

CITY OF COVINA, CALIFORNIA

Preliminary Budget

Fiscal Year 2015/2016



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Prepared by the City of Covina Finance Department



CITY OF COVINA

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The Honorable Mayor and Members of the City Council
Fiscal Year 2015/16 Preliminary Budget Transmittal

Dear Mayor and Council Members:

Pursuant to my responsibility as the City Manager, as outlined in the Covina Municipal Code, I am pleased to submit for your review and consideration the Fiscal Year 2015/16 Preliminary Budget. There has been significant transition at the executive level throughout the development of the preliminary budget. This transition, which will continue as we enter the new fiscal year, provides the opportunity for the continued critical evaluation of the City's programs and services and implementation of service efficiencies. The leadership and program changes, coupled with the continuing economic recovery and growth, will enable the City to make the necessary course adjustments and build a path to long-term financial sustainability.

The FY 2015/16 Preliminary General Fund Expenditure Budget is \$33,915,121, which reflects a decrease of \$1,522,903, or 4.3%, when compared to the FY 2014/15 expenditures of \$35,438,024. Projected revenues in FY 2015/16 are \$33,293,855, which reflects an increase of \$1,315,647, or 4.11%, over the prior fiscal year budgeted revenues of \$31,978,208. Based on the projected revenues and expenditures and absent any course adjustments, a deficit of \$801,326 is projected in FY 2015/16. This deficit would have been higher; however, it is proposed that transfers from other funds be used to offset operating costs in this fiscal year to enable the City to continue to provide essential municipal services while implementing measures that will enhance the City's long-term financial sustainability and viability.

The citywide preliminary budget, which includes all City operations and project expenditures, is \$69,504,870 million. This reflects a decrease of \$22,463,535 million, or 24.4%, when compared to the FY 2014/15 budget of \$91,968,405. The reduction is related to the reduction in capital expenses. Citywide, full-time equivalent (FTE) benefitted positions have remained relatively stable over the last decade at 232.7 positions. During the same period, the City's population declined by approximately 946, or 1.91%, from 49,695 to 48,619, as estimated by the California Department of Finance. The emphasis in this analysis and in the budget discussions that will follow focuses on the General Fund. The General Fund is the fund that accounts for the City's primary governmental functions. The issues addressed with respect to the General Fund have implications to the other funds, and an ongoing structural imbalance in the General Fund, which is discussed below, will ultimately adversely impact the other funds.

Despite difficult adjustments and cuts in operating expenses which have been made administratively by the departments as part of this budget development process, the General Fund is not structurally balanced. Expenditures are expected to exceed projected revenues. At the same time, challenges, which will be addressed in greater detail below, continue to place increasing pressure on the General Fund and other funds of the City.

Municipalities are required by law to pass a balanced budget prior to June 30 of each year. A budget that meets the statutory definition of a balanced budget may not, in fact, be financially sustainable over the long term. A balanced budget is one that supports financial sustainability for multiple years into the future and does not rely on non-recurring resources, such as asset sales or reserves, to fund ongoing operating expenses. A review of the last two fiscal years indicates the City's budget has not been structurally balanced. As a result, the City has relied on one-time revenues; short term measures such as delaying purchases, projects, and hiring of personnel; and reserves to fund the operating costs. The City's reserves have been reduced to a point it is no longer a prudent solution, requiring us to act decisively and remain vigilant and disciplined to ensure the City's financial stability is maintained for the long term.

Economic Recovery Continues

The U.S. economy largely moved out of the Great Recession in 2014, according to economic reports prepared by the Los Angeles County Economic Development Corporation's Kyser Center for Economic Research, which is regarded for its accurate and unbiased assessment of the economy. Economic reports are commissioned annually by the San Gabriel Valley Economic Partnership to provide information to assist government officials and business leaders in positioning themselves to take advantage of emerging economic trends.

The year 2014 was marked by solid economic gains. The labor market added jobs, driving the unemployment rate to its lowest level in six years and giving the average wage increase a slight edge over inflation. Year-to-year job gains were observed in every major industry in 2014. The U.S. economy entered 2015 with expectations of faster growth attributable, in large part, to increases in residential construction and consumer and business spending. Over the next two years, the unemployment rate is projected to fall to its long-run natural rate and stronger wage gains are anticipated.

Although a few weak spots remain, over the course of the last year, the San Gabriel Valley has made notable progress as evidenced by several key indicators:

- Taxable sales in the San Gabriel Valley made an impressive comeback in 2014 and are close to regaining all of the ground lost during the recession. By the end of 2016, taxable sales are expected to climb to \$22.6 billion, exceeding the 2007 pre-recession peak of \$22.2 billion.
- Ten of fourteen major industry sectors in the San Gabriel Valley added jobs in 2014.
- San Gabriel Valley employment increased in 2014 by an estimated 1.7% to 655,300 payroll jobs.
- Worker payroll in the San Gabriel Valley in 2014 totaled an estimated \$30.7 billion, up by 3.9% from 2013.

Economists report the San Gabriel Valley regional economy will see a faster pace of growth in 2015 and 2016 given the region's assets including: an ethnically diverse pool of employees; world-class institutes of higher learning and research facilities; respected arts and cultural organizations; and a well-developed trade infrastructure. These indicators position the San Gabriel Valley and the City of Covina to look toward the future.

Financial Policies

The financial philosophies communicated to me by the City Council as I transitioned into the organization in March 2015 provide clear direction in the development of the long-term financial plan. These philosophies include the following:

- Achieve optimum service levels through strategic, ongoing review and analysis.
- Identify the City's infrastructure needs, plan for future expenses and develop long-term funding sources.
- Manage personnel costs while ensuring the City is positioned to attract and retain high caliber employees.
- Fund retirement and benefit costs for long-term sustainability.
- Commit to long-term comprehensive solutions and stay the course.

The City has made progress in these areas by:

- Negotiating modest salary increases over the last several years.
- Holding FY 2013/14 salary increases to the amount budgeted.
- Implementing reduced benefit second-tier retirement plans for all new employees.
- Increasing employee contributions for retirement costs.
- Reorganizing and realigning services and departments.
- Implementing the Community Services Officer (CSO) model in the Police Department.

With this preliminary budget, we are building upon this progress while holding the line in all departments. We are also enhancing the accountability and departmental ownership for the development and day-to-day management of the budget. We continue to build into the long-term plan the full employee contribution of the employee portion of retirement costs by 8% for non-sworn employees and 9% for sworn employees. Our projections related to future costs continue to be evaluated and updated with the latest actuarial and demographic assumption data to ensure the long-term viability of these plans. We also continue to create efficiencies and reduce costs while strategically adding resources in key areas:

- Added administrative positions in the community development and planning department including several positions to be provided pursuant to professional service agreements to enhance customer service and promote quality development of properties in Covina.
- Added one position to coordinate economic development efforts including business attraction and retention programs and public information and outreach programs to promote greater transparency and community engagement.

- Increased funding for consultant services to address the following: analysis of business attraction opportunities; development of an economic development 2-year action plan; strategic planning related to land use; and public information.
- Increased funding to fill two previously unfilled police officer positions.
- Increased funding to address additional regulatory requirements and the rising costs of maintaining deteriorating facilities.

The economic vitality and quality of life is affected by the quality of the City's capital investments. It is critical that the City invest in and properly maintain its assets. By definition, capital improvements require a major initial investment, a significant and continuing financial commitment, and eventual replacement. Capital improvements require long-term planning and budgeting so cyclical downturns or unforeseen financial emergencies do not curtail planned maintenance and necessary replacement. As part of the budget development process, a Ten-Year Capital Improvement Plan (CIP) is being prepared and will be presented to the City Council for adoption at a later date. The CIP will be updated and adopted annually thereafter. While the FY 2015/16 Preliminary Budget does not allocate any measurable funding for capital projects, it is critical that we begin to identify and plan for the future capital needs. Potential funding sources will be reflected in the CIP, and City staff will use the CIP to proactively work to identify other funding sources that may be available to assist the City in achieving its goals.

The City's financial planning process is also undergoing dramatic changes. A Ten-Year Financial Plan will be developed over the coming months. The financial plan will forecast revenues, expenditures, and reserves for all City funds into the future. It is not a prediction of future policy decisions by the City Council nor is it a staff recommendation regarding funding levels. It will simply reflect negotiated compensation commitments, retirement rates currently known, and revenue and operating cost projections based on an assumption of modest economic growth. This information will be updated at least annually. The plan will serve as a financial planning tool and provide the framework to maintain a structurally balanced budget by requiring financial discipline in making policy and service level decisions. One of the key components of the financial plan will be the use of various reserves for various purposes including fiscal emergencies. Reviewing the reserves and anticipated resource needs over a longer time period forces policymakers, staff and the community to think carefully before adding services that must be sustained through good times and bad.

The overall approach as we developed this budget was to "hold the line", add additional resources to areas with the most urgent and critical needs and only after much analysis and discussion, reduce costs whenever feasible without impacting service to the community, and develop a CIP and financial plans that forecast future capital needs and costs to improve the quality of recommendations. Together, these planning tools, combined with strong financial policies and strategic decision-making, will build the path to financial sustainability.

Pressures and Challenges

There are several pressures and challenges that will continue to impact Covina's long-term sustainability if not addressed.

Increasing Service Demands

The most significant pressure is the increasing demand on City services. Due to the recession, the City generally held the line on staffing. Because personnel-related costs outpaced revenue growth following the recession, positions were added judiciously. As a result, the City has approximately the same workforce now compared to a decade ago and a population that has remained relatively stable during that same period.

Covina has implemented new technology, reorganized departments and implemented different staffing models to meet service demands as cost effectively as possible; however, the pressure continues, especially with increasing demands such as sustainability initiatives, impacts related to the growth in development activity, and aging infrastructure and public buildings. There are also internal demands that require resources, particularly in the area of technology. At the same time, personnel costs continue to dramatically outpace revenue growth requiring difficult decisions and the implementation of new service delivery models.

Aging Infrastructure

Addressing the funding needs for the City's infrastructure is a critical issue, and through the careful and responsible management of these assets, residents, business persons, and visitors to our community will realize optimal service and a high quality of life in an aesthetically pleasing environment while positioning the City to seize opportunities arising from a dynamic economy.

Currently, the City's capital and infrastructure projects are undertaken as funding becomes available or emergencies arise. This has resulted in haphazard and inconsistent maintenance standards and inadequate and poorly maintained facilities and infrastructure.

The development of the Ten-Year CIP is a thoughtful process involving careful long-term planning and budgeting. Through this process, individual projects are identified using the City's General Plan as a foundation. Projects are then extensively reviewed in various contexts in order to provide a firm foundation for decision-making. Consideration is given to protection of public health and safety, adherence to legal requirements, environmental quality, level of public support, return on investment, availability of financing, and relationship to Council adopted priorities. Consideration is also given to financing, project merits, how the proposed project fits within the overall plan for the City, ongoing operational costs, and projected expenditures and revenues, if any. Operating resources required to maintain new capital improvements commencing the year the improvement is completed are included in the City's long-term financial plans. Each project identifies, if applicable, the amount and the fiscal year in which the additional operating costs become effective. This approach is intended to establish a complete financial picture of the impact of all projects in the immediate year as well as in future years and is designed to ensure cyclical downturns or unforeseen financial emergencies do not curtail planned maintenance and necessary replacement.

Rising Costs in Utilities Operations

Another pressure is the rising costs related to operating our utilities. Regulatory requirements are tightening. Wastewater discharge requirements, storm water, solid waste management, and air quality regulations are driving operating costs up. Additionally, maintaining and operating the deteriorating water facilities are challenging, and the City is facing infrastructure needs and

managing drought conditions, which have financial impacts on the City budget as well as impacts on the community's day-to-day activities.

Containing Personnel Costs

As a service organization, employee salaries and benefits are the largest component of the City's operating expenditures, accounting for nearly 60% of the total citywide budget. Containing this growth is crucial to achieving structural balance over the short and long term. Working with our bargaining units, we have made considerable progress. This budget assumes the benefit levels contained in the existing agreements, including:

- Salary increases of 3% for non-sworn employees, excluding Department Directors who will receive no increase, pursuant to the existing contracts. These salary increases are offset by increases in employee contributions to the retirement system.
- For police personnel, a previously negotiated salary increase of 4% for police officers, detectives, jailers, dispatchers, community services officers, and property and evidence technicians; 5% for police sergeants and supervisory police personnel; and 1% for police lieutenants and captains. These salary increases are offset by increases in employee contributions to the retirement system.
- By July 1, 2015, all employees employed will pay the entire employee contribution rate toward their CalPERS retirement benefit, which is currently set at 8% for non-sworn and 9% for sworn, and the City will implement the provisions of the pension reform laws within the established timeframes.
- Employee agreements include a provision that negotiations may be reopened and an additional contribution toward the retirement benefit sought should the employer rate exceed 23% for non-sworn or 25% for sworn personnel during the fiscal year.

Labor agreements with the City's seven bargaining groups, including the non-represented unaffiliated unit, are set to expire on June 30, 2016. Establishing the parameters for future labor agreements that enable the City to maintain this structural balance will be critical in future years.

The costs of the two largest benefits, retirement and medical, are driven by factors outside of the City's control. Further, the cost for these two benefits, particularly retirement, is driving much of the growth in personnel costs, and this growth continues to outpace the growth in revenues.

City staff is exploring increasing employer contribution rates to CalPERS and other measures to improve the long-term fiscal sustainability of the retirement plans by paying down unfunded liabilities over a fixed period. The changes may also result in more volatile rate increases year-over-year as gains and losses are recognized over a much shorter period. To deal with this volatility, we will increase budgeted contribution rates and continue to build reserves in this area. There also is greater uncertainty with increases in medical premiums over the next several years as well as the impact of the Affordable Care Act on our premiums. To address these uncertainties, we have adjusted our assumptions for medical premium increases upward. With these significant uncertainties and uncontrollable factors, it is especially important to stay the course with our plan and hold the line on the cost elements we can control.

Strengthening Our Long-Term Revenue Base

While our focus over the past several years has been on controlling our expenses, we must also strengthen our revenue base. We have begun this effort by strengthening the City's Community Development, Planning and Economic Development programs to streamline the development and permitting process, update regulations, implement best practices, and attract new growth and development while retaining the high quality businesses that are located in the City.

The San Gabriel Valley has seven significant economic drivers: health care, higher education, international trade, manufacturing, professional and business services, retail trade and tourism. Housing and commercial real estate are also important components of the region's economy, and the San Gabriel Valley functions as a major gateway to local ports and the broader Southern California region.

An important component of economic growth is maintaining an adequate supply of commercial office and industrial zoned land with convenient access to the region's transportation infrastructure. This facilitates the production of jobs, offering employment opportunities for all skill and education levels, supports jobs in many business sectors and generates taxes that support and improve the quality of life.

The San Gabriel Valley's available industrial and commercial office rates dropped steadily over the last year, ending 2014 at 2.6% and 14.2%, respectively, making the San Gabriel Valley the tightest submarket in the Los Angeles County region. Our goal over the next year is to position the City of Covina to take advantage of these opportunities.

Broadening the City's tax base and sources of revenue is also critical to the long-term sustainability and serves to insulate the City from market fluctuations. Some of the City's largest tax sources are highly volatile. Sales Tax is heavily impacted by economic business cycles and consequently revenue fluctuations have been significant. In addition, the Sales Tax and Utility Users Tax (UUT) both have an eroding base that is resulting in declining revenue over the long term. The UUT is a local tax, which sunsets in 2018, and we will be exploring ways to demonstrate the benefit and value of the tax to the residents and businesses, modernize the ordinance, and position the City for this discussion as we approach 2018.

Prior Years' Budget Analysis

Three key elements provide the financial picture of the City for both the short and long term: revenues, expenditures and reserves. Below is an analysis of the FY 2013/14 and FY 2014/15 Adopted Budgets. This analysis provides perspective and history relative to the City's overall financial condition and facilitates the discussions related to the FY 2015/16 Preliminary Budget.

FY 2013/14 Actual Budget

The FY 2013/14 Budget includes actual General Fund revenues of \$29,353,556. Actual General Fund expenses are \$32,589,855. The result was a deficit of \$3,236,299.

FY 2014/15 Adopted Budget and Projected Actual Figures

The FY 2014/15 Revised Budget adopted by the City Council included General Fund revenues of \$31,978,208 and General Fund expenses of \$35,438,024, resulting in an estimated deficit of \$3,459,816. Based on information from the Finance Department, it was expected this deficit would be funded by a combination of transfers from various Special Revenue and Internal Service funds and the General Fund unreserved fund balance.

Following the initial adoption of the budget and budget amendments approved throughout the year, the FY 2014/15 actual General Fund revenues are projected to be \$35,243,438, which is \$3,265,230 higher than budgeted. This is due to the one-time sale of property in the amount of \$3,297,140. The FY 2014/15 General Fund expenses are projected to be \$35,901,469, resulting in a projected deficit of \$658,031.

The General Fund Unreserved Fund balance on June 30, 2015, is projected to be \$0. The City's Designated Emergency Contingency Fund balance is \$6.3 million.

Spending Down Reserves

In a time of fiscal crisis or emergency, the use of reserves is one of the options to consider as a short-term approach to bridge funding gaps in order to continue providing essential municipal services. The City has drawn down its reserve levels over the last several years as increases in expenses have outpaced the growth in revenue. This practice is unsustainable as the budget shortfalls are projected for the foreseeable future. Strategies are needed to restore undesignated and designated reserves to address any unforeseen circumstances as this serves as the City's safety net. Without these funds, the City will not be equipped to address unforeseen expenditure needs or offset future drops in revenue.

There are strong budgetary and strategic reasons to maintain adequate reserve levels and to avoid using one-time funds to balance the budget. More importantly, because the deficits the City is facing in the preliminary budget and in at least two of the preceding fiscal years are structural in nature and reserves are, by definition, one-time monies, the City would simply be shifting the budget issue out one more year if measures are not implemented now. Viable options to balance expenditures against revenues require new service delivery models involving reduced personnel levels and associated current and future costs, revenue measures which may in some cases require voter approval, revised fee structures which can be approved by the City Council, and/or compensation and benefit reductions.

FY 2015/16 Preliminary General Fund Budget Overview

The following sections discuss the highlights, key assumptions and changes included in this preliminary budget. Detailed discussions about revenues, expenditures and reserves by specific fund are included with the preliminary budget schedules.

City Revenues

The City relies on many sources of revenues and the strategic use of reserves to fund services to the community at a stable and sustainable level.

Taxes

Taxes are imposed by a government to raise revenue to support governmental activities. Taxes are different from fees in that a tax does not need to be levied in proportion to the specific benefit received by a person or property. Therefore, almost all of the City's tax revenues are in the General Fund, the primary general purpose fund of the City. Taxes account for 83.7% of the total revenues in the General Fund, supporting many of the most visible and essential City services such as police, fire, street maintenance, library, recreation programs and parks maintenance. Taxes are projected to increase by \$2,207,010, or by 8.6%, over the prior fiscal year budget.

The only tax revenue accounted for in a separate fund is the Gas Tax, which is levied and distributed by the State. Gas Tax funds must be spent on maintenance and capital projects related to public streets and highways.

