the Covina Redevelopment Agency.

The City Manager is responsible for the hiring, management, and discipline of all employees except the City Attorney, City Clerk, and City Treasurer. The primary functions of City Management are to plan, direct, and supervise employees; prepare and administer the fiscal budget; act as employee relations officer; and enforce all municipal codes and City contract obligations. The City Manager must lead on short-term and long-term issues.

Support Service Activities

The City Manager's department is responsible for the following support service activities:

- Liaison to citizen inquiries and/or issues
- Support staff to City Council, City Attorney and Public Information activities.

Goals and Objectives

This fiscal year the City Manager will continue to place great emphasis on the following issues:

- Work on community education and outreach with emphasis on impact to City services due to budget restraints.
- Continue to service and respond to the needs of our citizens.
- Continue to track, record and collate citizen inquiries, complaints and request for service.
- Continue our outreach to citizens and other groups that traditionally have not been fully involved in the civic decision making process through new as well as established programs.
- Continue to work on issues and challenges that have regional implications, e.g. transit, health care, housing, homelessness, job creation, business retention and attraction.
- Continue to support the long-range community visioning process started by the Chamber of Commerce.
- Work on succession planning throughout the organization.
- Continue emphasis on continuing education, training and staff development at all levels of the City organization.
- Work toward stabilizing and improving the core duties of our various divisions and departments within the City.
- Continue and improve the "marketing initiative" that enhances the overall image of the community of Covina.
- Continue to provide priority to capital and infrastructure needs around the City.
- Assist the City Council in developing policies that will "set" longer range goals regarding municipal service levels as dictated by current funding levels.
- Work toward implementation of the City's Strategic Plan.

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Activity Information

Program: General Government

Activity: City Manager

Base Budget-Change in Service

Reductions in services and charges to other cost centers.

The budget appropriation for the City Manager activity is accounted for in the General Fund and offset by indirect cost allocation.

	<u>2011-2012</u> Actual	<u>2012-2013</u> Actual	<u>2013-2014</u> Budget	<u>2014-2015</u> Adopted
Full-Time Equivalent Positions				
<u>Full-Time Positions</u>				
City Manager	1.00	1.00	1.00	1.00
Assistant City Manager	-	-	-	-
Assistant to City Manager	-	-	0.50	0.50
Executive Assistant to the City Manager	-	1.00	1.00	1.00
Senior Administrative Technician	1.00	-	-	-
Total Full-Time Positions	<u>2.00</u>	<u>2.00</u>	<u>2.50</u>	<u>2.50</u>
<u>FTE Part-Time Positions</u>				
Administrative Technician	1.00	0.50	0.50	0.50
Total FTE Part-Time Positions	<u>1.00</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
Total Full-Time Equivalent Positions	<u>3.00</u>	<u>2.50</u>	<u>3.00</u>	<u>3.00</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: General Government

Activity: City Manager

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Personal Services	322,018	500,677	450,110	478,220
Professional and Technical	103,510	106,719	68,000	68,000
Property Services	8,848	9,046	9,450	9,300
Other Services and Charges	16,320	18,490	22,020	24,760
Supplies	1,327	1,089	2,150	1,900
Interdepartmental	<u>(347,204)</u>	<u>(621,192)</u>	<u>(534,700)</u>	<u>(566,150)</u>
Total Expenditures	<u>104,819</u>	<u>14,829</u>	<u>17,030</u>	<u>16,030</u>
Appropriations				
General Fund	<u>104,819</u>	<u>14,829</u>	<u>17,030</u>	<u>16,030</u>
Total Appropriations	<u>104,819</u>	<u>14,829</u>	<u>17,030</u>	<u>16,030</u>

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Activity Information

Program: General Government

Activity: City Attorney

Purpose

The City Attorney is the chief legal advisor of the City. The City Attorney and various Assistant City Attorneys, under the line authority of the City Council and in cooperation with the City Manager, attends all City Council Meetings and all meetings of the Planning Commission and is prepared to render advice on actions of legal implication and prepares such documents for or in follow-up to the deliberations thereof.

Goals and Objectives

The main objective of the City Attorney activity is to provide expert legal advice to the City Council, City Manager, other City staff and officials; and to review and represent the City in court on all matters of litigation. The City Attorney also does legal work on Workers' Compensation claims and personnel matters, and continues to be involved in ordinance amendments, Municipal Code updates, preparation and review of draft legislation, as well as review matters of pending litigation. The City Attorney is the City's chief advisor on matters of law and the impact of the law on public policy. The City Attorney advises the City at all public meetings, and may from time to time advise the City in closed session (attorney/client) as the law requires.

Base Budget-Change in Service

There is no change in service for Fiscal Year 2014-2015.

The budget appropriation for the City Attorney activity is accounted for in the General Fund and offset by indirect cost allocation.

	<u>2011-2012 Actual</u>	<u>2012-2013 Actual</u>	<u>2013-2014 Budget</u>	<u>2014-2015 Adopted</u>
Full-Time Equivalent Positions				
Total Full-Time Equivalent Positions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: General Government

Activity: City Attorney

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	-	-	-	-
Expenditures				
Professional and Technical	346,862	311,267	234,000	234,000
Interdepartmental	(164,790)	(263,325)	(234,000)	(234,000)
Total Expenditures	<u>182,072</u>	<u>47,942</u>	<u>-</u>	<u>-</u>
Appropriations				
General Fund	<u>182,072</u>	<u>47,942</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>182,072</u>	<u>47,942</u>	<u>-</u>	<u>-</u>

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Activity Information

Program: General Government

Activity: Finance

Purpose

Finance manages the overall financial operations of the City, Successor Agency for the Covina Redevelopment Agency (SACRA) and Housing Authority. The department is responsible for the following support services:

- Financial administration
- General accounting
- Grant and capital project administration
- Purchasing and accounts payable
- Payroll
- Cashier
- Independent audit
- Business licensing
- Financial information systems

Finance is also responsible for the treasury and utility bill payment functions. These activities are accounted for in the City Treasurer and Water/Environmental Utility Billing budget.

Financial administration. Financial administration manages the City, SACRA and Housing Authority financial operations. This includes financial planning, cash and debt management, staff support, banking relations and special projects.

General accounting. General accounting provides for the financial reporting, independent audit, budgeting and accounting of the City, SACRA and Housing Authority financial.

Grant and capital project administration. Grant and capital project administration provides for the management and reporting of grants and capital projects of the City, SACRA and Housing Authority financial.

Purchasing and accounts payable. Purchasing and accounts payable coordinates and controls the City, SACRA and Housing Authority financial vendor files and cash disbursement function. This activity reviews all purchase orders entered into the MUNIS financial system for compliance with the Covina Municipal Code.

Payroll. Payroll is responsible for the timely issuance of the bi-weekly payroll and other required special payroll. Health, dental, vision, life, LTD and flex benefit monthly billings are reconciled for payment by payroll.

Independent audit. Independent audit includes the planning, scheduling and completion of the financial and single audits of the City, SACRA and Housing Authority financial.

Cashier. Cashier is responsible for miscellaneous accounts receivable, and the processing cash receipts for the City, SACRA and Housing Authority financial.

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Activity Information

Program: General Government

Activity: Finance

Business licensing. Business licensing is responsible for the administration and enforcement of the City's business license registration tax. A business license processing fee supports the activity.

Financial information systems. Financial information systems provide the information technology support to the City, SACRA and Housing Authority financial and accounting operations. Technical support is provided by the information technology staff.

Goals and Objectives

Major finance goals are:

- Maintain program base budgeting standards.
- Improve the return on City, SACRA and Housing Authority investments.
- Review and audit utility users tax revenues.
- Review and adjust user fees where appropriate.
- Maintain GASB reporting requirements.
- Maintain the Certificate of Achievement for Excellence in Financial Reporting of the Comprehensive Annual Financial Report (CAFR).
- Produce a Popular Annual Financial Report (PAFR – reader friendly graphical presentation of the CAFR)
- Enforce City Code compliance relating to business licenses.
- Maintain financial information systems upgrades.
- Improve customer service by implementing a continuance of training programs for staff.
- Adopt formal budget policies.
- Maintain the newly-adopted model of Indirect Cost Allocation Plan developed by Willdan Financial Services

Base Budget-Change in Service

The Department's budget has a minimal increase of \$36,270 year-over-year primarily due to MOU changes.

The budget appropriation for the Finance activity is accounted for in the General Fund and offset by charges for services and indirect cost allocation.

CITY OF COVINA, CALIFORNIA
2013-2014 Budget
Activity Information

Program: General Government

Activity: Finance

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Adopted
Full-Time Equivalent Positions				
<u>Full-Time Positions</u>				
Director of Finance	1.00	1.00	1.00	1.00
Finance Manager	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	2.00
Accountant	1.00	1.00	1.00	-
Management Analyst	1.00	1.00	-	-
Senior Finance Technician	1.00	1.00	-	-
Account Clerk I	1.50	1.50	1.50	1.50
Business License Technician	1.00	1.00	1.00	1.00
Account Clerk II	1.00	1.00	1.00	1.00
Payroll Technician	-	-	1.00	1.00
Senior Management Analyst	-	-	1.00	1.00
Total Full-Time Positions	9.50	9.50	9.50	9.50
<u>FTE Part-Time Positions</u>				
Account Clerk I	0.50	-	-	-
Account Clerk II	-	0.50	0.50	0.50
Total FTE Part-Time Positions	0.50	0.50	0.50	0.50
Total Full-Time Equivalent	10.00	10.00	10.00	10.00

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: General Government

Activity: Finance

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Charges for Services	124,215	93,829	183,500	183,500
Fines and Forfeits	368	122	1,000	1,000
Enterprise/Internal Service	<u>20</u>	<u>70</u>	<u>-</u>	<u>-</u>
Total Revenues	<u><u>124,603</u></u>	<u><u>94,021</u></u>	<u><u>184,500</u></u>	<u><u>184,500</u></u>
Expenditures				
Personal Services	933,146	872,502	871,860	941,330
Professional and Technical	533,854	234,306	241,500	211,200
Property Services	10,986	12,340	12,200	12,200
Other Services and Charges	21,986	24,043	28,460	25,420
Supplies	5,121	5,924	5,250	4,500
Interdepartmental	<u>(1,588,962)</u>	<u>(1,119,401)</u>	<u>(1,117,580)</u>	<u>(1,159,600)</u>
Total Expenditures	<u><u>(83,868)</u></u>	<u><u>29,715</u></u>	<u><u>41,690</u></u>	<u><u>35,050</u></u>
Appropriations				
General Fund	<u>(83,868)</u>	<u>29,715</u>	<u>41,690</u>	<u>35,050</u>
Total Appropriations	<u><u>(83,868)</u></u>	<u><u>29,715</u></u>	<u><u>41,690</u></u>	<u><u>35,050</u></u>

CITY OF COVINA, CALIFORNIA
 2014-2015 Budget
 Activity Information

Program: General Government

Activity: Elections

Purpose

General Municipal Elections are held in March of odd numbered years to allow the registered voters of Covina the opportunity to choose the five members of the City Council, a City Clerk, and a City Treasurer. In addition, the voters may also vote on various measures as needed. The next General Municipal Election will be held on March 3, 2015.

Goals and Objectives

The main objective of elections is to conduct timely and accurate processing of each voted ballot. This is accomplished by having well-trained staff to provide “Vote by Mail” ballots upon request; easy to find polling places on election day staffed with trained poll workers; and an organized election night counting procedure to ensure the accurate counting of all voted ballots.

The budget appropriation for the Elections activity is accounted for in the General Fund.

	<u>2011-2012</u> Actual	<u>2012-2013</u> Actual	<u>2013-2014</u> Budget	<u>2014-2015</u> Adopted
Full-Time Equivalent Positions				
Total Seasonal/Temporary Positions	-	-	-	-

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: General Government

Activity: Elections

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	-	-	-	-
Expenditures				
Personal Services	-	4,180	-	4,500
Professional and Technical	-	50,851	-	58,000
Property Services	-	160	-	120
Other Services and Charges	-	10,007	-	11,400
Supplies	-	234	-	2,500
Total Expenditures	-	65,431	-	76,520
Appropriations				
General Fund	-	65,431	-	76,520
Total Appropriations	-	65,431	-	76,520

CITY OF COVINA, CALIFORNIA

2014-2015 Budget

Activity Information

Program: General Government

Activity: Records Management

Purpose

Records Management carries out many of the functions designated to the City Clerk by the California Government Code, California Elections Code, Covina Municipal Code and other city policies. Personnel assigned to Records Management come under the direct authority of the City Manager.

The significant department tasks include:

- Use of technology to further reduce the number of distributed Council agenda meeting packets to six printed copies with remaining distributed electronically.
- Manage and maintain custody of all official records and documents including Council Ordinances, Resolutions and Minutes; responding 158 requests for records for the 2013-2014 fiscal year under the California Public Records Act.
- Attend “Council/Agency/Authority” meetings; prepare minutes and coordinate finalized document distribution.
- Provide updates to the online Covina Municipal Code and distribute code supplements.
- Update City’s bi-annual Conflict of Interest Code for Council approval by October 2014.
- Administer the Oath of Office to new hires and appointed/elected officials
- Act as the Filing Officer for the City in relation to the Political Reform Act, Conflict of Interest Code and mandated Ethics training.
- Administer the provisions of the Maddy Act for City Boards, Commissions and Committees.
- Accept subpoenas and claims on behalf of the City.
- Launched automated filing of Fair Political Practices Commission (FPPC) Statement of Economic Interest Form 700.
- Coordinate legal publications and noticing; certify documents pertaining to City affairs.
- Provide prompt and courteous service to City staff and citizen requests.

Goals and Objectives

Goals for Fiscal Year 2014-2015 are as follows:

- Continue the organization of active and inactive record management and maintain indexing of legislative history, which incorporates scanning of vital records into the electronic document management system.
- Draft proposal for the preservation of the City’s deteriorating archived records.
- Monitor the change in laws, regulations and technology that may affect office operations; including ongoing professional training.
- Review and propose Records Management general service fees under the citywide fee study.
- Review for enhancements and prepare for the 2015 general municipal election, including looking at ways to increase public awareness and voter turnout.
- Maintain the City Clerk’s webpage related to agenda material and general department information.
- Continue to provide prompt, courteous and knowledgeable service to the public and City staff.

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Activity Information

Program: General Government

Activity: Records Management

Base Budget-Change in Service

Reclassification of Senior Deputy City Clerk to Chief Deputy City Clerk.

The budget appropriation for the Records Management activity is accounted for in the General Fund and offset by charges for services and indirect cost allocation.

	<u>2010-2011</u> Actual	<u>2012-2013</u> Actual	<u>2013-2014</u> Revised	<u>2014-2015</u> Adopted
Full-Time Equivalent Positions				
<u>Full-Time Positions</u>				
Chief Deputy City Clerk	-	-	-	1.00
Senior Deputy City Clerk	1.00	1.00	1.00	-
Administrative Technician	-	1.00	1.50	1.50
Deputy City Clerk	1.00	1.00	1.00	-
Total Full-Time Positions	<u>2.00</u>	<u>2.00</u>	<u>2.50</u>	<u>2.50</u>
<u>FTE Part-Time Positions</u>				
Office Assistant II	0.50	0.50	0.50	-
Office Aide	-	-	0.50	0.50
Total FTE Part-Time Positions	<u>0.50</u>	<u>0.50</u>	<u>1.00</u>	<u>0.50</u>
Total Full-Time Equivalent Positions	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>3.0</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: General Government

Activity: Records Management

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Charges for Services	9,361	6,947	7,500	7,500
Total Revenues	<u>9,361</u>	<u>6,947</u>	<u>7,500</u>	<u>7,500</u>
Expenditures				
Personal Services	134,209	159,089	186,920	226,500
Professional and Technical	16,987	-	4,500	3,000
Property Services	4,452	3,699	4,500	4,000
Other Services and Charges	11,704	10,445	13,050	12,050
Supplies	6,331	6,025	7,000	8,000
Interdepartmental	(101,766)	(170,995)	(205,420)	(244,000)
Total Expenditures	<u>71,916</u>	<u>8,263</u>	<u>10,550</u>	<u>9,550</u>
Appropriations				
General Fund	<u>71,916</u>	<u>8,263</u>	<u>10,550</u>	<u>9,550</u>
Total Appropriations	<u><u>71,916</u></u>	<u><u>8,263</u></u>	<u><u>10,550</u></u>	<u><u>9,550</u></u>

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Activity Information

Program: General Government

Activity: Human Resources

Purpose, Goals, and Objectives

The Human Resources staff is comprised of one Human Resources Director, one Management Analyst, one Risk Manager, and one Sr. Administrative Technician. The HR Department has the privilege of working with all departments within the city. From the time a department needs to recruit for a position to the time an employee decides to retire, HR will be involved in the process. The department also has the responsibility of assuring employee's get proper treatment for work-related injuries, investigating claims against the city, overseeing health benefits, negotiating memoranda of understanding and securing a safe and secure workplace.

Providing the best in customer service is vital to the needs of the management team as well as the City's employees. The Human Resources staff takes pride in the work they do because we know departments rely on expedience in the way their requests are handled and managed.

Base Budget-Change in Services

There is no base-budget change in service. There is a small budget savings as a result of the Sr. Human Resources Analyst departing and replacing that position with a Management Analyst.

The budget appropriation for the Records Management activity is accounted for in the General Fund and offset by indirect cost allocation.

	<u>2011-2012 Actual</u>	<u>2012-2013 Actual</u>	<u>2013-2014 Budget</u>	<u>2014-2015 Adopted</u>
Full-Time Equivalent Positions				
<u>Full-Time Positions</u>				
Director of Human Resources	1.00	1.00	1.00	1.00
Risk Manager	1.00	1.00	1.00	1.00
Human Resources Analyst	1.00	1.00	-	-
Senior Human Resources Analyst	-	-	1.00	-
Management Analyst	-	-	-	1.00
Sr. Administrative Technician	1.00	1.00	1.00	1.00
<u>Part-Time Positions</u>				
Administrative Intern	-	-	-	-
Total Full-Time Equivalent Positions	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: General Government

Activity: Human Resources

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Miscellaneous Revenue	-	450	-	-
Total Revenues	<u>-</u>	<u>450</u>	<u>-</u>	<u>-</u>
Expenditures				
Personal Services	485,747	319,042	314,000	301,240
Professional and Technical	143,851	85,049	62,000	55,000
Property Services	7,250	7,296	5,500	5,000
Other Services and Charges	13,600	15,949	18,940	16,450
Supplies	9,521	5,044	9,900	6,000
Interdepartmental	(807,446)	(423,920)	(397,810)	(374,190)
Total Expenditures	<u>(147,477)</u>	<u>8,460</u>	<u>12,530</u>	<u>9,500</u>
Appropriations				
General Fund	<u>(147,477)</u>	<u>8,460</u>	<u>12,530</u>	<u>9,500</u>
Total Appropriations	<u><u>(147,477)</u></u>	<u><u>8,460</u></u>	<u><u>12,530</u></u>	<u><u>9,500</u></u>

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Activity Information

Program: General Government

Activity: Employee Development

Note:

This budget was eliminated in Fiscal Year 2012-2013.

CITY OF COVINA, CALIFORNIA
 2014 - 2015 Budget
 Activity Summary

Program: General Government

Activity: Employee Development

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	-	-	-	-
Expenditures				
Other Services and Charges	2,530	-	-	-
Total Expenditures	2,530	-	-	-
Appropriations				
General Fund	2,530	-	-	-
Total Appropriations	2,530	-	-	-

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Activity Information

Program: General Government

Activity: Worker's Compensation

Note:

All costs related to the Worker's Compensation function are now accounted for in an Internal Service Fund, rather than the General Fund. Any information pertaining to Worker's Compensation in this section is in reference to the prior fiscal years in which it was accounted for in the General Fund.

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: General Government

Activity: Worker's Compensation

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Charges for Services	180,896	-	-	-
Miscellaneous	309,033	-	-	-
Total Revenues	<u>489,930</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Professional and Technical	402,524	-	-	-
Other Services and Charges	202,813	-	-	-
Supplies	-	-	-	-
Total Expenditures	<u>605,337</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appropriations				
General Fund	605,337	-	-	-
Total Appropriations	<u>605,337</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Activity Information

Program: General Government

Activity: Public Liability

Note:

All costs related to the Public Liability function are now accounted for in an Internal Service Fund, rather than the General Fund. Any information pertaining to Public Liability in this section is in reference to the prior fiscal years in which it was accounted for in the General Fund.

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: General Government

Activity: Public Liability

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Charges for Services	527,035	-	-	-
Total Revenues	<u>527,035</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Professional and Technical	202,760	-	-	-
Other Services and Charges	1,060,506	-	-	-
Interdepartmental	884	-	-	-
Total Expenditures	<u>1,264,151</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appropriations				
General Fund	1,264,151	-	-	-
Total Appropriations	<u>1,264,151</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF COVINA, CALIFORNIA
 2014-2015 Budget
 Activity Information

Program: General Government

Activity: General Insurance

Purpose

General insurance is the management of all other insurance functions including retiree health, unemployment compensation, property, and surety bonding.

- Coordinate quarterly reimbursement for retiree medical insurance with Finance staff
- Monitor unemployment claims
- Secure necessary bonds and property insurance through outside carriers

Goals and Objectives

The major goal is the continued assessment of current service providers. Work with the Finance Department to prepare for the effects of GASB 45 and how it will affect retiree health costs and funding requirements.

Base Budget-Change in Service

There is no change in service for Fiscal Year 2014-2015.

The budget appropriation for the General Insurance activity is accounted for in the General Fund and offset by indirect cost allocation.

	<u>2011-2012</u> Actual	<u>2012-2013</u> Actual	<u>2013-2014</u> Budget	<u>2014-2015</u> Adopted
Full-Time Equivalent Positions				
Total Full-Time Equivalent Positions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: General Government

Activity: General Insurance

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	-	-	-	-
Expenditures				
Personal Services	527,381	472,392	470,000	465,000
Other Services and Charges	54,788	54,588	67,000	62,000
Interdepartmental	(562,463)	(546,032)	(537,000)	(527,000)
Total Expenditures	<u>19,706</u>	<u>(19,052)</u>	<u>-</u>	<u>-</u>
Appropriations				
General Fund	<u>19,706</u>	<u>(19,052)</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>19,706</u>	<u>(19,052)</u>	<u>-</u>	<u>-</u>

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Activity Information

Program: General Government

Activity: Duplicating Services

Purpose

Duplicating is a support service benefiting all City departments. The major functions of the division are:

- Development of original documents for all City departments.
- Reproduction of documents for all City departments.
- Mail processing for all City departments.
- Final stage processing for water/refuse statements for the Finance Department.
- Maintenance of all City Hall satellite copiers.
- Production and central inventory location for all commonly used City forms and some supplies.

The Duplicating Services division strives to provide professional quality in-house printing services for the City of Covina, to maintain cost-effective graphics, and to provide efficient mail services. When documents must be out-sourced for printing, Duplicating coordinates bids, transportation of product, and centralized billing. Monitoring costs for various types of mailings and other delivery services is also a main function of Duplicating.

Goals and Objectives

The Duplicating Services division’s goals are to continue the highest possible level of customer service to City departments and to increase communication so all City departments can take full advantage of services available through Duplicating Services.

To accomplish this goal the division will:

- Advance applications of new technology in shop printing methods as resources allow.
- Continue to monitor and report on changes in postal regulations, rates and technology.

Base Budget-Change in Service

There is no change in service for Fiscal Year 2014-2015.

The budget appropriation for the Duplicating activity is accounted for in the General Fund and offset by charges for services and indirect cost allocation.

	<u>2011-2012 Actual</u>	<u>2012-2013 Actual</u>	<u>2013-2014 Budget</u>	<u>2014-2015 Adopted</u>
Full-Time Equivalent Positions				
<u>FTE Full-Time Positions</u>				
Printing and Central Services Specialist	1.00	1.00	1.00	1.00
Total Full-Time Equivalent Positions	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: General Government

Activity: Duplicating Services

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Charges for Services	35,787	14,574	15,000	15,000
Total Revenues	<u>35,787</u>	<u>14,574</u>	<u>15,000</u>	<u>15,000</u>
Expenditures				
Personal Services	61,079	63,611	62,790	67,710
Professional and Technical	5,090	-	-	-
Property Services	11,357	10,718	15,560	14,380
Other Services and Charges	5,151	103	100	100
Supplies	9,871	7,750	11,000	8,500
Interdepartmental	<u>(116,735)</u>	<u>(81,851)</u>	<u>(89,450)</u>	<u>(90,590)</u>
Total Expenditures	<u>(24,187)</u>	<u>331</u>	<u>-</u>	<u>100</u>
Appropriations				
General Fund	<u>(24,187)</u>	<u>331</u>	<u>-</u>	<u>100</u>
Total Appropriations	<u>(24,187)</u>	<u>331</u>	<u>-</u>	<u>100</u>

CITY OF COVINA, CALIFORNIA

2014-2015 Budget

Activity Information

Program: General Government

Activity: Public Information

Purpose

The Public Information activity is used to account for the costs associated with providing residents access to City Council meetings via live streaming, archived video, and public/government television channels.

Basic Functions

Public Information activities are solely funded by Public Education and Government (PEG) fees, which are restricted in their use. Functions in this activity are limited to the third-party costs of providing streaming/archived video services, as well as to repair or replace any equipment related to these services.

Goals and Objectives

- Maximize and expand technology options to provide information via local television providers Public Education and Government (PEG) channels as resources allow.

Base Budget-Change in Service

There is no base-budget change in service.

	<u>2011-2012</u> Actual	<u>2012-2013</u> Actual	<u>2013-2014</u> Budget	<u>2014-2015</u> Adopted
Full-Time Equivalent Positions				
Total Full-Time Equivalent Positions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: General Government

Activity: Public Information

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Miscellaneous Revenue	77,361	72,190	45,000	45,000
Total Revenues	<u>77,361</u>	<u>72,190</u>	<u>45,000</u>	<u>45,000</u>
Expenditures				
Personal Services	(28)	69	-	-
Professional and Technical	69,870	-	14,400	14,400
Property Services	1,781	4,550	3,000	-
Other Services and Charges	39,357	-	11,400	3,500
Supplies	12	-	-	-
Capital Outlay	-	-	-	14,400
Total Expenditures	<u>110,992</u>	<u>4,619</u>	<u>28,800</u>	<u>32,300</u>
Appropriations				
General Fund	110,992	69	-	-
Public Education in Government	-	4,550	28,800	32,300
Total Appropriations	<u>110,992</u>	<u>4,619</u>	<u>28,800</u>	<u>32,300</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: General Government

Activity: Civic Center

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	-	-	-	-
Expenditures				
Professional and Technical	25,021	-	-	-
Property Services	69,933	79,900	119,000	93,700
Other Services and Charges	4,774	6,978	7,240	6,900
Supplies	2,248	2,847	5,110	5,700
Capital Outlay	14,244	-	15,000	-
Interdepartmental	28,040	(89,607)	(104,850)	(105,800)
Other Financial Uses	-	-	-	30,000
Total Expenditures	<u>144,261</u>	<u>118</u>	<u>41,500</u>	<u>30,500</u>
Appropriations				
General Fund	144,261	118	41,500	500
Development Impact Fees	-	-	-	30,000
Total Appropriations	<u>144,261</u>	<u>118</u>	<u>41,500</u>	<u>30,500</u>

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Activity Information

Program: General Government

Activity: Indirect Cost Allocation

All costs and credits related to the Indirect Cost Allocation function are now accounted for at each individual function, rather than as a combined function. Any information pertaining to Indirect Cost Allocation in this section is in reference to the prior fiscal years in which it was accounted for as a combined function.