Property Tax revenue has experienced growth in the last year, driven by activity in the residential real estate market. Revenues from the commercial/industrial sector also have increased. We anticipate continued revenue growth in Property Tax revenue for the next year, led by the commercial sector, due to the lag time in getting major developments onto the tax roll.

Sales Tax is one of the City's largest tax revenue sources. Sales tax continues to show growth due to the completion of the Sage Chevrolet dealership and Howards Television and Appliance. The major segment of activity in our Sales Tax base is business-to-business sales. Due to fluctuations in this sector, FY 2014/15 revenue is expected to increase over the prior fiscal year from \$5,980,460 to \$7,088,050, or by 18.5%

Transient Occupancy Tax has declined over the last two years. Because business-related travel is the core business for Covina's hotel, this revenue source has correlated with the level of economic activity and generally followed Sales Tax revenue trends. The City has also experienced challenges in collecting this tax and ensuring the accuracy of the taxes received, which staff is working to resolve.

Utility Users Tax revenue, generated from the sale of electricity, telecom services, and the sale of natural gas, is forecasted to show modest growth overall. Increased development activity, in particular the impact of additional buildings within the City, is growing the base. However, the impact of this growth has been substantially negated by energy efficiency. The telecom tax base has been deteriorating because the bulk of the growth is related to areas not included in the tax calculation, such as data transmission. This recommended budget continues to anticipate a slight decline in this portion of the UUT over the long term.

Gas Tax, levied as a flat rate per gallon sold, is projected to hold flat in the long-term financial plan. Because the tax is based on volume sold and not on the price of gasoline, our projections consider that advancements in fuel economy will offset increased population and number of vehicles. While this revenue source holds flat, or declines over time, the costs and needs for street maintenance and improvements continue to climb. There is discussion at the State and Federal level to make changes to the Gas Tax and how it is levied. In the meantime, the City's General Fund is picking up the increased funding requirement for these important expenditures.

Service Fees

We charge a diverse set of fees to recover all or a portion of the City's costs for providing a service or access to public property, or for mitigating the impacts of the fee payer's activities on the community. Intended for cost recovery, a fee may not exceed the estimated reasonable cost of providing the service or facility for which the fee is charged. Because of this basis and the legal restrictions related to the expenditure of many of the fees, many of the City's fees are accounted for in separate funds. All of the City's service fees and collection processes are currently under review to ensure the fees are reasonable based on the City's costs and the collection processes are fair and consistently applied.

By far, the largest source of fee revenue comes from fees, also commonly called rates, for the provision of water, sewer and refuse collection services. The proposed increases in utility rates are discussed below, as well as significant highlights in other fee categories.

Utility Rates - The City has three utility funds that are fully self-supporting: the Water Supply and Distribution Fund, the Solid Waste Management Fund and the Wastewater Management Fund. Each year, as part of the budget process, staff analyzes the current condition and long-term outlook for all three funds including a review of fund balances, State and Federal environmental requirements, revenues, and anticipated capital and operational requirements.

Development-Related Fees - Development related fees (e.g., plan check fees, inspection fees and permit application fees) and related expenditures are in the General Fund. Over the last several years, staff has been evaluating the fees and costs to ensure the City is charging the appropriate level of fees and obtaining full cost recovery. With several large-scale development projects anticipated during the upcoming fiscal year, staff estimates an elevated level of revenue for FY 2015/16.

Other Financing Sources

The remaining revenue sources are varied and include franchises, rents, fines, licenses and interest income. There are also one-time revenues in this category such as bond proceeds, federal and state grants and sale of property. Highlights of other revenue sources are discussed below.

Debt Financing - We use debt financing as a tool to maintain long-term financial stability by paying for certain expenditures over time. Debt financing is a tool for managing cash flow when large, one time outlays are required, generally for large infrastructure projects. The City currently carries debt for the sewer fund, water, and the Successor Agency. All of the currently held debt is funded by rate revenues, former tax increment or lease payments. The City does not maintain any general obligation debt (commonly called "GO Bonds").

Sale of Property - One-time in nature, proceeds from the sale of property go to the fund that owned or purchased the property. The City's FY 2014/15 Projected Revenues are \$35,243,438, which includes the sale of property in the amount of \$3,297,140. The proceeds of the sale were used to offset the projected deficit in FY 2014/15.

City Expenditures

City expenditures fall into three broad categories: operating which includes personnel, capital projects and infrastructure, and debt service. Operating expenditures make up most of the City's expenditures.

Operating Expenditures

Operating expenditures reflect all of the costs to deliver the wide variety of services provided to our community on an ongoing basis. Given the history of deficit spending, this year, all departments went through an extensive review of their budget that included a detailed analysis of both personnel and maintenance and operating costs. Departments also reviewed their program structure and performance indicators. Changes in these areas are noted in the detailed department sections of this preliminary budget.

With the mixed picture we are projecting for our major revenue sources and the many pressures and challenges facing the organization, the departments were asked to "hold the line" and whenever feasible explore ways to reduce expenses as they developed the preliminary budget. The following core concepts guided the development of the preliminary budget:

- Priority was placed on front-line services;
- Basic levels of public property maintenance were preserved;
- Basic programs and services were maintained; and
- Minimum levels of leadership and administrative support were maintained to the extent practical.

All departments worked to control or contain costs while implementing key expenditure assumptions including:

- Average 4.9% increase in CalPERS costs
- Average 3% increase in salaries related to previously approved MOUs
- Increases in utility costs based on estimates from suppliers and historical information

Capital Projects and Infrastructure

Given the limitations on revenues and expenses projected in FY 2015/16 and lack of reserves for capital projects, there are no new capital projects included in the preliminary budget. Any new projects will be presented to the City Council for approval at a later date and will be proposed if grant or other funding becomes available or the City identifies an opportunity to leverage the limited resources with other funding.

City Reserves

The City currently has a General Fund Unreserved Fund balance of \$0, and a Designated Emergency Contingency Fund balance of \$6.3 million. Following the close of FY 2014/15 on June 30, 2015, the balance is expected to decrease based on the projected deficit.

As a best practice, the Government Finance Officers Association (GFOA) recommends cities adopt a formal policy of maintaining unrestricted reserves equal to about 16% of revenues or expenditures, and the actual target reserve should be based on an analysis of the risks particular

to the agency. The three primary risk factors include: revenue volatility, infrastructure risks, and extreme risks such as the potential for fire or flooding. Secondary risk factors such as uncertainty related to pension liability payments, other post-employment benefits, litigation and potential judgments. In many cases, the analysis of the risk for a particular government agency will call for a reserve level of more than 16%. The GFOA also recommends that reserve amounts be categorized by component, making the purpose of the reserve transparent. Another measure recommended by the GFOA is to maintain reserves of at least two months of operating revenues or expenses, which is the City's current policy.

Next Steps

As addressed above, based on the projected revenues and expenditures and absent any course adjustments, the preliminary budget projects a deficit. In prior fiscal years, the City has drawn upon reserves and other funds to bridge the funding gaps to continue providing essential City services. The City has drawn down its reserve levels. As the deficits are structural in nature and reserves are, by definition, one time monies, this practice is unsustainable, requiring the implementation of measures to reduce spending and increase ongoing revenue.

The following are the immediate next steps:

1. Viable options to balance expenditures against revenues with new service delivery models involving reduced personnel levels and associated current and future costs, revenue measures which may in some cases require voter approval, and revised fee structures which can be approved by the City Council will be presented to the City Council for consideration at its June 2, 2015, meeting.
2. City staff will complete further, detailed analysis related to the City's personnel costs, which account for approximately 60% of the City's General Fund operating budget, as well as the City's revenues, in particular sales and property tax.
3. The User Fee and Cost Allocation Plan initiated in 2013 will be reviewed, finalized and presented to the City Council for consideration at its June 2, 2015, meeting.

Longer-term, the City staff will complete the following:

1. A Ten-Year Financial Plan that serves as the backbone of our financial planning process and facilitates the allocation of resources will be developed, presented to the Council, and regularly updated.
2. Various financial policies that guide decision-making, establish parameters that achieve and maintain a structurally balanced budget and reserve levels in all operating funds, and reinforce long-term financial sustainability will be developed and/or revised for Council consideration and adoption.

3. A Ten-Year CIP that will ensure the City has a plan to invest in and properly maintain its assets from the initial investment, ongoing maintenance to the eventual replacement will be developed and presented to the City Council.

Conclusion – Building a Sustainable Path Forward

With the economy slowly rebounding, the City's focus is on core services and continued fiscal discipline. This preliminary budget holds the line on expenses and begins to restore services in critical areas.

The preliminary budget does not address the long-term unfunded liabilities, does not invest in critical infrastructure, and does not build reserves for economic downturns and unforeseen emergencies. Given the City's precarious financial position, it is critical that we identify ways to further control current and future costs, exercise financial discipline and stay the course over the years to come as we will continue to be faced with critical decisions and challenges. We will continue to evaluate decisions and make recommendations in a long-term fiscal context and plan ahead. Potential measures to correct the projected budget shortfall and present the foundation for a responsible, sustainable, and balanced plan will be presented for the City Council's consideration over the next several weeks. Direction will be obtained prior to finalizing and presenting the FY 2015/16 Proposed Budget to the City Council for adoption.

I would like to thank our dedicated City Council for its leadership and City staff throughout the organization who worked countless hours to put this budget together. We are honored to work with a dedicated Council and a highly engaged community.

Respectfully Submitted,

CITY OF COVINA



Andrea M. Miller
City Manager

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- Worker's Compensation
- Public Liability

SUCCESSOR AGENCY

SUPPLEMENTAL INFORMATION

- Fund Balance Policy
- Budget Policy
- Budget Procedures and Methods
- Glossary of Terms

Principal Officials

FY 2015/16 Preliminary Budget

Elected Officials

Term Expires

Mayor:		
	John C. King	March 2017
Mayor Pro Tem:		
	Kevin Stapleton	March 2017
Council Members:		
	Walter Allen, III	March 2019
	Peggy Delach	March 2019
	Jorge Marquez	March 2017
City Clerk: *		
	Mary Lou Walczak	March 2017
City Treasurer:		
	Geoffrey Cobbett	March 2017

Administrative Staff

City Manager:*
Andrea M. Miller

City Attorney: *
Richards, Watson & Gershon

Police Chief:
Kim Raney

Acting Finance Director:
Deborah Pacheco

Fire Chief: **
Daryl L. Osby

Interim Human Resources Director:
Robert Blackwood

Public Works Director:
Siobhan Foster

Interim Community Development Director:
Nancy Fong

Culture and Recreation Director:
Amy Hall-McGrade

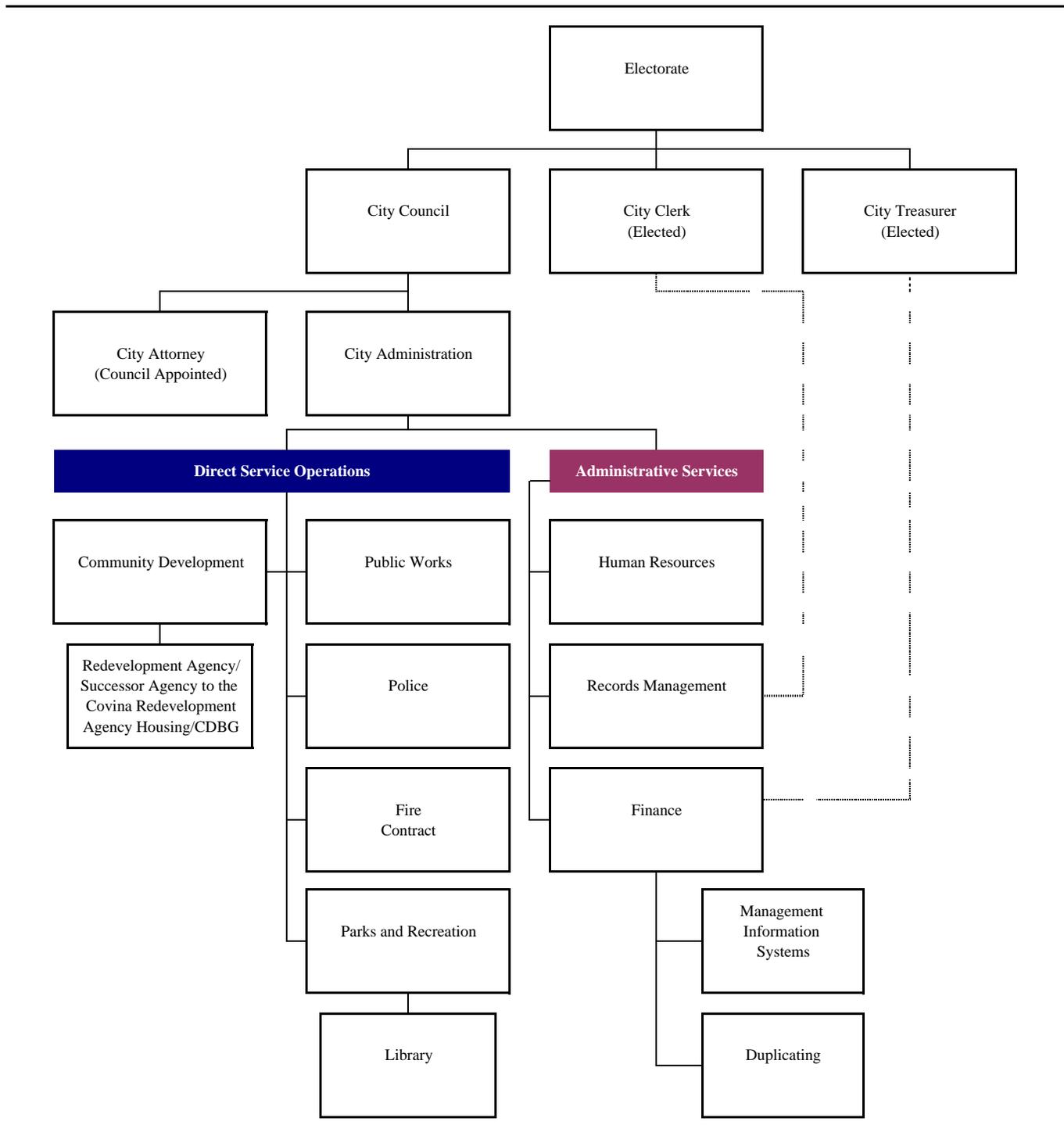
* Appointed by City Council

** Appointed by Los Angeles County Fire District



CITY OF COVINA, CALIFORNIA

Organizational Chart
June 30, 2015



_____ Direct Authority
- - - - - Functional Authority

City History

In 1881, Joseph Swift Phillips rode into the Covina Valley, then referred to as the Azusa Valley. He fell in love with the land and purchased 2,000 acres from the Los Angeles banker, John Hollenbeck. The land was part of the 5,663 acres sold to the Badilla brothers by Charlotte Gray Rowland and her children Victoria and Albert. Phillips sold his interest in a Los Angeles plow factory and moved his family into



the former home of Julian Badilla on the corner of what is now Hollenbeck Avenue and San Bernardino Road. Phillips' land, in a great cove below the San Gabriel Mountains, was filled with wild grape vines. Some writers credit his wife Cornelia for coining the name Covina from cove of vines; others credit Frederick Eaton, the young engineer Phillips hired to survey his property. Eaton named a street in the townsite Dexter in honor of their son Joseph Dexter Phillips, who was born on November 16, 1884, while the survey was being made.

Phillips secured a controlling interest in the Azusa Water Development and Irrigating Company and was appointed superintendent. He completed the tunnel and the ditch which closely paralleled present day Grand Avenue. The seven-mile ditch was cemented and ran to a new cemented ten-million gallon reservoir which was the largest in Southern California at that time.



City History

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In 1886, the first telephone was installed in the Hodges Building located on the south side of Badillo east of the Pioneer Blacksmith Shop. Later, this telephone was moved to Eastman's Store. In 1895, private telephone lines were installed between the Covina Bank and their branch in Azusa, also between the citrus packinghouses in Covina, Glendora, and Azusa. In 1897, the Sunset Telephone placed a switchboard in Isaac Greenlaw's store.



By the next year, Dr. James Reed's office and the homes of Chapman, Kerckhoff, Ruddock, and Mullendore were connected. Service was not good. Calls to Azusa had to be placed through Los Angeles. Business calls were difficult because the line was frequently out of order. Frustrated by poor service, John O. Houser and P. T. Spencer developed plans for a locally financed and operated telephone company, the second in Southern California. The Home Telephone Company started operating on September 4, 1902.



Two teams of workers with 75 teams of horses and mules completed the Southern Pacific tracks and telegraph line to Covina on August 15, 1895. Work on the tracks began in 1894. A boxcar served as a ticket office until the two-story depot was built. The stationmaster and his family lived on the second floor. When passenger service started, a round-trip ticket to Los Angeles cost \$1.15.

Soon after the first train came to Covina, hundreds of families gathered for a barbecue to celebrate the Southern Pacific's arrival. Tables were decorated with calla lilies and displays of fruit. Ladies wore their best hats. Speeches were given praising those who had worked so hard to bring the railroad to Covina. A concert and a baseball game ended the day.

For its first 16 years, Covina was in the Rowland township. Citizens had to depend upon the township or Los Angeles County for government services. There were two elected



City History

FY 2015/2016 Preliminary Budget

township officials: a constable and a justice of the peace.

The importance of township government diminished in 1901 when Covina incorporated as a city.

The petition for Covina incorporation election was given to the Los Angeles County Board of Supervisors on May 3, 1901. The election day was Tuesday, July 30, 1901. Covina officially incorporated on August 6, 1901.

Until 1916, the City Hall was a room in the Reed building. At its first meeting, the Council organized itself into the following committees:

Sanitary, Ordinance and Judiciary, Police and Street, Auditing, Finance and Printing.

- The committee handling streets was instructed to employ a surveyor to start immediately on the project of street improvement.
- The clerk was instructed to secure all necessary office supplies and the marshal was ordered to procure official badges.
- The monthly salary of the City Attorney was placed at \$25 while the clerk received \$15 for his services.
- The marshal was allowed the same fees formerly collected by the constable, depending on the case involved, and in addition was to receive a salary of \$7.50 per month for collecting all licenses.
- After the Board of Trustees passed its first ten ordinances, the Argus reported, “Covina became a city, outlawed gambling, and went dry.”

In 1910, a night watchman was hired and according to the Argus, no one knew of his appointment until the jail was full on Monday morning. When automobiles arrived in town, the Board of Trustees appointed a motorcycle officer to chase down speeding cars. His salary was dependent on the number of arrests he made. By 1913, the numerous arrests made for speeding drew a crowd of 500 citizens to the Covina Commercial Club to protest. Because of the protest, the motorcycle officer was placed on a salary of \$125 per month. He had to provide his own motorcycle and pay his expenses.

The most serious threat to Covina in the 1920s was the loss of irrigation water and the 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.



City History

FY 2015/2016 Preliminary Budget

Instead of dynamite, the Committee of Nine fought in the courts for over 10 years until a compromise agreement was reached. Morris Dam was one of the results of this agreement. It furnished water for Pasadena and stopped the periodic floods in the valley.