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: General Government

Activity: Indirect Cost Allocation - G/G

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	-	-	-	-
Expenditures				
Interdepartmental Charges	(598,950)	-	-	-
Total Expenditures	(598,950)	-	-	-
Appropriations				
General Fund	(598,950)	-	-	-
Total Appropriations	(598,950)	-	-	-

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Program Summary

Program: Public Safety

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Taxes	19,030	8,398	20,000	20,000
Licenses and Permits	88,267	17,283	40,000	10,000
Intergovernmental	910,829	1,177,425	780,147	835,100
Charges for Services	429,610	834,724	654,000	650,200
Fines and Forfeits	1,031,280	1,100,684	944,220	894,220
Miscellaneous	3,646	5,084	26,500	-
Other Financing Sources	-	-	-	98,490
Total Revenues	<u>2,482,662</u>	<u>3,143,599</u>	<u>2,464,867</u>	<u>2,508,010</u>
Activities				
Police Administration	1,520,703	1,836,232	1,920,980	1,975,390
Crime Prevention	321,638	326,666	378,700	425,720
Police Investigation	2,061,727	2,020,111	2,193,410	2,159,890
Police Patrol	7,520,531	8,248,199	7,734,716	7,588,750
Police Records	529,938	671,371	660,640	669,740
Police Jail	446,100	494,924	469,200	460,400
Traffic Safety	425,582	487,825	472,260	518,660
Parking Control	341,844	348,550	358,600	360,720
Communication Services	1,129,343	1,424,118	1,462,490	1,487,210
Police Training	398,088	397,332	476,006	424,480
Police Computer Services	395,875	143,879	159,560	228,920
Fire Suppression	7,493,554	8,114,211	8,118,610	8,333,990
Disaster Preparedness	16,094	13,292	18,220	50,720
Animal Control	114,868	76,130	128,120	125,600
Total Activities	<u>22,715,886</u>	<u>24,602,838</u>	<u>24,551,512</u>	<u>24,810,190</u>
Appropriations				
General Fund	21,880,818	23,516,679	23,887,590	24,003,370
Red Light Camera Fund	329,835	458,220	410,405	394,220
Law Enforcement Grant Fund	440,448	618,941	253,517	312,600
Police Donation Funds	-	9,000	-	-
Development Impact Fees	16,667	-	-	100,000
Capital Improvement Fund	48,119	-	-	-
Total Appropriations	<u>22,715,886</u>	<u>24,602,839</u>	<u>24,551,512</u>	<u>24,810,190</u>

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Activity Information

Program: Public Safety

The Covina Police Department is comprised of two divisions: the Operations Division and the Administrative Services Division.

Operations Division: Patrol Unit, Traffic Unit, Parking Enforcement, Communications, School Resource Officers, Property/Evidence, Training, Helicopter Support, and Special Response Team (SRT).

Administrative Services Division: Administration, Recruitment, Investigations, Records, Jail, Crime Prevention/Alarm Unit and Disaster Preparedness.

The Police Department also administers the service contracts for fire suppression/paramedic service and animal control service with Los Angeles County. Helicopter support is provided through a regional partnership with Foothill Air Support Team (FAST).

The Police Department's proposed general fund budget appropriation for fiscal year 2014-2015 is \$24,003,370 which includes the Fire Services contract.

Overview

The Covina Police Department has 96 full-time equivalent positions of which 59 are authorized positions for sworn police officers. To provide excellent customer service to residents, the department continues to deploy "Service Area Policing". In this strategy, the city is divided into three patrol areas, each supervised by a lieutenant. This allows residents to contact a lieutenant responsible for their area to discuss non-emergency concerns. Service Area Policing has resulted in the following: increased accountability to residents; personalized service to residents and businesses; increased satisfaction and communication with the police department; and improved neighborhood quality of life.

Goals and Objectives

The Police Department's goals for fiscal year 2014-2015 are as follows:

- Provide an enhanced level of fundamental police services to the community.
- Proactive deployment of patrol forces in problematic areas.
- Monitor and investigate crimes.

The objectives of the aforementioned goals are:

- Maintain close supervision and quality auditing to ensure basic service is provided in the most efficient and professional manner.
- Utilize data analysis to accurately assess crime patterns and strategically deploy personnel and services.
- Implement an in-house parolee management program that will monitor the whereabouts of both assigned and non-revocable parolees who reside in and around the Covina area.

CITY OF COVINA, CALIFORNIA

2014-2015 Budget

Activity Information

Program: Public Safety

- Continue to participate in a regional task force with neighboring agencies to monitor and manage the AB 109 population. Due to the impact of AB 109 (prison realignment) which partially shifted the responsibility of incarcerating and monitoring the State's inmate population to the County level, the Department has assigned a police officer to participate in this AB 109 task force on a full-time basis to assist in conducting area-wide operations. Funding is provided by the State through Los Angeles County.
- Continue to develop the Police Officer Reserve Program to augment patrol activities city-wide.
- Re-introduce the 4-10 work schedule for patrol officers to allow for maximum deployment, shift coverage and supervision.
- Re-introduce the Special Enforcement Team (S.E.T.) to support both the investigation and patrol divisions in crime suppression, focusing on high priority criminal activities and prosecuting violators.
- Complete the transition from UHF to VHF radio frequency for regional inter-operability.

Base Budget-Change

For FY 2014-2015, there is a net general fund increase of \$124,710 due primarily to an increase in the Los Angeles County Fire service contract, MOU changes, and an increase in the department's indirect cost allocation. The department maintains two frozen Police Officer positions that have not been funded since mid-year 2009-2010.

Noteworthy projects in this budget include the installation of a new city-wide camera system for \$337,000. A Public Safety Associate Planner position is also budgeted for \$30,000.

Two Community Services Officers and one part-time Community Services Specialist are funded in part by a State COPS grant, with the balance being funded by the General Fund. One part-time Community Services Officer is funded by a Federal JAG grant.

CITY OF COVINA, CALIFORNIA

2014-2015 Budget

Activity Information

Program: Public Safety

	2011-2012	2012-2013	2013-2014	2014-2015
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>
Full-Time Equivalent Positions				
<u>Full-Time Positions</u>				
Chief of Police	1.00	1.00	1.00	1.00
Police Captain	2.00	2.00	2.00	2.00
Police Lieutenant	4.00	4.00	4.00	4.00
Police Sergeant	9.00	9.00	9.00	9.00
Police Officer	43.00	41.00	41.00	41.00
Community Services Officer	5.00	4.00	4.00	3.00
Management Analyst	1.00	1.00	1.00	1.00
Executive Assistant to the Police Chief	1.00	1.00	1.00	1.00
Property/Evidence Clerk	1.00	1.00	-	-
Public Safety Communications Supervisor	1.00	1.00	1.00	1.00
Public Safety Dispatcher	10.00	10.00	10.00	10.00
Court Officer	1.00	1.00	1.00	1.00
Jailer	4.00	4.00	4.00	4.00
Police Records Supervisor	1.00	1.00	1.00	1.00
Police Records Clerk	5.00	5.00	5.00	5.00
Total Full-Time Positions	<u>89.00</u>	<u>86.00</u>	<u>85.00</u>	<u>84.00</u>
<u>FTE Part-Time Positions</u>				
Administrative Technician	0.50	0.50	0.50	0.50
Police Cadet	1.50	1.50	1.50	1.50
Background Investigator	0.50	0.50	0.50	0.50
Custodian	1.00	1.00	1.00	1.00
General Maintenance Worker	1.00	1.00	1.00	1.00
Public Safety Dispatcher	0.50	0.50	0.50	0.50
Community Service Specialist	0.50	0.50	0.50	0.50
Community Services Officer	0.50	0.50	0.50	0.50
Jailer	0.50	0.50	0.50	0.50
Overnight Parking Enforcement Officer	2.00	2.00	2.00	2.00
Parking Officer	0.50	0.50	0.50	0.50
Police Records Clerk	1.50	1.50	1.50	1.50
Property/Evidence Clerk	-	-	1.00	1.00
Public Safety Associate Planner	-	-	-	0.50
Total FTE Part-Time Positions	<u>10.50</u>	<u>10.50</u>	<u>12.00</u>	<u>12.00</u>
Total Full-Time Equivalent Positions	<u>99.50</u>	<u>96.50</u>	<u>97.00</u>	<u>96.00</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Safety

Activity: Police Administration

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Tax Revenue	19,030	8,398	20,000	20,000
Intergovernmental	-	-	-	-
Charges for Services	1,402	2,159	2,100	2,100
Miscellaneous Revenue	105	-	-	-
Other Financing Sources	50,000	-	-	-
Total Revenues	<u>70,537</u>	<u>10,557</u>	<u>22,100</u>	<u>22,100</u>
Expenditures				
Personal Services	935,322	1,057,276	1,068,920	1,085,790
Professional and Technical	79,917	108,400	117,190	95,000
Property Services	139,137	190,937	145,200	145,200
Other Services and Charges	72,986	129,248	93,690	81,840
Supplies	30,580	43,404	39,620	35,620
Capital Outlay	65,387	22,007	-	-
Interdepartmental	164,040	284,960	456,360	371,940
Other Financial Uses	33,333	-	-	160,000
Total Expenditures	<u>1,520,703</u>	<u>1,836,232</u>	<u>1,920,980</u>	<u>1,975,390</u>
Appropriations				
General Fund	1,432,903	1,803,213	1,916,590	1,815,390
Law Enforcement Grant Fund	31,715	24,019	4,390	85,000
Police Donation Funds	-	9,000	-	-
Development Impact Fees	16,667	-	-	75,000
Capital Improvement Fund	39,419	-	-	-
Total Appropriations	<u>1,520,703</u>	<u>1,836,232</u>	<u>1,920,980</u>	<u>1,975,390</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Safety

Activity: Crime Prevention

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Intergovernmental	25,000	25,000	24,800	24,800
Charges for Services	25,504	21,825	70,000	40,000
Miscellaneous Revenue	3,034	5,051	-	-
Other Financing Sources	-	20,694	-	-
Total Revenues	<u>53,538</u>	<u>72,570</u>	<u>94,800</u>	<u>64,800</u>
Expenditures				
Personal Services	271,577	256,701	288,610	311,570
Professional and Technical	-	-	-	-
Property Services	-	-	500	-
Other Services and Charges	12,477	15,591	26,900	22,400
Supplies	8,464	7,484	20,410	13,890
Interdepartmental	29,120	46,890	42,280	77,860
Total Expenditures	<u>321,638</u>	<u>326,666</u>	<u>378,700</u>	<u>425,720</u>
Appropriations				
General Fund	286,433	290,342	353,900	388,040
Law Enforcement Grant Fund	35,205	36,324	24,800	37,680
Total Appropriations	<u>321,638</u>	<u>326,666</u>	<u>378,700</u>	<u>425,720</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Safety

Activity: Police Investigation

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Intergovernmental	13,774	102,164	106,120	122,680
Charges for Services	4,590	13,470	11,000	7,000
Total Revenues	<u>18,364</u>	<u>115,634</u>	<u>117,120</u>	<u>129,680</u>
Expenditures				
Personal Services	1,722,325	1,571,450	1,832,190	1,732,730
Professional and Technical	49,935	47,468	56,070	51,070
Property Services	1,892	2,251	6,110	3,300
Other Services and Charges	75,064	65,925	71,650	91,080
Supplies	6,040	6,817	14,880	11,480
Capital Outlay	-	-	-	-
Interdepartmental	206,470	326,200	212,510	270,230
Total Expenditures	<u>2,061,727</u>	<u>2,020,111</u>	<u>2,193,410</u>	<u>2,159,890</u>
Appropriations				
General Fund	2,047,953	2,007,947	2,169,270	2,147,210
Law Enforcement Grant Fund	13,774	12,164	24,140	12,680
Total Appropriations	<u>2,061,727</u>	<u>2,020,111</u>	<u>2,193,410</u>	<u>2,159,890</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Safety

Activity: Police Patrol

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Tax Revenue	-	-	-	-
Intergovernmental	824,399	989,141	562,227	614,620
Charges for Services	58,843	43,173	62,500	62,500
Fines and Forfeits	438,912	488,600	394,220	394,220
Miscellaneous Revenue	-	33	26,500	-
Other Financing Sources	-	29,574	30,000	98,490
Total Revenues	<u>1,322,155</u>	<u>1,550,521</u>	<u>1,075,447</u>	<u>1,169,830</u>
Expenditures				
Personal Services	5,750,875	6,062,987	6,002,100	5,952,490
Professional and Technical	232,911	249,905	270,905	252,220
Property Services	23,484	9,623	48,600	12,100
Other Services and Charges	491,843	332,380	438,690	383,900
Supplies	42,661	41,513	66,401	51,610
Capital Outlay	208,245	325,353	-	-
Interdepartmental	620,512	962,437	708,020	661,430
Other Financial Uses	150,000	264,000	200,000	275,000
Total Expenditures	<u>7,520,531</u>	<u>8,248,199</u>	<u>7,734,716</u>	<u>7,588,750</u>
Appropriations				
General Fund	6,846,420	7,295,864	7,164,124	7,057,290
Red Light Camera Fund	329,835	458,220	410,405	394,220
Law Enforcement Grant Fund	344,276	494,115	160,187	137,240
Total Appropriations	<u>7,520,531</u>	<u>8,248,199</u>	<u>7,734,716</u>	<u>7,588,750</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Safety

Activity: Police Records

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Intergovernmental	459	-	2,000	2,000
Charges for Services	37,354	39,132	31,900	32,100
Miscellaneous Revenue	<u>506</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u><u>38,319</u></u>	<u><u>39,132</u></u>	<u><u>33,900</u></u>	<u><u>34,100</u></u>
Expenditures				
Personal Services	414,834	492,719	479,390	494,540
Professional and Technical	6,840	2,225	2,500	2,000
Property Services	23,055	28,516	30,000	27,000
Other Services and Charges	79	973	1,450	1,450
Supplies	2,360	938	3,750	3,250
Interdepartmental	<u>82,770</u>	<u>146,000</u>	<u>143,550</u>	<u>141,500</u>
Total Expenditures	<u><u>529,938</u></u>	<u><u>671,371</u></u>	<u><u>660,640</u></u>	<u><u>669,740</u></u>
Appropriations				
General Fund	<u>529,938</u>	<u>671,371</u>	<u>660,640</u>	<u>669,740</u>
Total Appropriations	<u><u>529,938</u></u>	<u><u>671,371</u></u>	<u><u>660,640</u></u>	<u><u>669,740</u></u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Safety

Activity: Police Jail

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Intergovernmental	-	-	15,000	-
Charges for Services	3,095	3,952	-	-
Total Revenues	<u>3,095</u>	<u>3,952</u>	<u>15,000</u>	<u>-</u>
Expenditures				
Personal Services	340,207	352,349	353,140	357,360
Professional and Technical	8,700	907	2,000	1,000
Property Services	9,882	9,387	19,320	13,320
Supplies	16,241	13,832	21,800	13,900
Interdepartmental	71,070	118,450	72,940	74,820
Total Expenditures	<u>446,100</u>	<u>494,924</u>	<u>469,200</u>	<u>460,400</u>
Appropriations				
General Fund	437,400	494,924	469,200	460,400
Capital Improvement Fund	8,700	-	-	-
Total Appropriations	<u>437,400</u>	<u>494,924</u>	<u>469,200</u>	<u>460,400</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Safety

Activity: Traffic Safety

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Intergovernmental	4,467	6,860	5,000	5,000
Charges for Services	62,476	25,353	36,000	36,000
Miscellaneous	-	-	-	-
Other Financial Sources	-	-	-	26,000
Total Revenues	<u>66,942</u>	<u>32,213</u>	<u>41,000</u>	<u>67,000</u>
Expenditures				
Personal Services	274,376	273,114	310,630	321,130
Professional and Technical	90,288	98,296	101,510	106,510
Property Services	6,390	8,948	7,300	7,300
Other Services and Charges	500	-	100	100
Supplies	5,431	6,619	9,040	6,190
Capital Outlay	14,047	-	-	26,000
Interdepartmental	34,550	50,580	43,680	51,430
Other Financial Uses	-	50,268	-	-
Total Expenditures	<u>425,582</u>	<u>487,825</u>	<u>472,260</u>	<u>518,660</u>
Appropriations				
General Fund	410,104	437,557	432,260	478,660
Law Enforcement Grant Fund	15,478	50,268	40,000	40,000
Total Appropriations	<u>425,582</u>	<u>487,825</u>	<u>472,260</u>	<u>518,660</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Safety

Activity: Parking Control

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Intergovernmental	-	-	25,000	25,000
Charges for Services	236,105	572,215	300,000	330,000
Fines and Forfeits	<u>592,368</u>	<u>612,084</u>	<u>550,000</u>	<u>500,000</u>
Total Revenues	<u><u>828,473</u></u>	<u><u>1,184,299</u></u>	<u><u>875,000</u></u>	<u><u>855,000</u></u>
Expenditures				
Personal Services	41,973	43,881	79,510	75,820
Professional and Technical	254,286	245,881	243,000	248,000
Property Services	2,979	2,705	1,800	3,000
Other Services and Charges	47,551	44,831	45,660	54,270
Supplies	229	248	1,320	1,120
Interdepartmental	<u>(5,174)</u>	<u>11,004</u>	<u>(12,690)</u>	<u>(21,490)</u>
Total Expenditures	<u><u>341,844</u></u>	<u><u>348,550</u></u>	<u><u>358,600</u></u>	<u><u>360,720</u></u>
Appropriations				
General Fund	<u>341,844</u>	<u>348,550</u>	<u>358,600</u>	<u>360,720</u>
Total Appropriations	<u><u>341,844</u></u>	<u><u>348,550</u></u>	<u><u>358,600</u></u>	<u><u>360,720</u></u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Safety

Activity: Communication Services

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Personal Services	1,009,253	1,063,823	1,121,390	1,137,220
Property Services	(13,904)	139,590	158,580	146,500
Other Services and Charges	705	678	300	43,800
Supplies	1,440	257	1,920	1,920
Interdepartmental	<u>131,850</u>	<u>219,770</u>	<u>180,300</u>	<u>157,770</u>
Total Expenditures	<u>1,129,343</u>	<u>1,424,118</u>	<u>1,462,490</u>	<u>1,487,210</u>
Appropriations				
General Fund	<u>1,129,343</u>	<u>1,424,118</u>	<u>1,462,490</u>	<u>1,487,210</u>
Total Appropriations	<u>1,129,343</u>	<u>1,424,118</u>	<u>1,462,490</u>	<u>1,487,210</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Safety

Activity: Police Training

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Intergovernmental	42,730	54,261	40,000	41,000
Charges for Services	242	3,118	500	500
Total Revenues	<u>42,972</u>	<u>57,379</u>	<u>40,500</u>	<u>41,500</u>
Expenditures				
Personal Services	259,666	250,336	238,310	254,380
Property Services	1,270	10,250	13,210	8,210
Other Services and Charges	76,787	59,552	60,870	61,870
Supplies	35,225	44,545	123,436	59,720
Capital Outlay	-	-	-	-
Interdepartmental	25,140	32,650	40,180	40,300
Total Expenditures	<u>398,088</u>	<u>397,332</u>	<u>476,006</u>	<u>424,480</u>
Appropriations				
General Fund	398,088	395,281	476,006	424,480
Law Enforcement Grant Fund	-	2,051	-	-
Total Appropriations	<u>398,088</u>	<u>397,332</u>	<u>476,006</u>	<u>424,480</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Safety

Activity: Police Computer Services

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	-	-	-	-
Expenditures				
Professional and Technical Services	375,930	-	-	-
Property Services	1,927	3,821	4,500	4,500
Other Services and Charges	-	-	100	100
Supplies	8,138	6,648	6,320	6,320
Interdepartmental	9,880	133,410	148,640	218,000
Total Expenditures	<u>395,875</u>	<u>143,879</u>	<u>159,560</u>	<u>228,920</u>
Appropriations				
General Fund	<u>395,875</u>	<u>143,879</u>	<u>159,560</u>	<u>228,920</u>
Total Appropriations	<u>395,875</u>	<u>143,879</u>	<u>159,560</u>	<u>228,920</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Safety

Activity: Fire Suppression

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Charges for Services	-	110,327	140,000	140,000
Total Revenues	<u>-</u>	<u>110,327</u>	<u>140,000</u>	<u>140,000</u>
Expenditures				
Professional and Technical Services	7,304,194	7,920,972	7,982,100	8,176,280
Property Services	-	8,029	-	
Interdepartmental	189,360	185,210	136,510	132,710
Other Financial Uses	-	-	-	25,000
Total Expenditures	<u>7,493,554</u>	<u>8,114,211</u>	<u>8,118,610</u>	<u>8,333,990</u>
Appropriations				
General Fund	7,493,554	8,114,211	8,118,610	8,308,990
Development Impact Fees	-	-	-	25,000
Total Appropriations	<u>7,493,554</u>	<u>8,114,211</u>	<u>8,118,610</u>	<u>8,333,990</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Safety

Activity: Disaster Preparedness

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	-	-	-	-
Expenditures				
Professional and Technical Services	-	-	-	-
Property Services	9,789	9,014	8,850	8,850
Other Services and Charges	2,463	2,402	2,500	2,500
Supplies	1,823	86	5,000	2,500
Interdepartmental	2,020	1,790	1,870	36,870
Total Expenditures	<u>16,094</u>	<u>13,292</u>	<u>18,220</u>	<u>50,720</u>
Appropriations				
General Fund	<u>16,094</u>	<u>13,292</u>	<u>18,220</u>	<u>50,720</u>
Total Appropriations	<u>16,094</u>	<u>13,292</u>	<u>18,220</u>	<u>50,720</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Safety

Activity: Animal Control

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Licenses and Permits	88,267	17,283	40,000	10,000
Total Revenues	<u>88,267</u>	<u>17,283</u>	<u>40,000</u>	<u>10,000</u>
Expenditures				
Professional and Technical Services	111,008	73,388	125,040	125,040
Supplies	-	112	560	560
Interdepartmental	3,860	2,630	2,520	-
Total Expenditures	<u>114,868</u>	<u>76,130</u>	<u>128,120</u>	<u>125,600</u>
Appropriations				
General Fund	114,868	76,130	128,120	125,600
Total Appropriations	<u>114,868</u>	<u>76,130</u>	<u>128,120</u>	<u>125,600</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Program Summary

Program: Public Works

	2011 - 2012 <u>Actual</u>	2013 - 2014 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Licenses and Permits	520,942	524,189	532,000	630,000
Intergovernmental	1,893,131	1,372,704	2,299,290	2,017,100
Charges for Services	173,338	571,584	362,500	542,800
Special Assessments	294,960	297,479	282,500	282,500
Investment Earnings	-	-	1,380	-
Miscellaneous	35,765	1,466	35,000	-
Other Financing Sources	<u>41,742</u>	<u>-</u>	<u>1,240,000</u>	<u>1,581,880</u>
Total Revenues	<u>2,959,879</u>	<u>2,767,422</u>	<u>4,752,670</u>	<u>5,054,280</u>
Activities				
Public Works Administration	186,392	111,213	50,260	285,860
Graffiti Removal	81,849	73,838	80,360	78,830
Engineering	306,165	242,075	235,060	291,640
Streets	1,594,109	904,159	2,258,710	3,203,380
Street Landscaping	127,868	127,956	147,670	147,870
Street Lighting	610,454	500,145	606,120	605,440
Traffic Control	253,781	248,875	439,300	442,940
Air Quality	30,053	385,148	243,030	85,460
Public Parking	121,485	110,247	120,990	172,200
Yard Center	56,733	47,884	79,920	51,350
Building Inspection	464,681	588,315	677,510	668,600
Code Enforcement	<u>451,518</u>	<u>410,504</u>	<u>576,430</u>	<u>972,570</u>
Total Activities	<u>4,285,087</u>	<u>3,750,361</u>	<u>5,515,360</u>	<u>7,006,140</u>
Appropriations				
General Fund	2,057,737	2,053,240	2,128,970	2,110,520
State Gas Tax	861,500	787,790	1,063,660	2,397,660
Air Quality	30,053	201,488	60,400	85,460
Municipal Parking District	120,355	108,931	114,770	166,000
Landscape District	127,868	127,956	147,670	147,870
Lighting District	270,105	234,746	256,310	250,700
Shoppers Lane Parking District	1,130	1,316	6,220	6,200
Building Equipment Reserve	-	-	-	20,000
Community Improvement Fund	54,336	51,158	181,730	459,730
Transportation Fund	762,003	-	23,000	23,000
CNG Station	-	183,660	182,630	-
Capital Improvement Fund	<u>-</u>	<u>75</u>	<u>1,350,000</u>	<u>1,339,000</u>
Total Appropriations	<u>4,285,087</u>	<u>3,750,361</u>	<u>5,515,360</u>	<u>7,006,140</u>

CITY OF COVINA, CALIFORNIA

2014-2015 Budget

Activity Information

Program: Public Works

Public Works Mission: To promote the economic vitality and protect the health, safety and welfare of the people of Covina by developing and operating safe, efficient, and high-quality infrastructure systems and public services.

Public Works Purpose: The overall management and administration of the City's infrastructure and appurtenant functions. Public Works Department includes the activities of Building and Safety, Engineering, Environmental Services, Code Enforcement, Transportation, Central Equipment, Building Maintenance, Street and Sewer Maintenance, and Water Utility Divisions. The following Public Works operational areas are included in this budget chapter:

Engineering

Mission: To ensure quality design, oversight, construction, and renovation of the City's infrastructure to secure a high quality of life for Covina's residents, businesses and visitors.

Purpose: To advise the City Manager, City Council, Planning Commission, Board of Parking Commissioners, Traffic Advisory Committee, and City staff on all aspects of traffic and civil engineering.

Street Maintenance

Mission: To ensuring a safe and healthy city by providing accessible streets; quality maintenance of the city's roadway infrastructure; efficient sanitary sewer maintenance; along with right-of-way litter and abandoned item removal.

Purpose: To protect the health, welfare and safety of the general public via maintenance of the rights-of-way and infrastructure.

Facilities Maintenance/Yard Center

Mission: To the protection and preservation of the City's investment in buildings and facilities. The Division strives to maximize cost-effective maintenance and repair activities through a coordinated team approach to operations that include City Hall and the Public Works Yard.

Purpose: To provide both in-house and contractor maintenance and repair services. The Yard Center Operation is responsible for the maintenance, repair and custodial services for City facilities. The basic function is to provide clean, safe and aesthetically pleasing buildings for the public and employees.

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Activity Information

Program: Public Works

Building & Safety

Mission: To provide plan review, inspection, and investigative services to advance public safety in the built environment through collaborative and community partnerships which result in safe, accessible, and sustainable structures.

Purpose: To provide quality service by fulfilling the community's needs in a manner that exceeds their expectations for public service. Our commitment of providing a solid foundation for building strong relationships between the citizenry and business development community provides a collaborative effort of establishing trust, while promoting the highest standards of safety for all new development, and ensuring that all existing structures maintain an equitable level of safety as stipulated within the State of California Building Codes.

Code Enforcement

Mission: To serve the community by interpreting and enforcing provisions of the Covina Municipal Code and other state and county codes.

Purpose: To provide inspections to verify compliance with the City's adopted regulations, as well as other mandatory regulations to ensure the health, safety and welfare of the community.

Transportation

Mission: To promote and provide safe, courteous, and efficient multi-modal public transportation and parking facilities; and to deliver services which support community mobility and economic opportunity for the people of Covina.

Purpose: To provide planning, project management, program management and grant management with special focus on Proposition A, Proposition C and Measure R Local Return funds as well as State and Federal funding sources for transportation services and capital projects in the community.