In May of 1921, ten acres of Adams Ranch became City Park. A park committee was appointed and their plans included headquarters for the American Legion, an auditorium, and a bandshell. Citizens of Covina voted 417 to 118 to approve the committee's plans which included placing the park on Citrus Avenue across from the high school. However, the City Trustees selected another site, the Adams Ranch property west of 4th Avenue between Badillo Street and San Bernardino Road. In July of 1922, bonds for a plunge in the new park

were approved and by May 1923 it was opened to the public for swimming. A special concert celebrated the plunge reopening in May 1924. After 1927, lights were added to the park so it could be used after sunset.



Miss Melisse Wittler, head of the Los Angeles Methodist Hospital nurses training school; Miss Lavinia Graham, instructor of nurses; and Miss Mary Wittler bought the Bemis home at Second and Badillo and opened a seven-bed hospital. Covina physicians were Doctors J. D. Reed, S. S. Magan, W. P. Magan, and George D. Jennings. The hospital opened with a reception for 200 people arranged by the Covina Woman's Club.

In 1924, a 25-bed addition was added at Fourth Avenue and College Street. The addition was built with a \$25,000 loan from the doctors and other community members. In 1929, the bed capacity was increased to 50. In 1945, the Wittler sisters, who still owned the hospital, transferred ownership to the community. Chamber of Commerce President, Donald Deards, set up a citizen's committee to form a 17-member Board of Trustees. The trustees were empowered to act as a nonprofit corporation. On January 1, 1948, the Inter-Community Hospital officially began. That year, 2,891 patients were admitted and 602 babies were born. By 1952, there were 43 doctors on the medical staff, the original



City History

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trustees who served without pay were: Mrs. R. W. Cleghorn, Harry Damerel (President), James G. Hodges, Carl P. Miller, Thomas B. Reed, Mrs. Harry G. Upham, Covina; C. A. Griffith and Elbert Griffith, Azusa; Gordon E. Knoll and George R. Mayland, Baldwin Park; Herbert C. Warren and Robert H. Weaver, Glendora; George Lower and Mark Gilman, La Puente; Mrs. Kermit Wilson, Charter Oak.

In 1927, the Board of Trustees became a City Council and the President became the Mayor.

The first law enforcement officer in Covina was City Marshal Clarence Allison. The title was changed to Chief of Police in 1927.

In 1933 there was a red-letter day for the Covina Police Department. The Covina Citizen reported, “Brass buttons and shiny leather appeared in dazzling profusion on the streets of Covina Tuesday when Ralph Coolman, Chief of Police, and Scotty MacDonald, paraded for the first time in their newly acquired full dress uniforms of the most modern type; officers styled caps, tunic coats, Sam Browne belts, and a holster belt for revolver and cartridges are included in the assembly.”



Also in 1933, radio patrol cars with a deputy sheriff and a deputy constable patrolled the valley. By June of 1949, Covina’s police cars were equipped with two-way radios which allowed them to communicate with headquarters.



CITY OF COVINA
CITY-WIDE STAFFING SUMMARY
(As expressed as Full-Time Equivalents)

	2013-2014	2014-2015	2015-2016
	Adopted	Adopted	Preliminary
GENERAL GOVERNMENT			
City Council	1.00	1.00	1.00
City Clerk	0.03	0.03	0.03
City Treasurer	0.03	0.03	0.03
City Manager	3.00	3.00	3.00
Records Management	3.00	3.50	2.00
Finance	11.50	11.50	10.50
Human Resources	3.50	3.50	3.00
Public Safety - Sworn	56.00	57.00	59.00
Public Safety - Non-Sworn	42.00	42.50	41.50
Public Works	15.50	16.50	16.50
Parks and Recreation	29.00	29.43	29.27
Library	13.60	12.75	13.14
Community Development	13.50	14.50	16.50
TOTAL GENERAL GOVERNMENT	191.66	195.24	195.47
LITERACY GRANT			
LIBRARY	1.00	1.00	1.00
TOTAL LITERACY GRANT	1.00	1.00	1.00
PROPOSITION A TRANSIT			
TRANSIT	1.00	1.00	1.00
TOTAL PROPOSITION A	1.00	1.00	1.00
ENTERPRISE FUNDS			
Water Utility	14.00	14.00	14.00
Environmental Protection	3.75	3.75	3.75
Sanitary Sewer	3.00	3.00	3.00
TOTAL ENTERPRISE FUNDS	20.75	20.75	20.75

CITY OF COVINA
CITY-WIDE STAFFING SUMMARY
(As expressed as Full-Time Equivalents)

	2013-2014	2014-2015	2015-2016
	Adopted	Adopted	Preliminary
INTERNAL SERVICE FUNDS			
Central Equipment	5.50	5.50	5.50
Management Information Systems	5.75	6.00	6.00
Risk Management	1.00	1.00	1.00
TOTAL INTERNAL SERVICE FUNDS	12.25	12.50	12.50
SACRA			
SACRA	1.50	2.00	2.00
TOTAL SACRA	1.50	2.00	2.00
GRAND TOTAL	228.16	232.49	232.72

CITY OF COVINA CITY-WIDE STAFFING

	FY 2013 - 2014			FY 2014 - 2015			FY 2015 - 2016		
	No of Employees		Elected Officials	No of Employees		Elected Officials	No of Employees		Elected Officials
	Full time	Part time		Full time	Part time		Full time	Part time	
GENERAL GOVERNMENT									
City Council	-	-	5	-	-	5	-	-	5
CITY COUNCIL TOTAL	-	-	5	-	-	5	-	-	5
City Clerk	-	-	1	-	-	1	-	-	1
CITY CLERK TOTAL	-	-	1	-	-	1	-	-	1
City Treasurer	-	-	1	-	-	1	-	-	1
CITY TREASURER TOTAL	-	-	1	-	-	1	-	-	1
City Manager									
City Manager	1	-	-	1	-	-	1	-	-
Assistant to the City Manager	1	-	-	1	-	-	1	-	-
Executive Assistant to the City Manager	1	-	-	1	-	-	1	-	-
Administrative Technician	-	1	-	-	1	-	-	-	-
CITY MANAGER TOTAL	3	1	-	3	1	-	3	-	-
Records Management									
Chief Deputy City Clerk	-	-	-	1	-	-	1	-	-
Senior Deputy City Clerk	1	-	-	-	-	-	-	-	-
Administrative Technician	1	-	-	1	1	-	-	2	-
Office Aide	-	1	-	-	1	-	-	-	-
Office Assistant II	-	1	-	-	-	-	-	-	-
RECORDS MANAGEMENT TOTAL	2	2	-	2	2	-	1	2	-
Finance									
Director of Finance	1	-	-	1	-	-	1	-	-
Finance Manager	1	-	-	1	-	-	1	-	-
Senior Accountant	1	-	-	2	-	-	1	-	-
Accountant	1	-	-	-	-	-	1	-	-
Management Analyst	1	-	-	-	-	-	-	-	-
Business License Technician	1	-	-	1	-	-	1	-	-
Payroll Technician	1	-	-	1	-	-	1	-	-
Senior Management Analyst	-	-	-	1	-	-	1	-	-
Account Clerk I	2	-	-	2	-	-	1	-	-
Account Clerk II	1	1	-	1	1	-	1	1	-
Printing/Central Services Specialist	1	-	-	1	-	-	1	-	-
FINANCE TOTAL	11	1	-	11	1	-	10	1	-
Human Resources									
Director of Human Resources	1	-	-	1	-	-	1	-	-
Senior Human Resources Analyst	1	-	-	-	-	-	-	-	-
Human Resources Analyst	-	-	-	1	-	-	1	-	-
Senior Administrative Technician	1	-	-	1	-	-	1	-	-
Administrative Intern	-	1	-	-	1	-	-	-	-
HUMAN RESOURCES TOTAL	3	1	-	3	1	-	3	-	-

CITY OF COVINA CITY-WIDE STAFFING

	FY 2013 - 2014			FY 2014 - 2015			FY 2015 - 2016		
	No of Employees		Elected	No of Employees		Elected	No of Employees		Elected
	Full time	Part time	Officials	Full time	Part time	Officials	Full time	Part time	Officials
Public Safety-Sworn									
Chief of Police	1	-	-	1	-	-	1	-	-
Police Captain	2	-	-	2	-	-	2	-	-
Police Lieutenant	4	-	-	4	-	-	4	-	-
Police Sergeant	9	-	-	9	-	-	9	-	-
Police Officer	40	-	-	41	-	-	43	-	-
PUBLIC SAFETY-SWORN TOTAL	56	-	-	57	-	-	59	-	-
Public Safety-Non-Sworn									
Administrative Technician	-	1	-	-	1	-	-	1	-
Background Investigator	-	1	-	-	1	-	-	1	-
Community Services Officer	4	1	-	4	1	-	4	1	-
Community Services Specialist	-	1	-	-	1	-	-	1	-
Court Officer	1	-	-	1	-	-	1	-	-
Custodian	-	2	-	-	2	-	-	1	-
Executive Assistant to the Police Chief	1	-	-	1	-	-	1	-	-
General Maintenance Worker	-	1	-	-	2	-	-	2	-
Jailer	4	1	-	4	1	-	4	1	-
Management Analyst	1	-	-	1	-	-	1	-	-
Overnight Parking Enforcement Officer	-	4	-	-	4	-	-	4	-
Parking Officer	-	1	-	-	1	-	-	1	-
Police Cadet	-	1	-	-	1	-	-	-	-
Police Records Clerk	5	3	-	5	3	-	5	3	-
Police Records Supervisor	1	-	-	1	-	-	1	-	-
Property/Evidence Clerk	-	2	-	-	2	-	-	2	-
Public Safety Associate Planner	-	-	-	-	1	-	-	1	-
Public Safety Communications Sup	1	-	-	1	-	-	1	-	-
Public Safety Dispatcher	10	1	-	10	1	-	10	1	-
Public Safety Dispatcher Supervisor	1	-	-	1	-	-	1	-	-
Reserve Police Officer	-	5	-	-	5	-	-	5	-
PUB SAFETY-NON-SWORN TOTAL	29	25	-	29	27	-	29	25	-
Public Works									
Public Works Director	1	-	-	1	-	-	1	-	-
Public Works Assistant Director	1	-	-	1	-	-	1	-	-
Public Works Superintendent	1	-	-	1	-	-	1	-	-
Street Maintenance Foreman	1	-	-	1	-	-	1	-	-
Assistant Engineer	1	-	-	1	-	-	1	-	-
Building Maintenance Worker	1	-	-	1	-	-	1	-	-
Construction Inspector II	1	-	-	1	-	-	1	-	-
Engineering Intern	-	1	-	-	1	-	-	1	-
General Maintenance Worker	-	2	-	-	2	-	-	2	-
Management Analyst	1	-	-	2	-	-	2	-	-
Senior Administrative Technician	1	-	-	1	-	-	1	-	-
Street Crew Leader	1	-	-	1	-	-	1	-	-
Street Worker	4	-	-	4	-	-	4	-	-
PUBLIC WORKS TOTAL	14	3	-	15	3	-	15	3	-

CITY OF COVINA CITY-WIDE STAFFING

	FY 2013 - 2014			FY 2014 - 2015			FY 2015 - 2016		
	No of Employees		Elected	No of Employees		Elected	No of Employees		Elected
	Full time	Part time	Officials	Full time	Part time	Officials	Full time	Part time	Officials
Parks and Recreation									
Parks - Recreation Director	1	-	-	1	-	-	1	-	-
Parks and Recreation Manager	1	-	-	1	-	-	1	-	-
Community Relations Supervisor	1	-	-	1	-	-	1	-	-
Community Services Supervisor	1	-	-	1	-	-	1	-	-
Park Maintenance Supervisor	1	-	-	1	-	-	1	-	-
Recreation Services Supervisor	1	-	-	1	-	-	1	-	-
Park Foreman	1	-	-	1	-	-	1	-	-
Recreation Coordinator	3	-	-	3	-	-	3	-	-
Administrative Technician	1	-	-	1	-	-	1	-	-
Park Worker	1	1	-	2	-	-	2	-	-
Office Assistant II	1	1	-	1	1	-	1	1	-
Pool Manager	-	1	-	-	1	-	-	1	-
Community Resources Specialist	-	6	-	-	5	-	-	5	-
Parks Maintenance Assistant	-	3	-	-	3	-	-	3	-
Assistant Pool Manager	-	4	-	-	5	-	-	5	-
Lifeguard/Instructor	-	35	-	-	32	-	-	32	-
Community Resources Assistant II	-	25	-	-	26	-	-	26	-
Lifeguard	-	6	-	-	6	-	-	6	-
Community Resources Assistant I	-	10	-	-	9	-	-	9	-
Community Resource Aide	-	7	-	-	6	-	-	7	-
PARKS AND RECREATION TOTAL	13	99	-	14	94	-	14	95	-
Library									
Library Services Supervisor	1	-	-	1	-	-	1	-	-
Administrative Technician	1	-	-	-	1	-	-	1	-
Literacy Coordinator	1	-	-	1	-	-	1	-	-
Management Analyst	1	-	-	1	-	-	1	-	-
Building Maintenance Worker	-	1	-	-	1	-	-	1	-
Community Resource Aide	-	1	-	-	1	-	-	1	-
Community Resources Assistant I	-	1	-	-	1	-	-	1	-
Community Resources Assistant II	-	1	-	-	1	-	-	1	-
Community Resources Specialist	-	2	-	-	2	-	-	2	-
Library Assistant	-	4	-	-	3	-	-	3	-
Library Clerk	-	6	-	-	6	-	-	6	-
Library Shelver	-	2	-	-	2	-	-	2	-
LIBRARY TOTAL	4	18	-	3	18	-	3	18	-

CITY OF COVINA CITY-WIDE STAFFING

	FY 2013 - 2014			FY 2014 - 2015			FY 2015 - 2016		
	No of Employees		Elected	No of Employees		Elected	No of Employees		Elected
	Full time	Part time	Officials	Full time	Part time	Officials	Full time	Part time	Officials
Community Development									
Community Development Director	-	-	-	-	-	-	1	-	-
Assistant to the City Manager	-	-	-	-	-	-	-	-	-
Senior Management Analyst	-	-	-	-	-	-	1	-	-
Senior Administrative Technician	1	-	-	1	-	-	1	-	-
Administrative Technician	-	-	-	-	-	-	-	1	-
City Planner	1	-	-	1	-	-	1	-	-
Associate Planner	-	-	-	-	-	-	1	-	-
Assistant Planner	1	-	-	1	-	-	1	-	-
Planning Aide	1	1	-	1	1	-	-	1	-
Building Official	1	-	-	1	-	-	1	-	-
Gen Building Inspector II	2	-	-	2	-	-	2	-	-
Permit Technician	1	-	-	1	-	-	1	-	-
Senior Building Inspector	1	-	-	1	-	-	1	-	-
Plan Checker	1	-	-	1	-	-	1	-	-
Code Enforcement Officer	3	1	-	3	1	-	3	1	-
COMMUNITY DEVELOPMENT TOTAL	13	2	-	13	2	-	15	3	-
TOTAL GENERAL GOVERNMENT	148	152	7	150	149	7	152	147	7
OTHER FUNDS									
LITERACY GRANT									
Literacy Program Coordinator	1	-	-	1	-	-	1	-	-
TOTAL LITERACY GRANT	1	-	-	1	-	-	1	-	-
PROPOSITION A TRANSIT									
Management Analyst	1	-	-	1	-	-	1	-	-
TOTAL PROPOSITION A	1	-	-	1	-	-	1	-	-
ENTERPRISE FUNDS									
Water Utility									
Water Pump Operator	2	-	-	2	-	-	1	-	-
Water Quality Technician	1	-	-	1	-	-	1	-	-
Water Worker	6	-	-	6	-	-	6	-	-
Account Clerk I	-	-	-	-	-	-	1	-	-
Equipment Operator	1	-	-	1	-	-	1	-	-
Water Crew Leader	2	-	-	2	-	-	2	-	-
Water Foreman	1	-	-	1	-	-	1	-	-
Water Services Supervisor	1	-	-	1	-	-	1	-	-
WATER UTILITY TOTAL	14	-	-	14	-	-	14	-	-
Environmental Protection									
Environmental Services Manager	1	-	-	1	-	-	1	-	-
Senior Administrative Technician	1	-	-	1	-	-	1	-	-
Management Analyst Trainee	-	1	-	-	1	-	-	1	-
Environmental Management Analyst	1	-	-	1	-	-	1	-	-
ENVIRONMENTAL PROTECTION TOTAL	3	1	-	3	1	-	3	1	-

CITY OF COVINA CITY-WIDE STAFFING

	FY 2013 - 2014			FY 2014 - 2015			FY 2015 - 2016		
	No of Employees		Elected	No of Employees		Elected	No of Employees		Elected
	Full time	Part time	Officials	Full time	Part time	Officials	Full time	Part time	Officials
Sanitary Sewer									
Street Worker	2	-	-	2	-	-	2	-	-
Street Crew Leader	1	-	-	1	-	-	1	-	-
SANITARY SEWER TOTAL	3	-	-	3	-	-	3	-	-
TOTAL ENTERPRISE FUNDS	20	1	-	20	1	-	20	1	-
INTERNAL SERVICE FUNDS									
Central Equipment									
Equipment Foreman	1	-	-	1	-	-	1	-	-
Equipment Maintenance Supervisor	1	-	-	1	-	-	1	-	-
Senior Equipment Mechanic	1	-	-	1	-	-	1	-	-
Senior Administrative Technician	1	-	-	1	-	-	1	-	-
Equipment Mechanic	1	1	-	1	1	-	1	1	-
CENTRAL EQUIPMENT TOTAL	5	1	-	5	1	-	5	1	-
Management Information Systems									
Information Technology Svcs Mgr	1	-	-	1	-	-	1	-	-
Senior IT Coordinator	1	-	-	1	-	-	1	-	-
Information Technology Coordinator	2	-	-	2	-	-	2	-	-
Electronic Resource Analyst	1	-	-	1	-	-	1	-	-
GIS Technician	-	1	-	1	-	-	1	-	-
MANAGEMENT INFORMATION SYSTEM	5	1	-	6	-	-	6	-	-
Risk Management									
Worker's Compensation									
Risk Manager	0.50	-	-	0.50	-	-	0.50	-	-
Public Liability									
Risk Manager	0.50	-	-	0.50	-	-	0.50	-	-
RISK MANAGEMENT TOTAL	1	-	-	1	-	-	1	-	-
TOTAL INTERNAL SERVICE FUNDS	11	2	-	12	1	-	12	1	-
SACRA									
Senior Housing and CDBG Economic Develo	1	-	-	1	-	-	1	-	-
Finance Manager	-	-	-	1	-	-	1	-	-
Senior Management Analyst	-	1	-	-	-	-	-	-	-
TOTAL SACRA	1	1	-	2	-	-	2	-	-
GRAND TOTAL EMPLOYEES	182	156	7	186	151	7	188	149	7

Overview of Funds and Uses

FY 2015/16 Preliminary Budget

Funds Overview

Funds are used to account for the financial activities of the City. Fund accounting emphasizes accountability rather than profitability. Each fund segregates the specific purposes in accordance with laws and regulation or special restrictions and limitations.