CITY OF COVINA, CALIFORNIA

2014-2015 Budget

Activity Information

Program: Public Works

	2011-2012 <u>Actual</u>	2012-2013 <u>Actual</u>	2013-2014 <u>Budget</u>	2014-2015 <u>Adopted</u>
Full-Time Equivalent Positions				
<u>Full-Time Positions</u>				
Public Works Director	1.00	1.00	1.00	1.00
Public Works Assistant Director	1.00	1.00	1.00	1.00
Public Works Superintendent	1.00	0.30	0.30	0.30
Street Maintenance Foreman	1.00	0.70	0.70	0.70
Street Crew Leader	2.00	1.00	1.00	1.00
Sr. Administrative Technician	0.25	0.25	0.25	0.25
Street Worker	7.00	5.00	5.00	5.00
City Engineer	0.50	-	-	-
Associate Civil Engineer	1.00	0.50	0.50	0.50
Construction Inspector	1.00	0.60	0.60	0.60
Building Maintenance Worker	1.00	1.00	1.00	1.00
General Maintenance Workers (part-time)	1.00	1.00	1.00	1.00
Building Official	1.00	0.60	1.00	1.00
Deputy Building Official	1.00	1.00	1.00	1.00
Plan Checker	-	-	-	1.00
Senior Building Inspector	1.00	-	-	1.00
General Building Inspector	3.00	3.00	3.00	2.00
Permit Technician	-	-	1.00	1.00
Code Enforcement Officer	2.45	2.45	2.45	3.45
Senior Management Analyst	1.00	-	-	-
Management Analyst Trainee	-	1.00	-	-
Management Analyst			1.00	2.00
Account Clerk II	1.00	-	-	-
TOTAL FTE Positions	28.2	20.4	21.8	24.8



CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Works

Activity: Public Works Administration

	2011 - 2012 <u>Actual</u>	2013 - 2014 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Charges for Services	1,291	-	1,000	1,000
Total Revenues	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
Expenditures				
Personal Services	317,133	296,929	324,250	407,370
Professional and Technical	10,770	-	-	-
Property Services	7,083	7,413	7,000	7,000
Other Services and Charges	8,328	9,824	7,320	12,710
Supplies	1,398	887	4,200	1,200
Interdepartmental	(158,320)	(203,840)	(292,510)	(142,420)
Total Expenditures	<u>186,392</u>	<u>111,213</u>	<u>50,260</u>	<u>285,860</u>
Appropriations				
General Fund	<u>186,392</u>	<u>111,213</u>	<u>50,260</u>	<u>285,860</u>
Total Appropriations	<u><u>186,392</u></u>	<u><u>111,213</u></u>	<u><u>50,260</u></u>	<u><u>285,860</u></u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Works

Activity: Graffiti Removal

	2011 - 2012 <u>Actual</u>	2013 - 2014 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	-	-	-	-
Expenditures				
Professional and Technical	70,200	64,800	70,000	70,000
Property Services	-	-	1,300	-
Other Services and Charges	9,220	6,630	5,200	5,000
Supplies	389	658	2,040	2,100
Interdepartmental	2,040	1,750	1,820	1,730
Total Expenditures	<u>81,849</u>	<u>73,838</u>	<u>80,360</u>	<u>78,830</u>
Appropriations				
General Fund	<u>81,849</u>	<u>73,838</u>	<u>80,360</u>	<u>78,830</u>
Total Appropriations	<u>81,849</u>	<u>73,838</u>	<u>80,360</u>	<u>78,830</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Works

Activity: Engineering

	2011 - 2012 <u>Actual</u>	2013 - 2014 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Licenses and Permits	44,475	57,634	50,000	55,000
Charges for Services	12,027	21,840	23,900	22,200
Total Revenues	<u>56,502</u>	<u>79,474</u>	<u>73,900</u>	<u>77,200</u>
Expenditures				
Personal Services	186,730	118,481	109,090	123,570
Professional and Technical	33,378	9,895	36,500	18,500
Property Services	5,577	5,277	7,000	7,000
Other Services and Charges	8,781	9,970	8,610	11,400
Supplies	1,279	1,293	2,250	2,300
Interdepartmental	70,420	97,160	71,610	128,870
Total Expenditures	<u>306,165</u>	<u>242,075</u>	<u>235,060</u>	<u>291,640</u>
Appropriations				
General Fund	306,165	242,075	235,060	291,640
Total Appropriations	<u>306,165</u>	<u>242,075</u>	<u>235,060</u>	<u>291,640</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Works

Activity: Streets

	2011 - 2012 <u>Actual</u>	2013 - 2014 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Intergovernmental	1,832,840	1,135,488	2,059,690	1,957,100
Charges for Services	4,842	68,095	500	500
Miscellaneous	432			
Other Financing Sources	-	-	1,150,000	1,150,000
Total Revenues	<u>1,838,114</u>	<u>1,203,583</u>	<u>3,210,190</u>	<u>3,107,600</u>
Expenditures				
Personal Services	747,561	511,850	414,360	512,000
Professional and Technical	5,560	-	-	-
Property Services	313,974	216,803	426,200	350,700
Other Services and Charges	233,696	222,149	200,040	190,800
Supplies	30,469	59,651	55,500	42,600
Capital Outlay	743,387	-	1,426,000	1,426,000
Interdepartmental	(480,538)	(106,294)	(263,390)	(468,720)
Other Financial Uses	-	-	-	1,150,000
Total Expenditures	<u>1,594,109</u>	<u>904,159</u>	<u>2,258,710</u>	<u>3,203,380</u>
Appropriations				
General Fund	216,746	290,299	194,920	20
State Gas Tax	615,360	613,860	890,790	2,030,360
Transportation Fund	762,003		23,000	23,000
Capital Improvement Fund	-	-	1,150,000	1,150,000
Total Appropriations	<u>1,594,109</u>	<u>904,159</u>	<u>2,258,710</u>	<u>3,203,380</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Works

Activity: Street Landscaping

	2011 - 2012 <u>Actual</u>	2013 - 2014 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Special Assessments	168,230	171,426	160,000	160,000
Total Revenues	<u>168,230</u>	<u>171,426</u>	<u>160,000</u>	<u>160,000</u>
Expenditures				
Professional and Technical Services	8,167	8,411	8,200	8,200
Property Services	24,770	25,575	29,100	29,100
Other Services and Charges	-	190	-	-
Interdepartmental	94,930	93,780	110,370	110,570
Total Expenditures	<u>127,868</u>	<u>127,956</u>	<u>147,670</u>	<u>147,870</u>
Appropriations				
Landscape District	127,868	127,956	147,670	147,870
Total Appropriations	<u>127,868</u>	<u>127,956</u>	<u>147,670</u>	<u>147,870</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Works

Activity: Street Lighting

	2011 - 2012 <u>Actual</u>	2013 - 2014 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Charges for Services	2,991	-	2,000	2,000
Special Assessments	126,730	126,053	122,500	122,500
Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,000</u>
Total Revenues	<u><u>129,721</u></u>	<u><u>126,053</u></u>	<u><u>124,500</u></u>	<u><u>199,500</u></u>
Expenditures				
Professional and Technical Services	119,144	18,010	6,000	6,000
Property Services	472,419	467,246	489,000	487,000
Other Services and Charges	-	199	500	500
Interdepartmental	18,890	14,690	35,620	36,940
Other Financial Uses	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>75,000</u>
Total Expenditures	<u><u>610,454</u></u>	<u><u>500,145</u></u>	<u><u>606,120</u></u>	<u><u>605,440</u></u>
Appropriations				
General Fund	196,769	193,779	278,630	87,440
State Gas Tax	143,580	71,620	71,180	267,300
Lighting District	<u>270,105</u>	<u>234,746</u>	<u>256,310</u>	<u>250,700</u>
Total Appropriations	<u><u>610,454</u></u>	<u><u>500,145</u></u>	<u><u>606,120</u></u>	<u><u>605,440</u></u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Works

Activity: Traffic Control

	2011 - 2012 <u>Actual</u>	2013 - 2014 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Other Financing Sources	-	200,000	-	-
Total Revenues	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>-</u>
Expenditures				
Professional and Technical Services	-	2,900	15,000	5,000
Property Services	238,351	232,290	209,500	239,500
Capital Outlay	-	75	200,000	189,000
Interdepartmental	15,430	13,610	14,800	9,440
Total Expenditures	<u>253,781</u>	<u>248,875</u>	<u>439,300</u>	<u>442,940</u>
Appropriations				
General Fund	151,221	146,490	137,610	153,940
State Gas Tax	102,560	102,310	101,690	100,000
Capital Improvement Fund	<u>-</u>	<u>75</u>	<u>200,000</u>	<u>189,000</u>
Total Appropriations	<u>253,781</u>	<u>248,875</u>	<u>439,300</u>	<u>442,940</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Works

Activity: Air Quality

	2011 - 2012 <u>Actual</u>	2013 - 2014 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Intergovernmental	60,281	237,207	239,590	60,000
Investment Earnings	-	-	1,380	-
Total Revenues	<u>60,281</u>	<u>237,207</u>	<u>240,970</u>	<u>60,000</u>
Expenditures				
Personal Services	1,821	1,849	1,850	1,900
Property Services	-	-	-	-
Other Services and Charges	17,743	8,550	13,000	8,000
Capital Outlay	-	366,180	179,590	-
Interdepartmental	10,490	8,570	48,590	75,560
Total Expenditures	<u>30,053</u>	<u>385,148</u>	<u>243,030</u>	<u>85,460</u>
Appropriations				
Air Quality	30,053	201,488	60,400	85,460
CNG Station	-	183,660	182,630	-
Total Appropriations	<u>30,053</u>	<u>385,148</u>	<u>243,030</u>	<u>85,460</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Works

Activity: Public Parking

	2011 - 2012 <u>Actual</u>	2013 - 2014 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Tax Revenue	38,319	89,845	36,640	36,600
Intergovernmental	10	9	10	-
Charges for Services	67,107	69,516	67,100	65,100
Investment Earnings	-	-	-	-
Miscellaneous Revenue	(1)	-	-	-
Total Revenues	<u>105,436</u>	<u>159,370</u>	<u>103,750</u>	<u>101,700</u>
Expenditures				
Professional and Technical Services	3,464	3,681	3,250	3,300
Property Services	37,010	26,676	42,400	42,700
Other Services and Charges	10	190	300	400
Supplies	-	-	500	500
Interdepartmental	81,000	79,700	74,540	75,300
Other Financial Uses	-	-	-	50,000
Total Expenditures	<u>121,485</u>	<u>110,247</u>	<u>120,990</u>	<u>172,200</u>
Appropriations				
Municipal Parking District	120,355	108,931	114,770	166,000
Shopper's Lane Parking District	<u>1,130</u>	<u>1,316</u>	<u>6,220</u>	<u>6,200</u>
Total Appropriations	<u>121,485</u>	<u>110,247</u>	<u>120,990</u>	<u>172,200</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Works

Activity: Yard Center

	2011 - 2012 <u>Actual</u>	2013 - 2014 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Aopted</u>
Revenues				
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Personal Services	92,861	92,656	119,220	118,010
Professional and Technical	5,055	118	760	800
Property Services	39,996	44,019	54,450	55,650
Other Services and Charges	12,630	11,540	12,620	13,510
Supplies	7,501	2,792	8,150	6,100
Interdepartmental	<u>(101,310)</u>	<u>(103,240)</u>	<u>(115,280)</u>	<u>(142,720)</u>
Total Expenditures	<u>56,733</u>	<u>47,884</u>	<u>79,920</u>	<u>51,350</u>
Appropriations				
General Fund	<u>56,733</u>	<u>47,884</u>	<u>79,920</u>	<u>51,350</u>
Total Appropriations	<u>56,733</u>	<u>47,884</u>	<u>79,920</u>	<u>51,350</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Works

Activity: Building Inspection

	2011 - 2012 <u>Actual</u>	2013 - 2014 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Licenses and Permits	476,467	466,555	482,000	575,000
Charges for Services	85,080	93,432	73,000	215,000
Other Financing Sources	-	-	-	20,000
Total Revenues	<u>561,547</u>	<u>559,987</u>	<u>555,000</u>	<u>810,000</u>
Expenditures				
Personal Services	290,291	370,883	482,210	471,750
Professional and Technical	27,765	23,081	29,000	4,000
Property Services	6,170	6,052	7,000	10,000
Other Services and Charges	26,293	21,633	52,870	56,640
Supplies	3,200	3,368	9,060	4,550
Capital Outlay	329	-	-	-
Interdepartmental	110,633	163,297	97,370	101,660
Other Financial Uses	-	-	-	20,000
Total Expenditures	<u>464,681</u>	<u>588,315</u>	<u>677,510</u>	<u>668,600</u>
Appropriations				
General Fund	464,681	588,315	677,510	648,600
Building Equipment Reserve	-	-	-	20,000
Total Appropriations	<u>464,681</u>	<u>588,315</u>	<u>677,510</u>	<u>668,600</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Public Works

Activity: Code Enforcement

	2011 - 2012 <u>Actual</u>	2013 - 2014 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Charges for Services	-	318,701	195,000	237,000
Fines and Forfeits	79,646	29,340	25,000	30,000
Miscellaneous Revenue	35,334	1,466	35,000	-
Other Financing Sources	<u>41,742</u>	<u>-</u>	<u>90,000</u>	<u>356,880</u>
Total Revenues	<u>156,722</u>	<u>349,507</u>	<u>345,000</u>	<u>623,880</u>
Expenditures				
Personal Services	202,705	188,954	199,710	320,190
Professional and Technical	21,507	41,606	50,000	60,000
Property Services	11,011	4,699	14,000	15,300
Other Services and Charges	25,868	25,463	25,480	28,050
Supplies	936	603	2,100	1,800
Interdepartmental	147,750	149,180	195,140	190,350
Other Financing Uses	<u>41,742</u>	<u>-</u>	<u>90,000</u>	<u>356,880</u>
Total Expenditures	<u>451,518</u>	<u>410,504</u>	<u>576,430</u>	<u>972,570</u>
Appropriations				
General Fund	397,182	359,346	394,700	512,840
Community Improvement Fund	<u>54,336</u>	<u>51,158</u>	<u>181,730</u>	<u>459,730</u>
Total Appropriations	<u>451,518</u>	<u>410,504</u>	<u>576,430</u>	<u>972,570</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Program Summary

Program: Transit

	2011 - 2012 <u>Actual</u>	2013 - 2014 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Intergovernmental	-	44,864	1,152,640	4,621,360
Charges for Services	287,568	328,136	231,200	231,200
Investment Earnings	-	-	10,000	10,000
Miscellaneous	4	-	-	-
Other Financing Sources	-	-	-	-
Total Revenues	<u>287,572</u>	<u>373,000</u>	<u>1,393,840</u>	<u>4,862,560</u>
Activities				
Transit Administration	168,845	112,481	74,970	94,300
Transit Operations	1,092,304	843,890	1,581,056	2,926,400
Debt Service - Transit	493,375	497,125	497,130	497,200
Indirect Cost Allocation - Transit	64,665	-	-	-
Total Activities	<u>1,819,189</u>	<u>1,453,496</u>	<u>2,153,156</u>	<u>3,517,900</u>
Appropriations				
Transit	1,819,189	1,453,496	2,153,156	2,217,000
Transportation Fund	-	-	-	1,300,900
Total Appropriations	<u>1,819,189</u>	<u>1,453,496</u>	<u>2,153,156</u>	<u>3,517,900</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Transit

Activity: Transit Administration

	2011 - 2012 <u>Actual</u>	2013 - 2014 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Intergovernmental	-	-	-	817,000
Investment Earnings	-	-	10,000	10,000
Total Revenues	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>827,000</u>
Expenditures				
Personal Services	160,502	108,078	67,470	86,800
Professional and Technical	2,750	-	-	-
Property Services	2,416	2,594	4,000	4,000
Other Services and Charges	2,395	1,178	2,100	2,100
Supplies	782	631	1,400	1,400
Interdepartmental Charges	-	-	-	-
Total Expenditures	<u>168,845</u>	<u>112,481</u>	<u>74,970</u>	<u>94,300</u>
Appropriations				
Transit	<u>168,845</u>	<u>112,481</u>	<u>74,970</u>	<u>94,300</u>
Total Appropriations	<u>168,845</u>	<u>112,481</u>	<u>74,970</u>	<u>94,300</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Transit

Activity: Transit Operations

	2011 - 2012 <u>Actual</u>	2013 - 2014 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Intergovernmental	-	44,864	1,152,640	3,804,360
Charges for Services	287,568	328,136	231,200	231,200
Miscellaneous Revenue	4	-	-	-
Other Financing Sources	-	-	-	-
Total Revenues	<u>287,572</u>	<u>373,000</u>	<u>1,383,840</u>	<u>4,035,560</u>
Expenditures				
Professional and Technical	33,782	82,561	120,000	120,000
Property Services	339,455	(52,774)	575,300	600,300
Other Services and Charges	462,392	477,699	608,490	648,500
Supplies	307	1,666	4,800	4,800
Capital Outlay	37,065	177,807	20,566	1,300,900
Interdepartmental	<u>219,303</u>	<u>156,932</u>	<u>251,900</u>	<u>251,900</u>
Total Expenditures	<u>1,092,304</u>	<u>843,890</u>	<u>1,581,056</u>	<u>2,926,400</u>
Appropriations				
Transit	1,092,304	843,890	1,581,056	1,625,500
Transportation Fund	-	-	-	1,300,900
Total Appropriations	<u>1,092,304</u>	<u>843,890</u>	<u>1,581,056</u>	<u>2,926,400</u>

CITY OF COVINA, CALIFORNIA
 2014 - 2015 Budget
 Activity Summary

Program: Transit

Activity: Debt Service - Transportation

	2011 - 2012 <u>Actual</u>	2013 - 2014 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Debt Service	<u>493,375</u>	<u>497,125</u>	<u>497,130</u>	<u>497,200</u>
Total Expenditures	<u>493,375</u>	<u>497,125</u>	<u>497,130</u>	<u>497,200</u>
Appropriations				
Transit	<u>493,375</u>	<u>497,125</u>	<u>497,130</u>	<u>497,200</u>
Total Appropriations	<u>493,375</u>	<u>497,125</u>	<u>497,130</u>	<u>497,200</u>

CITY OF COVINA, CALIFORNIA
 2014 - 2015 Budget
 Activity Summary

Program: Transit

Activity: Indirect Cost Allocation - Transit

	2011 - 2012 <u>Actual</u>	2013 - 2014 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	-	-	-	-
Expenditures				
Interdepartmental	64,665	-	-	-
Total Expenditures	64,665	-	-	-
Appropriations				
Transit	64,665	-	-	-
Total Appropriations	64,665	-	-	-



CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Program Summary

Program: Culture and Recreation

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Intergovernmental	220,874	234,857	374,043	93,310
Charges for Services	718,171	777,257	819,120	811,110
Miscellaneous	39,811	85,305	119,160	141,210
Other Financing Sources	<u>2,246</u>	<u>1,814</u>	<u>-</u>	<u>-</u>
Total Revenues	<u><u>981,102</u></u>	<u><u>1,099,232</u></u>	<u><u>1,312,323</u></u>	<u><u>1,045,630</u></u>
Activities				
Parks and Recreation Administration	524,827	586,753	609,280	673,810
Community Relations	160,700	171,117	175,069	185,170
Recreation Services	603,911	698,297	724,106	761,510
Park Facilities	746,838	834,434	3,246,243	1,010,500
Senior Services	284,563	317,670	349,872	356,890
Community Parade	124,636	127,609	138,070	124,530
Community - Special Events	60,889	-	-	-
Aquatics	318,038	339,597	384,586	367,260
Cultural Arts	4,937	8,071	14,660	15,510
Library Services	<u>1,071,836</u>	<u>1,193,762</u>	<u>1,293,210</u>	<u>1,329,880</u>
Total Activities	<u><u>3,901,176</u></u>	<u><u>4,277,310</u></u>	<u><u>6,935,095</u></u>	<u><u>4,825,060</u></u>
Appropriations				
General Fund	3,764,007	4,096,811	4,453,698	4,662,740
Community Facilities District	240	120	9,010	-
Library Equipment Reserve	1,990	291	370	570
Library Grant Fund	47,004	56,011	17,670	33,980
Library Donation Fund	2,994	18,501	43,510	50,420
Cultural Arts Fund	3,800	7,903	14,130	15,210
Parks & Recreation Donation Fund	14,131	20,131	40,527	37,140
Parks & Recreation Capital Fund	67,009	77,542	2,356,181	-
Development Impact Fees	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
Total Appropriations	<u><u>3,901,176</u></u>	<u><u>4,277,310</u></u>	<u><u>6,935,096</u></u>	<u><u>4,825,060</u></u>

CITY OF COVINA, CALIFORNIA

2014-2015 Budget

Activity Information

Program: Culture and Recreation

Activity: Parks and Recreation

Purpose

The Parks and Recreation Department continues to be committed to providing services and programs that are essential to the quality of life in Covina. Citizens are provided with “Space to Imagine and Learn,” “Space to Run and Play,” “Space to Share Life Experiences,” “Space to be Safe and Secure,” “Space to be Healthy and Grow,” and “Space to Create and Explore.” The California Parks & Recreation Society’s branding campaign, “Parks Make Life Better,” has been incorporated into the department’s publicity efforts and appears on staff uniforms.

The Parks and Recreation Department coordinates two volunteer groups: the Covina Christmas Parade Committee and the Cultural Arts Advisory Commission. Both groups meet on a regular basis throughout the year.

Since March 2010, the Parks and Recreation Department has had the responsibility of managing the Covina Public Library. The Parks and Recreation Director oversees Library operations and supervises Library staff, and staff within the Parks and Recreation Department provide assistance with certain Library events and programs.

The Parks and Recreation Department offers an array of programs, events and services to the community. These include:

- Youth and Adult Sports
- Leisure Lifestyle Classes
- Cultural Excursions
- Day Camp
- Rec N’ Roll Movie Experience
- School tour program for “The Vintage Years, Covina Before 1950” photographic exhibit at City Hall
- Banner Hanging program
- Leaders-in-Training volunteer program
- Covina’s T.E.A.M. (Teens Endeavor to Accomplish More)
- Summer Evening Entertainment Series
- Annual Halloween Carnival
- Annual Dia De Los Muertos event
- Annual Covina Christmas Parade
- Facility Rentals
- Coordination of Covina-Valley Unified School District facilities
- Senior Center (classes, events, trips, nutrition program, case management services, information and referral services)
- Aquatics Programs (swim lessons, swim team, lap swimming, recreational swimming, aqua aerobics, pool rentals, Lifeguard Training Camps, Junior Lifeguard program)
- Park and facility maintenance, including maintenance of downtown and Shopper’s Lane

The Parks & Recreation Department also provides support and assistance to numerous community and charitable organizations who utilize city parks and facilities for events, and also provides support to the Covina Concert Band.

CITY OF COVINA, CALIFORNIA

2014-2015 Budget

Activity Information

Program: Culture and Recreation

Activity: Parks and Recreation

The development of Cougar Park will be completed in this fiscal year. The park is being developed with Proposition 84 funding through a Statewide Park Grant Program. The park is located on approximately 1.1 acres at 150 West Puente Street, and will include such amenities as a play area and splash pad, pathways, trees and landscaping, a community garden, and a small recreation building.

The Parks & Recreation Department will be coordinating the Covina Park Health and Safety Renovation project with the use of bond funds from the former Covina Redevelopment Agency. The park improvements will include renovation of the Recreation Hall, relocation of bleachers, installation of electronic marquees, renovation of the Bandshell, installation of a pool slide, playground relocation and upgrade, and installation of outdoor exercise equipment.

Key issues continuing to face the parks and recreation profession and delivery of quality services to the community include:

- Struggling economy and limited funding resources
- Aging infrastructure system, including buildings and park facilities
- Health and fitness issues for youth and adults
- Reduction of available grant funds for capital improvement projects

The Parks and Recreation Department is committed to addressing significant social trends and changes in how people live today and will live tomorrow. Current trends illustrate the need to increase services aimed at improving youth resiliency, maintaining healthy family relationships, preventing and reducing crime, and promoting more active lifestyles to reduce obesity and improve overall health. The older population continues to grow in California, along with the need to provide services for the frail and the more active older adult. Providing programs and services to participants with disabilities continues to be a challenge. To better serve persons with disabilities, the City must have appropriately trained staff and funding.

The department is governed by the following principles:

- Maintaining our parks, facilities, and open green spaces in a safe and aesthetically pleasing manner so as to contribute to the environmental health of our community and meet the needs of the users
- Providing innovative recreational activities in a structured environment
- Sharing our leadership skills to allow youth of all ages to share, grow and play together
- Providing opportunities for people of all ages to increase physical fitness and overall health
- Keeping older adults actively involved in the community
- Promoting ethnic and cultural awareness through arts education
- Energetically pursuing grants, sponsorships, and other creative funding alternatives to the General Fund
- The belief that the citizen is our customer and our success is dependent upon their satisfaction

Goals and Objectives

The department has established the following goals:

- Offer the highest quality and most effective customer service possible
- Offer cost-effective, high quality programs, services, activities and events to the community to enhance their quality of life
- Continue to identify common and critical issues affecting the delivery of parks and recreation services

CITY OF COVINA, CALIFORNIA

2014-2015 Budget

Activity Information

Program: Culture and Recreation

Activity: Parks and Recreation

- Expand the use of social media and other no-cost or low-cost promotional avenues
- Provide safe parks, playgrounds, and facilities for public use and continue efforts to improve the City’s park system

To accomplish these goals the division will:

- Thoroughly train and cross-train staff to increase their knowledge and skills
- Continue efforts to make registration processes more convenient for customers
- Utilize participant feedback to improve programs
- Make the most effective use of automation and train division supervisors to more fully utilize resources at their disposal
- Develop and create new ideas for presentations, keep website content current, expand the use of the department’s Facebook page, utilize email notifications, research new and innovative ideas that best promote programs, and monitor press releases submitted to media
- Conduct playground and park safety training and inspections
- Continue to apply for competitive grants to secure funding to improve aging irrigation systems, fencing, bleachers, lighting, ADA requirements, and more

Base Budget-Change in Service

The 32-hour per week Park Worker position has been reclassified to a 40-hour per week position.

	2011-2012 <u>Actual</u>	2012-2013 <u>Actual</u>	2013-2014 <u>Budget</u>	2014-2015 <u>Adopted</u>
Full-Time Equivalent Positions				
<u>Full-Time Positions</u>				
Parks-Recreation Director	1.00	1.00	1.00	1.00
Parks & Recreation Manager	1.00	1.00	1.00	1.00
Community Relations Supervisor	1.00	1.00	1.00	1.00
Community Services Supervisor	1.00	1.00	1.00	1.00
Park Maintenance Supervisor	1.00	1.00	1.00	1.00
Recreation Services Supervisor	1.00	1.00	1.00	1.00
Park Foreman	1.00	1.00	1.00	1.00
Recreation Coordinator	3.00	3.00	3.00	3.00
Administrative Technician	1.00	1.00	1.00	1.00
Park Worker	1.00	1.00	1.80	2.00
Office Assistant II	1.00	1.00	1.48	1.48
Total Full-Time Positions	<u>13.0</u>	<u>13.0</u>	<u>14.28</u>	<u>14.48</u>

CITY OF COVINA, CALIFORNIA

2014-2015 Budget

Activity Information

Program: Culture and Recreation

Activity: Parks and Recreation

	2011-2012 <u>Actual</u>	2012-2013 <u>Actual</u>	2013-2014 <u>Budget</u>	2014-2015 <u>Adopted</u>
<u>Part-Time Positions</u>				
Pool Manager	-	0.05	0.32	0.32
Community Resources Specialist	2.71	2.54	2.46	2.83
Park Maintenance Assistant	0.96	1.91	1.44	1.44
Assistant Pool Manager	1.11	0.75	0.19	0.18
Lifeguard/Instructor	4.15	4.09	4.49	4.42
Community Resources Assistant II	2.99	2.56	3.81	4.50
Lifeguard	0.51	0.50	0.79	0.78
Community Resources Assistant I	1.48	1.50	1.07	0.41
Community Resources Aide	0.36	0.52	0.15	0.07
Total FTE Part-Time Positions	<u>14.27</u>	<u>14.42</u>	<u>14.72</u>	<u>14.95</u>
Total Full-Time Equivalent Positions	<u>27.27</u>	<u>27.42</u>	<u>29.00</u>	<u>29.43</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Culture and Recreation

Activity: Parks and Recreation Admin

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2014 <u>Adopted</u>
Revenues				
Charges for Services	59	48	40	7,500
Miscellaneous Revenue	-	161	300	360
Total Revenues	<u>59</u>	<u>209</u>	<u>340</u>	<u>7,860</u>
Expenditures				
Personal Services	410,254	442,264	431,360	464,510
Professional and Technical	22,140	-	-	-
Property Services	12,459	13,145	12,910	14,050
Other Services and Charges	21,844	60,243	61,120	61,170
Supplies	2,720	2,241	5,720	3,000
Interdepartmental	55,410	68,860	98,170	131,080
Total Expenditures	<u>524,827</u>	<u>586,753</u>	<u>609,280</u>	<u>673,810</u>
Appropriations				
General Fund	524,827	586,753	609,280	673,810
Total Appropriations	<u>524,827</u>	<u>586,753</u>	<u>609,280</u>	<u>673,810</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Culture and Recreation

Activity: Community Relations

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Charges for Services	6,596	12,130	12,830	12,420
Miscellaneous Revenue	2,600	9,200	5,000	5,550
Total Revenues	<u>9,196</u>	<u>21,330</u>	<u>17,830</u>	<u>17,970</u>
Expenditures				
Personal Services	126,111	129,033	126,330	133,130
Professional and Technical	7,869	1,388	3,000	2,480
Property Services	1,045	1,615	1,140	1,430
Other Services and Charges	1,272	985	1,800	1,570
Supplies	6,963	7,767	12,689	12,240
Interdepartmental	17,440	30,330	30,110	34,320
Total Expenditures	<u>160,700</u>	<u>171,117</u>	<u>175,069</u>	<u>185,170</u>
Appropriations				
General Fund	153,710	162,026	163,952	175,310
Parks and Recreation Donation Fund	6,990	9,091	11,117	9,860
Total Appropriations	<u>160,700</u>	<u>171,117</u>	<u>175,069</u>	<u>185,170</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Culture and Recreation

Activity: Recreation Services

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Charges for Services	409,725	424,334	453,060	439,130
Miscellaneous Revenue	24,350	23,364	29,280	38,940
Other Financing Sources	<u>1,336</u>	<u>1,354</u>	<u>-</u>	<u>-</u>
Total Revenues	<u><u>435,411</u></u>	<u><u>449,051</u></u>	<u><u>482,340</u></u>	<u><u>478,070</u></u>
Expenditures				
Personal Services	295,357	283,570	322,820	336,680
Professional and Technical	183,909	212,000	205,618	207,080
Property Services	1,770	1,710	2,920	2,680
Other Services and Charges	26,477	35,089	40,149	39,220
Supplies	24,461	24,702	42,790	38,990
Interdepartmental	69,691	139,413	109,810	136,860
Other Financial Uses	<u>2,246</u>	<u>1,814</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u><u>603,911</u></u>	<u><u>698,297</u></u>	<u><u>724,106</u></u>	<u><u>761,510</u></u>
Appropriations				
General Fund	601,657	696,334	723,316	760,720
Parks and Recreation Donation Fund	<u>2,254</u>	<u>1,963</u>	<u>790</u>	<u>790</u>
Total Appropriations	<u><u>603,911</u></u>	<u><u>698,297</u></u>	<u><u>724,106</u></u>	<u><u>761,510</u></u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Culture and Recreation

Activity: Park Facilities

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Intergovernmental	164,477	197,755	321,593	22,500
Charges for Services	37,346	49,555	44,070	43,230
Miscellaneous Revenue	<u>7,214</u>	<u>10,276</u>	<u>20,000</u>	<u>30,000</u>
Total Revenues	<u><u>209,036</u></u>	<u><u>257,586</u></u>	<u><u>385,663</u></u>	<u><u>95,730</u></u>
Expenditures				
Personal Services	327,544	337,008	358,090	398,060
Professional and Technical	7,352	-	-	-
Property Services	219,848	239,622	342,990	369,520
Other Services and Charges	88,988	87,954	94,330	115,070
Supplies	47,236	45,037	58,031	49,010
Capital Outlay	63,000	89,778	2,356,181	-
Interdepartmental	(7,130)	35,035	36,620	53,840
Other Financial Uses	-	-	-	25,000
Total Expenditures	<u><u>746,838</u></u>	<u><u>834,434</u></u>	<u><u>3,246,243</u></u>	<u><u>1,010,500</u></u>
Appropriations				
General Fund	679,589	756,772	881,052	985,500
Community Facilities District	240	120	9,010	-
Parks and Recreation Capital Fund	67,009	77,542	2,356,181	-
Development Impact Fees	-	-	-	25,000
Total Appropriations	<u><u>746,838</u></u>	<u><u>834,434</u></u>	<u><u>3,246,243</u></u>	<u><u>1,010,500</u></u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Culture and Recreation

Activity: Senior Services

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Charges for Services	42,117	51,301	51,390	50,740
Miscellaneous Revenue	7,387	8,883	33,060	31,670
Total Revenues	<u>49,505</u>	<u>60,184</u>	<u>84,450</u>	<u>82,410</u>
Expenditures				
Personal Services	172,857	163,533	161,540	163,980
Professional and Technical	29,181	22,303	31,040	33,840
Property Services	26,904	31,039	33,440	29,840
Other Services and Charges	33,130	13,307	16,660	16,880
Supplies	20,219	16,040	24,922	22,510
Capital Outlay	-	-	20,150	20,150
Interdepartmental	2,272	71,448	62,120	69,690
Total Expenditures	<u>284,563</u>	<u>317,670</u>	<u>349,872</u>	<u>356,890</u>
Appropriations				
General Fund	280,813	308,761	321,782	330,700
Parks and Recreation Donation Fund	3,750	8,909	28,090	26,190
Total Appropriations	<u>284,563</u>	<u>317,670</u>	<u>349,872</u>	<u>356,890</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Culture and Recreation

Activity: Community Parade

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Charges for Services	4,430	4,880	5,650	5,200
Miscellaneous Revenue	300	390	400	1,000
Total Revenues	<u>4,730</u>	<u>5,270</u>	<u>6,050</u>	<u>6,200</u>
Expenditures				
Personal Services	62,607	64,108	66,700	65,710
Professional and Technical	2,950	2,950	2,950	2,950
Property Services	11,443	11,708	12,750	12,850
Other Services and Charges	4,449	4,850	6,110	5,340
Supplies	2,607	2,312	3,240	3,240
Interdepartmental	40,581	41,682	46,320	34,440
Total Expenditures	<u>124,636</u>	<u>127,609</u>	<u>138,070</u>	<u>124,530</u>
Appropriations				
General Fund	124,636	127,609	138,070	124,530
Total Appropriations	<u>124,636</u>	<u>127,609</u>	<u>138,070</u>	<u>124,530</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Culture and Recreation

Activity: Community Special Events

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Charges for Services	6,938	-	-	-
Miscellaneous Revenue	4,350	-	-	-
Other Financing Sources	-	-	-	-
Total Revenues	<u>11,288</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Personal Services	6,086	-	-	-
Professional and Technical	8,800	-	-	-
Property Services	17,498	-	-	-
Other Services and Charges	11,223	-	-	-
Supplies	4,923	-	-	-
Interdepartmental	12,360	-	-	-
Total Expenditures	<u>60,889</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appropriations				
General Fund	60,889	-	-	-
Total Appropriations	<u>60,889</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Culture and Recreation

Activity: Aquatics

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Intergovernmental	39,530	-	41,330	41,330
Charges for Services	174,032	192,987	204,580	205,290
Other Financing Sources	<u>910</u>	<u>460</u>	<u>-</u>	<u>-</u>
Total Revenues	<u><u>214,472</u></u>	<u><u>193,447</u></u>	<u><u>245,910</u></u>	<u><u>246,620</u></u>
Expenditures				
Personal Services	199,469	203,922	215,840	222,130
Professional and Technical	2,966	700	700	700
Property Services	49,262	46,851	49,530	50,150
Other Services and Charges	5,703	3,214	5,870	6,370
Supplies	22,118	23,539	22,196	22,320
Interdepartmental	<u>38,520</u>	<u>61,370</u>	<u>90,450</u>	<u>65,590</u>
Total Expenditures	<u><u>318,038</u></u>	<u><u>339,597</u></u>	<u><u>384,586</u></u>	<u><u>367,260</u></u>
Appropriations				
General Fund	<u>318,038</u>	<u>339,597</u>	<u>384,586</u>	<u>367,260</u>
Total Appropriations	<u><u>318,038</u></u>	<u><u>339,597</u></u>	<u><u>384,586</u></u>	<u><u>367,260</u></u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Culture and Recreation

Activity: Cultural Arts

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Charges for Services	945	3,265	4,550	4,850
Miscellaneous Revenue	3,965	4,701	5,570	5,640
Total Revenues	<u>4,910</u>	<u>7,966</u>	<u>10,120</u>	<u>10,490</u>
Expenditures				
Personal Services	96	1,025	2,440	1,240
Professional and Technical	2,205	3,269	5,400	5,900
Property Services	-	-	1,000	1,000
Other Services and Charges	191	990	2,020	2,120
Supplies	2,315	2,786	3,470	3,870
Interdepartmental	130	-	330	1,380
Total Expenditures	<u>4,937</u>	<u>8,071</u>	<u>14,660</u>	<u>15,510</u>
Appropriations				
Cultural Arts Fund	3,800	7,903	14,130	15,210
Parks and Recreation Donation Fund	1,137	168	530	300
Total Appropriations	<u>4,937</u>	<u>8,071</u>	<u>14,660</u>	<u>15,510</u>

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Activity Information

Program: Culture and Recreation

Activity: Library Services

Purpose

The Covina Public Library is the community's "Living Room." A place where one can enjoy a book, use a computer, meet a friend(s), listen to Story Times in pajamas, learn to read with fun educational play programs, seek greater knowledge, and attend special events and educational classes. Library trends are changing rapidly and currently illustrate the need for services aimed at improving adult and youth literacy, improved technology services, the need for continued education, information support, and early childhood programs. The Library supports self-sufficiency, which is reflected in the programs and services offered.

The Library is guided by the following principles:

- Providing services to meet the informational, educational, and recreational needs of the community
- Providing opportunities for people of all ages to enjoy reading and reading-related programs
- Commitment to improving the Library's Collection
- Promoting ethnic and cultural awareness through education
- To serve persons with disabilities, within the staffing and current funding constraints through education and inclusive programming
- Maintaining and seeking new volunteers to assist in all aspects of the Library services
- Pursuing grants, sponsorships, and other creative funding alternatives to the General Fund
- To listen and learn from our customers
- Creative long-range planning

The Library Services Division of the Parks & Recreation Department provides the following services:

- Educating customers through reference, circulation, children's, and other services
- Provides customers with books, media resources, and technological services
- Family Place Workshops
- Inter-Library Loans for customers
- Homework Help program
- Facilitation of Community Room uses and rentals
- Processing of donated materials
- Volunteer coordination
- Special programs and events, such as Summer Reading Programs, National Library Week, and State Literacy month
- Second Start Literacy program for adults and children
- Coordination of the Library Board of Trustees
- Staff liaison to The Friends of the Covina Public Library and assistance with coordinating their event needs

The current challenges for library professionals to deliver quality services to the community include:

- Reduction of available grant funds from Federal and State governments

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Activity Information

Program: Culture and Recreation

Activity: Library Services

- Building improvements to provide a higher standard of customer service including but not limited to:
 - Improved ADA access
 - Relocation of all public computers
 - Relocation and centralization of Adult/Children's Reference areas into one area.
 - Relocation of Teen and Homework Help programs
- Aging technology
- The unstable economy and legislative changes
- Aging building, which needs electrical upgrades and earthquake retrofitting

Goals and Objectives

Library Administration has established the following goals:

- Develop the policies and procedures for a "Materials Collection Review Committee" to improve the quality of the Library's Collection
- Continue and expand existing partnership with Covina-Valley Unified School District and create new partnerships with local businesses and organizations

Continued Goals and Objectives:

- Offer the highest quality and most effective customer service possible
- Increase public awareness and use of library programs
- Seek alternative sources of revenue to supplement library funding
- Provide an attractive, inviting, and safe library facility for the customers
- Continue to identify common and critical trends affecting the delivery of library services
- Provide easier access to the special needs population where possible within the current staffing and funding levels
- Continue processing of donated materials for addition to the collection
- Provide literacy services in an atmosphere that promotes self-esteem, cultural diversity, and life-long learning

To accomplish these goals Library Administration will:

- Establish the "Materials Collection Review Committee"
- Coordinate communications regarding the Common Core curriculum requirements with CVUSD to see how the Library can better meet the needs of the students
- Train and Cross-train staff and volunteers on current and new Library and City policies and procedures
- Continue to use and develop program evaluations completed by the service users, and establish a method of measuring the success rate of each program/service
- Continue to research and apply for grants which would benefit the community and the Library facility
- Continue with the redesign of the Circulation area including the development of a building master plan
- Continue to implement fundraising activities to generate revenue to supplement funds for the Library
- Create literacy classes to supplement the existing program

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Activity Information

Program: Culture and Recreation

Activity: Library Services

Base Budget-Change in Service

There is a decrease of General Fund support for the Literacy Program due to reinstatement of State funding. Revenue will be impacted due to the increased programs held in the Community Room will decrease the number of rentals.

	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Actual</u>	<u>2013-2014</u> <u>Budget</u>	<u>2014-2015</u> <u>Adopted</u>
Full-Time Equivalent Positions				
<u>Full-Time Positions</u>				
Administrative Technician	1.00	-	1.00	1.00
Circulation Supervisor	1.00	0.75	-	-
Library Assistant	-	0.40	-	-
Library Services Supervisor	-	-	1.00	1.00
Literacy Coordinator	1.00	1.25	1.00	1.00
Management Analyst	-	1.00	1.00	1.00
Senior Librarian	1.00	0.50	-	-
Total Full-Time Positions	<u>4.46</u>	<u>3.90</u>	<u>4.00</u>	<u>4.00</u>
<u>FTE Part-Time Positions</u>				
Building Maintenance Worker	0.50	0.46	0.48	0.48
Community Resources Aide	-	0.15	0.01	0.02
Community Resources Assistant I	-	0.06	0.10	0.10
Community Resources Assistant II	-	0.14	0.12	0.13
Community Resources Specialist	0.50	0.64	1.36	1.38
Library Assistant	0.80	0.82	0.95	1.63
Library Clerk	4.53	4.15	5.08	4.03
Library Shelver	0.72	1.40	1.50	0.98
Total FTE Part-Time Positions	<u>7.05</u>	<u>7.82</u>	<u>9.60</u>	<u>8.75</u>
Total Full-Time Equivalent Positions	<u>11.51</u>	<u>11.72</u>	<u>13.60</u>	<u>12.75</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Culture and Recreation

Activity: Library

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Intergovernmental	16,867	37,102	11,120	29,480
Charges for Services	35,985	38,757	42,950	42,750
Miscellaneous Revenue	(10,355)	28,329	25,550	28,050
Other Financing Sources	-	3,250	-	-
Total Revenues	<u>42,497</u>	<u>107,439</u>	<u>79,620</u>	<u>100,280</u>
Expenditures				
Personal Services	556,362	593,334	579,260	615,790
Professional and Technical	161,870	6,625	9,550	10,750
Property Services	111,701	96,284	123,410	108,020
Other Services and Charges	30,476	28,946	16,460	13,330
Supplies	79,087	61,563	69,020	75,130
Capital Outlay	27,750	2,600	18,000	18,000
Interdepartmental	104,590	401,160	477,510	488,860
Other Financing Uses	-	3,250	-	-
Total Expenditures	<u>1,071,836</u>	<u>1,193,762</u>	<u>1,293,210</u>	<u>1,329,880</u>
Appropriations				
General Fund	1,019,848	1,118,959	1,231,660	1,244,910
Library Equipment Reserve	1,990	291	370	570
Library Grant Fund	47,004	56,011	17,670	33,980
Library Donation Fund	2,994	18,501	43,510	50,420
Total Appropriations	<u>1,071,836</u>	<u>1,193,762</u>	<u>1,293,210</u>	<u>1,329,880</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Program Summary

Program: Community Development

	<u>2011 - 2012</u> Actual	<u>2012 - 2013</u> Actual	<u>2013 - 2014</u> Revised	<u>2014 - 2015</u> Adopted
Revenues				
Charges for Services	<u>258,685</u>	<u>285,674</u>	<u>325,000</u>	<u>325,000</u>
Total Revenues	<u>258,685</u>	<u>285,674</u>	<u>325,000</u>	<u>325,000</u>
Activities				
Development Administration	27,087	7	-	-
Planning	373,106	763,942	597,240	688,000
Indirect Cost Allocation	<u>(383,810)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Activities	<u>16,382</u>	<u>763,949</u>	<u>597,240</u>	<u>688,000</u>
Appropriations				
General Fund	<u>16,382</u>	<u>763,949</u>	<u>597,240</u>	<u>688,000</u>
Total Appropriations	<u>16,382</u>	<u>763,949</u>	<u>597,240</u>	<u>688,000</u>

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Activity Information

Program: Community Development

Activity: Development Administration

Note:

Due to the elimination of the Covina Redevelopment Agency, all Development Administration costs have been allocated to the Administration/City Manager, Planning, and SACRA functions. Please refer to those sections for more information.

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Community Development

Activity: Development Administration

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Total Revenues	-	-	-	-
Expenditures				
Personal Services	-	-	-	-
Professional and Technical	17,444	-	-	-
Property Services	4,199	-	-	-
Other Services and Charges	4,042	7	-	-
Supplies	842	-	-	-
Interdepartmental	560	-	-	-
Total Expenditures	<u>27,087</u>	<u>7</u>	<u>-</u>	<u>-</u>
Appropriations				
General Fund	<u>27,087</u>	<u>7</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>27,087</u>	<u>7</u>	<u>-</u>	<u>-</u>

CITY OF COVINA, CALIFORNIA

2012-2013 Budget

Activity Information

Program: Community Development

Activity: Planning

Purpose, Goals, and Objectives

The Planning Division advises and reports to the City Council, City Manager and Planning Commission on community development issues. The division is required by State Law to prepare, periodically review and revise the City’s General Plan and implement the Plan through the administration of specific plans, zoning regulations, subdivision ordinances, and environmental reviews. Planning staff review capital improvement project applications to check for consistency with the General Plan. The Division assists residents, developers, business owners, as well as surrounding jurisdictions and regional planning agencies with their efforts to use their properties in a manner that is consistent with quality Land Use Planning practices and the overall goals of the community.

It is the overall goal of the Planning Division to continuously take steps to improve and streamline the development review process in order to further enhance economic development throughout the City. Specific objectives for this year include: A comprehensive update of the City’s zoning code; providing outreach to new and existing businesses in the City; continuing to work closely with the Covina Downtown Merchants Association in an effort to accommodate downtown businesses, and to assist in the entitlement of properties to be built in place of blighted properties located in the heart of Covina’s

Base Budget-Change in Service

One of two Planning Aides has been promoted to Assistant Planner and one hundred percent (100%) of the cost will be charged to Planning.

	<u>2011-2012</u> Actual	<u>2012-2013</u> Actual	<u>2013-2014</u> Budget	<u>2014-2015</u> Adopted
Full-Time Equivalent Positions				
<u>Full-Time Positions</u>				
Assistant to the City Manager	-	0.50	0.50	0.50
City Planner	1.00	1.00	1.00	1.00
Senior Planner	-	1.00	-	-
Associate Planner	2.00	-	-	-
Assistant Planner	-	-	-	1.00
Senior Administrative Technician	-	0.75	0.75	0.75
Planning Aide	-	0.90	2.00	1.00
Planning Technician	1.00	-	-	-
Total Full-Time Equivalent Positions	<u>4.00</u>	<u>4.15</u>	<u>4.25</u>	<u>4.25</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Community Development

Activity: Planning

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Charges for Services	258,685	285,674	325,000	325,000
Total Revenues	<u>258,685</u>	<u>285,674</u>	<u>325,000</u>	<u>325,000</u>
Expenditures				
Personal Services	194,878	425,282	339,370	418,980
Professional and Technical	18,420	53,146	32,000	40,000
Property Services	5,153	8,299	6,000	6,000
Other Services and Charges	4,404	6,711	9,700	8,200
Supplies	960	664	2,920	1,650
Interdepartmental	149,290	269,840	207,250	213,170
Total Expenditures	<u>373,106</u>	<u>763,942</u>	<u>597,240</u>	<u>688,000</u>
Appropriations				
General Fund	<u>373,106</u>	<u>763,942</u>	<u>597,240</u>	<u>688,000</u>
Total Appropriations	<u><u>373,106</u></u>	<u><u>763,942</u></u>	<u><u>597,240</u></u>	<u><u>688,000</u></u>

CITY OF COVINA, CALIFORNIA

2014-2015 Budget

Activity Information

Program: Community Development

Activity: Indirect Cost Allocation

All costs and credits related to the Indirect Cost Allocation function are now accounted for at each individual function, rather than as a combined function. Any information pertaining to Indirect Cost Allocation in this section is in reference to the prior fiscal years in which it was accounted for as a combined function.

CITY OF COVINA, CALIFORNIA
2013 - 2014 Budget
Activity Summary

Program: Community Development

Activity: Indirect Cost Allocation - CD

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	-	-	-	-
Expenditures				
Interdepartmental Charges	(383,810)	-	-	-
Total Expenditures	(383,810)	-	-	-
Appropriations				
General Fund	(383,810)	-	-	-
Total Appropriations	(383,810)	-	-	-



CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Program Summary

Program: CDBG & Housing

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Intergovernmental	757,767	484,557	1,092,905	418,170
Total Revenues	<u>757,767</u>	<u>484,557</u>	<u>1,092,905</u>	<u>418,170</u>
Activities				
CDBG Administration	28,602	41	-	-
Business Assistance	470,188	250,815	661,497	193,770
Public Service	56,498	46,515	84,830	75,730
Residential Rehabilitation	119,675	101,396	285,478	80,000
Transitional House	87,475	90,431	96,090	96,090
Housing Authority	-	6,623	-	200,000
Total Activities	<u>762,437</u>	<u>495,821</u>	<u>1,127,895</u>	<u>645,590</u>
Appropriations				
CDBG Fund	670,339	394,145	996,805	322,080
Transitional House	87,475	90,431	96,090	96,090
Housing Authority Fund	-	6,623	-	200,000
Community Facilities District	4,623	4,623	35,000	27,420
Total Appropriations	<u>762,437</u>	<u>495,821</u>	<u>1,127,895</u>	<u>645,590</u>

CITY OF COVINA, CALIFORNIA

2014-2015 Budget

Activity Information

Program: CDBG and Housing

Activity: CDBG

Purpose

The fiscal year 2014-2015 budget reflects changes in the funding and administration of Community Development Block Grant (CDBG) funded programs. The programs funded by CDBG for this fiscal year include:

- Public Service
- Housing Rehabilitation
- Economic Development/Business Assistance

Goals and Objectives

Goals for fiscal year 2014-2015 are as follows:

- Oversee the CDBG programs to ensure compliance with the eligibility requirements established by federal guidelines.
- Monitor and coordinate all CDBG fund expenditures for compliance with various federally mandated rules and regulations, and County of Los Angeles regulations.
- Ensure compliance with lead-based paint hazard regulations.
- Ensure compliance with asbestos requirements.
- Coordinate citizen involvement in the grant request process.

The objectives to meet the above mentioned goals are:

- Determine eligibility based on the statutory requirements in the Code of Federal Regulations (CFR) Title 24, Part 570, which covers the Community Development Block Grant (CDBG) Program.
- Attend educational training sessions to keep up with changes in the law.
- Provide public noticing of meetings and publish notice of grant availability.
- At least quarterly, review CDBG programs for compliance with stated objectives.
- At least yearly, monitor all programs.

Base Budget-Change in Service

The CDBG funding allocation has been reduced annually by the Department of Housing and Development (HUD). Allocated funds saw a reduction in funding for fiscal year 06-07 of 10%, no change for fiscal year 07-08, a decrease in fiscal year 08-09 of 4%, no change for fiscal year 09-10, a decrease in fiscal year 10-11 of 5%, a decrease in fiscal year 11-12 of 6%, a decrease in fiscal year 12-13 of 20%, an increase in fiscal year 13-14 of 9%, and finally an decrease in fiscal year 14-15 of 3%. Even with the net reduction in funding over the previous nine years, staff has continued to decrease its Administrative costs to enable funding critical programs that benefit the community.

CITY OF COVINA, CALIFORNIA
 2014-2015 Budget
 Activity Information

Program: CDBG and Housing

Activity: CDBG

	<u>2011-2012</u> Actual	<u>2012-2013</u> Actual	<u>2013-2014</u> Budget	<u>2014-2015</u> Adopted
Full-Time Equivalent Positions				
<u>FTE Part-Time Positions</u>				
Sr. Hsg & CDBG Econ Dev Manager	0.85	0.50	0.37	0.32
Finance Manager	-	-	0.18	0.05
Sr. Management Analyst	0.43	0.41	-	-
Total Full-Time Equivalent Positions	<u>1.28</u>	<u>0.91</u>	<u>0.55</u>	<u>0.37</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: CDBG & Housing

Activity: CDBG Administration

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Intergovernmental	28,560	41	-	-
Total Revenues	<u>28,560</u>	<u>41</u>	<u>-</u>	<u>-</u>
Expenditures				
Personal Services	28,301	25	-	-
Professional and Technical Services	62	-	-	-
Other Services and Charges	239	16	-	-
Total Expenditures	<u>28,602</u>	<u>41</u>	<u>-</u>	<u>-</u>
Appropriations				
CDBG Fund	28,602	41	-	-
Total Appropriations	<u>28,602</u>	<u>41</u>	<u>-</u>	<u>-</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: CDBG & Housing

Activity: Business Assistance

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Intergovernmental	470,189	250,811	661,497	193,770
Total Revenues	<u>470,189</u>	<u>250,811</u>	<u>661,497</u>	<u>193,770</u>
Expenditures				
Personal Services	20,925	41,498	40,000	39,020
Professional and Technical Services	910	365	-	-
Other Services and Charges	448,353	208,952	621,497	154,750
Total Expenditures	<u>470,188</u>	<u>250,815</u>	<u>661,497</u>	<u>193,770</u>
Appropriations				
CDBG Fund	470,188	250,815	661,497	193,770
Total Appropriations	<u>470,188</u>	<u>250,815</u>	<u>661,497</u>	<u>193,770</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: CDBG & Housing

Activity: Public Service

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Intergovernmental	51,867	41,879	49,830	48,310
Special Assessments	<u>15,283</u>	<u>17,103</u>	<u>35,000</u>	<u>36,000</u>
Total Revenues	<u><u>67,150</u></u>	<u><u>58,982</u></u>	<u><u>84,830</u></u>	<u><u>84,310</u></u>
Expenditures				
Personal Services	933	21,893	29,830	28,310
Professional and Technical Services	4,534	4,534	5,000	3,500
Other Services and Charges	89	20,089	20,000	20,000
Interdepartmental	50,942	-	-	430
Other Financial Uses	-	-	<u>30,000</u>	<u>23,490</u>
Total Expenditures	<u><u>56,498</u></u>	<u><u>46,515</u></u>	<u><u>84,830</u></u>	<u><u>75,730</u></u>
Appropriations				
CDBG Fund	51,875	41,893	49,830	48,310
Community Facilities District	<u>4,623</u>	<u>4,623</u>	<u>35,000</u>	<u>27,420</u>
Total Appropriations	<u><u>56,498</u></u>	<u><u>46,516</u></u>	<u><u>84,830</u></u>	<u><u>75,730</u></u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: CDBG & Housing

Activity: Residential Rehabilitation

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Intergovernmental	119,678	101,397	285,488	80,000
Total Revenues	<u>119,678</u>	<u>101,397</u>	<u>285,488</u>	<u>80,000</u>
Expenditures				
Personal Services	25,866	16,263	47,090	16,060
Professional and Technical Services	275	-	-	-
Other Services and Charges	93,534	85,133	238,388	63,940
Total Expenditures	<u>119,675</u>	<u>101,396</u>	<u>285,478</u>	<u>80,000</u>
Appropriations				
CDBG Fund	119,675	101,396	285,478	80,000
Total Appropriations	<u>119,675</u>	<u>101,396</u>	<u>285,478</u>	<u>80,000</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: CDBG & Housing

Activity: Transitional House

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Intergovernmental	87,473	90,429	96,090	96,090
Total Revenues	<u>87,473</u>	<u>90,429</u>	<u>96,090</u>	<u>96,090</u>
Expenditures				
Other Services and Charges	87,475	90,431	96,090	96,090
Total Expenditures	<u>87,475</u>	<u>90,431</u>	<u>96,090</u>	<u>96,090</u>
Appropriations				
Supplemental Housing Grant	87,475	90,431	96,090	96,090
Total Appropriations	<u>87,475</u>	<u>90,431</u>	<u>96,090</u>	<u>96,090</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: CDBG & Housing

Activity: Housing Authority

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Investment Earnings	6,240	-	-	-
Miscellaneous	-	16,130	-	-
Total Revenues	<u>6,240</u>	<u>16,130</u>	<u>-</u>	<u>-</u>
Expenditures				
Property Services	-	8	-	-
Other Services and Charges	-	6,615	-	200,000
Total Expenditures	<u>-</u>	<u>6,623</u>	<u>-</u>	<u>200,000</u>
Appropriations				
Housing Authority Fund	-	6,623	-	200,000
Total Appropriations	<u>-</u>	<u>6,623</u>	<u>-</u>	<u>200,000</u>



CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Program Summary

Program: Water Utility

	2009 -2010 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Water Revenue	10,515,215	10,902,670	9,561,000	10,723,000
Miscellaneous Revenue	<u>20</u>	<u>20</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>10,515,236</u>	<u>10,902,690</u>	<u>9,561,000</u>	<u>10,723,000</u>
Activities				
General and Admin - Water	425,278	684,032	722,410	740,010
Utility Billing - Water	440,335	625,058	600,440	638,200
Customer Service	402,875	543,796	762,620	779,740
Sales Promotion	20,927	13,296	35,640	35,980
Source and Supply	2,943,016	3,325,059	3,370,320	4,779,280
Power and Pumping	1,941,151	7,586,035	1,012,401	1,324,160
Transmission and Distribution	1,563,338	1,531,620	4,466,673	5,477,040
Depreciation - Water	807,195	779,081	746,060	746,100
Debt Service - Water	<u>1,173,728</u>	<u>1,133,279</u>	<u>1,539,370</u>	<u>1,524,020</u>
Total Activities	<u>9,717,844</u>	<u>16,221,256</u>	<u>13,255,934</u>	<u>16,044,530</u>
Appropriations				
Water Utility	7,777,867	8,848,067	9,107,110	10,516,730
Water Capital	<u>1,939,977</u>	<u>7,373,189</u>	<u>4,148,824</u>	<u>5,527,800</u>
Total Appropriations	<u>9,717,844</u>	<u>16,221,256</u>	<u>13,255,934</u>	<u>16,044,530</u>

CITY OF COVINA, CALIFORNIA

2014-2015 Budget

Activity Information

Program: Water Utility

Purpose

Manage the supply, distribution and other activities related to potable and fire suppression water to all customers of the utility system. The system encompasses approximately 66 percent of the City of Covina along with portions of the City of West Covina and unincorporated Los Angeles County.