There are three groups of funds for which budgets are prepared—governmental, proprietary, and fiduciary.

- Governmental funds account for everything not recorded elsewhere. The City uses three types of governmental funds: General, Special Revenue, and Capital Projects.
- Proprietary funds are employed to report on activities financed primarily by revenues generated by the activities themselves, such as a municipal water utility.
- Fiduciary funds contain resources held by a government but belonging to individuals or entities other than the government. A prime example is a trust fund for a public employee pension plan.

Governmental funds included in the Fiscal Year 2016 Budget are:

- The **General Fund** is the City of Covina's basic operating fund and the General Fund accounts for everything not accounted for in another fund and is the fund accounts for all services provided to the citizens of the City such as police, fire and parks and recreation.
- **Special revenue funds** are restricted funds, intended to be used to record specific revenue sources that can only be expended for a particular purpose, such as Proposition A funding which can only be expended on transportation-related projects. The City utilizes these funds to record all financial activities associated with the restricted revenue source.
- **Capital projects funds** account for the construction, rehabilitation, and acquisition of capital assets, such as buildings, equipment, and roads. Although not required, the City uses various Capital Project Funds to account for capital expenditures in this fund type particularly when the project is funded by a “one-time” source such as a federal or state grant.



Overview of Funds and Uses

FY 2015/16 Preliminary Budget

Proprietary (Business Type) funds included in the Fiscal Year 2016 Budget are:

Enterprise Funds are used to report any activity for which a fee is charged to external users for goods or services and include:

- Water Enterprise Fund accounts for all activities of the City's water utility.
- Sewer Enterprise Fund accounts for all activities of the City's sewer utility.
- Environmental Enterprise Fund accounts for the City's Environmental services activities.

Internal Service Funds are used to report any activity that provides goods or services to other funds, departments, or internal customers, on a cost-reimbursement basis and include:

- Workers Compensation
- Public Liability
- Information Technology
- Central Equipment

Fiduciary funds included in the Fiscal Year 2016 Budget are:

- Successor Agency to the Covina Redevelopment Agency is a Private Purpose trust Fund used to account for the custodial responsibilities assigned to the Successor Agency.
- There are two Agency Funds use to account for the receipt and temporary investment of fiduciary resources for the Covina Downtown District and the Prospero Park District.

List of Funds

The List of Funds attached enumerates all funds used in the City of Covina, divided by type of fund.



CITY OF COVINA

List of Funds

General Fund

1010 General Fund
1095 Emergency Reserve

Special Revenue Funds (Restricted Use)

2020 Low Mod Housing Asset Fund
2100 Community Development Block Grant
2130 Supp Housing Program Grant Mc Grant
2185 Building Equipment Reserve
2188 Community Improvement
2189 Heritage Tree Preservation
2200 Police Evidence Reserve
2205 Inmate Communication
2210 Red Light Camera Program
2221 Federal Treasury Narcotics
2222 Federal Justice Narcotic Seizure
2227 Local Narcotic Seizure
2228 Local 15% Narcotic Seizure
2230 Other state Grants
2246 Supplemental Law
2270 Other Federal Grants
2271 Justice Assistance Grant
2272 Justice Assistance Grant - ARRA
2290 Traffic Safety Fund
2300 State Gas Tax
2303 Traffic Congestion Relief Fund
2360 CA-Strong Motion Instrumentation
2365 SB1186 Fund-ADA Compliance
2370 CA-Green Building Standards
2400 Proposition A
2405 Proposition C
2407 TDA
2410 Measure R
2500 Air Quality Improvement
2520 DOC Beverage Container Grant
2530 Oil Payment Program
2540 Energy Efficiency/Conserv-ARRA
2600 Cultural Arts
2700 Municipal Parking District
2710 Street Lighting
2720 Street Trees and Landscaping
2740 Community Facilities District
2750 Shoppers Lane Parking District
2800 Literacy Grant
2807 Workforce Act
2810 Library Equipment Reserve
2820 Library Other Federal Grants
2830 Other Library Grants
2890 Public Education in Government
2920 Public Safety Donation
2921 Police Memorial Fund
2922 DARE Donation Admin
2923 Canine Unit Donations

Special Revenue Funds (Restricted Use) Continued

2926 Gang & Graffiti Donation
2927 Police Explorer Donation
2928 Operation Full Throttle Donation
2930 Gang/Graffiti Scholarship Fund
2931 Every 15 Minutes Admin
2940 Pub Works Admin Donations
2950 Lions Club Pavilion
2957 Playground Equipment Replacement Donation
2958 Teen Program Fundraising
2959 Covina Park Plunge Donations
2960 Parks & Recreation Donations
2961 Vietnam Wall Memorial Fund
2963 Joslyn Foundation Donation
2965 Youth Program Donations
2966 Youth Sports Equip Donation
2967 Volunteer Web Berger Grant
2968 Senior Fundraising Donations
2969 Grandmothers Club Donations
2970 Library Services-Donation
2971 Lib Book Donation
2972 Library Services-IT Donation
2973 Gates Donation Fund
2975 Lib Services-Literacy Donation
2976 Joseph J Borrello Memorial
2980 Miscellaneous Grants

Capital Projects

4010 General CIP
4200 Public Works CIP
4300 Transportation CIP
4600 Parks and Recreation CIP
4606 Air Quality Improv. Tree Grant
4630 Kahler Russell Park Gymnasium
2604 Quimby Fees
4701 Impact Fees-General Govt
4702 Impact Fees-Library Admin
4703 Impact Fees-Police Admin
4704 Impact Fees-Park Fac Admin
4705 Impact Fees-Streets Adm
4706 Impact Fees-Fire Admin

CITY OF COVINA

List of Funds

Proprietary Funds

Enterprise Funds

6010	Water Utility Admin
6011	Water Capital Improvement Fund
6200	Environmental-Waste Mgmt
6300	Sewer Utility

Internal Service Funds

7010	Central Equipment Operations
7200	Information Technology
7300	Compensated Absence
7360	Worker's Compensation
7370	Public Liability

Fiduciary Funds

Agency Funds

8186	Downtown District
8187	Prospero
T800	Other Post Employment Benefits (OPEB) Trust

Private Purpose Trust Funds

S051	SACRA LMIH Project Area 1
S052	SACRA LMIH Project Area 2
S053	LMIH BOND AREA1
S055	SACRA 2004 Bond Private
S300	SACRA Obligation Retirement Fd
S301	SACRA Tax Alloc-Debt Area 1
S302	SACRA Tax Alloc-Debt Area 2
S511	SACRA Project Area 1 Admin
S513	SACRA 2002 Bond Public PA1
S514	SACRA 2004 Bond Private PA1
S521	SACRA Project Area 2 Admin
S522	SACRA Redevelopment Public PA2
S531	SACRA Land Proceeds-PA 1&2
SADM	SACRA Administration

General Fund Overview

The General Fund is the main operating fund of the City. Any revenue accounted for in this fund is not restricted in its use. This fund accounts for the revenues and expenditures used to carry out basic governmental activities of the City such as general government, public safety, public works, culture and recreation, and community development. Revenue is recorded by source (e.g., property taxes, licenses and permits, intergovernmental, charges for services and fines and forfeits). General Fund expenditures are made primarily for current day-to-day operations and operating equipment. They are recorded by major functional classification and operating departments. This fund accounts for all financial transactions not properly accounted for in another fund.

The major revenue sources included in the General Fund:

Taxes

Property and sales tax estimates are based largely on the tools and projections provided by our third-party consultant, with additional sales tax information provided by the State Board of Equalization. These projections include any general economic adjustments (e.g. a regional or statewide increase in building and construction), as well as adjustments specific to the City of Covina (e.g. a new type of business opening in the City).

Other taxes are forecast based on historical trends, with consideration given to the potential impact of external factors. For instance, a Preliminary increase in electricity rates may increase the amount of franchise tax the City may expect from its electricity provider. Conversely, residential water conservation may result in utility user tax revenue remaining largely flat.

Licenses and Permits

Forecasts for license and permit revenue are provided by the responsible departments, using historical trends. These projections may also include the impact of any known development projects which are anticipated to begin during the upcoming fiscal year.

Intergovernmental (Formula grants, one-time awards and other)

Intergovernmental revenue is largely derived from formula grants. For other grant awards that the City receives annually, these amounts are generally known and require little additional analysis. Non-grant revenue projections are provided by the responsible departments and are based on historical trends as well any anticipated changes in certain services provided (e.g. decrease in reimbursements from the school districts).



Major revenue sources, continued-

Charges for Services

Revenue projections from charges for services are provided by the responsible departments, due to the expert knowledge they have of their programs and the services they provide. These projections are largely based on historical trends and may include adjustments based on anticipated changes in services being provided (e.g. an addition of a youth sports program would increase the revenue projected). These projections also include transfers between funds to account for the City's indirect cost allocation plan.

Fines and Forfeits

Fines and forfeits revenue is unstable, based on the frequency and type of infractions that occur. This revenue is projected based on historical trends.

Enterprise Revenue

Enterprise revenue includes reimbursement for insurance. Projections are provided by the responsible department and are based on historical trends.

Investment Earnings

Investment revenue is projected by the Finance department based on historical trends as well as any anticipated economic changes (e.g. changes in interest rates).

Miscellaneous Revenue

Miscellaneous revenue includes donations and contributions, utility late fees, and other non-specific revenue. Projections for this revenue are based on historical trends, as well as any additional information from departments regarding their anticipated donations for the upcoming fiscal year.

Other Financing Sources

Revenue accounted for in Other Financing Sources is generally limited to intra-city transfers from one fund to another. These may be initiated by any department but are subject to approval by the City Council, based on availability of funds as well as the appropriateness of the transfer.



The major expenditure functions included in the General Fund:

General Government

This function accounts for activities of the Legislative, Office of the City Manager, Finance and Human Resources.

Public Safety

This function accounts for activities of the Police department.

Fire Suppression

This function accounts for activities of the Fire department.

Public Works

This function accounts for activities of the Public Works department.

Culture and Recreation

This function accounts for activities of the Parks and Recreation department as well as the Library.

Community Development

This function accounts for activities of the Community Development department.

Miscellaneous

This function accounts for expenditures of various Intergovernmental (dues, subscriptions, memberships) as well as Community Outreach activities and any budgeted contingency.

Capital

This function accounts for capital projects expenditures.

Other Financing Sources

This function accounts for transfers to other funds, or in other words, a contribution by the General Fund to pay for an expenditure in another fund.



General Fund

FY 2015/16 Preliminary Budget

The following functions and activities included in the General Fund:

- Legislative
 - City Council
 - City Clerk
 - Elections
 - City Treasurer
 - City Attorney
- Office of the City Manager
 - Administration
 - Economic Development
 - Public Information
 - Records Management
- Finance
 - Administration
 - Duplicating
- Human Resources
 - Administration
 - General Insurance
- Public Safety
 - Administration
 - Crime Prevention
 - Investigations
 - Police Records
 - Jail
 - Communication Services
 - Patrol
 - Canine
 - Traffic
 - Parking Control
 - Police Training
 - Computer Services
 - Disaster Preparedness
 - Animal Control
- Fire Suppression
- Public Works
 - Administration
 - Civic Center
 - Graffiti
 - Engineering
 - Streets
 - Street Lighting
 - Traffic Control
 - Yard Center
- Culture and Recreation
 - Administration
 - Community Relations
 - Recreation Services
 - Park Facilities
 - Senior Services
 - Community Parade
 - Aquatics
 - Library Administration
 - Reference Services
 - Children's Services
 - Circulation Services
 - Technical Services
- Community Development
 - Administration
 - Historic Preservation
 - Planning
 - Planning Commission
 - Building Inspection
 - Code Enforcement



Budget Summary by Fund

The following schedule provides an overview of the General Fund. The bottom line shows that the General fund Preliminary revenues will not cover the Preliminary expenditures by \$1,089,783, resulting in a deficit.



CITY OF COVINA, CALIFORNIA

2015-2016 Budget
Budget Summary by Fund

	2011 - 2012 Actual	2012 - 2013 Actual	2013 - 2014 Actual	2014 - 2015 Revised Budget	2014 - 2015 Estimated Actual	2015 - 2016 Preliminary
GENERAL FUND						
Revenues						
Taxes	23,955,049	26,843,468	24,470,422	25,670,470	25,309,291	27,877,480
Licenses and Permits	538,623	541,548	756,173	640,000	650,030	808,000
Intergovernmental	944,248	813,374	843,402	1,035,498	893,633	762,830
Charges for Services	2,206,062	2,225,674	2,132,059	2,259,740	2,225,260	2,313,230
Fines and Forfeits	710,363	841,826	793,490	701,000	820,000	950,000
Enterprise/Internal Service	857	70	6,404	-	6,000	6,040
Investment Earnings	199,121	(46,103)	156,909	150,000	155,308	125,000
Miscellaneous	198,171	211,234	249,012	295,130	327,050	329,275
Other Financing Sources	721,903	265,814	(54,315)	1,226,370	4,856,865	122,000
Total Revenues	29,474,397	31,696,905	29,353,556	31,978,208	35,243,437	33,293,855
Expenditures						
General Government	1,653,896	178,533	3,315,655	3,369,247	3,398,953	3,197,894
Public Safety	14,387,149	15,402,467	12,862,753	12,955,184	13,659,744	14,408,775
Fire Suppression	7,493,554	8,114,211	8,046,955	8,176,280	8,176,280	8,678,570
Public Works	1,664,244	1,693,894	2,137,880	2,399,665	2,176,684	1,986,037
Culture and Recreation	3,764,023	4,096,810	3,301,979	3,669,814	3,578,854	3,611,208
Community Development	413,565	1,123,295	1,199,445	1,343,944	1,438,106	1,423,093
Miscellaneous	41,698	94,208	104,062	93,660	107,084	98,100
Capital	-	-	-	3,488,566	3,488,566	-
Debt Service	112,741	-	-	570	570	101,370
Other Financing Sources	33,817	200,000	1,621,126	(58,906)	(123,372)	410,074
Total Expenditures	29,564,687	30,903,418	32,589,855	35,438,024	35,901,469	33,915,121
Net Increase (Decrease) in Fund Balance	(90,290)	793,487	(3,236,299)	(3,459,816)	(658,032)	(621,266)

General Fund Summary

The following schedule shows a more detailed summary of the General Fund. This schedule includes the actuals for the fiscal year 2014, the 2015 Revised Budget, 2015 Estimated Actuals and the 2016 Preliminary Budget for comparison purposes.

The 2015 Estimated Actual revenues of \$35,243,438 reflect the one time sale of property in the amount of \$3,297,140. In comparison, General Fund revenues in fiscal year 2015/2016 are preliminarily at \$33,293,855. All revenue sources are expected to increase modestly.

The functions and activities reported in the General Fund:

General Government

Includes the Functions of:

Legislative

Provides the resources and support needed for the following activities: City Council, City Clerk's office, Elections, the City Treasurer, and the City Attorney's Office.

Office of the City Manager

The City Manager's Office provides strategic leadership and professional management to the City government in furtherance of the City Council's policies, priorities, and the community's values. The City Manager is responsible for guiding the Department Directors who administer services to the community while adhering to the direction and policies established by the City Council.

Finance

The Finance Department is responsible for the overall financial operations of the City, the Successor Agency to the Covina Redevelopment Agency (SACRA) and Housing Authority. Services include: Finance Administration, General Accounting and Financial Reporting, Independent Audit, and Financial Information Systems. Information Technology staff provides technical support services and maintains the City's computer accounting system and cellphones as well as other technical equipment.

Human Resources

The Human Resources (HR) staff is comprised of one Human Resources Director, one Human Resources Analyst, and one Senior Administrative Technician. The HR Department has the privilege of working with all departments in the city. From the time a department needs to recruit for a position to the time an employee decides to retire or separate from service, HR is involved in the process. The department also has the responsibility of assuring employees receive 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.



General Fund

FY 2015/16 Preliminary Budget

Public Safety

The Covina Police Department, led by Chief Kim Raney, employs 98 highly dedicated and trained personnel to provide full public safety services to its 48,619 citizens over a 7.0 square mile area. The mission of the men and women of the Department is to prevent or reduce crime and to improve the quality of life in the City. Through a Service Area Policing Model, the residents have direct access to the Police Department to address the quality of life issues that are vital to its successful community. The values of the Department are displayed on the uniforms of every Police Department employee; Honor-Integrity-Service. These core values combined with a well-rounded approach of education, prevention, intervention and enforcement form the foundation of a policing approach that makes Covina one of the safest cities in the San Gabriel Valley.

Fire Suppression

The City of Covina's fire suppression, prevention, education, permitting/planning, and inspection services are provided pursuant to a contract with the Los Angeles County Fire Department.

Public Works

The Public Works Department develops, operates and maintains safe, efficient, and high-quality infrastructure systems. The department is also responsible for cleanup of illegally dumped materials in the public right of way; including furniture, shopping carts, discarded items, and hazardous materials, general weed abatement and litter control, repainting of curb markings, street markings, and crosswalks, cleaning of slot gutters, stormwater drainage channels, stormwater catch basins, and continual cleaning and maintenance of the City's sanitary sewer lines, and; patching of potholes and sidewalk repairs.

Parks and Recreation

"Parks Make Life Better!®" is a simple statement, yet it conveys a very powerful message. Parks and Parks & Recreation programs make lives and communities better **Now** and in the **Future** by providing; access to the serenity and inspiration of nature, outdoor space to play and exercise, facilities for self-directed and organized recreation, and positive alternatives for youth which help lower crime and mischief.

Parks and Recreation also includes the *Library*: "Fostering Your Community's Future," is the slogan of the Covina Public Library. The slogan is demonstrated by the services and commitment the staff provides to its patrons.

Community Development

The Community Development Department oversees all land use policy planning and development review in the City, and administers and enforces the Covina Municipal Codes and other governmental regulations related to the physical development of the City. A core function of the Department is to coordinate customer services related to zoning information and



General Fund

FY 2015/16 Preliminary Budget

approvals, development applications, and building permits. The Department also administers a fair and unbiased enforcement program to correct municipal code and land use violations. In addition, the Department provides staff support to Planning Commission, Historic Preservation Board and Successor Agency Oversight Board

On Page 3 of the 4 page schedule, below the Activities of the General Fund, the Summary Schedule describes:

Contributions by other funding sources

This line describes the various transfers from other sources such as the Enterprise contributions for administration of programs performed by General Fund employees.

Net General Fund Cost of Central Equipment

This line describes the cost of maintenance and repair of vehicles and equipment used in General Fund operations. This expenditure has traditionally (formerly) been reported as an expenditure directly in the Activity in which it relates, e.g., police vehicles used in the Patrol activity of Public Safety would show a line item budget directly in the Patrol activity. However, in this budget presentation, these expenditures have been removed from the activities to create greater transparency in the reporting of these costs.

Net General Fund Cost Allocations

This line describes the allocation of various activities to other activities. This expenditure has traditionally (formerly) been reported as an expenditure directly in the Activity in which it relates, e.g., Public Safety would show a line item budget directly in the various activities that account (show) their share of the cost allocation. However, in this budget presentation, these expenditures have been removed from the activities to create greater transparency in the reporting of these costs.

The theory of a cost allocation plan is that there are support activities performed by various functions within the City. The support provided by these activities is required regardless of what type of function it supports. For example, the payment of invoices by the Accounts Payable Clerk is required by all functions within the City. In order for this cost to be allocated (or charged) to the various functions within the City that require this service, it must be allocated through an approved cost allocation plan.

The support activities within the City that are allocated to all functions include the Legislative, Office of the City Manager, Finance, Human Resources, Information Technology, Workers Compensation and Public Liability functions. The expenditures of these functions are then taken and spread to the functions of the City that use these support activities through the cost allocation plan. The cost allocation distributes the expenditures to the various activities of the General Fund as well as Special Revenue, Enterprise and Successor Agency.



General Fund

FY 2015/16 Preliminary Budget

On Page 3 of the 4 page schedule, below the Activities of the General Fund, the Summary Schedule describes:

Expenditures in excess of Revenues

This section describes the net amount of expenditures in excess of revenues, aka a deficit. All three years being presented show a deficit.

General Fund Transfers

This section describes the required transfers out of the General Fund to other funds.

Contributions by Other Funding Sources

This section describes the transfers in to the General Fund from other funds. This total amount is described in more detail on Page 4. These transfers are added back to the schedule in order to more transparent about the true position of the City's General Fund.

GRAND TOTAL DEFICIT

This section describes the total amount of deficit, or \$2,433,626.

Page 4 of the 4 page schedule describes:

Reimbursements made to cover program costs paid from General Funds

This section describes the transfers from other restricted funds to the General Fund for reimbursement of costs that were paid with General Funds, however, could have been paid directly from the restricted funding source.

Transfers made to cover General Fund costs

This section describes the transfers from other restricted funds as a contribution to the General Fund. Services are provided by General Fund staff and restricted funds are transferred to the General Fund as a contribution to offset these costs.

Deficit

Unless other measures are implemented, the General Fund budget will result in a deficit of \$801,326.



CITY OF COVINA
GENERAL FUND SUMMARY

	2014 Actual	2015 Revised Budget	2015 Estimated Actual	2016 Preliminary
Revenues				
Tax Revenue	(24,470,422)	(25,670,470)	(25,309,291)	(27,877,480)
Licenses & Permits	(756,173)	(640,000)	(650,030)	(808,000)
Intergovernmental	(843,402)	(1,035,498)	(893,633)	(762,830)
Charges for Services	(2,132,059)	(2,259,740)	(2,225,260)	(2,313,230)
Fines and Forfeits	(793,490)	(701,000)	(820,000)	(950,000)
Enterprise/Internal Services	(6,404)	-	(6,000)	(6,040)
Investment Earnings	(156,909)	(150,000)	(155,308)	(125,000)
Miscellaneous Revenue	(249,012)	(295,130)	(327,050)	(329,275)
Other Financing Sources	54,315	(1,226,370)	(1,559,725)	(122,000)
Sale of Property	-	-	(3,297,140)	-
Total Revenue	(29,353,556)	(31,978,208)	(35,243,438)	(33,293,855)
Expenditures				
Legislative				
City Council	64,016	59,660	57,426	48,360
City Clerk	2,624	2,630	2,630	2,630
Elections	-	26,520	3,594	-
City Treasurer	2,854	3,280	2,861	2,870
City Attorney	241,536	234,000	228,169	220,000
Subtotal Legislative	311,030	326,090	294,680	273,860
City Manager				
Administration	617,126	569,476	602,591	475,065
Economic Development	-	-	14,875	128,000
Public Information	-	-	6,375	114,850
Records Management	203,692	293,933	293,143	186,839
Subtotal City Manager	820,818	863,409	916,984	904,754
Finance				
Finance	1,191,615	1,181,809	1,214,741	1,042,700
Duplicating	86,734	89,631	89,227	90,320
Subtotal Finance	1,278,349	1,271,440	1,303,968	1,133,020
Human Resources				
Administration	412,199	372,193	393,106	372,760
General Insurance	493,259	536,115	490,215	513,500
Subtotal Human Resources	905,458	908,308	883,321	886,260

CITY OF COVINA
GENERAL FUND SUMMARY

	2014 Actual	2015 Revised Budget	2015 Estimated Actual	2016 Preliminary
Public Safety				
General Administration	1,378,728	1,361,215	1,462,160	1,377,810
Crime Prevention	287,717	295,200	333,441	368,170
Investigations	1,811,281	1,817,258	2,246,652	2,589,724
Police Records	488,292	528,240	532,850	570,485
Jail	341,375	385,580	366,870	387,580
Communication Svcs	1,133,898	1,297,828	1,323,748	1,315,243
Patrol	6,159,813	5,940,003	6,048,715	6,302,652
Canine	-	3,500	32,613	149,820
Traffic	403,714	401,230	386,293	416,850
Parking Control	314,579	363,240	331,587	363,975
Police Training	464,348	391,013	419,689	417,106
Computer Service	6,817	41,120	43,086	14,020
Disaster Preparedness	10,875	4,157	6,700	10,000
Animal Control	61,316	125,600	125,340	125,340
Subtotal Public Safety	12,862,753	12,955,184	13,659,744	14,408,775
Fire Suppression	8,046,955	8,176,280	8,176,280	8,678,570
Public Works				
General Administration	328,781	417,734	232,710	195,970
Civic Center	84,976	99,900	93,257	104,700
Graffiti	70,557	72,100	73,628	72,300
Engineering	156,291	232,059	240,186	251,237
Streets	800,015	885,841	880,181	704,015
Street Lighting	256,453	267,500	246,500	230,000
Traffic Control	240,354	244,500	236,000	238,000
Yard Center	200,453	180,031	174,222	189,815
Subtotal Public Works	2,137,880	2,399,665	2,176,684	1,986,037
Culture and Recreation				
General Administration	532,755	531,158	539,101	495,600
Community Relations	140,909	141,880	135,195	142,120
Recreation Services	572,733	623,870	587,059	593,960
Park Facilities	831,288	1,027,993	994,828	997,028
Senior Services	244,040	257,906	257,873	254,070
Community Parade	90,914	90,090	87,730	91,730
Aquatics	292,380	301,670	316,338	313,500
Library Administration	232,925	228,327	227,783	252,780
Library Reference Services	49,341	62,590	49,900	66,190
Library Children's Services	104,382	116,310	115,407	127,220
Library Circulation Services	121,064	160,890	153,670	180,680
Library Technical Services	89,248	127,130	113,970	96,330
Subtotal Culture & Recreation	3,301,979	3,669,814	3,578,854	3,611,208

CITY OF COVINA
GENERAL FUND SUMMARY

	2014 Actual	2015 Revised Budget	2015 Estimated Actual	2016 Preliminary
Community Development				
Administration	18	-	23,976	255,310
Historic Preservation	-	-	-	25,000
Planning	447,238	469,802	575,306	357,033
Planning Commission	-	-	-	17,620
Building Inspection	508,802	536,319	480,709	632,370
Code Enforcement	243,387	337,823	358,115	135,760
Subtotal Community Development	1,199,445	1,343,944	1,438,106	1,423,093
SUBTOTAL OPERATING COSTS	30,864,667		32,428,621	33,305,577
Intergovernmental	30,670	37,060	37,125	31,500
Community Outreach	71,958	46,600	68,525	66,600
Contingency	1,434	10,000	1,434	-
Debt Service	-	570	570	101,370
Transfer to Lighting District	200,000	150,000	150,000	-
Capital Improvement				
Land Purchase funded with sale to Sage		2,600,000	2,600,000	-
HVAC @ PD		219,514	219,514	-
Robot Avatar		7,957	7,957	-
Vehicle Modification		4,803	4,803	-
AV equipment		18,300	18,300	-
Dispatch Furniture		117,248	117,248	-
CAD System		520,744	520,744	-
Contributions by other funding sources*	(712,846)	(2,103,948)	(2,103,948)	(1,632,300)
Net Genl Fd Cost of Central Equipment	907,797	933,062	868,596	843,543
Net Genl Fd Cost Allocations	1,226,175	961,980	961,980	1,198,831
Total Expenses	32,589,855	35,438,024	35,901,469	33,915,121
Expenditures in excess of Revenues	3,236,299	3,459,816	658,031	621,266

The following General Fund transfers are required:

Supplemental Law grant subsidy for costs in excess of grant	55,060
Lighting District costs in excess of assessment revenues	125,000
Subtotal Required Transfers Out	180,060
Subtotal Excess Expenditures after Required Transfers, aka DEFICIT	801,326

* Contributions by Other Funding Sources represent reimbursements and contributions by other funds for various items. See next page for list of transfers. In order to see the true deficit in the General Fund, these are removed.

	1,632,300
GRAND TOTAL DEFICIT	2,433,626

CITY OF COVINA
GENERAL FUND SUMMARY

2014 Actual	2015 Revised Budget	2015 Estimated Actual	2016 Preliminary
<i>The following reimbursement will be made to cover program costs paid from General Fund:</i>			
Reimbursement to General Fund (these costs could be charged directly to the restricted funding source)			
			(104,400)
			(9,800)
			(57,300)
			(11,000)
			(18,700)
			(20,000)
			(30,000)
			(7,800)
			(30,000)
			(6,200)
		Subtotal Reimbursement	(295,200)
<i>The following transfers will be made to cover General Fund costs:</i>			
General Fund contribution			
			(600,000)
			(67,300)
			(156,300)
			(200,900)
			(104,200)
			(208,400)
		Subtotal General Fund Contribution	(1,337,100)
		Total Contributions by Other Funding Sources	(1,632,300)
DEFICIT AFTER TRANSFERS/CONTRIBUTIONS			801,326

Revenue Detail

The following schedule shows the detail of the various revenue sources of the General Fund separated and totaled by major revenue source.

Revenue Development

The City uses several different tools when developing its revenue projections for the upcoming fiscal year. These include historical analysis/extrapolation, third-party consultants, and the knowledge and understanding that departments have of their activities. The City uses a moderately conservative approach to forecasting revenues.

Taxes

Property and sales tax estimates are based largely on the tools and projections provided by our third-party consultant, with additional sales tax information provided by the State Board of Equalization. These projections include any general economic adjustments (e.g. a regional or statewide increase in building and construction), as well as adjustments specific to the City of Covina (e.g. a new type of business opening in the City).

Other taxes are forecast based on historical trends, with consideration given to the potential impact of external factors. For instance, a Preliminary increase in electricity rates may increase the amount of franchise tax the City may expect from its electricity provider. Conversely, residential water conservation may result in utility user tax revenue remaining largely flat.

Licenses and Permits

Forecasts for license and permit revenue are provided by the responsible departments, using historical trends and understanding of the issues, challenges, and opportunities. These projections may also include the impact of any known development projects which are anticipated to begin during the upcoming fiscal year.

Intergovernmental

Intergovernmental revenue is largely derived from grants. For grants that the City receives annually, these amounts are generally known and require little additional analysis. Non-grant revenue projections are provided by the responsible departments and are based on historical trends as well any anticipated changes in certain services provided (e.g. decrease in reimbursements from the school districts).

Charges for Services

Revenue projections from charges for services are provided by the responsible departments, due to the expert knowledge they have of their programs and the services they provide. These



General Fund

FY 2015/16 Preliminary Budget

projections are largely based on historical trends and may include adjustments based on anticipated changes in services being provided (e.g. an addition of a youth sports program).

Fines and Forfeits

Fine and forfeit revenue has the potential to be somewhat unstable, based on the frequency and type of infractions that occur. However, this revenue is projected based on historical trends.

Special Assessments

Special assessments – including the sewer, lighting, and landscape districts – are fixed-rate charges assessed to property owners on their property tax bills. These rates are generally known and require little additional analysis.

Enterprise Revenue

Enterprise revenue includes reimbursement for insurance. Projections are provided by the responsible department and are based on historical trends.

Investment Earnings

Investment revenue is projected by the Finance department based on historical trends as well as any anticipated economic changes (e.g. changes in interest rates).

Miscellaneous Revenue

Miscellaneous revenue includes donations and contributions, utility late fees, and other non-specific revenue. Projections for this revenue are based on historical trends, as well as any additional information from departments regarding their anticipated donations for the upcoming fiscal year. These projections also include transfers between funds to account for the City's indirect cost allocation plan.

Other Financing Sources

Revenue accounted for in Other Financing Sources is generally limited to intra-city transfers from one fund to another. These may be initiated by any department but are subject to approval by the City Council, based on availability of funds as well as the appropriateness of the transfer.



CITY OF COVINA, CALIFORNIA
2015 - 2016 Budget
Revenue Detail
General Fund

	2011 - 2012	2012 - 2013	2013 - 2014	2014-2015 Revised Budget	2014 - 2015 Estimated Actual	2015 - 2016 Preliminary
Taxes						
Secured Property Tax-Current	5,014,176	4,839,450	5,052,616	5,421,000	5,300,000	5,507,490
Unsecured Property Tax-Current	11,488	154,855	169,275	185,000	169,000	170,000
Secured/Unsecured-Prior Year	68,983	2,219,052	5,837	60,000	-	10,000
Supplemental Roll-Current Year	143,343	120,446	194,948	120,000	130,000	140,000
Supplemental Roll-Prior Year	9,832	(10,108)	(173)	-	-	-
Property Tax In-Lieu MVL	3,709,770	3,723,035	3,850,579	3,976,500	4,056,510	4,234,180
Property Tax In-Lieu Sales Tax	1,642,932	1,874,745	2,069,117	1,922,000	1,926,538	1,687,150
Interest on Property Tax	41,524	44,737	7,887	50,000	18,000	19,000
SB211 Pass-Through	123,938	724,844	268,293	178,100	-	1,261,460
Sales Tax	5,323,574	5,835,052	5,643,574	5,922,000	5,980,460	7,088,050
Transient Occupancy Tax	316,609	394,909	100,878	375,000	335,000	335,000
Property Transfer Tax	124,226	132,670	157,945	170,000	170,000	180,000
Business Registration Tax	357,263	240,931	390,678	520,000	495,000	480,000
Business Registration Penalty	14,604	17,835	23,099	15,000	10,000	11,150
Utility Users Tax	4,553,173	5,065,228	5,055,632	5,270,000	5,200,000	5,200,000
Franchise Tax-Cable TV	155,950	180,037	169,243	170,000	175,000	176,000
Franchise Tax-Electric	217,352	221,228	117,418	228,450	246,362	250,000
Franchise Tax-Gas	122,236	102,184	228,447	117,420	124,421	125,000
Franchise Tax-Towing	188,539	227,382	171,190	220,000	228,000	228,000
Franchise Tax-Refuse	523,372	526,575	600,361	550,000	550,000	575,000
Franchise Tax-Other	106,895	208,382	193,579	200,000	195,000	200,000
Total Taxes	22,769,777	26,843,468	24,470,422	25,670,470	25,309,291	27,877,480
Licenses and Permits						
Animal Licenses	88,267	17,283	9,564	10,000	75,000	78,000
Building Permits	333,945	300,608	438,295	375,000	300,000	450,000
Electrical Permits	61,637	63,288	110,183	80,000	110,000	100,000
Plumbing Permits	44,434	67,221	92,939	80,000	50,000	75,000
Mechanical Permits	36,452	35,438	52,825	40,000	40,000	50,000
Engineering Permits	44,475	57,634	52,368	55,000	75,000	55,000
Permit/Inspection Fees	60	75	-	-	30	-
Total Licenses and Permits	609,269	541,548	756,173	640,000	650,030	808,000
Intergovernmental						
Homeowners Exemption	41,013	48,952	36,738	40,000	36,000	38,000
State Mandated Cost Reimbursement	119,253	54,919	46,718	177,248	167,248	58,000
AB 109 Realignment	-	90,000	111,095	110,000	119,000	110,000
Public Safety Augmentation	353,748	376,642	397,087	375,000	325,000	325,000
POST Subvention	36,427	47,856	20,216	35,000	35,000	35,000
Standards/Trainings-Corrections	6,303	6,050	6,050	6,000	6,000	6,000
Vehicle In-Lieu Fees	24,598	25,488	21,094	34,000	20,375	21,000
Library Services Grant	368	-	-	-	-	-

CITY OF COVINA, CALIFORNIA
2015 - 2016 Budget
Revenue Detail
General Fund

	2011 - 2012	2012 - 2013	2013 - 2014	2014-2015 Revised Budget	2014 - 2015 Estimated Actual	2015 - 2016 Preliminary
	Actual	Actual	Actual	Budget	Actual	Preliminary
Prop A Discretionary	119,655	-	77,080	63,830	63,830	63,830
School District	151,776	163,468	123,602	169,420	120,000	105,000
Other Governmental Units	-	-	3,722	25,000	1,180	1,000
Total Intergovernmental	853,140	813,374	843,402	1,035,498	893,633	762,830
Charges for Services						
Recording of Legal Documents	150	-	-	-	-	-
Passport Fee	6,650	5,125	7,430	5,500	5,800	5,500
Passport Photo Fee	2,031	1,605	1,970	2,000	2,000	2,000
Antenna Rental	49,357	54,949	49,247	60,000	44,000	50,000
Returned Check Fees	7,935	9,674	8,903	8,500	6,500	7,000
License Processing Fees	116,655	84,300	131,937	175,000	175,000	175,000
Worker's Compensation Charges	180,966	-	-	-	50	-
Property Damage Charges	526,885	-	-	-	-	-
Publication Charges	-	-	-	7,500	7,500	7,000
Duplicating Charges	35,792	14,574	12,084	15,000	11,000	12,000
Other General Government Charges	676	217	247	-	150	200
Police Fee-VIS	250	175	200	100	250	100
Police Fee-VIN	60	-	-	-	-	-
Police Fee-VEH	1,440	1,410	1,320	500	1,050	500
Police Fee-CIT	7,156	5,375	2,160	5,000	2,000	5,000
Police Fee-Veh	26,720	30,055	26,769	25,000	25,000	25,000
Police Fee-TC/Crime Reports	1,166	973	1,925	1,000	1,000	1,000
Police Fee-Other	63,061	60,641	68,160	70,600	54,210	45,100
Finger Printing Fees	562	1,144	602	500	800	500
Business/False Alarm Fees	25,504	21,825	67,835	40,000	77,000	70,000
Overnight Parking Fees	236,217	572,215	299,288	330,000	330,000	330,000
Fire-Plan Check Fees	-	18,221	26,334	40,000	-	40,000
Fire-Paramedic Pass-Through	-	110,327	141,216	140,000	75,000	80,000
Other Public Safety Charges	1,288	1,280	3,300	2,000	2,000	2,000
Sales of Maps and Publications	2	80	10,525	100	-	-
Bid Packages	1,035	-	-	-	-	-
Engineering Services-Other	11,035	21,760	8,447	22,000	8,000	9,000
Storm Water Inspection	-	-	-	-	-	-
Other Public Works Charges	2,284	68,095	1,467	1,600	1,150	500
Community Special Events	9,655	3,159	3,275	10,170	5,360	8,380
Youth Sports Fees	73,002	70,197	69,894	95,020	76,100	97,670
Leisure Lifestyle Fees	273,166	276,347	237,143	250,000	248,000	245,000
Cultural Excursion Fees	13,696	17,948	7,845	14,000	18,000	16,000
Peewee Recreation Fees	48,575	59,483	73,744	74,440	66,560	76,180
Youth/Teen Program Fees	18	-	-	-	-	-
Park Facilities Fees	17,266	32,976	30,856	23,700	25,500	23,500
Field Maintenance Fees	16,447	14,310	11,954	14,300	9,000	9,000
Community Involvement	7,110	8,044	5,267	9,730	8,200	9,230