Goals and Objectives

The goals of the division are:

- Oversight of the entire enterprise fund through sound managerial practices.
- Provide excellent customer service and accurate bills to our customers.
- Meet State and Federal regulations.
- Reduce unaccounted for water in the system.
- Lease and/or purchase water rights combined with other wholesale supply to meet the customer demands.
- Ensure a reliable water supply around the clock, by maintaining and monitoring the 9 reservoirs and 7 pump stations to provide that supply.
- Properly maintain the water infrastructure to deliver the water: which includes more than 100 miles of main line, more than 8,500 service lines and meter connections, more than 990 fire hydrants, as well as cross-connections, and valves.

Capital

There will be some capital repairs to the Transmission and Distribution water mains most in need of replacement, now that the majority of capital improvement work in the Production and Storage activity area was completed in Fiscal Year 2013-2014. All capital improvement work is funded by bond proceeds.

	2011-2012 <u>Actual</u>	2012-2013 <u>Actual</u>	2013-2014 <u>Budget</u>	2014-2015 <u>Adopted</u>
Full-Time Equivalent Positions				
<u>Full-Time Positions</u>				
Engineering Intern (part-time)	0.50	0.50	0.50	0.50
Associate Civil Engineer	-	0.25	0.25	0.25
Construction Inspector	-	0.20	0.20	0.20
Public Works Superintendent	-	0.50	0.50	0.50
Senior Administrative Technician	2.00	2.00	2.00	1.00
Management Analyst	-	-	-	1.00
Water Pump Operator	2.00	2.00	2.00	2.00
Water Quality Technician	1.00	1.00	1.00	1.00
Water Worker	6.00	6.00	6.00	6.00
Equipment Operator	1.00	1.00	1.00	1.00
Water Crew Leader	2.00	2.00	2.00	2.00
Water Foreman	1.00	1.00	1.00	1.00
Water Services Supervisor	1.00	1.00	1.00	1.00
Total Full-Time Positions	<u>16.50</u>	<u>17.45</u>	<u>17.45</u>	<u>17.45</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Water Utility

Activity: General and Admin. - Water

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Personal Services	149,133	252,411	184,080	239,900
Professional and Technical	11,822	72,736	66,000	86,000
Property Services	4,191	4,158	4,900	4,900
Other Services and Charges	16,818	17,908	22,580	21,600
Supplies	17,335	4,489	4,100	6,200
Interdepartmental	225,980	332,330	440,750	281,410
Other Financial Uses	-	-	-	100,000
Total Expenditures	<u>425,278</u>	<u>684,032</u>	<u>722,410</u>	<u>740,010</u>
Appropriations				
Water Utility	<u>425,278</u>	<u>684,032</u>	<u>722,410</u>	<u>740,010</u>
Total Appropriations	<u>425,278</u>	<u>684,032</u>	<u>722,410</u>	<u>740,010</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Water Utility

Activity: Utility Billing - Water

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Water Revenue	35	-	-	-
Total Revenues	<u>35</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Personal Services	24,473	27,443	96,960	103,720
Professional and Technical	364,411	457,288	401,000	426,000
Property Services	-	-	100	100
Other Services and Charges	282	56,997	58,400	58,450
Interdepartmental	51,170	83,330	43,980	49,930
Total Expenditures	<u>440,335</u>	<u>625,058</u>	<u>600,440</u>	<u>638,200</u>
Appropriations				
Water Utility	440,335	625,058	600,440	638,200
Total Appropriations	<u>440,335</u>	<u>625,058</u>	<u>600,440</u>	<u>638,200</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Water Utility

Activity: Customer Service

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Water Revenue	153,215	150,827	70,000	132,000
Total Revenues	<u>153,215</u>	<u>150,827</u>	<u>70,000</u>	<u>132,000</u>
Expenditures				
Personal Services	126,700	173,109	341,090	374,600
Property Services	27	-	3,500	3,500
Other Services and Charges	220,942	277,807	365,950	360,200
Supplies	836	450	1,500	1,500
Capital Outlay	-	-	-	-
Interdepartmental	54,370	92,430	50,580	39,940
Total Expenditures	<u>402,875</u>	<u>543,796</u>	<u>762,620</u>	<u>779,740</u>
Appropriations				
Water Utility	<u>402,875</u>	<u>543,796</u>	<u>762,620</u>	<u>779,740</u>
Total Appropriations	<u><u>402,875</u></u>	<u><u>543,796</u></u>	<u><u>762,620</u></u>	<u><u>779,740</u></u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Water Utility

Activity: Sales Promotion

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Supplies	13,660	3,226	35,000	35,000
Capital Outlay	6,767	-	-	-
Interdepartmental	500	10,070	640	980
Total Expenditures	<u>20,927</u>	<u>13,296</u>	<u>35,640</u>	<u>35,980</u>
Appropriations				
Water Utility	<u>20,927</u>	<u>13,296</u>	<u>35,640</u>	<u>35,980</u>
Total Appropriations	<u>20,927</u>	<u>13,296</u>	<u>35,640</u>	<u>35,980</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Water Utility

Activity: Source and Supply

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Supplies	2,861,686	3,242,779	3,300,000	4,700,000
Interdepartmental	<u>81,330</u>	<u>82,280</u>	<u>70,320</u>	<u>79,280</u>
Total Expenditures	<u>2,943,016</u>	<u>3,325,059</u>	<u>3,370,320</u>	<u>4,779,280</u>
Appropriations				
Water Utility	<u>2,943,016</u>	<u>3,325,059</u>	<u>3,370,320</u>	<u>4,779,280</u>
Total Appropriations	<u>2,943,016</u>	<u>3,325,059</u>	<u>3,370,320</u>	<u>4,779,280</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Water Utility

Activity: Power and Pumping

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Water Revenue	10,106,214	10,444,778	9,305,000	10,405,000
Miscellaneous Revenue	20	20	-	-
Total Revenues	<u>10,106,235</u>	<u>10,444,798</u>	<u>9,305,000</u>	<u>10,405,000</u>
Expenditures				
Personal Services	100,579	92,009	155,390	195,000
Professional and Technical	30,559	30,787	42,000	42,000
Property Services	247,694	225,727	262,150	305,500
Other Services and Charges	36,169	38,573	46,400	19,900
Supplies	3,809	6,621	11,500	12,500
Capital Outlay	1,433,274	6,940,177	420,621	667,630
Interdepartmental	89,067	252,140	74,340	81,630
Total Expenditures	<u>1,941,151</u>	<u>7,586,035</u>	<u>1,012,401</u>	<u>1,324,160</u>
Appropriations				
Water Utility	471,106	496,448	561,960	626,350
Water Capital	1,470,045	7,089,587	450,441	697,810
Total Appropriations	<u>1,941,151</u>	<u>7,586,035</u>	<u>1,012,401</u>	<u>1,324,160</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Water Utility

Activity: Transmission and Distribution

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Water Revenue	255,751	307,065	186,000	186,000
Total Revenues	<u>255,751</u>	<u>307,065</u>	<u>186,000</u>	<u>186,000</u>
Expenditures				
Personal Services	656,037	745,306	551,830	530,700
Professional and Technical	49,111	17,592	40,000	40,000
Property Services	137,278	124,496	152,250	153,700
Other Services and Charges	190,959	170,087	190,060	157,500
Supplies	17,257	15,222	26,050	25,800
Capital Outlay	163,675	-	3,121,473	4,250,000
Interdepartmental	349,020	458,919	385,010	319,340
Total Expenditures	<u>1,563,338</u>	<u>1,531,620</u>	<u>4,466,673</u>	<u>5,477,040</u>
Appropriations				
Water Utility	1,376,288	1,531,620	1,256,730	1,159,950
Water Capital	187,050	-	3,209,943	4,317,090
Total Appropriations	<u>1,563,338</u>	<u>1,531,620</u>	<u>4,466,673</u>	<u>5,477,040</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Water Utility

Activity: Depreciation - Water

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	-	-	-	-
Expenditures				
Other Services and Charges	783,715	779,081	746,060	746,100
Interdepartmental	23,480	-	-	-
Total Expenditures	<u>807,195</u>	<u>779,081</u>	<u>746,060</u>	<u>746,100</u>
Appropriations				
Water Utility	<u>807,195</u>	<u>779,081</u>	<u>746,060</u>	<u>746,100</u>
Total Appropriations	<u>807,195</u>	<u>779,081</u>	<u>746,060</u>	<u>746,100</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Water Utility

Activity: Debt Service - Water

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Debt Service	1,001,218	981,928	1,456,770	1,456,730
Interdepartmental	<u>172,510</u>	<u>151,351</u>	<u>82,600</u>	<u>67,290</u>
Total Expenditures	<u>1,173,728</u>	<u>1,133,279</u>	<u>1,539,370</u>	<u>1,524,020</u>
Appropriations				
Water Utility	890,846	849,676	1,050,930	1,011,120
Water Capital	<u>282,882</u>	<u>283,603</u>	<u>488,440</u>	<u>512,900</u>
Total Appropriations	<u>1,173,728</u>	<u>1,133,279</u>	<u>1,539,370</u>	<u>1,524,020</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Program Summary

Program: Environmental Protection

	2009 -2010 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Annual</u>
Revenues				
Licenses and Permits	142,888	63,553	81,660	110,200
Intergovernmental	27,188	26,842	26,780	25,160
Charges for Services	12,768	5,527	14,000	7,000
Refuse/Waste Revenue	1,053,088	831,610	913,500	1,063,500
Investment Earnings	-	-	500	-
Miscellaneous Revenue	26,997	31,324	43,000	85,000
Other Financing Sources	-	7,820	-	-
Total Revenues	<u>1,262,930</u>	<u>966,675</u>	<u>1,079,440</u>	<u>1,290,860</u>
Activities				
General and Admin - Environmental	154,463	157,900	89,110	130,340
Utility Billing - Environmental	611	-	-	-
Alternative Fuel	-	350,559	96,170	132,500
Energy	160,055	65,123	41,000	20,420
Street Sweeping	145,434	155,250	181,130	181,080
Environmental Services	288,394	294,599	442,710	679,640
Refuse Collection	49,011	2,704	2,890	360
Industrial Waste	232,634	8,248	95,260	93,170
Waste Management	192,414	165,855	382,150	341,420
Depreciation - Environmental	5,824	5,824	5,820	5,820
Total Activities	<u>1,228,839</u>	<u>1,206,062</u>	<u>1,336,240</u>	<u>1,584,750</u>
Appropriations				
Environmental	1,028,260	1,147,605	1,312,140	1,559,590
Environmental Services Grants	200,579	58,458	24,100	25,160
Total Appropriations	<u>1,228,839</u>	<u>1,206,062</u>	<u>1,336,240</u>	<u>1,584,750</u>

CITY OF COVINA, CALIFORNIA

2014-2015 Budget

Activity Information

Program: Environmental Protection

Mission Statement: Environmental Services is committed to ensuring a safe and healthy City by providing efficient street sweeping, trash and recycling collection; encouraging the use of alternative energies; and managing programs responsible for the removal of pollutants from our air and waterways.

The Environmental Services Section's goals are to achieve the highest possible level of environmental quality for Covina residents and businesses and to comply with all state and federal environmental regulations affecting Covina. These are accomplished by implementing beneficial, cost effective and convenient environmental and waste management programs.

Environmental Services provide customer service, outreach, education, contract management, regulatory compliance and enforcement in the following areas:

- Oversight of the waste and recycling contract, as well as the street sweeping contract;
- Storm water pollution prevention by complying with all aspects of the National Pollutant Discharge Elimination System (NPDES/MS4) permit;
- Oversight and reporting of sewer spills and hazardous material clean-ups;
- Management of the Industrial/Commercial Waste Permit process to protect the City's sewer system;
- Management and reporting on four state and federal grants in order to enhance the City's efforts to reduce pollution and promote resource conservation;
- Promotion of used oil recycling by supporting and promoting four used oil certified collection centers;
- Ensuring proper disposal of hazardous waste and universal waste by residents, businesses, and the City;
- Support for regional air quality goals by enforcing South Coast Air Quality Management District (SCAQMD) regulations, as well as operating rideshare and carpool programs;
- Operation of the Compressed Natural Gas (CNG) fueling station for the benefit of the community and to enhance Environmental Fund revenue;
- Coordination of City energy efficiency efforts;
- Development and implementation of new energy conservation programs for residents;
- Analysis of proposed legislation for environmental impact on the City;
- Implementation of new environmental regulations as necessary;
- Dissemination of information on environmental laws and regulations to City businesses and residents while promoting compliance;
- Review of plans for compliance with environmental requirements;
- Inspection and enforcement for environmental violations related to waste, storm water pollution, and air quality;
- Maintenance of records and analysis of data for reports to Federal, State and local agencies to ensure the City's compliance with laws and regulations; and
- Coordination with regional, private and other local agencies on common environmental goals.

CITY OF COVINA, CALIFORNIA

2014-2015 Budget

Activity Information

Program: Environmental Protection

	<u>2011-2012</u> Actual	<u>2012-2013</u> Actual	<u>2013-2014</u> Budget	<u>2014-2015</u> Adopted
Full-Time Equivalent Positions				
<u>Full-Time Positions</u>				
Senior Administrative Technician	1.00	1.00	1.00	1.00
Administrative Technician	-	0.75	0.75	-
Management Analyst Trainee	-	-	-	0.75
Environmental Management Analyst	1.00	1.00	1.00	1.00
Environmental Services Manager	1.00	1.00	1.00	1.00
Total Full-Time Equivalent Positions	<u>3.00</u>	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Environmental Protection

Activity: General and Admin. - Enviro.

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Investment Earning	-	-	500	-
Total Revenues	<u>-</u>	<u>-</u>	<u>500</u>	<u>-</u>
Expenditures				
Personal Services	79,314	80,165	74,920	83,200
Professional and Technical	300	-	-	-
Property Services	1,336	1,269	-	-
Other Services and Charges	2,655	1,239	700	700
Supplies	2,027	1,247	-	200
Interdepartmental	68,833	73,980	13,490	46,240
Total Expenditures	<u>154,463</u>	<u>157,900</u>	<u>89,110</u>	<u>130,340</u>
Appropriations				
Environmental	<u>154,463</u>	<u>157,900</u>	<u>89,110</u>	<u>130,340</u>
Total Appropriations	<u><u>154,463</u></u>	<u><u>157,900</u></u>	<u><u>89,110</u></u>	<u><u>130,340</u></u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Environmental Protection

Activity: Utility Billing - Environmental

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Refuse/Waste Revenue	1,801	71	-	-
Total Revenues	<u>1,801</u>	<u>71</u>	<u>-</u>	<u>-</u>
Expenditures				
Other Services and Charges	611	-	-	-
Total Expenditures	<u>611</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appropriations				
Environmental	611	-	-	-
Total Appropriations	<u>611</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Environmental Protection

Activity: Alternative Fuel

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Enterprise/Internal Service	-	-	170,500	170,500
Total Revenues	<u>-</u>	<u>-</u>	<u>170,500</u>	<u>170,500</u>
Expenditures				
Property Services	-	-	15,670	29,500
Other Services and Charges	-	-	10,500	33,000
Supplies	-	-	70,000	70,000
Capital Outlay	-	350,559	-	-
Total Expenditures	<u>-</u>	<u>350,559</u>	<u>96,170</u>	<u>132,500</u>
Appropriations				
Environmental	-	350,559	96,170	132,500
Total Appropriations	<u>-</u>	<u>350,559</u>	<u>96,170</u>	<u>132,500</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Environmental Protection

Activity: Energy

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Miscellaneous Revenue	8,446	26,262	43,000	85,000
Other Financing Sources	-	6,530	-	-
Total Revenues	<u>8,446</u>	<u>32,792</u>	<u>43,000</u>	<u>85,000</u>
Expenditures				
Professional and Technical	-	19,998	10,000	9,000
Property Services	80,861	38,829	1,000	1,000
Other Services and Charges	75,044	3,916	-	-
Capital Outlay	-	-	30,000	10,000
Interdepartmental	4,150	2,380	-	420
Total Expenditures	<u>160,055</u>	<u>65,123</u>	<u>41,000</u>	<u>20,420</u>
Appropriations				
Environmental	-	19,998	41,000	20,420
Environmental Services Grants	160,055	45,125	-	-
Total Appropriations	<u>160,055</u>	<u>65,123</u>	<u>41,000</u>	<u>20,420</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Environmental Protection

Activity: Street Sweeping

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Property Services	140,264	150,340	177,730	177,800
Interdepartmental	<u>5,170</u>	<u>4,910</u>	<u>3,400</u>	<u>3,280</u>
Total Expenditures	<u>145,434</u>	<u>155,250</u>	<u>181,130</u>	<u>181,080</u>
Appropriations				
Environmental	<u>145,434</u>	<u>155,250</u>	<u>181,130</u>	<u>181,080</u>
Total Appropriations	<u>145,434</u>	<u>155,250</u>	<u>181,130</u>	<u>181,080</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Environmental Protection

Activity: Environmental Services

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Intergovernmental	27,188	26,842	26,780	25,160
Charges For Services	12,768	5,527	14,000	7,000
Refuse/Waste Revenue	140,527	118,811	80,000	75,000
Miscellaneous Revenue	18,551	5,061	-	-
Other Financing Sources	-	1,290	-	-
Total Revenues	<u>199,034</u>	<u>157,531</u>	<u>120,780</u>	<u>107,160</u>
Expenditures				
Personal Services	115,051	128,054	119,820	132,600
Professional and Technical	19,430	30,147	177,500	372,000
Property Services	10,646	15,106	-	14,200
Other Services and Charges	64,077	41,462	58,990	69,500
Supplies	43,857	19,358	17,000	17,000
Capital Outlay	-	-	25,000	25,000
Interdepartmental	28,680	33,592	44,400	49,340
Other Financial Uses	6,653	26,880	-	-
Total Expenditures	<u>288,394</u>	<u>294,599</u>	<u>442,710</u>	<u>679,640</u>
Appropriations				
Environmental	247,870	281,267	418,610	654,480
Environmental Services Grants	40,524	13,332	24,100	25,160
Total Appropriations	<u>288,394</u>	<u>294,599</u>	<u>442,710</u>	<u>679,640</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Environmental Protection

Activity: Refuse Collection

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Refuse/Waste Revenue	20,636	3,186	-	-
Total Revenues	<u>20,636</u>	<u>3,186</u>	<u>-</u>	<u>-</u>
Expenditures				
Property Services	46,911	1,844	2,500	-
Interdepartmental	2,100	860	390	360
Total Expenditures	<u>49,011</u>	<u>2,704</u>	<u>2,890</u>	<u>360</u>
Appropriations				
Environmental	49,011	2,704	2,890	360
Total Appropriations	<u>49,011</u>	<u>2,704</u>	<u>2,890</u>	<u>360</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Environmental Protection

Activity: Industrial Waste

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Licenses and Permits	142,708	63,493	81,570	110,000
Total Revenues	<u>142,708</u>	<u>63,493</u>	<u>81,570</u>	<u>110,000</u>
Expenditures				
Professional and Technical	37	7,581	47,190	23,000
Other Services and Charges	-	228	8,100	8,800
Supplies	444	250	1,500	1,600
Interdepartmental	232,153	190	38,470	59,770
Total Expenditures	<u>232,634</u>	<u>8,248</u>	<u>95,260</u>	<u>93,170</u>
Appropriations				
Environmental	232,634	8,248	95,260	93,170
Total Appropriations	<u>232,634</u>	<u>8,248</u>	<u>95,260</u>	<u>93,170</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Environmental Protection

Activity: Waste Management

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Licenses and Permits	180	60	90	200
Refuse/Waste Revenue	890,125	709,542	663,000	818,000
Total Revenues	<u>890,305</u>	<u>709,602</u>	<u>663,090</u>	<u>818,200</u>
Expenditures				
Personal Services	101,887	93,701	140,080	155,800
Professional and Technical	12,875	17,720	131,000	51,000
Property Services	30,412	8,076	19,800	18,800
Other Services and Charges	9,902	11,174	39,360	33,750
Supplies	7,429	6,794	9,500	16,100
Interdepartmental	29,910	28,390	42,410	65,970
Total Expenditures	<u>192,414</u>	<u>165,855</u>	<u>382,150</u>	<u>341,420</u>
Appropriations				
Environmental	192,414	165,855	382,150	341,420
Total Appropriations	<u>192,414</u>	<u>165,855</u>	<u>382,150</u>	<u>341,420</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Environmental Protection

Activity: Depreciation - Environmental

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Other Services and Charges	<u>5,824</u>	<u>5,824</u>	<u>5,820</u>	<u>5,820</u>
Total Expenditures	<u>5,824</u>	<u>5,824</u>	<u>5,820</u>	<u>5,820</u>
Appropriations				
Environmental	<u>5,824</u>	<u>5,824</u>	<u>5,820</u>	<u>5,820</u>
Total Appropriations	<u>5,824</u>	<u>5,824</u>	<u>5,820</u>	<u>5,820</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Program Summary

Program: Sanitary Sewer

	<u>2009 -2010</u> Actual	<u>2012 - 2013</u> Actual	<u>2013 - 2014</u> Revised	<u>2014 - 2015</u> Adopted
Revenues				
Charges for Services	-	104,054	10,000	20,000
Special Assessments	<u>1,750,241</u>	<u>2,159,267</u>	<u>2,150,000</u>	<u>2,150,000</u>
Total Revenues	<u><u>1,750,241</u></u>	<u><u>2,263,321</u></u>	<u><u>2,160,000</u></u>	<u><u>2,170,000</u></u>
Activities				
Sewer	361,078	6,121,711	11,288,125	9,453,160
Depreciation - Sewer	28,319	42,314	38,050	38,100
Debt Service - Sewer	<u>731,014</u>	<u>781,362</u>	<u>1,448,590</u>	<u>1,515,760</u>
Total Activities	<u><u>1,120,411</u></u>	<u><u>6,945,387</u></u>	<u><u>12,774,765</u></u>	<u><u>11,007,020</u></u>
Appropriations				
Sewer	<u>1,120,411</u>	<u>6,945,387</u>	<u>12,774,765</u>	<u>11,007,020</u>
Total Appropriations	<u><u>1,120,411</u></u>	<u><u>6,945,387</u></u>	<u><u>12,774,765</u></u>	<u><u>11,007,020</u></u>

CITY OF COVINA, CALIFORNIA

2014-2015 Budget

Activity Information

Program: Public Works

Activity: Sanitary Sewer

Purpose

Provide for the operation, maintenance and repair of the city’s sanitary sewer system.

Goals and Objectives

Protect the health, welfare and safety of the general public by eliminating sanitary sewer overflows via the:

- Implementation of an expanded and pro-active in-house sewer maintenance program;
- Construction of infrastructure improvements to relieve overloaded and/or deteriorating sewer mains; and
- Monitoring and compliance with all regulatory requirements.

Base Budget-Change in Service

There is no change in the level of service to this area in FY 2014-15.

This activity area experienced the majority of the planned capital improvement construction in the previous fiscal year. The remainder of bond funding is programmed in the current fiscal year, and the Sewer Master Plan will be updated to include the upgraded capacity of the system as a result of pipe upsizing. The existing Sewer Master Plan was the guideline for the capital improvement construction activities to relieve overloaded and/or deteriorated sewer mains.