CITY OF COVINA, CALIFORNIA
2015 - 2016 Budget
Revenue Detail
General Fund

	2011 - 2012	2012 - 2013	2013 - 2014	2014-2015 Revised Budget	2014 - 2015 Estimated Actual	2015 - 2016 Preliminary
Senior Programs	41,672	50,844	52,939	50,740	52,250	53,490
Community Parade	4,430	4,880	5,155	5,200	5,550	5,300
Aquatics	174,032	192,987	131,536	205,290	215,300	221,930
Library Services	1,796	1,189	1,049	1,000	850	900
Homework Help	332	2,348	1,144	1,250	700	750
Library Videos	11,907	11,608	9,644	15,000	9,900	10,000
Lost/Damaged Book Fees	5,209	4,556	2,776	5,500	3,000	3,000
Library Late Charges	14,251	16,397	15,576	17,000	15,000	15,000
Plan Review	88,219	79,729	265,097	255,000	320,000	320,000
Reinspection Fees	119	-	-	-	-	15,000
Zoning and Subdivision	252,018	281,156	320,533	245,000	300,000	300,000
Variance Fees	2,991	-	-	2,000	-	2,000
Property Rental Fees	23,394	13,498	15,269	13,500	16,530	13,500
Total Charges for Services	2,384,181	2,225,674	2,132,059	2,259,740	2,225,260	2,313,230
Fines and Forfeits						
Court Fines	152,179	229,621	257,696	200,000	320,000	450,000
Parking Fines	592,368	612,084	535,431	500,000	500,000	500,000
Code Enforcement Fines	368	122	362	1,000	-	-
Total Fines and Forfeits	744,915	841,826	793,490	701,000	820,000	950,000
Enterprise/Internal Services						
Employee Benefits-Other	39	70	6,404	-	6,000	6,040
Total Enterprise/Internal Serv	39	70	6,404	-	6,000	6,040
Investment Earnings						
Interest on Investments	64,729	71,660	63,204	75,000	48,000	50,000
Interest on Loans	-	-	-	-	-	-
Unrealized Gain (Loss)-Investments	(38,604)	(118,989)	93,705	75,000	107,308	75,000
Interest Earnings	-	1,226	-	-	-	-
Total Investment Earnings	26,126	(46,103)	156,909	150,000	155,308	125,000
Miscellaneous						
Donations and Contributions	38,268	25,042	31,596	38,890	40,110	46,100
Late Fees	200,197	139,169	171,368	160,000	183,000	176,000
Cash Overage/Shortage	2,416	1,157	-	-	-	-
Other	390,685	45,866	46,047	96,240	103,940	107,175
Total Miscellaneous	631,568	211,234	249,011	295,130	327,050	329,275
Other Financing Sources						
Transfer-General Fund	292,917	-	(931,132)	-	737,011	-
Transfer-Special Revenue Fund	210,655	265,814	818,792	700,370	580,370	122,000

CITY OF COVINA, CALIFORNIA
 2015 - 2016 Budget
 Revenue Detail
 General Fund

	2011 - 2012	2012 - 2013	2013 - 2014	2014-2015	2014 - 2015	2015 - 2016
	Actual	Actual	Actual	Revised Budget	Estimated Actual	Preliminary
Transfer-Capital Projects	33,333	-	-	500,000	36,020	-
Transfer-Internal Service	-	-	35,302	26,000	206,324	-
Transfer-Internal Service	178,000	-	22,724	-	-	-
Sale of Property Proceeds	-	-	-	-	3,297,140	-
Total Other Financing Source:	714,905	265,814	(54,314)	1,226,370	4,856,865	122,000
Grand Total Revenues	28,733,919	31,696,905	29,353,556	31,978,208	35,243,437	33,293,855

Legislative Function
FY 2015/16 Preliminary Budget

Legislative Function

The Legislative Function provides the resources and support needed for the following activities: City Council, City Clerk's Office, Elections, the City Treasurer, and the City Attorney's Office.

Department Budget Summary

Expenditures by Program

Program	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
City Council	\$ 64,016	\$ 59,660	\$ 57,426	\$ 48,360
City Clerk	\$ 2,624	\$ 2,630	\$ 2,630	\$ 2,630
Elections	\$ -	\$ 26,520	\$ 3,594	\$ -
City Treasurer	\$ 2,854	\$ 3,280	\$ 2,861	\$ 2,870
City Attorney	\$ 241,536	\$ 234,000	\$ 228,169	\$ 220,000
Total Expenditures	\$ 311,030	\$ 326,090	\$ 294,680	\$ 273,860

Department Position Allocation

Classification	FY 13/14 Budgeted Positions	FY 14/15 Budgeted Positions	FY 15/16 Preliminary Positions
FTE Part-Time Positions			
City Council	1.00	1.00	1.00
City Clerk	0.03	0.03	0.03
City Treasurer	0.03	0.03	0.03
Total	1.06	1.06	1.06

Note: The City Attorney's Office is provided pursuant to a contract for professional services, and the attorneys assigned are not directly employed by the City of Covina.



City Council

Department Overview

Under the Council-Manager form of government, the Covina City Council is responsible for the legislative functions of the City including establishing policies and priorities, developing an overall vision and approving annual spending plans for the City. The terms of the Mayor and Mayor Pro Tem are for one year, expiring at the first meeting of March. The terms of the City Council members are for four years, and the General Municipal Election is held in March in odd-numbered years.

Programs and Services

This activity provides the resources and support needed by the City Council to carry out the legislative and fiduciary responsibilities and establish City policy based on information provided by staff, advisory boards and commissions, and the community. The Mayor and City Council are supported by the City Manager and two administrative staff members, who also provide general support to the City Manager's Office. Other budgeted funds are allocated to costs such as Council conference and travel expenses and office equipment/supplies.

The City Council has identified the following core strategies:

- Maintain a financially sound, healthy organization.
- Ensure a responsive and transparent City government that provides opportunities for community involvement in decision-making.
- Provide a safe, well-maintained community that affords a high quality of life.
- Promote a strong, vibrant local economy.
- Provide high quality, well-maintained public infrastructure and facilities and efficient and effective planning.
- Seek and support solutions to regional issues such as housing, job creation, economic growth, homelessness, transit, and environmental sustainability that promote intergovernmental relationships and public-private partnerships.
- Create and uphold a culture of civility, pride and respect.



Legislative Function FY 2015/16 Preliminary Budget

Department Budget Summary

Expenditures by Program

Program	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
City Council	\$ 64,016	\$ 59,660	\$ 57,426	\$ 48,360
Total Expenditures	\$ 64,016	\$ 59,660	\$ 57,426	\$ 48,360

Salary and Benefits

Salary and Benefits	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
Salaries	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
Other Benefits	\$ 348	\$ 350	\$ 350	\$ 350
Retirement	\$ 3,559	\$ 3,760	\$ 3,760	\$ 3,960
Total Salary and Benefits	\$ 27,907	\$ 28,110	\$ 28,110	\$ 28,310

Budget Overview and Significant Changes

The costs associated with strategic planning were moved to the City Manager's Office budget. Other changes reflect minor cost increases related to supplies and materials and a slight reduction in other operating expenses.

Department Position Allocation

Classification	FY 13/14 Budgeted Positions	FY 14/15 Budgeted Positions	FY 15/16 Preliminary Positions
FTE Part-Time Positions			
City Council	1.00	1.00	1.00
Total FTE Part-Time Positions	1.00	1.00	1.00



CITY COUNCIL	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-0010

PERSONNEL SERVICES

50070	Attendance Fees	24,000	24,000	24,000	24,000	City Council stipends (\$400 x 5 members) x 12 months = \$24000
50110	Medicare Contribution	348	350	350	350	No increase is anticipated
50120	PERS Contribution-Employee	768	770	770	770	PERS rate of 8% paid by the City
50130	PERS Contribution-Employer	1,730	1,910	1,910	2,110	PERS rate of 21.953%
50150	Part time Retirement Contribution-Employer	1,061	1,080	1,080	1,080	No increase in benefits is anticipated
TOTAL PERSONNEL SERVICES		27,907	28,110	28,110	28,310	

OPERATING

51000	Management Fees	9,477	5,947	9,500	-	Was used for all expenses for strategic planning (Marilyn Snider, food, supplies). Proposed costs for the FY are budgeted in other accounts
51005	Consulting Fees	-	3,111	-	-	
52470	Maint-Office Equipment	-	250	50	-	IT responsible for office equipment maintenance
53100	Dues and Subscriptions	-	-	2,766	2,620	Proposed budget is used for US Conference of Mayors membership.
53200	Training, Conferences and Meetings	9,896	8,350	7,100	10,000	Attendance Varies for: League (\$500/ea), ICA Winter (\$450/ea), ICA Summer (\$650/ea), Chamber Installation of Officers (\$55/ea), Police/Fire (30/ea), SGV Partnership Networking (\$50/ea), Three Valley MWD (\$20/ea), SGV Partnership Legislative Networking . (50)SGV Economic Partnership Econ Outlook (85/ea), State of the City (\$25/ea),New Mayors and CC Academy (\$550/ea). Travel Expense is now added to this account
53300	Postage	63	80	80	80	Proposed budget is for postage related to mailed City Council recognitions, etc.
53400	Mileage Reimbursement	1,574	2,920	2,920	-	Travel & Meeting Requests were expensed to 53200 in prior years
53500	Promotion Advertising	1,212	1,800	950	1,000	Autumn Nocturn Ad (750), Covina Chamber Installation (150).
53550	General Notice and Public Info	582	300	-	-	No longer used
53580	Blueprint and Photocopy	2,117	1,900	1,900	1,900	Costs related to duplication of agenda packets and other miscellaneous items
53590	General Printing and Binding	25	50	50	500	Business cards, binding of reports, etc.
53759	Scholarship Awards	700	-	-	-	
53990	Other	32	600	500	600	Badges, portraits, signature stamps, photo plates, gavels, etc.
54000	Office Supplies	467	500	500	500	Office supplies as needed
54020	Envelopes and Letterheads	-	100	100	200	Letterhead and envelopes as needed
54140	Award Supplies	3,595	2,000	1,700	1,700	Decreased \$300 (retirement plaques will be from HR) Police and Fire Recognition plaques, chamber plaques, flowers, Miss Covina supplies, certificate supplies, green and gold medallions proclamation supplies, plaques, etc.
54150	Promotion Supplies	3,103	3,000	500	-	
54410	Food Supplies and Meals	-	314	500	750	Refreshments for miscellaneous meeting
54990	General Supplies	3,267	328	200	200	General supplies as needed
TOTAL OPERATING		36,109	31,550	29,316	20,050	

TOTAL CITY COUNCIL

64,016	59,660	57,426	48,360
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Legislative Department
FY 2015/16 Preliminary Budget

City Clerk

Department Overview

The City Clerk is an elected official and acts under the authority of the California Government Code and City Statutes and policies. The City Clerk is the official keep of the City Seal.

Programs and Services

The City Clerk attends City Council, Successor Agency to the Redevelopment Agency, Public Finance Authority, and Housing Authority meetings and prepares and certifies the minutes of these meetings. 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. The main objective of the City Clerk is to provide complete and up-to-date records of all proceedings of the legislative body.

Department Budget Summary

Expenditures by Program

Program	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
City Clerk	\$ 2,624	\$ 2,630	\$ 2,630	\$ 2,630
Total Expenditures	\$ 2,624	\$ 2,630	\$ 2,630	\$ 2,630

Salary and Benefits

Salary and Benefits	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
Salaries	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
Other Benefits	\$ 35	\$ 40	\$ 40	\$ 40
Retirement	\$ 89	\$ 90	\$ 90	\$ 90
Total Salary and Benefits	\$ 2,524	\$ 2,530	\$ 2,530	\$ 2,530



Legislative Department FY 2015/16 Preliminary Budget

Budget Overview and Significant Changes

The budget for this program is largely made up of the stipend paid to the City Clerk, with an addition cost for a surety bond. There are no significant changes for the 2015/16 fiscal year.

Department Position Allocation

Classification	FY 13/14 Budgeted Positions	FY 14/15 Budgeted Positions	FY 15/16 Preliminary Positions
FTE Part-Time Positions			
City Clerk	0.03	0.03	0.03
Total FTE Part-Time Positions	0.03	0.03	0.03



CITY CLERK	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-0100

PERSONNEL SERVICES

50070	Attendance Fees	2,400	2,400	2,400	2,400	Monthly stipend for elected city clerk (\$200 x 12)
50110	Medicare Contribution	35	40	40	40	No increase is anticipated
50150	Part time Retirement Contribution-Employer	90	90	90	90	No increase is anticipated
TOTAL PERSONNEL SERVICES		2,524	2,530	2,530	2,530	

OPERATING

53050	Surety Insurance	100	100	100	100	Yearly bond required under Gov't Code
TOTAL OPERATING		100	100	100	100	

TOTAL CITY CLERK

2,624	2,630	2,630	2,630
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Elections

Department Overview

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, the City Clerk, and the City Treasurer. In addition, the voters may also vote on various measures as needed. The next General Municipal Election will be held in March 2017.

Programs and Services

The main responsibility of the Elections function 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.

Department Budget Summary

Expenditures by Program

Program	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
Elections	\$ -	\$ 26,520	\$ 3,594	\$ -
Total Expenditures	\$ -	\$ 26,520	\$ 3,594	\$ -

Budget Overview and Significant Changes

The budget for FY 2015/16 reflects zero costs due to the absence of a scheduled election.



ELECTION	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-0600

OPERATING

51005	Seasonal/Temporary Employees	-	4,500	-	-	
51005	Consulting Fees	-	8,000	2,200	-	FY 14/15 election cancelled; estimated actual reflects costs for work leading up to cancellation
51050	Election Fees	-	-	-	-	
52610	Rentals-Buildings	-	120	-	-	
53300	Postage	-	10,000	-	-	
53540	Legal Notices and Publications	-	1,000	1,200	-	English & Spanish publishing requirement/ Projection includes the \$403.30 invoice
53580	Blueprint and Photocopy	-	200	-	-	
53590	General Printing and Binding	-	200	-	-	
54000	Office Supplies	-	2,500	194	-	Purchase of material for campaign manual
TOTAL OPERATING		-	26,520	3,594	-	

TOTAL ELECTION

-	26,520	3,594	-
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City Treasurer

Department Overview

The City Treasurer is an elected official and is the custodian of all City and Successor Agency funds. The City Treasurer also has investment authority over City funds.

Programs and Services

The City Treasurer is responsible for providing timely and accurate quarterly reports containing detailed information on all securities, investments, and funds of the City and Agency to the City Council. As the investment authority, the City Treasurer submits an annual Investment Policy to the City Council for approval and invest funds in accordance therein. Additionally, the City Treasurer is a signatory on the City and Successor Agency checking accounts.

Department Budget Summary

Expenditures by Program

Program	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
City Treasurer	\$ 2,854	\$ 3,280	\$ 2,861	\$ 2,870
Total Expenditures	\$ 2,854	\$ 3,280	\$ 2,861	\$ 2,870

Salary and Benefits

Salary and Benefits	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
Salaries	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
Other Benefits	\$ 35	\$ 40	\$ 40	\$ 40
Retirement	\$ 89	\$ 90	\$ 90	\$ 90
Total Salary and Benefits	\$ 2,523	\$ 2,530	\$ 2,530	\$ 2,530



Legislative Department FY 2015/16 Preliminary Budget

Budget Overview and Significant Changes

The budget for the program is largely made up of the stipend paid to the City Treasurer, with an additional cost in Fiscal Year 2015/2016 for the surety insurance bond. There are no significant changes for the 2015/16 fiscal year.

Department Position Allocation

Classification	FY 13/14 Budgeted Positions	FY 14/15 Budgeted Positions	FY 15/16 Preliminary Positions
FTE Part-Time Positions			
City Treasurer	0.03	0.03	0.03
Total FTE Part-Time Positions	0.03	0.03	0.03



TREASURER	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-0200

PERSONNEL SERVICES

50070	Attendance Fees	2,400	2,400	2,400	2,400	Stipend for City Treasurer (\$200 x 12)
50110	Medicare Contribution	35	40	40	40	No increase is anticipated
50150	Part time Retirement Contribution-Employer	89	90	90	90	No increase is anticipated
TOTAL PERSONNEL SERVICES		2,523	2,530	2,530	2,530	

OPERATING

53050	Surety Insurance	331	750	331	340	Surety insurance bond for City Treasurer
TOTAL OPERATING		331	750	331	340	

TOTAL CITY TREASURER

2,854	3,280	2,861	2,870
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City Attorney

Department Overview

The Office of the City Attorney (OCA) provides legal advice and services to the City Council, City officials, staff, departments, boards, commissions, and related City agencies; protects the interests of the City; negotiates on behalf of the City; ensures that actions by, or on behalf of, the City are conducted in accordance with applicable legal requirements; and provides training and advice on how to manage risk and comply with the law. The OCA represents the City, its officers, and its employees in administrative and civil litigation matters involving official City business and prepares contracts, ordinances, resolutions, and other legal documents.

Legal services are provided pursuant to a contract with one or more law firms that specialize in public agency law and litigation to ensure the highest quality legal representation.

Programs and Services

Legal Advice

The OCA partners with City to leaders to identify and implement creative approaches to the opportunities and challenges that fact the City and advises and counsels the City Council, Boards, Commissions, and City staff on legal issues involving all City operations, including property development, zoning, economic development, housing, public utilities, administrative matters, environmental, liability, and general matters.

Ordinances, resolutions, contracts, and franchises are prepared by City staff and reviewed by the OCA. The OCA also monitors changes and developments in laws concerning the City, communicates pertinent changes to the City Council and affected departments, and in cooperation with City staff, drafts amendments to City ordinances and documents to comply with changes to the law.

Representation

The OCA is responsible for representing the City in all legal actions and administrative proceedings in which the City is concerned, or to which it is a party. The OCA represents City officials and employees in civil litigation arising out of or connected to City employment, and also prosecutes all charges of violation of municipal ordinances and regulations.



Legislative Function

FY 2015/16 Preliminary Budget

Department Budget Summary

Expenditures by Program

Program	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
City Attorney	\$ 241,536	\$ 234,000	\$ 228,169	\$ 220,000
Total Expenditures	\$ 241,536	\$ 234,000	\$ 228,169	\$ 220,000

Budget Overview and Significant Changes

The Preliminary budget reflects the costs of the monthly retainer and addition special legal expenses.



CITY ATTORNEY	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 1010-0400

OPERATING

51200	Legal Fees	241,536	234,000	228,169	220,000	Reflects monthly retainer of \$17,500 plus projected additional expenses
TOTAL OPERATING		241,536	234,000	228,169	220,000	

TOTAL CITY ATTORNEY	241,536	234,000	228,169	220,000
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Office of the City Manager

FY 2015/16 Preliminary Budget

Department Overview

The City Manager's Office provides strategic leadership and professional management to the City government in furtherance of the City Council's policies, priorities, and the community's values. The City Manager is responsible for guiding the Department Directors who administer services to the community while adhering to the direction and policies established by the City Council.