	<u>2011-2012</u> Actual	<u>2012-2013</u> Actual	<u>2013-2014</u> Budget	<u>2014-2015</u> Adopted
Full-Time Equivalent Positions				
<u>Full Time Positions</u>				
Street Worker	2.00	2.00	2.00	2.00
Street Crew Leader	1.00	1.00	1.00	1.00
Street Foreman	0.30	0.30	0.30	0.30
Public Works Superintendent	0.20	0.20	0.20	0.20
Sr. Administrative Technician	0.25	0.25	0.25	0.25
Associate Civil Engineer	0.25	0.25	0.25	0.25
Construction Inspector	0.20	0.20	0.20	0.20
Total Full-Time Equivalent Positions	<u>4.20</u>	<u>4.20</u>	<u>4.20</u>	<u>4.20</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Sanitary Sewer

Activity: Sewer

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Charges for Services	-	104,054	10,000	20,000
Special Assessments	<u>1,750,241</u>	<u>2,159,267</u>	<u>2,150,000</u>	<u>2,150,000</u>
Total Revenues	<u><u>1,750,241</u></u>	<u><u>2,263,321</u></u>	<u><u>2,160,000</u></u>	<u><u>2,170,000</u></u>
Expenditures				
Personal Services	52,547	91,658	324,120	349,000
Professional and Technical	23,155	19,218	73,000	73,000
Property Services	5,341	2,212	36,500	36,500
Other Services and Charges	10,713	30,194	55,200	8,500
Supplies	15,352	13,975	27,500	29,000
Capital Outlay	204,280	5,712,453	10,361,375	8,570,000
Debt Service	30,836	-	-	-
Interdepartmental	<u>18,854</u>	<u>252,001</u>	<u>410,430</u>	<u>387,160</u>
Total Expenditures	<u><u>361,078</u></u>	<u><u>6,121,711</u></u>	<u><u>11,288,125</u></u>	<u><u>9,453,160</u></u>
Appropriations				
Sewer	<u>361,078</u>	<u>6,121,711</u>	<u>11,288,125</u>	<u>9,453,160</u>
Total Appropriations	<u><u>361,078</u></u>	<u><u>6,121,711</u></u>	<u><u>11,288,125</u></u>	<u><u>9,453,160</u></u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Sanitary Sewer

Activity: Depreciation - Sewer

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Other Services and Charges	<u>28,319</u>	<u>42,314</u>	<u>38,050</u>	<u>38,100</u>
Total Expenditures	<u>28,319</u>	<u>42,314</u>	<u>38,050</u>	<u>38,100</u>
Appropriations				
Sewer	<u>28,319</u>	<u>42,314</u>	<u>38,050</u>	<u>38,100</u>
Total Appropriations	<u>28,319</u>	<u>42,314</u>	<u>38,050</u>	<u>38,100</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Sanitary Sewer

Activity: Debt Service - Sewer

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Debt Service	692,204	667,963	1,370,860	1,370,900
Interdepartmental	<u>38,810</u>	<u>113,399</u>	<u>77,730</u>	<u>144,860</u>
Total Expenditures	<u>731,014</u>	<u>781,362</u>	<u>1,448,590</u>	<u>1,515,760</u>
Appropriations				
Sewer	<u>731,014</u>	<u>781,362</u>	<u>1,448,590</u>	<u>1,515,760</u>
Total Appropriations	<u>731,014</u>	<u>781,362</u>	<u>1,448,590</u>	<u>1,515,760</u>



CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Program Summary

Program: Central Equipment

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Central Equipment Charges	1,469,894	1,384,434	1,417,800	1,384,430
Miscellaneous	<u>10,013</u>	<u>6,614</u>	<u>-</u>	<u>6,610</u>
Total Revenues	<u><u>1,479,907</u></u>	<u><u>1,391,048</u></u>	<u><u>1,417,800</u></u>	<u><u>1,391,040</u></u>
Activities				
Equipment Administration	50,713	42,073	50,030	63,180
Equipment Operations	1,135,379	1,285,076	1,749,570	1,802,840
Depreciation - Equipment	<u>140,986</u>	<u>162,070</u>	<u>192,920</u>	<u>204,260</u>
Total Activities	<u><u>1,327,078</u></u>	<u><u>1,489,219</u></u>	<u><u>1,992,520</u></u>	<u><u>2,070,280</u></u>
Appropriations				
Central Equipment	<u>1,327,078</u>	<u>1,489,219</u>	<u>1,992,520</u>	<u>2,070,280</u>
Total Appropriations	<u><u>1,327,078</u></u>	<u><u>1,489,219</u></u>	<u><u>1,992,520</u></u>	<u><u>2,070,280</u></u>

CITY OF COVINA, CALIFORNIA

2014-2015 Budget

Activity Information

Program: Central Equipment

Mission: The Central Equipment Division is committed to the protection and preservation of the City’s investment in vehicles and rolling equipment. The Division strives to maximize vehicle and equipment life cycles through a comprehensive team approach to management and operations that sustain consistent and high-quality maintenance and repair. The Division utilizes an aggressive and proactive customer service program to ensure safe vehicles and equipment.

Fleet Management: Central Equipment procures, maintains, repairs and disposes of all of the City’s 115 vehicles and fuel-powered heavy equipment such as backhoes, including the City’s police vehicles. This also includes purchasing and operational responsibilities for the Yard’s gasoline and diesel fueling station, which are also used by Covina Valley Unified School District and the L.A. County Fire Department, as well as on-site assistance for the public CNG fueling station.

Equipment Maintenance: Central Equipment procures, maintains, repairs and disposes of the City’s 87 pieces of portable equipment including such items as backhoes, directional arrow boards, portable generators and lighting, jackhammers, etc. Additionally, Division personnel operate and maintain the City’s three stationary emergency generators located at City Hall, City Yard, and the Police Department, as well as administering their related license, permit and tax compliance issues. Staff also prepare and maintain records for all aspects of an automotive repair facility; this includes, but is not limited to, operating within regulations as mandated by the EPA, AQMD, OSHA and State Department of Water Resources.

	2011-2012 <u>Actual</u>	2012-2013 <u>Actual</u>	2013-2014 <u>Budget</u>	2014-2015 <u>Adopted</u>
Full-Time Equivalent Positions				
<u>Full-Time Positions</u>				
Sr. Administrative Technician	1.00	1.00	1.00	0.50
Equipment Maintenance Supervisor	1.00	1.00	1.00	1.00
Equipment Foreman	1.00	1.00	1.00	1.00
Senior Equipment Mechanic	2.00	1.00	1.00	1.00
Equipment Mechanic	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
Total Full-Time Equivalent Positions	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>5.00</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Central Equipment

Activity: Equipment Administration

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Personal Services	30,953	34,613	36,200	39,500
Professional and Technical	16,890	-	-	-
Property Services	890	846	1,300	1,300
Other Services and Charges	20	66	850	850
Supplies	650	638	1,400	1,400
Interdepartmental	<u>1,310</u>	<u>5,910</u>	<u>10,280</u>	<u>20,130</u>
Total Expenditures	<u>50,713</u>	<u>42,073</u>	<u>50,030</u>	<u>63,180</u>
Appropriations				
Central Equipment	<u>50,713</u>	<u>42,073</u>	<u>50,030</u>	<u>63,180</u>
Total Appropriations	<u>50,713</u>	<u>42,073</u>	<u>50,030</u>	<u>63,180</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Central Equipment

Activity: Equipment Operations

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Central Equipment Charges	1,469,894	1,384,434	1,417,800	1,384,430
Miscellaneous Revenue	<u>10,013</u>	<u>6,614</u>	<u>-</u>	<u>6,610</u>
Total Revenues	<u>1,479,907</u>	<u>1,391,048</u>	<u>1,417,800</u>	<u>1,391,040</u>
Expenditures				
Personal Services	376,407	470,610	382,480	463,000
Property Services	65,889	59,856	84,600	84,600
Other Services and Charges	5,343	5,077	7,300	7,300
Supplies	506,266	517,722	604,160	626,800
Capital Outlay	109,178	104,651	581,000	571,500
Debt Service	(225)	-	-	-
Interdepartmental	<u>72,520</u>	<u>127,160</u>	<u>90,030</u>	<u>49,640</u>
Total Expenditures	<u>1,135,379</u>	<u>1,285,076</u>	<u>1,749,570</u>	<u>1,802,840</u>
Appropriations				
Central Equipment	<u>1,135,379</u>	<u>1,285,076</u>	<u>1,749,570</u>	<u>1,802,840</u>
Total Appropriations	<u>1,135,379</u>	<u>1,285,076</u>	<u>1,749,570</u>	<u>1,802,840</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Central Equipment

Activity: Depreciation - Equipment

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Other Services and Charges	140,986	162,070	-	-
Capital Outlay	-	-	192,920	201,090
Interdepartmental Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,170</u>
Total Expenditures	<u>140,986</u>	<u>162,070</u>	<u>192,920</u>	<u>204,260</u>
Appropriations				
Central Equipment	<u>140,986</u>	<u>162,070</u>	<u>192,920</u>	<u>204,260</u>
Total Appropriations	<u>140,986</u>	<u>162,070</u>	<u>192,920</u>	<u>204,260</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Program Summary

Program: Management Information Systems

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
MIS Charges	1,062,675	-	-	-
Miscellaneous	5,002	-	-	-
Other Financing Sources	-	-	-	100,000
Total Revenues	<u>1,067,677</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Activities				
MIS Administration	1,464,306	309,510	605,682	634,500
Depreciation - MIS	198,308	24,550	146,920	-
Total Activities	<u>1,662,614</u>	<u>334,060</u>	<u>752,602</u>	<u>634,500</u>
Appropriations				
Management Information Systems	1,662,614	334,060	752,602	634,500
Total Appropriations	<u>1,662,614</u>	<u>334,060</u>	<u>752,602</u>	<u>634,500</u>

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Activity Information

Program: Management Information Systems

Activity: MIS

Purpose

MIS Administration manages the overall management information system operations of the City. This includes planning, budgeting, purchasing, special projects, managing department and staff. The function is responsible for the following support services:

- General systems
- Network administration
- MUNIS Financial System
- Telephone system
- Public Safety systems administration

Goals and Objectives

Manage information systems implementations, operations, upgrades and support. Some of the major goals of the division are:

- Maintain hardware/software replacement schedule.
- Provide ongoing training and support for general users.
- Provide ongoing support for network hardware, software, and users.
- Provide ongoing support for all financial system users.

Base Budget-Change in Services

The 2014-2015 budget represents a consolidation of MIS activities but no change in services.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Adopted
Full-Time Equivalent Positions				
<u>Full-Time Positions</u>				
Information Technology Manager	1.00	-	-	-
Information Technology Services Manager	-	1.00	1.00	1.00
Senior IT Coordinator	-	1.00	1.00	1.00
Systems Analyst	1.00	-	-	-
PC Technician II	1.00	-	-	-
Electronic Resource Analyst	-	-	1.00	1.00
GIS Technician	-	-	0.75	1.00
IT Coordinator	-	2.00	2.00	2.00
Total Full-Time Equivalent Positions	3.00	4.00	5.75	6.00

CITY OF COVINA, CALIFORNIA
 2014-2015 Budget
 Activity Information

Program: Management Information Systems

Activity: MIS

	<u>2011-2012</u> Actual	<u>2012-2013</u> Actual	<u>2013-2014</u> Budget	<u>2014-2015</u> Adopted
<u>FTE Part-Time Positions</u>				
Administrative Intern	-	0.50	-	-
IT Coordinator	-	0.50	-	-
Total FTE Part-Time Positions	<u>0.50</u>	<u>1.00</u>	<u>-</u>	<u>-</u>
Total Full-Time Equivalent Positions	<u><u>3.50</u></u>	<u><u>5.00</u></u>	<u><u>5.75</u></u>	<u><u>6.00</u></u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Management Information Systems

Activity: MIS Administration

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
MIS Charges	1,062,675	-	-	-
Miscellaneous	5,002	-	-	-
Other Financing Sources	-	-	-	100,000
Total Revenues	<u>1,067,677</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Expenditures				
Personal Services	515,184	557,606	500,060	671,040
Professional and Technical	343,120	260,297	266,000	256,000
Property Services	394,767	310,084	355,110	381,710
Other Services and Charges	12,564	10,266	17,830	15,020
Supplies	119,107	106,821	85,300	81,900
Capital Outlay	112,980	76,078	599,622	631,940
Interdepartmental	(33,415)	(1,011,642)	(1,218,240)	(1,403,110)
Total Expenditures	<u>1,464,306</u>	<u>309,510</u>	<u>605,682</u>	<u>634,500</u>
Appropriations				
Management Information Systems	<u>1,464,306</u>	<u>309,510</u>	<u>605,682</u>	<u>634,500</u>
Total Appropriations	<u>1,464,306</u>	<u>309,510</u>	<u>605,682</u>	<u>634,500</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Management Information Systems

Activity: Depreciation - MIS

	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015
	<u>Actual</u>	<u>Actual</u>	<u>Revised</u>	<u>Adopted</u>
Revenues				
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Other Services and Charges	198,308	199,204	346,920	276,160
Interdepartmental	<u>-</u>	<u>(174,654)</u>	<u>(200,000)</u>	<u>(276,160)</u>
Total Expenditures	<u>198,308</u>	<u>24,550</u>	<u>146,920</u>	<u>-</u>
Appropriations				
Management Information Systems	<u>198,308</u>	<u>24,550</u>	<u>146,920</u>	<u>-</u>
Total Appropriations	<u>198,308</u>	<u>24,550</u>	<u>146,920</u>	<u>-</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Program Summary

Program: Risk Management

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Charges for Services	-	19,032	-	-
Enterprise/Internal Services	-	1,557	-	-
Miscellaneous Revenue	-	237,006	-	-
Total Revenues	<u>-</u>	<u>257,595</u>	<u>-</u>	<u>-</u>
Activities				
Worker's Compensation	-	(388,785)	200,360	285,000
Public Liability	-	1,053	283,360	291,000
Total Activities	<u>-</u>	<u>(387,732)</u>	<u>483,720</u>	<u>576,000</u>
Appropriations				
Worker's Compensation	-	(388,785)	200,360	285,000
Public Liability	-	1,053	283,360	291,000
Total Appropriations	<u>-</u>	<u>(387,732)</u>	<u>483,720</u>	<u>576,000</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Information

Program: Risk Management

Activity: Workers Compensation

Purpose

Workers Compensation administration is the identification of legal, medical, administrative, insurance and disability costs associated with the City’s self insured program.

- Coordination of medical care and treatment for employees’ work related injuries and illnesses
- Monitor workers’ compensation claims activity utilizing a third-party administrator
- Direct legal counsel in negotiating settlement of litigated claims
- Development of informational programs for employees and departments
- Development of safety needs assessment program for all departments
- Ensure compliance with federal and state worker safety laws
- Compliance with Federal Medicare reporting

Goals and Objectives

Major goals are the continued assessment of current service providers and the continued improvement of loss control measures and safety training.

Base Budget-Change in Service

The 2014-2015 budget reflects an increase of \$21,000 in Risk Management Fees and a decrease of \$300 in General Insurance charges.

	<u>2011-2012</u> Actual	<u>2012-2013</u> Actual	<u>2013-2014</u> Budget	<u>2014-2015</u> Adopted
Full-Time Equivalent Positions				
<u>Full-Time Positions</u>				
Director of Human Resources	-	0.20	0.20	0.20
Risk Manager	-	0.50	0.50	0.50
Total Full-Time Equivalent Positions	<u>-</u>	<u>0.70</u>	<u>0.70</u>	<u>0.70</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Risk Management

Activity: Worker's Compensation

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Charges for Services	-	276	-	-
Miscellaneous Revenue	-	234,928	-	-
Total Revenues	<u>-</u>	<u>235,204</u>	<u>-</u>	<u>-</u>
Expenditures				
Personal Services	-	132,974	98,750	98,390
Professional and Technical	-	501,938	293,200	313,200
Property Services	-	233	2,000	2,000
Other Services and Charges	-	151,079	264,500	291,500
Interdepartmental	-	(1,175,009)	(458,090)	(420,090)
Total Expenditures	<u>-</u>	<u>(388,785)</u>	<u>200,360</u>	<u>285,000</u>
Appropriations				
Worker's Compensation	-	(388,785)	200,360	285,000
Total Appropriations	<u>-</u>	<u>(388,785)</u>	<u>200,360</u>	<u>285,000</u>

CITY OF COVINA, CALIFORNIA

2014-2015 Budget

Activity Information

Program: Risk Management

Activity: Public Liability

Purpose

Public liability is the defense and settlement of liability claims for damages filed against the City under a self-insurance program.

- Continued maintenance of the City's loss history
- Process claims for adjudication or settlement
- Coordinate legal defense with the City Attorney and other special counsel
- Secure necessary bonds and excess liability insurance coverage through outside carriers

Goals and Objectives

Major goals are the continued assessment of current service providers and continued improvement of loss control measures.

Base Budget-Change in Service

The 2014-2015 reflects modest changes to reflect the increases to the city's insurance.

	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Actual</u>	<u>2013-2014</u> <u>Budget</u>	<u>2014-2015</u> <u>Adopted</u>
Full-Time Equivalent Positions				
<u>Full-Time Positions</u>				
Director of Human Resources	-	0.20	0.20	0.20
Risk Manager	-	0.50	0.50	0.50
Total Full-Time Equivalent Positions	-	0.70	0.70	0.70

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Risk Management

Activity: Public Liability

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Charges for Services	-	18,756	-	-
Enterprise/Internal Services	-	1,557	-	-
Miscellaneous Revenue	-	2,078	-	-
Total Revenues	<u>-</u>	<u>22,391</u>	<u>-</u>	<u>-</u>
Expenditures				
Personal Services	-	132,975	98,750	98,390
Professional and Technical	-	123,557	155,000	140,000
Property Services	-	3,383	2,000	2,000
Other Services and Charges	-	157,236	352,560	255,000
Interdepartmental	-	(416,098)	(324,950)	(240,390)
Other Financial Uses	-	-	-	36,000
Total Expenditures	<u>-</u>	<u>1,053</u>	<u>283,360</u>	<u>291,000</u>
Appropriations				
Public Liability	<u>-</u>	<u>1,053</u>	<u>283,360</u>	<u>291,000</u>
Total Appropriations	<u>-</u>	<u>1,053</u>	<u>283,360</u>	<u>291,000</u>



CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Program Summary

Program: Miscellaneous

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Taxes	16,269	15,196	17,750	17,750
Investment Earnings	4	18	-	-
Miscellaneous	<u>3,000</u>	<u>1,608</u>	<u>-</u>	<u>-</u>
Total Revenues	<u><u>19,273</u></u>	<u><u>16,822</u></u>	<u><u>17,750</u></u>	<u><u>17,750</u></u>
Activities				
Intergovernmental	24,696	17,300	24,460	24,240
Community Outreach	17,002	76,909	66,410	48,870
Downtown District	-	16,222	8,750	8,750
Prospero Park District	9,046	7,876	9,000	9,000
Contingency	<u>34,376</u>	<u>2,982</u>	<u>3,000</u>	<u>10,000</u>
Total Activities	<u><u>85,121</u></u>	<u><u>121,288</u></u>	<u><u>111,620</u></u>	<u><u>100,860</u></u>
Appropriations				
General Fund	76,075	97,190	93,870	83,110
Downtown	-	16,222	8,750	8,750
Prospero	<u>9,046</u>	<u>7,876</u>	<u>9,000</u>	<u>9,000</u>
Total Appropriations	<u><u>85,121</u></u>	<u><u>121,288</u></u>	<u><u>111,620</u></u>	<u><u>100,860</u></u>

CITY OF COVINA, CALIFORNIA
2014-2015 Budget
Activity Information

Program: Miscellaneous

Intergovernmental:

Intergovernmental includes memberships and other costs associated with lobbying efforts for cities with County, State and other government agencies. The major goals of the intergovernmental activity are to influence County and State legislation that is favorable and friendly to municipal governments; and to identify regional opportunities and problems.

Community Outreach:

The purpose of the Community Outreach activity is to provide and maintain General Fund support to the City's "lifeline" assistance program for City Water Utility customers and the McGill house.

Downtown District:

The Downtown District accounts for the special business license registration tax for the promotion and maintenance of the Covina downtown area.

Prospero Park District:

The Prospero Park District accounts for the special business license registration tax for the maintenance and improvements in the Covina Prospero Park apartment area.

Contingency:

Contingency is an undesignated appropriation in the annual budget for both anticipated and unanticipated events or actions not incorporated in other areas of the budget. City Council action is required for the use of the contingency item.

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Miscellaneous

Activity: Intergovernmental

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Professional and Technical Services	993	965	1,060	1,150
Other Services and Charges	29,285	29,435	36,610	35,910
Supplies	7,139	-	-	-
Interdepartmental	<u>(12,720)</u>	<u>(13,100)</u>	<u>(13,210)</u>	<u>(12,820)</u>
Total Activities	<u>24,696</u>	<u>17,300</u>	<u>24,460</u>	<u>24,240</u>
Appropriations				
General Fund	<u>24,696</u>	<u>17,300</u>	<u>24,460</u>	<u>24,240</u>
Total Appropriations	<u>24,696</u>	<u>17,300</u>	<u>24,460</u>	<u>24,240</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Miscellaneous

Activity: Community Outreach

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Miscellaneous	3,000	1,608	-	-
Total Revenues	<u>3,000</u>	<u>1,608</u>	<u>-</u>	<u>-</u>
Expenditures				
Other Services and Charges	16,262	56,095	63,600	46,600
Interdepartmental	740	20,814	2,810	2,270
Total Activities	<u>17,002</u>	<u>76,909</u>	<u>66,410</u>	<u>48,870</u>
Appropriations				
General Fund	17,002	76,909	66,410	48,870
Total Appropriations	<u>17,002</u>	<u>76,909</u>	<u>66,410</u>	<u>48,870</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Miscellaneous

Activity: Downtown District

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Tax Revenue	7,980	6,944	8,750	8,750
Investment Earnings	-	1	-	-
Total Revenues	<u>7,980</u>	<u>6,945</u>	<u>8,750</u>	<u>8,750</u>
Expenditures				
Other Services and Charges	-	16,222	8,750	8,750
Total Activities	<u>-</u>	<u>16,222</u>	<u>8,750</u>	<u>8,750</u>
Appropriations				
Downtown District	-	16,222	8,750	8,750
Total Appropriations	<u>-</u>	<u>16,222</u>	<u>8,750</u>	<u>8,750</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Miscellaneous

Activity: Prospero Park District

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Tax Revenue	8,289	8,252	9,000	9,000
Investment Earnings	4	17	-	-
Total Revenues	<u>8,293</u>	<u>8,269</u>	<u>9,000</u>	<u>9,000</u>
Expenditures				
Other Services and Charges	9,046	7,876	9,000	9,000
Total Activities	<u>9,046</u>	<u>7,876</u>	<u>9,000</u>	<u>9,000</u>
Appropriations				
Prospero Park District	9,046	7,876	9,000	9,000
Total Appropriations	<u>9,046</u>	<u>7,876</u>	<u>9,000</u>	<u>9,000</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: Miscellaneous

Activity: Contingency

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Contingency	<u>34,376</u>	<u>2,982</u>	<u>3,000</u>	<u>10,000</u>
Total Activities	<u>34,376</u>	<u>2,982</u>	<u>3,000</u>	<u>10,000</u>
Appropriations				
General Fund	<u>34,376</u>	<u>2,982</u>	<u>3,000</u>	<u>10,000</u>
Total Appropriations	<u>34,376</u>	<u>2,982</u>	<u>3,000</u>	<u>10,000</u>



CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Program Summary

Program: SACRA

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Tax Revenue	(119,004)	(2,078)	-	-
Charges for Services	499,555	782,606	700,840	547,510
Investment Earnings	46,161	171,331	260	-
Miscellaneous Revenue	66	113,563	-	-
Other Financing Sources	-	1,181,516	4,773,660	9,105,850
Total Revenues	<u>545,781</u>	<u>2,246,938</u>	<u>5,474,760</u>	<u>9,653,360</u>
Activities				
SACRA Administration	260,301	265,850	327,820	328,000
Housing	16,128	1,087,173	63,010	22,000
Land Proceeds	76,398	20,939	-	-
Redevelopment	2,915,160	830,783	6,196,746	861,680
Debt Service	602,445	3,711,498	3,722,030	8,208,150
Total Activities	<u>3,870,433</u>	<u>5,916,243</u>	<u>10,309,606</u>	<u>9,419,830</u>
Appropriations				
SACRA Fund	<u>3,870,433</u>	<u>5,916,243</u>	<u>10,309,606</u>	<u>9,419,830</u>
Total Appropriations	<u>3,870,433</u>	<u>5,916,243</u>	<u>10,309,606</u>	<u>9,419,830</u>

CITY OF COVINA, CALIFORNIA

2014-2015 Budget

Activity Information

Program: SACRA

Activity: SACRA

Purpose

With the passage of AB 1X26, the Redevelopment Agency activity was dissolved effective February 1, 2012. The Agency as we knew it is now known as Successor Agency to the Covina Redevelopment Agency (“SACRA”) with its primary function of winding down the Agency.

No tax increment dollars flow into SACRA for redevelopment activities. The County of Los Angeles passes through funds sufficient to meet SACRA recognized obligations (“ROPS”) which are primarily debt service and other ongoing contractual obligations. Additionally funding in the amount of \$250,000 is passed through to SACRA for Administration expenses during the wind down period.

As part of the procedure, the SACRA Board approves a semi-annual ROPS schedule which is then forwarded to an Oversight Board comprised of representatives from City, County, Labor and Education. The Oversight Board approves the ROPS prior to submission to the State of California Department of Finance (“DOF”), County Auditor Controller (“CAC”) and County Administrative Officer (“CAO”). Funding for ROPS is not considered approved until the DOF, who has the final say in these matters, approves and submits ROPS to CAC for disbursement.

AB 1484 – Redevelopment Dissolution/Unwind Trailer Bill was approved by the State of California as part of its budget package in June 2012. This bill gives SACRA restricted use of Housing Funds previously not authorized under AB 1X26. Since the tax increment generation has been abolished there will be no 20% set-a-side funds flowing in for housing activities. The only available use of funds for housing activities will be any available bond funds.

Goals and Objectives

The primary goal of SACRA is to maintain timely payment of debt service and other contractual obligations. As indicated above, there is no other available funding for any enhancements to existing programs or the creation of new programs.

Base Budget-Change in Service

There are no changes in services.

CITY OF COVINA, CALIFORNIA
 2014-2015 Budget
 Activity Information

Program: SACRA

Activity: SACRA

	<u>2011-2012</u> Actual	<u>2012-2013</u> Actual	<u>2013-2014</u> Budget	<u>2014-2015</u> Adopted
Full-Time Equivalent Positions				
<u>FTE Part-Time Positions</u>				
Sr. Hsg & CDBG Econ Dev Manager	-	1.00	1.00	0.50
Finance Manager	-	-	0.75	0.95
Sr. Management Analyst	-	0.75	-	-
Total Full-Time Equivalent Positions	<u>-</u>	<u>1.75</u>	<u>1.75</u>	<u>1.45</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: SACRA

Activity: Administration

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Investment Earnings	6,382	-	260	-
Miscellaneous Revenue	66	113,563	-	-
Other Financing Sources	-	-	1,051,630	1,189,680
Total Revenues	<u>-</u>	<u>113,563</u>	<u>1,051,890</u>	<u>1,189,680</u>
Expenditures				
Personal Services	224,881	150,164	291,560	291,730
Professional and Technical Services	22,784	75,269	-	23,190
Property Services	11,148	6,925	-	-
Other Services and Charges	1,488	4,090	-	-
Debt Service	-	230	-	-
Interdepartmental	-	29,171	36,260	13,080
Total Expenditures	<u>260,301</u>	<u>265,850</u>	<u>327,820</u>	<u>328,000</u>
Appropriations				
SACRA Fund	<u>260,301</u>	<u>265,850</u>	<u>327,820</u>	<u>328,000</u>
Total Appropriations	<u>260,301</u>	<u>265,850</u>	<u>327,820</u>	<u>328,000</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: SACRA

Activity: Housing

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Charges for Services	-	900	-	-
Investment Earnings	-	13,375	-	-
Total Revenues	<u>-</u>	<u>14,275</u>	<u>-</u>	<u>-</u>
Expenditures				
Personal Services	-	48,000	38,980	-
Professional and Technical Services	3,336	-	-	-
Property Services	1,901	-	-	-
Other Services and Charges	10,891	1,039,173	24,030	22,000
Total Expenditures	<u>16,128</u>	<u>1,087,173</u>	<u>63,010</u>	<u>22,000</u>
Appropriations				
SACRA Fund	<u>16,128</u>	<u>1,087,173</u>	<u>63,010</u>	<u>22,000</u>
Total Appropriations	<u>16,128</u>	<u>1,087,173</u>	<u>63,010</u>	<u>22,000</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: SACRA

Activity: Land Proceeds

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Charges for Services	167,499	366,636	202,760	547,510
Investment Earnings	-	89,950	-	-
Total Revenues	<u>167,499</u>	<u>456,586</u>	<u>202,760</u>	<u>547,510</u>
Expenditures				
Personal Services	75,929	20,939	-	-
Other Services and Charges	466	-	-	-
Capital Outlay	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>76,398</u>	<u>20,939</u>	<u>-</u>	<u>-</u>
Appropriations				
SACRA Fund	<u>76,398</u>	<u>20,939</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>76,398</u>	<u>20,939</u>	<u>-</u>	<u>-</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: SACRA

Activity: Redevelopment

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Charges for Services	332,056	415,070	498,080	-
Investment Earnings	39,781	68,006	-	-
Total Revenues	<u>371,837</u>	<u>483,076</u>	<u>498,080</u>	<u>-</u>
Expenditures				
Professional and Technical Services	(7,394)	-	-	-
Property Services	291,472	701,683	723,630	861,680
Other Services and Charges	2,601,084	(1,300,000)	-	-
Capital Outlay	29,998	-	5,473,116	-
Other Financial Uses	-	1,429,100	-	-
Total Expenditures	<u>2,915,160</u>	<u>830,783</u>	<u>6,196,746</u>	<u>861,680</u>
Appropriations				
SACRA Fund	<u>2,915,160</u>	<u>830,783</u>	<u>6,196,746</u>	<u>861,680</u>
Total Appropriations	<u>2,915,160</u>	<u>830,783</u>	<u>6,196,746</u>	<u>861,680</u>

CITY OF COVINA, CALIFORNIA
2014 - 2015 Budget
Activity Summary

Program: SACRA

Activity: Debt Service

	2011 - 2012 <u>Actual</u>	2012 - 2013 <u>Actual</u>	2013 - 2014 <u>Revised</u>	2014 - 2015 <u>Adopted</u>
Revenues				
Tax Revenue	(119,004)	(2,078)	-	-
Investment Earnings	(2)	-	-	-
Other Financing Sources	-	1,181,516	3,722,030	7,916,170
Total Revenues	<u>-</u>	<u>1,179,438</u>	<u>3,722,030</u>	<u>7,916,170</u>
Expenditures				
Professional and Technical Services	-	14,300	14,600	5,000
Debt Service	602,445	3,697,198	3,707,430	8,203,150
Total Expenditures	<u>602,445</u>	<u>3,711,498</u>	<u>3,722,030</u>	<u>8,208,150</u>
Appropriations				
SACRA Fund	602,445	3,711,498	3,722,030	8,208,150
Total Appropriations	<u>602,445</u>	<u>3,711,498</u>	<u>3,722,030</u>	<u>8,208,150</u>

BUDGET PROCEDURES AND METHODS

This information is provided to familiarize the reader with the budget structure and how this budget document was prepared and will be controlled.