Programs and Services

The Office of the City Manager is organized into various activities: General Administration, Economic Development, Public Information, and Records Management, which is coordinated by the City Clerk.

General Administration

Provides the organizational support and leadership necessary to implement Council programs and policies to meet the City's current and future needs; ensures City operations demonstrate transparency, trust, and the highest level of fiduciary responsibility to the public; builds and maintains a strong ethical and service-oriented culture built on a foundation of teamwork and respect; provides ongoing, informative and accurate information to City employees regarding key initiatives, challenges, opportunities, and accomplishments; and communicates the mission, vision, and values of the organization.

Economic Development

Develops and implements programs in support of a healthy, vibrant, and prosperous economic environment; promotes a diverse local economy with businesses that provide employment and services for residents and tax revenue to support public services; and maintains collaborative relationships to facilitate desired economic activity.

Public Information

Fosters an informed and engaged community and develops mutual understanding and support by ensuring timely, relevant, and accurate public information in print, on-line, and via webcasts. Related tasks include facilitating the development of community newsletters and informational materials, issuing news releases, responding to media requests, managing content on the City's website, and serving as Public Information Officer (PIO).



Office of the City Manager

FY 2015/16 Preliminary Budget

Records Management

Supports City Council meetings by creating informational packets, posting meeting agendas, recording Council votes, and preparing meeting minutes; facilitates the Boards and Commissions Program; responds to Public Records Act requests; and maintains and stores legally mandated records. Equally important, but not as routine, are administrative services related to municipal elections. Additionally, this activity preserves the City's history while promoting strong community accessibility through the use of records management software, the City's website, and printed material designed to keep citizens informed and engaged on issues that impact their lives.

Department Budget Summary

Expenditures by Program

Program	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
General Administration	\$ 617,126	\$ 569,476	\$ 602,591	\$ 475,065
Economic Development	\$ -	\$ -	\$ 14,875	\$ 128,000
Public Information	\$ -	\$ -	\$ 6,375	\$ 114,850
Records Management	\$ 203,692	\$ 293,933	\$ 293,143	\$ 187,212
Total Expenditures	\$ 820,818	\$ 863,409	\$ 916,984	\$ 905,127

Salary and Benefits

Salary and Benefits	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
Salaries	\$ 512,017	\$ 548,910	\$ 561,764	\$ 491,799
Other Benefits	\$ 85,472	\$ 71,110	\$ 80,601	\$ 84,892
Retirement	\$ 89,560	\$ 84,700	\$ 98,747	\$ 87,644
Total Salary and Benefits	\$ 687,049	\$ 704,720	\$ 741,112	\$ 664,335

Budget Overview and Significant Changes



Office of the City Manager

FY 2015/16 Preliminary Budget

The Preliminary changes in the City Manager’s Office reflect the reorganization of the Department to align with the City Council’s goals and priorities. The Assistant to the City Manager position, which had been assigned to general administrative duties in the City Manager’s office as well as in Planning and Community Development, will focus on maintaining a healthy economic base and promoting efforts that have a significant and positive impact upon the City in the form of increased sales tax, increased property values, elimination of physical and economic blight, community beautification, and improving the overall quality of life in the community. This position will also foster an informed and engaged community and develop mutual understanding and support by ensuring timely, relevant, and accurate public information. The budget reflects decreases in various supply and material costs intended to offset the costs related to consultants that will be engaged to assist with the development of a strategic plan, economic development efforts including business attraction and development of a two-year action plan, and public information and communication.

The other significant change is reflected in the Records Management Activity. In FY 14/15, the City Council authorized a budget amendment of \$40,000 to engage consultant services to implement changes to the record keeping system. Their effort was completed in the 14/15 fiscal year. Other changes are related to reclassifications of employees to better reflect the duties.

Department Position Allocation

Classification	FY 13/14 Budgeted Positions	FY 14/15 Budgeted Positions	FY 15/16 Preliminary Positions
Full-Time Positions			
City Manager	1.00	1.00	1.00
Assistant to the City Manager	0.50	0.50	1.00
Executive Assistant to the City Manager	1.00	1.00	1.00
Chief Deputy City Clerk	-	1.00	1.00
Senior Deputy City Clerk	1.00	-	-
Administrative Technician	1.00	1.00	-
Total Full-Time Positions	4.50	4.50	4.00
FTE Part-Time Positions			
Administrative Technician	1.00	1.00	1.00
Office Assistant	0.50	0.50	-
Total FTE Part-Time Positions	1.50	1.50	1.00
Total Full-Time Equivalent Positions	6.00	6.00	5.00



General Administration

The General Administration activity in the City Manager's office provides the organizational support and leadership necessary to implement Council programs and policies to meet the City's current and future needs; ensures City operations demonstrate transparency, trust, and the highest level of fiduciary responsibility to the public; builds and maintains a strong ethical and service-oriented culture built on a foundation of teamwork and respect; provides ongoing, informative and accurate information to City employees regarding key initiatives, challenges, opportunities, and accomplishments; and communicates the mission, vision, and values of the organization.



CITY MANAGER	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 1010-0300

PERSONNEL SERVICES

50010	Regular Full-Time Employees	339,343	341,910	310,000	267,360	City Manager (205,500), Executive Assistant (61,856)
50015	Regular Part-Time Employees	20,888	27,660	22,000	-	Part-time employee position to be held vacant
50030	Overtime	281	-	74	-	No overtime anticipated
50040	Vacation Pay	12,761	20,000	30,950	-	Vacation payout not anticipated
50050	Sick Leave Pay	10,263	-	21,055	-	Sick leave
50086	Longevity Pay	-	-	1,000	-	No longevity payout anticipated
50110	Medicare Contribution	5,698	3,500	5,445	4,160	CM (3258) EA (897)
50120	PERS Contribution-Employee	2,423	1,180	836	-	Employees paying full portion of PERS
50130	PERS Contribution-Employer	62,241	47,760	60,618	50,475	PERS rate of 21.953% (Executive group contributes 4% for a cost of 17.953%)
50210	Group Health Insurance	2,908	2,880	2,874	2,980	CM (1490) EA (1490)
50230	Group Life Insurance	449	480	617	360	CM (240) EA (240)
50240	Group LTD Insurance	2,471	2,130	2,188	2,000	CM (2225) EA (612)
50290	Group Flex Benefits	22,982	23,220	22,753	23,040	CM (11520) EA (11520)
50700	Auto Allowance	-	-	2,400	7,200	CM (\$600 x 12)
50705	Housing Allowance	10,200	6,000	4,300	-	Housing allowance eliminated
50890	Other Employee Benefits	16,636	1,500	5,359	12,000	CM (457 Contribution)
TOTAL PERSONNEL SERVICES		509,544	478,220	492,469	369,575	

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CITY MANAGER	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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OPERATING

51005	Consulting Fees	73,510	66,000	66,000	91,000	Tony Rice \$36000/year (\$3000/mo), David Turch \$30000/year (\$2500 month), MIG (\$25,000)
51250	Personnel Legal Fees	-	-	20,000	-	Special legal fees not anticipated in this FY
51990	Other Professional Fees	-	2,000	-	-	
52200	Telephone	8,450	4,236	3,100	3,100	Cost of telephone service
52470	Maint-Office Equipment	-	300	-	-	IT Responsible for Maintenance of Office Equipment
53050	Surety Insurance	175	200	175	200	CM Public Official Bond
53100	Dues and Subscriptions	9,206	7,000	7,240	2,400	Tribune (377), CCMF (400), ICMA (1400), SGVCMA (55), Kiplinger (90)
53200	Training, Conferences and Meetings	9,370	5,030	3,000	5,000	Attendance varies for League Conference (500), MMASC (45), League meetings, seminars, installations, annual workshop, Chamber Police/Fire (30/each), Chamber State of the City (25/ea) SGVCMA (\$30/month), Chamber Installation of Officers (55/each), ICA Conferences, ICMA meeting, mixers and retreats
53300	Postage	63	290	150	290	Proposed allows for fluctuations in workload and projects
53400	Mileage Reimbursement	956	4,000	3,000	200	Mileage reimbursement for miscellaneous travel
53500	Promotion Advertising	2,995	-	1,500	-	Press releases and advertising
53540	Legal Notices and Publications	1,292	-	2,195	-	Was used for SGV Newspaper Group Ads
53580	Blueprint and Photocopy	92	200	200	200	Duplicating charges as needed
53590	General Printing and Binding	47	100	100	200	Business cards as needed
53990	Other	-	-	1,875	1,000	Miscellaneous supplies as needed
54000	Office Supplies	908	750	500	750	Office Supplies as needed
54020	Envelopes and Letterheads	57	200	100	200	Envelopes and letterhead as needed
54100	Books	-	100	-	100	Reference books as needed
54990	General Supplies	462	850	987	850	Prior year estimated actual reflects purchase of new office chairs; general supplies as needed
TOTAL OPERATING		107,582	91,256	110,122	105,490	
TOTAL CITY MANAGER		617,126	569,476	602,591	475,065	

Economic Development

The Economic Development activity coordinates, promotes and manages the City's economic development program to maintain a healthy economic base and encourage economic growth through business attraction, retention and expansion programs. Specifically, the Department envisions, coordinates and implements comprehensive development projects and efforts that will have a significant and positive impact upon the City in the form of increased sales tax base, increased property values, elimination of physical and economic blight, community beautification, and improving the overall quality of life in the community.

Specific objectives in the Economic Development activity include:

- Develop a 2-year Economic Development Action Plan that focuses on short-term economic development efforts in specific areas in the community that will enhance business opportunities and revenues.
- Prepare a Community Profile to develop a more comprehensive understanding of development opportunities and assist with economic development marketing.
- Complete a void analysis using consumer demand and market supply information, and leakage data, and identify new business attraction opportunities.
- Implement the adopted 2-year Economic Development Action Plan and make periodic reports to the City Council and other interested parties.



ECONOMIC DEVELOPMENT	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	<u>EXPLANATION/JUSTIFICATION</u>
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FUND / FUNCTION: 1010-0310

PERSONNEL SERVICES

50010	Regular Full-Time Employees	-	-	11,104	66,626	ACTM will be allocated 70% of salary to Economic Development
50110	Medicare Contribution	-	-	161	966	
50130	PERS Contribution-Employer	-	-	1,994	11,961	PERS rate of 21.953% (Executive group contributes 4% for a cost of 17.953%)
50210	Group Health Insurance	-	-	174	1,043	
50230	Group Life Insurance	-	-	21	126	
50240	Group LTD Insurance	-	-	77	464	
50290	Group Flex Benefits	-	-	1,344	8,064	
TOTAL PERSONNEL SERVICES		-	-	14,875	89,250	

PERSONNEL SERVICES

51005	Consulting Fees	-	-	-	25,000	Proposed amount reflects consultant costs to prepare a market gap analysis, creation of an economic development action plan, and retail analysis; reflects the costs of the contract with HdL
53100	Dues and Subscriptions	-	-	-	5,400	ICSC Admin/Council Membership (50/ea), SGV Economic Partnership Membership (5000); previously funded in other activities
53200	Training, Conferences and Meetings	-	-	-	5,350	ICSC Registration (2850), Travel (2500); previously funded in other activities
54150	Promotion Supplies	-	-	-	3,000	ICSC giveaways (2500), ICA gift baskets winter and summer (250/ea); previously funded in other activities
TOTAL OPERATING		-	-	-	38,750	

TOTAL ECONOMIC DEVELOPMENT	-	-	14,875	128,000	
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Public Information

The Public Information activity fosters an informed and engaged community and develops mutual understanding and support by ensuring timely, relevant, and accurate public information in print, on-line, and via webcasts. Related tasks include facilitating the development of community newsletters and informational materials, issuing news releases, responding to media requests, managing content on the City’s website, and serving as Public Information Officer (PIO).

Specific objectives in the Pubic Information activity include:

- Strengthen the City’s identity and image and promote the City’s existing areas of opportunity through the development and implementation of strategic messaging and a thoughtful public information strategy.
- Develop and implement a Communications Plan and strategy that identifies the short and long-term goals and includes a path to accomplish them.
- Redesign and produce the community newsletter to be more reader-friendly with informative content, major or notable capital improvement projects, achievements, features on civic leaders, volunteers as well as City employees who are contributing and making a difference.
- Redesign and reimagine the City’s website.
- Effectively utilize social media.
- Prepare and distribute relevant, timely and accurate press releases.



PUBLIC INFORMATION	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	<u>EXPLANATION/JUSTIFICATION</u>
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FUND / FUNCTION: 1010-0320

PERSONNEL SERVICES

50010	Regular Full-Time Employees	-	-	4,759	28,554	ATCM will be allocated 30% of salary to Public Information
50110	Medicare Contribution	-	-	69	414	
50130	PERS Contribution-Employer	-	-	854	5,126	PERS rate of 21.953% (Executive group contributes 4% for a cost of 17.953%)
50210	Group Health Insurance	-	-	75	447	
50230	Group Life Insurance	-	-	9	54	
50240	Group LTD Insurance	-	-	33	199	
50290	Group Flex Benefits	-	-	576	3,456	
TOTAL PERSONNEL SERVICES		-	-	6,375	38,250	

OPERATING

51005	Consulting Fees	-	-	-	32,500	Various consultants
53300	Postage	-	-	-	11,400	City View mailing costs paid for in FY 14/15 in another activity
53500	Promotion Advertising	-	-	-	29,000	City View printing costs paid for in FY 14/15 in another activity
53540	Legal Notices and Publications	-	-	-	3,700	Press Releases and Tribune Ads
TOTAL OPERATING		-	-	-	76,600	

TOTAL PUBLIC INFORMATION

-	-	6,375	114,850
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Records Management

The Records Management activity, which is coordinated by the City Clerk's Office, supports City Council meetings by creating informational packets, posting meeting agendas, recording Council votes, and preparing meeting minutes; facilitates the Boards and Commissions Program; responds to Public Records Act requests; and maintains and stores legally mandated records. Equally important, but not as routine, are administrative services related to municipal elections. Additionally, this activity preserves the City's history while promoting strong community accessibility through the use of records management software, the City's website, and printed material designed to keep citizens informed and engaged on issues that impact their lives. Organizational goals are achieved by staying well-informed of the current laws governing the department's areas of responsibility and legal requirements, creating a culture of high integrity, adhering to State required ethics training, and completing the filing for the Fair Political Practices Commission.

Functions of the City Clerk/Record Management include:

- Preparing and administering Council meeting agendas in accordance with the Brown Act.
- Maintaining a complete and accurate record of the proceedings and legislative history.
- Codifying ordinances, certifying documents, coordinating matters directed by Council.
- Monitoring appointments, resignations and terminations for all Board, Commission, Committees and assuring compliance with the Maddy Act.
- Administering the Records Management Program and responding to approximately 160 Public Records Act requests each year.
- Maintaining and building the Laserfiche software and ensuring quality assurance for long-range planning of municipal records and files.
- Coordinating the legal advertising and notices, ordinances and other required legislative actions.
- Coordinating the recording of applicable agreements and other documents with Los Angeles County Recorder.
- Planning, organizing and directing all general municipal elections as scheduled and any special municipal election that may be called.
- Ensuring the legality of election proceedings in accordance with the California Election Code, California Government Code and Covina Municipal Code.
- Identifying ways of public outreach for registered voters and fostering a cooperative relationship with the Los Angeles County Registrar-Recorder.
- Acting as a Passport Acceptance Facility for the community, providing service for approximately 300 citizens each year.



RECORDS MANAGEMENT	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 1010-0700 & 1010-RM10

PERSONNEL SERVICES

50010	Regular Full-Time Employees	117,068	147,570	155,876	84,473	Chief Deputy City Clerk
50015	Regular Part-Time Employees	11,102	10,270	5,825	44,786	PT Admin Tech (2)
50030	Overtime	310	1,500	121	-	
50086	Longevity Pay	-	-	1,500	-	
50110	Medicare Contribution	2,063	2,140	2,500	1,875	
50120	PERS Contribution-Employee	3,747	2,730	1,415	-	
50130	PERS Contribution-Employer	21,150	33,030	33,030	20,082	PERS rate of 21.953% (Executive group contributes 4% for a cost of 17.953%)
50150	Part time Retirement Contribution-Employer	(12)	-	-	-	
50210	Group Health Insurance	801	4,300	1,485	2,980	
50230	Group Life Insurance	477	720	541	480	
50240	Group LTD Insurance	854	970	1,100	836	
50290	Group Flex Benefits	19,946	23,270	24,000	11,750	
TOTAL PERSONNEL SERVICES		177,505	226,500	227,393	167,262	

OPERATING

51005	Consulting Fees	-	37,500	40,000	-	Council approved budget transfer for record preservation from Election budget
51050	Election Fees	214	-	-	-	
51990	Other Professional Fees	3,814	-	3,000	3,000	Annual subscription for NetFile (700's) / shared cost w/Glendoria
52200	Telephone	3,135	1,383	1,000	1,100	
52470	Maint-Office Equipment	435	500	-	-	
53100	Dues and Subscriptions	1,001	4,000	3,710	1,100	IIMC, CCAC and Notary Memberships; (4 year notary training/renewal)
53200	Training, Conferences and Meetings	7,200	3,500	3,190	1,800	TTC training-\$350 increase; staff sent to TTC Election training; notary & passport
53300	Postage	788	1,100	500	500	Adjusted because passports are now given its own object code
53300	Postage	538	-	800	800	New object code; adjusted from 53300
53400	Mileage Reimbursement	349	550	350	100	Mileage delivery of Council packets and for office errands, etc.
53540	Legal Notices and Publications	2,559	3,000	2,500	2,000	Adjusted because ordinance publication given own object code
53560	Ordinance Publication	-	1,000	1,000	2,000	New object code; adjusted from 53540
53580	Blueprint and Photocopy	1,186	1,000	700	700	Photocopying of mailing notices and agenda material
53590	General Printing and Binding	100	400	100	100	Photocopying of flyer material for services
53990	Other	3	500	500	500	Recognition event of BCC's w/volunteer recognition; shredding (\$500 from BB&K)
54000	Office Supplies	1,812	7,500	2,900	2,000	General office supplies and archiving records
54100	Books	2,802	5,000	5,000	4,000	online CMC codification and printed supplements
54210	Photography Supplies	250	500	500	250	Photography supplies for passport photos
54410	Food Supplies and Meals	-	-	-	-	\$500 donation by BBK to cover shaved ice day & coffee day
TOTAL OPERATING		26,187	67,433	65,750	19,950	

TOTAL RECORDS MANAGEMENT

203,692	293,933	293,143	187,212
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Finance Department

FY 2015/16 Preliminary Budget

Department Overview

The Finance Department is responsible for the overall financial operations of the City, the Successor Agency to the Covina Redevelopment Agency (SACRA) and Housing Authority. Services include: Finance Administration, General Accounting and Financial Reporting, Independent Audit, and Financial Information Systems. Information Technology staff provides technical support services and maintains the City's computer accounting system, cellphones as well as other technical equipment.