Preparing the Preliminary/Council Approved Budget

Materials were distributed to departments for preparing a projection of 2007-2008 base budget. The base budget is the previous year adopted level of service adjusted for inflation, contractual commitments and actual spending. The recommended/adopted budget is the base budget adjusted for any current and/or proposed changes in the level of service.

The City Manager's review includes scheduled budget meetings with each operating unit. At these meetings, discussions centered on specific requirements, the determination of priorities in terms of a definite need and the effectiveness of existing or proposed programs. Revenue estimates initially prepared by the finance department are reviewed and new or expanded revenue sources examined. Those programs, which are expected to be fully or partially self-supporting, are examined to ensure that they in fact held this status and where it appears that they did not, appropriate recommendations are prepared to correct the situation. The decisions that determine the operating program recommended in the proposed budget are made on the basis of these discussions.

The City Manager's preliminary budget is then reviewed by the City Council at special meetings. Major goals and objectives and resource constraints are evaluated pertaining to the various activities. A final determination of levels of service of various programs is incorporated into the final budget document. Formal adoption of the budget is generally done at the second regular or special Council meeting in June.

Budgeting Methods

Various methods have been used to prepare the budget, which is not only balanced, but accurately reflects the expected level of spending.

A review of the estimated current year expenditures and current year revenue was made part of the budget preparation procedures. The advantages of this system include: (1) the provisions of information necessary to develop more realistic and accurate expenditure estimates which make up the proposed appropriation figures in the 2007-2008 budget, and (2) the use of revenues from 2006-2007 in the form of expenditure savings and unanticipated current year revenues to help finance the preliminary 2007-2008 budget, if needed.

A review of fund balances is made during the budgeting process. In light of volatile revenues and constant changes in tax allocation by the State Legislature, a substantial fund balance in the General Fund is advisable. A contingency provision is made for a fund in total rather than for an activity or program since it is unlikely that the unexpected or the emergency will occur in each program. The one contingency appropriation can be used to meet various individual situations. The preliminary/approved budget, therefore, provides for rather tight activity appropriation based on normal expenditure levels. Specific City Council approval is required for authorization to use contingency funds.

Controlling Expenditures

While the approved budget establishes appropriation levels, specific procedures for controlling expenditures are also necessary to ensure that its day-to-day execution is in compliance with the approved program. The City Manager and finance department are responsible for reviewing all requests for expenditures initiated by designated and requisitioning authorities to determine their compliance with the approved budget.

Also inherent in this controlling function is the management recognition that conditions do change during the eighteen-month period of budget preparation and execution. Therefore, each proposed expenditure will be reviewed and approved only if the need still exists. Also, some expenditure requirements will occur which, while falling within the total appropriation, will not exactly match object expenditure estimates. In these instances, where need has been adequately demonstrated, an adjustment will be made within the activity/program budget within funds. Appropriation changes between funds or exceeding the total fund require Council authorization.

In summary, expenditures will not be approved until it has been determined that (1) adequate funds were appropriated, (2) the expenditure is still necessary, and (3) funds are available.

These budget control procedures are important management tools, which we believe allow us to make more effective use of the dollars spent in the total municipal program. As a necessary by-product, these procedures also ensure compliance with statutory finance requirements.

Fund Structure

A given expenditure is made from a specific fund established for designated programs or activities.

The General Fund incorporates most city services and is financed by several revenue sources, the largest of which are property, sales, and utility user's taxes; and motor vehicle in-lieu fees.

There are a number of special revenue funds consisting of the following:

- LMIH Fund accounts for project areas one and two housing monies of the Redevelopment Agency.
- CDBG Fund accounts for the community development block grant monies received from the Department of Housing and Urban Development to provide decent housing, suitable living environment and expanded economic opportunities for persons of lower income.
- Law Enforcement Grant Fund accounts for the federal local law enforcement block grant program.
- Narcotic Seizure Fund accounts for federal, state, and local forfeiture monies seized by police.
- State Gas Tax Fund is financed with monies apportioned under Streets and Highway Code Sections 2106, 2106.5, 2107 and 2107.5 of the State of California.
- Transit Fund that is financed with Proposition A County transit tax, parking permits and transit fares.
- Air Quality Fund accounts for the state motor vehicle environmental fee.

- Municipal Parking District Fund which is financed with a special property tax, parking permits and parking meter, fees.
- Lighting District Fund is financed primarily with special benefit taxes from the lighting district.
- Landscape District Fund is financed primarily with special benefit taxes from the landscape district.
- Sewer District Fund is financed primarily with special benefit taxes from the sewer district.
- Library Grant Fund accounts for state grant monies for the library and literacy programs.
- City Donation Fund accounts for restricted donations.

The Tax Allocation Debt-I and Tax Allocation Debt-II Debt Service Funds accounts for bond, loan and note debt service for project areas one and two of the Redevelopment Agency.

The following are the capital projects funds of the City and Redevelopment Agency:

- Park Development Fund accounts for certain park grants.
- Transit Center Fund which accounts for the construction of the downtown parking structure and is financed with Proposition A and C County transportation tax, MTA funds, and long-term debt proceeds.
- Transportation Fund that is financed with Proposition C County transportation tax.
- Shoppers Lane Parking District which is financed with a special business registration tax for parking improvements within the district.
- Sewer Construction Fund accounts for impact fees and other sources for sanitary sewer and waste water improvements.
- Redevelopment Fund accounts for project areas one and two, both public and private improvement economic and redevelopment monies of the Redevelopment Agency, and for project areas one and two.

The Water Utility, Water Capital and Environmental Enterprise Funds are financed with water sales and refuse fees.

The Central Equipment and Management Information Systems Internal Service Funds are financed from departmental service charges.

The projected revenues and expenditures for these funds are shown in an integrated manner in summaries found in the budget document. City staff believes this all fund summary is helpful in gaining an overall picture of the City's financial operation.

FINANCIAL MANAGEMENT PRINCIPLES

The City Shall Have a Balanced Budget

The City of Covina shall adopt a balanced budget on an annual basis. The comprehensive annual financial report (CAFR) will confirm the adoption of a balanced budget, and note any discrepancies. The financing community uses the CAFR to gauge the City's credit worthiness, among other issues.

The City Shall Pursue Awards in Financial and Budgeting Reporting

The City of Covina shall pursue the certificate of achievement for excellence in financial reporting and certificate in outstanding budget presentation from the Government Finance Officers Association of the United States and Canada, and the certificate of award for outstanding financial reporting from the California Society of Municipal Finance Officers. These prestigious awards recognize conformance with the highest standards for preparation of state and local government financial reports and budgets. To receive the awards, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report and budget, whose contents conform to program standards.

The City Shall Maintain Prudent Reserves

The City of Covina shall establish adequate reserves of funds to meet future capital needs, to offset economic hard times, to stabilize fluctuations in cash flow requirements, and provide for emergency situations. The City should provide a minimum of three months' working capital for emergencies and contingencies.

The City Shall Endeavor to Maintain Competitive Compensation

The City of Covina shall continue positive human resource relations, be competitive in the market place, and attract and retain competent and quality employees. Competitive salary and benefits will be provided to all employees within the City's means. It is the City's expectation that services being provided by staff will continue to be exemplary.

The City Shall Maintain Its Infrastructure

The City of Covina shall provide adequate funding to be allocated in the current year to minimize expenditures in future years. Ongoing, preventive maintenance is an essential component of the City' operations. Infrastructure maintenance includes, but is not limited to, streets, storm drainage, water storage and distribution, sanitary sewer collection and disposal, curb, gutter, sidewalks, lights, and parks.

The City Shall Amortize Capital Costs

The City of Covina, to the extent possible, shall fully amortize as a continuing cost of doing business the cost of replacing or expanding existing facilities and equipment. With respect to equipment, rates shall be established to recover the replacement cost of each item at the end of its useful life. Facilities shall be amortized to cover ongoing maintenance and cyclical repairs, and for the replacement or expansion of major structures.

The City Shall Only Borrow What It Can Afford to Pay

The City of Covina shall not overextend indebtedness, which may cause undue financial burdens in subsequent years. Loans and other external obligations shall be established wisely to level out costs. Refinancing of existing debt shall take place when market conditions lend themselves to economic gains.

The City Shall Fund Ongoing Costs with Ongoing Revenues

The City of Covina shall match costs with revenues. Ongoing costs shall be funded with ongoing revenues. One-time costs shall be funded with one-time revenues. However, one-time revenues shall not fund ongoing costs. Current costs shall be recognized and funded in the current year, not deferred or funded in future years. Operating grants for ongoing costs shall be scrutinized for future fiscal impact.

The City Shall Base Its Budget on Realistic Estimates

The City of Covina shall make budgetary and financial decisions on conservative estimates of revenues, expenditures and other financing sources and uses. The greater the uncertainty and/or volatility of the budgetary and financial estimates, the more conservative the estimates.

The City Shall Competitively Procure Goods and Services

The City of Covina shall seek market prices or proposals for all significant purchases of goods and services, including periodic market testing of internally provided services, consistent with City's procurement policy. Significant savings can be obtained through competitive bidding. The City also encourages the use of joint-powers purchasing agreements with other government jurisdictions to reduce administrative burdens. Preference shall be given to Covina businesses.

The City Shall Know Its True Costs

The City of Covina shall maintain current full business costs of providing each City service. In addition, the City shall make conscious decisions about cost recovery and/or general tax subsidy of those services that benefit only a portion of the tax paying public.

The City Shall Plan Ahead

The City of Covina shall review its financial position based on a five-year financial profile analysis. This would require a formalized five-year capital improvement and operating program. The purpose of a five-year financial plan is to identify priorities, service levels, revenue sources, and trends and future impact on decisions made today.

The City Shall Make and Report Its Financial Decisions Publicly

The City of Covina shall encourage public involvement in budgeting and financial planning. The City Council shall make all nonroutine or nonadministrative financial decisions in public at regular scheduled meetings. The results of such decision making shall be reported in a timely manner through the Comprehensive Annual Financial Report and other public information documents.

The City Shall Oppose Unfunded Mandated Programs

The City of Covina shall have a general policy against unfunded mandates that have a negative impact on City services and operations. Federal and state government regularly enacts legislation that mandates local compliance and/or implementation. Cities are forced to incur additional operating costs with no additional funding.

The City Shall Invest Idle Cash Conservatively

The City of Covina shall invest its idle cash in a conservative manner to safeguard public funds. Investments shall be selected utilizing safety, liquidity and yield as the selection criteria. Short-term, intermediate and long-term requirements shall be identified to balance investment portfolio goals and objectives.

CITY OF COVINA/COVINA REDEVELOPMENT AGENCY
BUDGET POLICY

- **Program - Base Budget**

- *Appropriations*

- ❖ **Each program will identify activities and the recommended appropriations**
 - ❖ **Identify recurring vs. nonrecurring appropriations**
 - ❖ **Identify general vs. restricted appropriations**
 - ❖ **Continuing appropriations for year-end**
 - *Encumbrances and contractual commitments*
 - *Grant, restricted donation and capital project appropriations are considered life-cycle appropriations*
 - *All other appropriations shall lapse at year-end unless carried forward by City Council action*

- *Estimated Revenues*

- ❖ **Estimated revenues will be identified by fund, program and activity**
 - ❖ **Fund types include general, special revenue, debt service, capital projects, enterprise and internal service**
 - ❖ **Identify recurring vs. nonrecurring revenues**
 - ❖ **Identify general revenues vs. restricted revenues**

- *Fund Balances/Working Capital*

- ❖ **Program-base budget will calculate available fund balances and/or working capital available in the various funds**
 - ❖ **Program-base budget will establish adequate reserves**
 - *Capital needs*
 - *Offset economic hard times*
 - *Stabilize fluctuations in cash flow requirements*
 - *Emergency situations*
 - ❖ **General Fund**
 - *Minimum of 20% of operating expenses-reserve exclusive of risk management requirements*
 - *Excess reserves will be designated for nonrecurring activities or capital improvements*
 - *Maintain general liability and worker's compensation reserves based on actuarial recommendations.*
 - ❖ **Restricted Funds**
 - *Reserves can be used for only designated purposes*
 - *Excess reserves can be designated for recurring and nonrecurring activities or capital improvements depending on the nature of the fund*

CITY OF COVINA/COVINA REDEVELOPMENT AGENCY
BUDGET POLICY

- **Program - Base Budget Will Link Resources with Results**
 - *Identifying community needs for essential services*
 - *Describing the programs required to provide the essential services*
 - *Identifying the purpose of activities performed in delivering services*
 - *Establishing goals and objectives which define the nature and level of services required*
 - *Identifying resources required to perform program activities and accomplish goals and objectives*
 - *Setting standards to measure and evaluate*
 - ❖ **Output and outcomes of program activities**
 - ❖ **Accomplishment of program activities**
 - ❖ **Staffing levels**
 - ❖ **Program activity revenue and appropriations**
 - *Make budgetary and financial decisions on conservative estimates of revenues, expenditures and other financing sources and uses*
 - *The greater the uncertainty and/or volatility of the budgetary and financial estimates, the more conservative the estimates*

- **Program Base Budget-Change in Service**
 - *The base budget is the required appropriation level needed to maintain the previous year budget service level*
 - *Change in service is the proposed increase or decrease in service level in the program-based budget activity*
 - *Increase in services shall be offset with new revenue or a corresponding decrease in other program services*
 - *Grants shall not have a negative impact on General Fund services*
 - *Future operating grants will not be funded by the General Fund unless there is a new revenue source or decrease in other program services*

CITY OF COVINA/COVINA REDEVELOPMENT AGENCY
BUDGET POLICY

- **Program - Base Budget Shall Be Balanced On a Long-Term Basis**
 - *Ongoing and recurring costs shall be funded with ongoing and recurring revenues*
 - *One-time and nonrecurring costs shall be funded with excess ongoing revenues, available one-time revenues or excess reserves*
 - *One-time or nonrecurring revenues shall not fund ongoing costs*
 - *Current costs shall be recognized and funded in the current year, not deferred or funded in future years whenever possible*
 - *Maintain current full costs providing City services*
 - *The General Fund shall try to maintain a minimum \$100,000 operating contingency for unanticipated events*
 - *Make conscious decisions about cost recovery and/or general tax subsidy of those services that benefit only a portion of the tax paying public*
 - *Review financial position based on a five-year financial profile analysis*
 - ❖ **Formalize five-year capital improvement**
 - ❖ **Formalize five-year personnel need program**
 - ❖ **Formalize five-year operating program**
 - *The purpose of the five-year financial plan*
 - ❖ **Identify priorities**
 - ❖ **Service levels**
 - ❖ **Revenue sources**
 - ❖ **Trends**
 - ❖ **Future impact on decisions made today**

- **Infrastructure Maintenance**
 - *Identify preventive maintenance of infrastructure to minimize future expenditures*
 - *Make conscious effort to amortize capital costs*
 - ❖ **Replacing or expanding existing facilities and equipment**
 - ❖ **With respect to equipment, rates shall be established to recover the replacement cost of each item at the end of its useful life**
 - ❖ **Facilities shall be amortized to cover ongoing maintenance and cyclical repairs, and for the replacement or expansion of major structures**

CITY OF COVINA/COVINA REDEVELOPMENT AGENCY
BUDGET POLICY

- **Exceptions**

- *City Council/Agency Board authorization required*
 - ❖ **Emergencies**
 - ❖ **Legal requirements**
 - ❖ **Loans**
 - ❖ **Accounting changes and prior period adjustments**

- **Implementation**

- *The City Manager/Executive Director shall be responsible for the preparation and submission of the program -based budget*
- *The City Manager/Executive Director shall be authorized to make the appropriate changes to adhere to the budget policy*
- *Staff shall report to the City Council 30 days after the end of each fiscal quarter with an update on actual revenues and expenditures as shown in the adopted budget.*

GLOSSARY OF BUDGET AND FINANCE TERMS

The following explanations of terms are presented to aid in understanding the narrative discussions and illustrations included in this text and the terminology generally used in governmental accounting, auditing, financial reporting and budgeting

ABATEMENT. A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

ACCOUNTABILITY. The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry--to justify the raising of public resources and the purposes for which they are used.

ACCOUNTING SYSTEM. The methods and records established to identify, assemble, analyze, classify, record and report a government's transactions and to maintain accountability for the related assets and liabilities.

ACTIVITY. A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible (e.g., police is an activity within the public safety function).

ACTIVITY CLASSIFICATION. Expenditure classification according to the specific type of work performed by organizational units (e.g., sewage treatment and disposal, waste collection, waste disposal and street cleaning are activities performed in carrying out the function of sanitation).

AD VALOREM TAX. A tax based on value (e.g., a property tax).

ANNUAL BUDGET. A budget applicable to a single fiscal year.

ANNUAL FINANCIAL REPORT. A financial report applicable to a single fiscal year.

APPROPRIATED BUDGET. The expenditure authority created by the appropriation bills or ordinances, which are signed into law, and the related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes.

APPROPRIATION. A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

APPROPRIATION ACCOUNT. A budgetary account set up to record spending authorizations for specific purposes. The account is credited with the original appropriation and any supplemental appropriations and is charged with expenditures and encumbrances.

APPROPRIATION BILL, ORDINANCE, RESOLUTION or ORDER. A bill, ordinance, resolution or order through which appropriations are given legal effect.

APPROPRIATION LEDGER. A subsidiary ledger containing an account for each appropriation. Each account usually includes the amount originally appropriated, transfers to or from the appropriation, amounts charged against the appropriation, the available balance and other related information.

ASSESSED VALUATION. A valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSET. A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

AUDIT. A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has effectively carried out its responsibilities. The auditor obtains this evidential matter through inspection, observation, inquires and confirmations with third parties.

AUDITOR'S REPORT. In the context of a financial audit, a statement by the auditor describing the scope of the audit and the auditing standards applied in the examination, and setting forth the auditor's opinion on the fairness of presentation of the financial information in conformity with GAAP or some other comprehensive basis of accounting.

BALANCE SHEET. The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP.

BASIS OF ACCOUNTING. A term used to refer to when revenues, expenditures, expenses, and transfers-- and the related assets and liabilities-- are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

BOND. Most often, 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, called the maturity date(s), together with periodic interest at a specified rate. Sometimes, however, all or a substantial portion of the interest is included in the face value of the security. The difference between a note and a bond is that the latter is issued for a longer period and requires greater legal formality.

BUDGET. A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used

without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.

BUDGETARY ACCOUNTS. Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

BUDGETARY COMPARISONS. Statements or schedules presenting comparisons between approved budgetary amounts (as amended) and actual results of operation on the budgetary basis.

BUDGETARY CONTROL. The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

BUDGET DOCUMENT. The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue and borrowing measures necessary to put the budget into effect.

BUDGET-GAAP BASIS DIFFERENCES. Differences arising from the use of a basis of accounting for budgetary purposes that differs from the basis of accounting applicable to the fund type when reporting on operations in conformity with GAAP. For example, a cash-

basis budget would produce a budget-GAAP basis difference.

BUDGET-GAAP PERSPECTIVE DIFFERENCES. Differences that result when the structure of financial information for budgetary purposes is not compatible with the fund structure prescribed by GAAP (i.e., some governments budget on the basis of organizational or program structures that differ from the funds used for financial reporting purposes).

BUDGET-GAAP TIMING DIFFERENCES. Variations such as continuing appropriations, project appropriations, automatic re-appropriations and biennial budgeting that separate budgetary accounting from GAAP.

BUDGET MESSAGE. A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of government's experience during the past period and its financial status at the time of the message and recommendations regarding the financial policy for the coming period.

CAPITAL BUDGET. A plan of proposed capital outlays and the means of financing them.

CAPITAL EXPENDITURES. Expenditures resulting in the acquisition of or addition to the government's general fixed assets.

CAPITAL GRANTS. Grants restricted by the grantor for the acquisition and/or construction of fixed assets.

CAPITAL IMPROVEMENT SPECIAL ASSESSMENTS. Special assessments projects that are capital in nature and enhance the utility, accessibility or aesthetic value of the affected properties. Usually, the projects also provide improvements or additions to a government's general fixed assets or infrastructure. Typical special assessment capital improvements are streets, sidewalks, parking facilities and curbs

and gutters. Sometimes the improvements provide capital assets that become an integral part of a government's enterprise activities (e.g., water or sewer main construction).

CAPITAL LEASE. An agreement that conveys the right to use property, plant or equipment, usually for a stated period of time, that meets one or more of the criteria set forth in SFAS No. 13 for lease capitalization.

CAPITAL PROGRAM. A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

CODING. A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information.

COMPENSATED ABSENCES. Absences, such as vacation, illness and holidays, for which it is expected employees will be paid. The term does not encompass severance or termination pay, postretirement benefits, deferred compensation or other long-term fringe benefits, such as group insurance and long-term disability pay.

CONTINUING APPROPRIATION. An appropriation that once established, is automatically renewed without further legislative action, period after period, until altered or revoked. The term should not be confused with *intermediate appropriations*.

CONTROL ACCOUNT. An account in the general ledger in which is recorded the aggregate of debit and credit postings to a number of related accounts called subsidiary accounts (e.g., taxes receivable is a control account supported by the aggregate of individual

balances in individual property taxpayers' subsidiary accounts).

CURRENT. As applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually connotes items likely to be used or converted into cash within one year.

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

DEBT PROCEEDS. The difference between the face amount of debt and the issuance discount or the sum of the face amount and the issuance premium. Debt proceeds differ from cash receipts to the extent issuance costs, such as underwriters' fees, are withheld by the underwriter.

DEFEASANCE. The legal release of a debtor from being the primary obligor under the debt, either by the counts or by the creditor. Also referred to as a legal defeasance.

DEFERRED COMPENSATION PLANS. Plans that offer employees the opportunity to defer receipt of a portion of their salary and the related liability for federal income taxes. Several sections of the Internal Revenue Code authorize certain state and local governments to provide deferred compensation plan for their employees.

DEFERRED MAINTENANCE. The act of not performing (deferring) maintenance at the time it should have been, or was scheduled to be, performed. Maintenance in this context means more than routine preventive maintenance and repairs. It also includes replacement of parts, periodic road resurfacing and other activities needed to maintain the fixed asset at its originally contemplated serviceability for its originally estimated life.

DEFERRED REVENUE. Amounts for which asset recognition criteria have been met, but for

which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, amounts that are measurable but not available are one example of deferred revenue.

DEFICIT. (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

DEPRECIATION. (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

ENCUMBRANCES. Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represents the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

ENTERPRISE FUND. (1) A fund established to account for operations financed and operated in a manner similar to private business enterprise (e.g. water, gas, and electric utilities; airports; parking garage; or transit systems). In this case the governing body intends that cost (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. (2) A fund established because the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public

policy, management control, accountability or other purposes.

ENTITLEMENT. The amount of payment to which a state or local government is entitled pursuant to an allocation formula contained in applicable statutes.

EXPENDITURES. Decreases in net financial resources. Expenditures include correct operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

EXPENSES. Outflows or other using up of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

FINANCIAL RESOURCES. Cash and other assets that, in the normal course of operations, will become cash.

FISCAL YEAR. A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

FIXED BUDGET. A budget setting forth dollar amounts that are not subject to change based on the volume of goods or services to be provided.

FLEXIBLE BUDGET. A budget whose dollar amounts vary according to the volume of goods or services to be provided.

FLOW OF CURRENT FINANCIAL RESOURCES. A measurement focus that recognizes the net effect of transactions on current financial resources by recording accruals for those revenues and expenditure transactions which have occurred by year end that are normally expected to result in cash receipt or disbursement early enough in the following year

either (a) to provide financial resources to liquidate liabilities recorded in the fund at year end or (b) to require the use of available expendable financial resources reported at year end.

FLOW OF ECONOMIC RESOURCES. The measurement focus used in the commercial model and in proprietary and similar trust funds to measure economic resources, the claims to those economic resources and the effects of transactions, events and circumstances that change economic resources and claims to those resources. This focus includes depreciation of fixed assets, deferral of unearned revenues and prepaid expenses, and amortization of the resulting liabilities and assets. Under this measurement focus, all assets and liabilities are reported on the balance sheet, whether current or non-current. Also, the accrual basis of accounting is used, with the result that operating statements report expense rather than expenditures.

FLOW OF FINANCIAL RESOURCES MEASUREMENTS. A new measurement focus proposed for governmental funds in the GASB's exposure draft *Measurement Focus and Basis of Accounting-Governmental Funds* (December 1987). It is a measure of the extent to which financial resources obtained during a period are sufficient to cover claims incurred during that period against financial resources, and the net financial resources available for future periods. This is accomplished by measuring the increases and decreases in net financial resources and the balances of and claims against financial resources using an accrual basis of accounting. This definition uses the term "financial resources" in a way that differs from its current use. In this instance, the term means cash, claims to cash (e.g., accounts and taxes receivable), and claims to goods or services (e.g., prepaid items) obtained or controlled as a result of past transactions or events.

FORMAL BUDGETARY INTEGRATION. The management control technique through

which the annual operating budget is recorded in the general ledger through the use of budgetary accounts. It is intended to facilitate control over revenues and expenditures during the year.

FRANCHISE. A special privilege granted by a government permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

FUNCTION. A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

FUNCTIONAL CLASSIFICATION. Expenditure classification according to the principal purposes for which expenditures are made (e.g. public safety).

FUND. A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE. The difference between fund assets and fund liabilities of governmental and similar trust funds.

FUND BALANCE-RESERVED FOR ADVANCE TO OTHER FUNDS. An account used to segregate a portion of fund balance to indicate that noncurrent portions of long-term interfund receivable do not represent expendable available financial resources.

FUND BALANCE-RESERVED FOR DEBT SERVICE. An account used to segregate a portion of fund balance for resources legally restricted to the payment of general long-term debt principal and interest maturing in future years.

FUND BALANCE-RESERVED FOR ENCUMBRANCES. An account used to segregate a portion of fund balance for expenditures upon vendor performance.

FUND BALANCE-RESERVED FOR ENDOWMENTS. An account used to indicate that trust fund balance amounts representing endowment principal are legally restricted.

FUND BALANCE-RESERVED FOR FIXED ASSETS HELD FOR RESALE. An account used to segregate a portion of fund balance to indicate that fixed assets held for resale do not represent expendable available financial resources.

FUND BALANCE-RESERVED FOR INVENTORIES. An account used to segregate a portion of fund balance to indicate that, under the purchases method, inventories of supplies do not represent expendable available financial resources even though they are a component of not current assets.

FUND BALANCE-RESERVED FOR NONCURRENT LOANS RECEIVABLE. An account used to segregate a portion of fund balance to indicate that noncurrent portions of long-term loans receivable do not represent expendable available financial resources.

FUND BALANCE-RESERVED FOR PREPAID ITEMS. An account used to segregate a portion of fund balance to indicate that prepaid items do not represent expendable available financial resources even though they are a component of net current assets.

FUND TYPE. Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form

and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP is state and local governments is the GASB.

GOVERNMENTAL FUND TYPES. Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities—except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregation of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

GOVERNMENTAL-TYPE ACTIVITIES. Those activities of a government that are carried out primarily to provide services to citizens and that are financed primarily through taxes and intergovernmental grants.

GRANTS. Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity or facility.

INFRASTRUCTURE ASSETS. Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the government unit.

INTERFUND TRANSACTIONS. Transactions between funds of the same government reporting entity. They include (1) quasi-external transactions, (2) reimbursements, (3) residual equity transfers, (4) operating transfers and (5) interfund loans.

INTERFUND TRANSFERS. All interfund transactions except loans, quasi-external transactions and reimbursements. Transfers can be classified as belonging to one of two major categories: residual equity transfers or operating transfers.

INTERGOVERNMENTAL REVENUE. Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

INTERNAL SERVICE FUND. A fund used to account for the financing of goods or services provided by one department or agency to other department or agencies of a government or to other governments, on a cost-reimbursement basis.

LEVEL OF BUDGETARY CONTROL. One of the three possible levels of budgetary control and authority to which organizations, programs, activities and functions may be subject. These levels of budgetary control are (a) appropriated budget, (b) legally authorized nonappropriated budget review and approval process, which is outside the appropriated budget process or (c) nonbudgeted financial activities, which are not subject to the appropriated budget and the appropriation process or to any legally authorized nonappropriated budget review and approval process, but still are relevant for sound financial management an oversight.

LEVY. (1) (Verb) To impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

MEASUREMENT FOCUS. The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

NET INCOME. Proprietary fund excess of operating revenues, nonoperating revenues and operating transfers in over operating expenses, nonoperating expense and operating transfers out.

NONAPPROPRIATED BUDGET. A financial plan for an organization program, activity or function approval in a manner authorized by constitution, charter, statute or ordinance but not subject to appropriation and therefore, outside the boundaries of the definition of appropriated budget.

NONEXPENDABLE TRUST FUND. A trust fund, the principal of which may not be expended. Nonexpendable trust funds are accounted for in essentially the same manner as proprietary funds.

NONOPERATING EXPENSES. Proprietary fund expenses not directly related to the fund's primary activities (e.g., interest).

NONOPERATING REVENUES. Proprietary fund revenues incidental to, or byproducts of, the fund's primary activities.

OBJECT. As used in expenditure classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g. personal services, contractual services, material and supplies).

OBJECT CLASS. Expenditure classification according to the types of items purchased or services obtained (e.g. personal services, materials, supplies and equipment).

OPERATING BUDGET. Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

OPERATING EXPENSES. Proprietary fund expenses related directly to the fund's primary activities.

OPERATION GRANTS. Grants that are restricted by the grantor to operating purposes or that may be used for either capital or operating purposes at the discretion of the grantee.

OPERATING INCOME. The excess of proprietary fund operating revenues over operation expenses.

OPERATING REVENUES. Proprietary fund revenues directly related to the fund's primary activities. They consist primarily of user charges for goods and services.

OPERATING TRANSFERS. All interfund transfers other than residual equity transfers (e.g. legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

ORDINANCE. A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the

boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. Revenue-raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

ORGANIZATIONAL UNIT. A responsibility center within a government.

ORGANIZATIONAL-UNIT CLASSIFICATION.

Expenditure classification according to responsibility centers within a government's organizational structure. Classification of expenditures by organizational unit is essential to fulfilling stewardship responsibility for individual government resources.

OTHER FINANCING SOURCES. Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

OTHER FINANCING USES. Governmental fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental operating statement.

PAY-AS-YOU-GO BASIS. In the context of pension accounting and risk management, the failure to finance retirement obligations or anticipated losses on a current basis, using an acceptable actuarial funding method.

PERFORMANCE BUDGET. A budget that bases expenditures primarily upon measurable performance of activities and work programs. A performance budget may also incorporate other

bases of expenditure classification, such as charter and object class, but these are secondary to activity performance.

PLEDGED REVENUES. Funds generated from revenues and obligated to debt service or to meet other obligations specified by the bond contract.

PREPAID ITEMS. Payment in advance of the receipt of goods and services in an exchange transaction. Prepaid items (e.g. prepaid rent and unexpired insurance premiums) differ from deferred charges (e.g. unamortized issuance costs) in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operations.

RETAINED EARNINGS. An equity account reflecting the accumulated earning of an enterprise or internal service fund.

RETAINED EARNINGS—RESERVED FOR REVENUE BOND CURRENT DEBT SERVICE. An account used to segregate a portion of retained earnings, in accordance with the terms of a revenue bond indenture, for amounts that should be accumulated in such a restricted asset account less current liabilities for revenue bond principal and interest.

RETAINED EARNINGS—RESERVED FOR REVENUE BOND OPERATIONS AND MAINTENANCE. An account used to segregate a portion of retained earnings in accordance with the terms of a revenue bond indenture, for amounts that should be accumulated in such a restricted asset account..

RETAINED EARNINGS—RESERVED FOR REVENUE BOND RENEWAL AND REPLACEMENT. An account used to segregate a portion of retained earnings in accordance with the terms of a revenue bond indenture, for amounts that should be accumulated in such a restricted asset account.

REVENUES. (1) Increases in the net current assets of a governmental fund type from other

than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as “other financing sources” rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

REVOLVING FUND. (1) An internal service fund. (2) An imprest account accounted for as an asset of a fund.

RISK MANAGEMENT. All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

SELF-INSURANCE. A term often used to describe the retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses. Because no insurance is involved, the term self-insurance is a misnomer.

SERVICE ASSESSMENTS. Special assessment projects for operating activities that do not result in the purchases or construction of fixed assets. Often such service assessments are for services that are normally provided to the public as general government functions and that would otherwise be financed by the general fund or a special revenue fund. Those services include street lighting, street cleaning and snow plowing. Financing for these routine services typically comes from general revenues. However, when routine services are extended to property owners outside the normal service area of the government or are provided at a higher level or at more frequent intervals than that provided the general public, special assessments are sometimes levied. Only the affected property owners are charged for the additional services.

SHARED REVENUES. Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

SINGLE AUDIT. An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

SPECIAL ASSESSMENT. A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

SPECIAL ASSESSMENT ROLL. The official list showing the amount of special assessments levied against each property presumed to be benefited by an improvement or service.

SPECIAL DISTRICT. An independent unit of local government organized to perform a single government function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts, drainage districts, flood control districts, hospital districts, fire protection districts, transit authorities, port authorities and electric power authorities.

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only require the use of special revenue funds when legally mandated.

TAXES. Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges (e.g. sewer service charges).

TRUST AND AGENCY FUND. One of the seven fund types in governmental account.

TRUST FUNDS. Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

RESOLUTION NO. 14-7250

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY
OF COVINA, CALIFORNIA, ADOPTING THE BUDGET
FOR FISCAL YEAR 2014-2015**

WHEREAS, the City Manager acted to present a Preliminary Fiscal Year 2014-2015 Budget to the City Council by June 1, 2014; and

WHEREAS, the Approved Budget includes the change of municipal services to be adopted the forthcoming fiscal year; and

WHEREAS, the City Manager is responsible to implement the annual budget as authorized by Covina Municipal Code Section 2.08.160; and

WHEREAS, the City Council may, from time to time, modify the Budget to conform to the City Council policy directives per the adopted Budget Policy; and

WHEREAS, the budget appropriations are reported in Exhibit A of this resolution; and

WHEREAS, the number of appropriated full-time positions shall not change without City Manager approval; and

WHEREAS, the City faces budget constraints, and therefore, the City Manager is authorized to reduce the workforce by not filling certain vacant positions and/or initiating layoffs; and

WHEREAS, there are funds within this budget document that are for specific purposes and appropriations of those funds will comply with accounting principles and governing rules of the funding sources; and

NOW, THEREFORE, the City Council of the City of Covina does hereby resolve that certain budget appropriations (listed in Exhibit A) in the City of Covina Fiscal Year 2014-2015 Budget are adopted and the City Manager is authorized to implement the same.

SECTION 1. The City Clerk shall certify to the passage and adoption of this resolution and the same shall thereupon take effect and is in force.

APPROVED AND ADOPTED this 17th day of June 2014.

Peggy Delach

Peggy Delach, Mayor

ATTEST:

Mary Lou Walczak

Mary Lou Walczak, City Clerk

APPROVED AS TO FORM:

Marco A. Martinez

Marco A. Martinez, City Attorney

CERTIFICATION

I, Catherine M. LaCroix, Senior Deputy City Clerk of the City of Covina, California do hereby certify that the forgoing Resolution No. 14-7250 was introduced and adopted by the Covina City Council at a regular meeting thereof held on the 17th day of June 2014 by the following vote of the Council:

AYES: DELACH, KING, MARQUEZ, STAPLETON
NOES: NONE
ABSTAIN: NONE
ABSENT: ALLEN

Catherine M. LaCroix

Catherine M. LaCroix, CMC
Senior Deputy City Clerk

RESOLUTION NO. 14-023

**A RESOLUTION OF THE SUCCESSOR AGENCY TO THE
COVINA REDEVELOPMENT AGENCY ADOPTING THE
COVINA SUCCESSOR AGENCY ANNUAL BUDGET FOR
THE FISCAL YEAR COMMENCING JULY 1, 2014 AND
ENDING JUNE 30, 2015**

WHEREAS, the Executive Director has, heretofore, presented to the Successor Agency to the Covina Redevelopment Agency the proposed budget for the fiscal year beginning July 1, 2014 and ending June 30, 2015; and;

WHEREAS, copies of said proposed budget are on file in the City Clerk's office; and;

WHEREAS, the revenue and appropriations are reported in Exhibit A of this resolution; and;

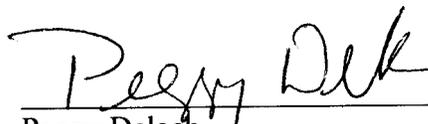
NOW, THEREFORE, BE IT RESOLVED by the Successor Agency to the Covina Redevelopment Agency as follows:

SECTION 1. Said proposed Successor Agency to the Covina Redevelopment Agency budget is hereby adopted as the budget of the Successor Agency for the fiscal year commencing July 1, 2014 and ending June 30, 2015. The Successor Agency budget consists of the estimated and anticipated expenditures and revenues for the fiscal year and as related shall be deemed to be debt of the Successor Agency.

SECTION 2. There are hereby appropriated for obligation and expenditure by the Executive Director the amounts shown for the various funds and accounts separately set forth in the Successor Agency to the Covina Redevelopment Agency proposed budget for fiscal year 2013-2014.

SECTION 3. That the Executive Director shall have the authority to incur obligations and enter into contracts less than Twenty Five Thousand Dollars (\$25,000.00) without prior written approval of the Agency, provided that such expenditures are consistent with the budget.

APPROVED AND ADOPTED this 17th day of June 2014.



Peggy Delach

Chairperson, Successor Agency to the Covina
Redevelopment Agency

ATTEST:

Mary Lou Walsak
Secretary (Successor Agency to the Covina
Redevelopment Agency

APPROVED AS TO FORM:

JF-a-7-7
Agency Counsel

CERTIFICATION

I, Catherine M. LaCroix, Secretary of the Successor Agency to the Covina Redevelopment Agency for the City of Covina, do hereby certify that Resolution No. 14-023 was adopted by the Covina Redevelopment Agency at a regular meeting of the Agency held this 17th day of June 2014 and was approved and passed by the following vote:

AYES: DELACH, KING, MARQUEZ, STAPLETON

NOES: NONE

ABSTAIN: NONE

ABSENT: ALLEN

Madelin Batsy Deputzel for
Catherine M. LaCroix
Secretary of the Successor Agency to the
Covina Redevelopment Agency

CITY OF COVINA, CALIFORNIA
Fiscal Year 2014-2015 Budget Appropriation

<u>Fund/Program/Activity</u>	<u>Total Appropriation</u>
GENERAL FUND	
General Government	
City Council	59,660
City Clerk	-
City Treasurer	-
City Manager	16,030
City Attorney	-
Finance	35,050
Elections	76,520
Records Management	9,550
Human Resources	9,500
General Insurance	-
Duplicating Services	100
Civic Center	500
Total General Government	<u>206,910</u>
Public Safety	
Police Administration	1,815,390
Crime Prevention	388,040
Police Investigation	2,147,210
Police Patrol	6,982,290
Police Records	669,740
Police Jail	460,400
Traffic Safety	478,660
Parking Control	360,720
Communication Services	1,487,210
Police Training	424,480
Police Computer Services	228,920
Fire Suppression	8,308,990
Disaster Preparedness	50,720
Animal Control	125,600
Total Public Safety	<u>23,928,370</u>

CITY OF COVINA, CALIFORNIA
Fiscal Year 2014-2015 Budget Appropriation

Fund/Program/Activity	Total Appropriation
Public Works	
Public Works Administration	285,860
Graffiti Removal	78,830
Engineering	291,640
Streets	20
Street Lighting	12,440
Traffic Control	153,940
Yard Center	51,350
Building Inspection	648,600
Neighborhood Preservation	512,840
Total Public Works	2,035,520
 Culture and Recreation	
Park-Recreation Administration	673,810
Community Relations	175,310
Recreation Services	760,720
Park Facilities	985,500
Senior Services	330,700
Community Parade	124,530
Aquatics	367,260
Library Services	1,244,910
Total Culture and Recreation	4,662,740
 Community Development	
Planning	688,000
Total Community Development	688,000
 Miscellaneous	
Intergovernmental	24,240
Community Outreach	48,870
Contingency	10,000
Total Miscellaneous	83,110
 Other Financing Uses	
Financial Sources Provided	150,000
Total Other Financing Uses	150,000
Total General Fund	31,754,650

CITY OF COVINA, CALIFORNIA
Fiscal Year 2014-2015 Budget Appropriation

Fund/Program/Activity	Total Appropriation
CDBG	
Redevelopment and Housing	
Business Assistance	193,770
Public Service	48,310
Residential Rehabilitation	<u>80,000</u>
Total CDBG	<u><u>322,080</u></u>
Housing Authority	
Redevelopment and Housing	
Redevelopment and Housing Administration	<u>200,000</u>
Total Supplemental Housing Program Grant	<u><u>200,000</u></u>
SUPPLEMENTAL HOUSING PROGRAM GRANT	
Redevelopment and Housing	
Transitional House	<u>96,090</u>
Total Supplemental Housing Program Grant	<u><u>96,090</u></u>
PUBLIC EDUCATION IN GOVERNMENT	
General Government	
Public Information	<u>32,300</u>
Total Public Education In Government	<u><u>32,300</u></u>
COMMUNITY IMPROVEMENT FUND	
Public Works	
Neighborhood Preservation	<u>459,730</u>
Total Community Improvement Fund	<u><u>459,730</u></u>
BUILDING EQUIPMENT RESERVE	
Public Works	
Building Inspection	<u>20,000</u>
Total Community Facilities District	<u><u>20,000</u></u>
COMMUNITY FACILITIES DISTRICT	
Culture and Recreation	
Public Service	<u>27,420</u>
Total Community Facilities District	<u><u>27,420</u></u>

CITY OF COVINA, CALIFORNIA
Fiscal Year 2014-2015 Budget Appropriation

Fund/Program/Activity	Total Appropriation
LIBRARY EQUIPMENT RESERVE	
Culture and Recreation	
Library Services	570
Total Library Equipment Reserve	570
 DOWNTOWN DISTRICT	
Miscellaneous	
Downtown District	8,750
Total Downtown District	8,750
 PROSPERO PARK	
Miscellaneous	
Prospero Park	9,000
Total Downtown District	9,000
 LAW ENFORCEMENT GRANT	
Public Safety	
Police Administration	85,000
Crime Prevention	37,680
Police Patrol	137,240
Police Investigations	12,680
Traffic Safety	40,000
Total Law Enforcement Grant	312,600
 RED LIGHT CAMERA PROGRAM	
Public Safety	
Police Patrol	194,220
Other Financing Sources	200,000
Total Red Light Camera Program	394,220
 STATE GAS TAX	
Public Works	
Streets	880,360
Street Lighting	267,300
Traffic Control	100,000
Other Financing Sources**	1,150,000
Total State Gas Tax	2,397,660

CITY OF COVINA, CALIFORNIA
Fiscal Year 2014-2015 Budget Appropriation

Fund/Program/Activity	Total Appropriation
TRANSIT	
Transit	
Streets	23,000
Transit Administration	94,300
Transit Operation	2,926,400
Debt Service	<u>497,200</u>
Total Transit	<u><u>3,540,900</u></u>
DEVELOPMENT IMPACT FEES	
Development Impact Fees	
General Government	30,000
Police Administration	75,000
Fire Suppression	25,000
Park Facilities	<u>25,000</u>
Total Transit	<u><u>155,000</u></u>
AIR QUALITY	
Public Works	
Air Quality	<u>85,460</u>
Total Air Quality	<u><u>85,460</u></u>
ENVIRONMENTAL SERVICES GRANT	
Environmental Protection	
Environmental Services	<u>25,160</u>
Total Downtown District	<u><u>25,160</u></u>
MUNICIPAL PARKING DISTRICT	
Public Works	
Public Parking	<u>166,000</u>
Total Municipal Parking District	<u><u>166,000</u></u>
LIGHTING DISTRICT	
Public Works	
Street Lighting	<u>250,700</u>
Total Lighting District	<u><u>250,700</u></u>

CITY OF COVINA, CALIFORNIA
Fiscal Year 2014-2015 Budget Appropriation

Fund/Program/Activity	Total Appropriation
LANDSCAPE DISTRICT	
Public Works	
Street Landscaping	147,870
Total Landscape District	147,870
SEWER DISTRICT	
Public Works	
Sanitary Sewer	9,453,160
Depreciation	38,100
Total Public Works	9,491,260
Debt Service	
Revenue	1,316,560
Capital Lease	199,200
Total Debt Service	1,515,760
Total Sewer District	11,007,020
LIBRARY GRANT	
Culture and Recreation	
Library Services	33,980
Total Library Grant	33,980
LIBRARY DONATION FUND	
Culture and Recreation	
Library Services	50,420
Total Library Grant	50,420
PARKS AND RECREATION GRANT FUND	
Culture and Recreation	
Community Relations	9,860
Recreation Services	790
Senior Services	26,190
Cultural Arts	15,510
Total City Donation	52,350

CITY OF COVINA, CALIFORNIA
Fiscal Year 2014-2015 Budget Appropriation

Fund/Program/Activity	Total Appropriation
SHOPPERS LANE PARKING DISTRICT	
Public Works	
Public Parking	6,200
Total Shoppers Lane Parking District	6,200
 WATER UTILITY	
Water Utility	
General and Admin-Water	740,010
Utility Billing-Water	638,200
Customer Service	779,740
Sales Promotion	35,980
Source and Supply	4,779,280
Production and Storage	626,350
Transmission and Distribution	1,159,950
Depreciation	746,100
Total Water Utility	9,505,610
 Debt Service	
Revenue	1,011,120
Total Debt Service	1,011,120
Total Water Utility	10,516,730
 WATER CAPITAL	
Water Utility	
Production and Storage	697,810
Transmission and Distribution	4,317,090
Total Water Utility	5,014,900
 Debt Service	
Capital Lease	512,900
Total Debt Service	512,900
Total Water Capital	5,527,800

CITY OF COVINA, CALIFORNIA
Fiscal Year 2014-2015 Budget Appropriation

Fund/Program/Activity	Total Appropriation
ENVIRONMENTAL	
Environmental Protection	
General and Admin-Environmental	130,340
Alternative Fuel	132,500
Energy	20,420
Street Sweeping	181,080
Environmental Services	654,480
Refuse Collection	360
Industrial Waste	93,170
Waste Management	341,420
Depreciation	<u>5,820</u>
Total Environmental	<u>1,559,590</u>
CENTRAL EQUIPMENT	
Central Equipment	
Equipment Administration	63,180
Vehicle and Equipment Operation	1,802,840
Depreciation	<u>204,260</u>
Total Central Equipment	<u>2,070,280</u>
MANAGEMENT INFORMATION SYSTEMS	
Management Information Systems	
MIS Administration	634,500
Depreciation	<u>-</u>
Total Management Information Systems	<u>634,500</u>
WORKER'S COMPENSATION	
General Government	
Worker's Compensation	<u>285,000</u>
Total Worker's Compensation	<u>285,000</u>
PUBLIC LIABILITY	
General Government	
Public Liability	<u>291,000</u>
Total Public Liability	<u>291,000</u>

CITY OF COVINA, CALIFORNIA
Fiscal Year 2014-2015 Budget Appropriation

Fund/Program/Activity	Total Appropriation
CAPITAL IMPROVEMENT FUNDS	
Public Safety	
Police Management	300,000
Total Public Safety	300,000
 Public Works	
Streets	1,150,000
Traffic Control	189,000
Total Public Works	1,339,000
Total Capital Improvement Fund	1,639,000
 SACRA	
LMIH - Project Area 1	
Debt Service	1,263,090
Total LMIH - Project Area 1	1,263,090
 Obligation Retirement Fund	
Other Financing Uses*	7,676,927
Total Obligation Retirement Fund	7,676,927
 Tax Allocation - Debt Area 1	
Debt Service	6,681,000
Total Tax Allocation - Debt Area 1	6,681,000
 Tax Allocation - Debt Area 2	
Debt Service	414,060
Total Tax Allocation - Debt Area 2	414,060
 Project Area 1 - Administration	
Redevelopment and Housing Administration	78,000
Redevelopment	861,680
Total Project Area 1 - Administration	939,680
 2002 Bond Public	
Redevelopment	530
Total 2002 Bond Public	530

CITY OF COVINA, CALIFORNIA
Fiscal Year 2014-2015 Budget Appropriation

Fund/Program/Activity	Total Appropriation
2004 Bond Private	
Housing	22,000
Total 2004 Bond Private	22,000
2004 Bond Private - Project Area 1	
Redevelopment	499,470
Total 2004 Bond Private - Project Area 1	499,470
Land Proceeds - Project Areas 1 & 2	
Land Proceeds	1,428,923
Total Land Proceeds	1,428,923
Administration	
Redevelopment and Housing	250,010
Total Administration	250,010
Total SACRA	19,175,690
Total All Funds	93,255,720

* The Obligation Retirement Fund is not accounted for in the Transmittal Letter, as it is strictly used for pass-through purposes for distribution to all SACRA funds. As it is accounted for as an "expenditure," it must be adopted as such. However, it does not represent any additional "external" expenditures. When including revenues, the net affect is "zero."

** The Other Financing Sources expense in the State Gas Tax Fund is a transfer to a Capital Improvement Fund. As it is accounted for as an "expenditure," it must be adopted as such. However, it does not represent any additional "external" expenditures.

RESOLUTION NO. 14-7247

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COVINA, CALIFORNIA, ESTABLISHING THE 2014-2015 APPROPRIATION LIMIT FOR THE CITY OF COVINA

WHEREAS, Title 1, Division 9, Section 7910 of the Government Code, requires that each local government establish its appropriation limit by resolution each fiscal year at a regularly scheduled City Council meeting or a noticed special meeting; and

WHEREAS, any challenge to the 2014-2015 fiscal year appropriation limit must be brought within forty-five days of the resolution effective date.

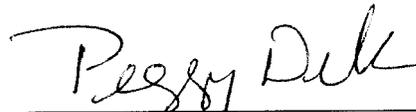
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL AS FOLLOWS:

SECTION 1. The City Council does hereby determine that the annual adjustment factors to be selected in modifying the prior-year appropriation limit are the City of Covina's new construction non-residential valuation change and the increase in the County's population.

SECTION 2. The City Council does hereby determine and declare that the City of Covina's appropriation limit for fiscal year 2014-2015 is \$85,236,247 per attached Exhibits B and C.

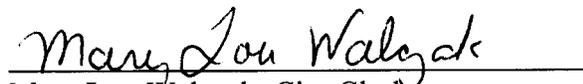
SECTION 3: The City Clerk shall certify to the passage and adoption of this resolution, and the same shall thereupon take effect and be in force.

PASSED, APPROVED AND ADOPTED this 17th day of June 2014.



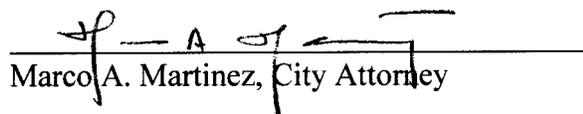
Peggy Delach, Mayor

ATTEST:



Mary Lou Walczak, City Clerk

APPROVED AS TO FORM:



Marco A. Martinez, City Attorney

I, Catherine M. LaCroix, Senior Deputy City Clerk of the City of Covina, California, do hereby certify that the forgoing Resolution No. 14- 7247 was introduced and adopted by the Covina City Council at a regular meeting thereof held on the 17th day of June 2013 by the following vote of the Council:

AYES: DELACH, KING, MARQUEZ, STAPLETON

NOES: NONE

ABSENT: ALLEN

ABSTAIN: NONE


Catherine M. LaCroix, CMC
Senior Deputy City Clerk

**EXHIBIT B
CITY OF COVINA, CALIFORNIA
2014-2015
Appropriation Limit Calculation**

Appropriation Limit Calculation

Appropriation limit for the 2013-2014 fiscal year		\$ 80,099,015
Per Capita Cost of Living Change	1.0559	
Percent Growth in County Population	1.0078	
Total Adjustment	1.0641	
2014-2015 Appropriation Limit		\$ 85,236,247

Appropriation Subject to Limitation

2014-2015 Appropriation Limit		\$ 85,236,247
Less: Proceeds from taxes		(26,045,470)
Add: Users Fees in excess of costs		-
Total Appropriations Under Limitation		\$ 59,190,777

EXHIBIT B

CITY OF COVINA

**SCHEDULE OF ESTIMATED REVENUES
PROCEEDS AND NON-PROCEEDS FROM TAXES
Based on 2014-2015 Budget**

	Proceeds from Taxes	Non-Proceeds from Taxes	Total Proceeds/Non- Proceeds
General Fund			
Taxes			
Property Taxes - Current Year Secured	\$ 6,014,100		\$ 6,014,100
Sales and Use Taxes	6,297,000		6,297,000
Franchises	1,485,870		1,485,870
Utility Users Tax	5,270,000		5,270,000
Other Taxes	1,080,000		1,080,000
License & Permits		\$ 640,000	640,000
Fines & Foreitures		701,000	701,000
Intergovernmental		543,250	543,250
Property Tax in Lieu of Sales Tax	1,922,000		1,922,000
Property Tax in Lieu of MVL	3,976,500		3,976,500
Motor Vehicle In-Lieu of Fees			-
Other Inter-agency revenue			-
Charges for Current Services - User Fees		2,259,740	2,259,740
Miscellaneous Revenue		1,871,500	1,871,500
Net - Transfers		-	-
Total proceeds from taxes	<u>\$ 26,045,470</u>		
Total nonproceeds from taxes		<u>\$ 6,015,490</u>	
Total Proceeds/Nonproceeds			<u>\$ 32,060,960</u>

EXHIBIT C