Programs and Services

The Finance Department consists of the following activities:

- General administration
- Duplicating
- Information Technology

Goals and Objectives

- Provide exemplary customer service to our citizens and other city departments by adopting a customer service focused environment.
- Prepare and implement sound financial policies.
- Maintain a strong system of internal controls throughout the City.
- Facilitate and monitor the City's budget process and provide information for decision making to City Council, and taxpayers in order to produce a balanced and fiscally responsible budget.
- Prepare and disseminate accurate financial information to employees, City Council, bondholders and outside agencies in a timely and efficient manner.
- Effectively manage cash flow and improve return on investments.
- Setup and Implementation of Affordable Care Act reporting requirements in MUNIS (financial system).
- Adopt formal budget policies.



Finance Department
FY 2015/16 Preliminary Budget

Department Budget Summary

Expenditures by Program

Program	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
Finance Administration	1,191,615	1,181,809	1,214,741	1,042,700
Duplicating	86,734	89,631	89,227	90,320
Total Expenditures	\$ 1,278,349	\$ 1,271,440	\$ 1,303,968	\$ 1,133,020

Salary and Benefits

Salary and Benefits	FY 13/14 Actual	FY 14/15 Projected	FY 14/15 Projected	FY 15/16 Preliminary
Salaries	\$ 721,205	\$ 710,370	\$ 714,263	\$ 620,300
Other Benefits	\$ 117,207	\$ 149,580	\$ 155,028	\$ 123,720
Retirement	\$ 141,595	\$ 149,090	\$ 149,430	\$ 132,630
Total Salary and Benefits	\$ 980,007	\$ 1,009,040	\$ 1,018,721	\$ 876,650

Budget Overview and Significant Changes

The Preliminary budget has decreased over the current year, as evidenced in the charts above. Much of this decrease is attributable to the reclassification of staffing to better reflect the needs of the department.



Finance Department

FY 2015/16 Preliminary Budget

Department Position Allocation

Classification	FY 13/14 Budgeted Positions	FY 14/15 Budgeted Positions	FY 15/16 Preliminary Positions
Full-Time Positions			
Finance			
Director of Finance	1.00	1.00	1.00
Finance Manager	1.00	1.00	1.00
Senior Accountant	1.00	2.00	1.00
Accountant	1.00	-	1.00
Account Clerk I	1.50	1.50	0.75
Business License Technician	1.00	1.00	1.00
Account Clerk II	1.00	1.00	1.00
Payroll Technician	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00
Duplicating			
Printing/Central Services Specialist	1.00	1.00	1.00
Information Technology			
Information Technology Services Manager	1.00	1.00	1.00
Senior Information Technology Coordinator	1.00	1.00	1.00
Electronic Resource Analyst	1.00	1.00	1.00
GIS Technician	0.75	1.00	1.00
Information Technology Coordinator	2.00	2.00	2.00
Total Full-Time Positions	16.25	16.50	15.75
FTE Part-Time Positions			
Account Clerk II	0.50	0.50	0.50
Total FTE Part-Time Positions	0.50	0.50	0.50
Total Full-Time Equivalent Positions	16.75	17.00	16.25



General Administration

General Administrative support services provided by the Finance Department include: finance administration, accounting, audit and financial reporting, budget, treasury and revenue management for the City, SACRA and Housing Authority financial operations.

Finance Administration

Administrative responsibilities of the Finance Department include development and recommendation of fiscal policies and guidance to the City Council and administration of the City's financial system.

In coordination with Information Technology, Finance priorities include:

- Develop procedures for the effective use of the City's financial system to improve organizational efficiency and productivity.
- Coordinate and review user roles to ensure effective internal controls are maintained with regards to system access.
- Coordinate system updates to ensure that the financial system is compliant with all applicable federal, state and local legislation.

Accounting, Audit and Financial Reporting

The Finance Department prepares the City's Comprehensive Annual Financial Report (CAFR), the quarterly Treasurer's Report, the Annual State Controllers reports, and quarterly fiscal and budgetary reports. The City CAFR has been awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting for nine years. Finance also coordinates the annual single and special audits.

Beginning Fiscal Year 2016, monthly expenditure reports and comparison of budget to actual will be reviewed by departments and provided to City Council.

Finance accounts for all revenues and expenditures for the City and Successor Agency, monitors internal controls over a variety of transactions city wide, processes payroll, manages accounts payable and receivable and administers grants and capital project funds.

Budget

Under the direction of the City Manager, Finance coordinates and prepares the annual budget and calculates the GANN limit. The department monitors compliance with adopted budget policies, posts department initiated and Council approved budget amendments in MUNIS, prepares a mid-year review and reports to City Council the status of the City's major funds on a quarterly basis.



Finance Department

FY 2015/16 Preliminary Budget

Treasury and Revenue Management

Finance is responsible for managing cash, investments and debt service of the City and of the Successor Agency. The investment portfolio is monitored for compliance with the City's investment policy. The investment policy is prepared by Finance annually and submitted to Council for approval. The department also coordinates the periodic user fee study for adoption by Council.

Business License

Business licensing is responsible for the administration and enforcement of the City's business license registration tax and business district assessment fees. Business License staff coordinates license renewals. The goal is to provide a streamlined process for new businesses to complete their application and meeting with other departments to identify all City regulatory requirements needed to approve the application and obtain a business license. A business license processing fee supports the activity

Cashier

The City cashier is located in the Finance Department. At the cashier, citizens can make payments for various City services including water, permits and business license and/or obtain information on various City programs and events. The City Cashier also provides information necessary for new residents and businesses.



FINANCE	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-0500

REVENUE

40590	Business Registration Penalty	(151)	-	(300)	(150)	Penalty charged customers who do not renew business license timely
43020	Returned Ck Fees	(8,845)	(8,500)	(6,500)	(7,000)	Based on current year's actual to date.
43022	License Processing Fees	(131,947)	(175,000)	(175,000)	(175,000)	Based on current year's actual to date.
44800	Code Enforcement Fines	-	(1,000)	-	-	No active Business License enforcement
46890	Employee Benefits-Other	(46)	-	(35)	(40)	Admin fee for employee medical billings
48990	Other	-	-	(3,049)	-	Miscellaneous refunds/reimbursements - none anticipated for FY 15/16
TOTAL REVENUE		(140,989)	(184,500)	(184,884)	(182,190)	

PERSONNEL SERVICES

50010	Regular Full-Time Employees	636,023	624,650	620,650	537,160	Director (100%), Manager (40%), Sr. Accountant (100%), Accountant (100%), Sr. Fin. Tech (100%), Acct Clerk I (75%), Acct Clerk II (100%)
50015	Regular Part-Time Employees	31,974	36,470	33,000	37,540	1 part-time employee
50030	Overtime	301	500	300	-	
50040	Vacation Pay	9,538	5,000	14,881	-	
50050	Sick Leave Pay	1,301	2,000	6,000	-	
50086	Longevity Pay	-	2,000	6,000	-	
50110	Medicare Contribution	9,658	9,610	9,600	8,330	
50120	PERS Contribution-Employee	16,406	8,050	8,050	-	
50130	PERS Contribution-Employer	115,649	131,450	131,790	122,600	PERS rate of 21.953% (Executive group contributes 4% for a cost of 17.953%)
50210	Group Health Insurance	10,298	10,300	10,300	8,640	
50230	Group Life Insurance	1,657	2,200	1,660	1,400	
50240	Group LTD Insurance	4,588	6,190	4,200	3,740	
50290	Group Flex Benefits	76,107	102,910	102,910	87,340	
TOTAL PERSONNEL SERVICES		913,500	941,330	949,341	806,750	

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FINANCE	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-0500

TOTAL OPERATING

51005	Consulting Fees	46,268	17,700	43,050	18,700	2015 PERS \$6K /OPEB Actuarial \$15K/whistleblower \$3K/CAFR \$700. The costs for Actuarial will be required to be budgeted again in the 2017 budget.
51100	Auditing and Accounting	70,351	72,000	70,000	72,000	Audit firm 3rd year of contract
51110	Investment Management Fees	30,217	30,000	24,000	24,000	Management of long-term investments
51165	Mandated Cost Reimbursement	10,000	9,500	9,500	9,500	SB90 claims preparation
51170	Property Tax Administrative	73,533	75,000	75,000	75,000	County of Los Angeles property tax administration
51180	Property Tax Recovery Fees	4,206	1,000	1,000	1,000	Property Tax recovery services related to misallocated tax
51185	Sales Tax Recovery Fees	12,215	6,000	8,000	7,000	Sales Tax consultant and costs related to recovery of misallocated tax
52200	Telephone	11,491	5,319	5,300	5,300	Telephone costs
53050	Surety Insurance	404	410	404	410	Surety insurance bond for Finance Director
53100	Dues and Subscriptions	1,050	1,100	1,380	1,250	CSMFO; CMRTA; GFOA participation
53200	Training, Conferences and Meetings	1,500	2,250	1,450	1,500	CSMFO; League of CA Cities; other training.
53210	Employee Training	1,199	2,000	535	-	Moved to Conferences & Meetings
53300	Postage	8,100	9,000	8,000	8,000	Cost of mailing A/P checks; Business License renewals and certificates
53400	Mileage Reimbursement	-	1,200	2,291	200	Mileage reimbursement
53540	Legal Notices and Publications	-	-	523	530	Notice for stale-dated checks & unclaimed deposits
53580	Blueprint and Photocopy	799	1,000	450	500	In-house copier charges; most copying done in Finance
53590	General Printing and Binding	211	1,000	1,076	1,100	Budget & CAFR printing
53600	Licenses and Taxes	-	-	3,580	-	One-time IRS charge related to taxes
53800	Bank Service Charges	424	1,000	5,000	5,000	Bank of the West fees, including armored car pickup
53990	Other	366	500	140	180	Cost of annual document destruction.
54000	Office Supplies	4,185	3,250	3,000	3,000	General office supplies
54020	Envelopes and Letterhead	1,567	1,200	1,200	1,200	Envelopes for AP checks; Business License renewals and certificates
54100	Books	30	50	-	50	GASB update
54350	Special Supplies	-	-	521	530	Year end tax forms (1099; W2)
TOTAL OPERATING		278,115	240,479	265,401	235,950	
TOTAL FINANCE EXPENDITURES		1,191,615	1,181,809	1,214,741	1,042,700	

Duplicating

Duplicating

Duplicating is a support service benefitting all City departments. The major functions of the program include:

- Reproduction and development of original documents for all City departments.
- Mail processing for all City departments.
- Production and central inventory location for all commonly used City forms and some supplies.



DUPLICATING SERVICES	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-0910

REVENUE

43050 Duplicating Charges	(12,084)	(15,000)	(11,000)	(12,000)	Based on actual copier/paper usage of other departments.
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PERSONNEL SERVICES

50010 Regular Full-Time Employees	42,554	43,750	43,750	45,600	1 Full-time employee
50040 Vacation Pay	814	-	1,682	-	
50110 Medicare Contribution	693	640	640	660	
50120 PERS Contribution-Employee	1,845	880	880	-	
50130 PERS Contribution-Employer	7,696	8,710	8,710	10,030	PERS rate of 21.953%
50210 Group Health Insurance	1,435	1,440	1,440	1,490	
50230 Group Life Insurance	179	240	240	180	
50240 Group LTD Insurance	318	430	430	320	
50290 Group Flex Benefits	10,860	11,520	11,520	11,520	
50710 Clothing Allowance	113	100	88	100	
PERSONNEL SERVICES	66,507	67,710	69,380	69,900	

OPERATING

52200 Telephone	1,716	851	550	600	Adjusted for elimination of lease payment/actuals to date
52470 Maint-Office Equipment	-	-	-	-	Budgeted in "Maintenance - Other Equipment"
52490 Maint-Other Equipment	9,003	9,000	8,300	8,500	Decreased due to new contract/based on actuals to date
52690 Rentals-Other Equipment	2,860	3,270	3,270	3,270	Contract lease payment for the mail meter.
53400 Mileage Reimbursement	-	100	-	50	Mileage reimbursement as needed
54000 Office Supplies	-	200	228	-	One-time purchase of new cart in FY 14/15
54010 Duplicating/Copying Supplies	6,648	8,500	7,500	8,000	Based on current actuals - expected increase near the end of the FY
TOTAL OPERATING	20,227	21,921	19,848	20,420	
TOTAL DUPLICATING EXPENDITURES	86,734	89,631	89,227	90,320	

Human Resources Department

FY 2015/16 Preliminary Budget

Department Overview

The Human Resources (HR) staff is comprised of one Human Resources Director, one Human Resources Analyst, and one Senior Administrative Technician. The HR Department has the privilege of working with all departments in the city. From the time a department needs to recruit for a position to the time an employee decides to retire or separate from service, HR is involved in the process. The department also has the responsibility of assuring employees receive 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.

Programs and Services

General Administration

The General Administration activity is responsible for the comprehensive personnel system that is based on merit. The department provides recruitment, training, employee relations, and labor relations services for all City departments.

General Insurance

Insurance and risk management functions include general insurance, public liability, workers compensation, retiree health, unemployment compensation, property, and surety bonding. With respect to general insurance, the department:

- Coordinates quarterly reimbursement for retiree medical insurance with Finance staff.
- Monitors unemployment claims.
- Secures necessary bonds and property insurance through outside carriers.

Public liability involves the defense and settlement of liability claims for damages filed against the City under a self-insurance program. This is accomplished through the following:

- Recording the City's loss history.
- Processing claims for adjudication or settlements
- Coordinating legal defense with the City Attorney and other special counsel.
- Securing necessary bonds and excess liability insurance coverage through outside carriers



Human Resources Department

FY 2015/16 Preliminary Budget

Department Budget Summary

Expenditures by Program

Program	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
General Administration	412,199	372,193	393,106	372,760
General Insurance	493,259	536,115	490,215	513,500
Total Expenditures	\$ 905,458	\$ 908,308	\$ 883,321	\$ 886,260

Salary and Benefits

Salary and Benefits	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
Salaries	253,310	219,510	237,226	206,360
Other Benefits *	459,999	504,530	455,180	473,220
Retirement	43,416	42,200	42,200	41,630
Total Salary and Benefits	\$ 756,725	\$ 766,240	\$ 734,606	\$ 721,210

*Other Benefits include the costs of retiree benefits and unemployment compensation.

Budget Overview and Significant Changes

The department has worked to reduce costs while continuing to provide high quality, responsive service to the other City departments. There is a slight increase in costs related to employee training and development, employee accommodation, retirement benefit costs, and property insurance.



Human Resources Department

FY 2015/16 Preliminary Budget

Department Position Allocation

Classification	FY 13/14 Budgeted Positions	FY 14/15 Budgeted Positions	FY 15/16 Preliminary Positions
Full-Time Positions			
Director of Human Resources	1.00	1.00	1.00
Senior Human Resources Analyst	1.00	-	-
Human Resources Analyst	-	1.00	1.00
Sr. Administrative Technician	1.00	1.00	1.00
Workers Compensation			
Risk Manager	0.50	0.50	0.50
Public Liability			
Risk Manager	0.50	0.50	0.50
Total Full-Time Positions	4.00	4.00	4.00
FTE Part-Time Positions			
Administrative Intern	0.50	0.50	-
Total FTE Part-Time Positions	0.50	0.50	-



PERSONNEL	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 1010-0800

REVENUE

43600	Property Rental Fees	-	-	(1,200)	(1,200)	LA Works Office Space Rental
48990	Other	(600)	-	(1,155)	(1,155)	Annual Employee Appreciation Lunch Contributions from Directors for Prizes.
TOTAL REVENUE		(600)	-	(2,355)	(2,355)	

PERSONNEL SERVICES

50010	Regular Full-Time Employees	220,285	203,310	175,000	206,360	Director (60%); HR Analyst (100%) ; Senior Admin. Tech (100%)
50015	Regular Part-Time Employees	6,840	1,000	35,000	-	2015 projection is for salary costs for P/T Interim HR Director. This position is expected to be filled in 2015
50030	Overtime	-	200	-	-	
50040	Vacation Pay	21,441	13,000	17,000	-	Vacation Payout (2015 HR Director resignation in 14/15); no payouts are anticipated in FY 15/16
50050	Sick Leave Pay	4,744	2,000	10,226	-	Sick Leave Payout (2015 includes HR Director cash out in 14/15); no payouts are anticipated in FY 15/16
50086	Longevity Pay	-	-	1,500	-	
50110	Medicare Contribution	3,799	3,040	3,040	2,990	
50120	PERS Contribution-Employee	5,019	1,870	1,870	-	
50130	PERS Contribution-Employer	38,397	40,330	40,330	41,630	
50210	Group Health Insurance	1,307	3,730	3,730	3,870	
50230	Group Life Insurance	467	740	740	470	
50240	Group LTD Insurance	1,598	2,070	2,070	1,440	
50290	Group Flex Benefits	22,526	29,950	25,000	29,950	2015 projection less because of HR Director transition in FY 14/15
TOTAL PERSONNEL SERVICES		326,423	301,240	315,506	286,710	

Continued on next page

PERSONNEL	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 1010-0800

OPERATING

51005	Consulting Fees	-	-	3,500	3,500	Contract firm to conduct pre-employment background investigation on management new-hires.
51250	Personnel Legal Fees	16,495	25,000	25,000	25,000	Legal Fees
51300	Personnel Fees	699	-	-	-	Rental of testing center not anticipated in the future
51330	Medical Fees	23,013	12,000	10,000	10,000	Pre-employment Medical testing; Psych and DOT
51800	Testing Fees	2,809	4,000	4,000	4,000	Pre-employment exams/test materials (CPS/Rio Hondo)
51810	Fingerprinting Fees	6,762	4,000	4,000	4,000	Costs associated with Live Scan pre-employment background
51890	Other Professional Fees	8,875	885	3,000	6,800	Accommodation process (\$1,700 ea) & contingency for ACA implementation assistance
51990	Other Professional Fees	-	-	500	-	Psych Evals to come from 51330
52200	Telephone	4,909	2,118	2,500	2,500	Telephone
52470	Maint-Office Equipment	-	500	-	-	
53100	Dues and Subscriptions	2,159	2,500	2,000	2,500	Various professional organizations (i.e. SCPMA/IPMA/Calpelra)
53200	Training, Conferences and Meetings	557	3,000	4,000	5,000	Participation in training and conferences through SCPMA, PMA, and Calpelra as assigned
53210	Employee Training	6,041	3,250	3,250	5,750	LCW Training Consortium; reflects an increase for bias and elimination of harassment training
53300	Postage	536	700	500	700	Flyers; Oral Board Packages; Notices; Correspondence
53400	Mileage Reimbursement	615	1,000	300	-	Costs moved to 53200
53510	Employment Advertising	1,966	1,500	5,200	5,000	Employment Advertising (includes \$2,000 annual CalOpps fee)
53580	Blueprint and Photocopy	601	1,000	500	1,000	Photocopies (flyers/recruitment)
53590	General Printing and Binding	351	500	100	500	Business Cards; binding (policies/MOU, etc.)
53990	Other	3,145	3,000	3,500	3,000	Employee appreciation lunch event costs
54000	Office Supplies	1,911	1,000	1,000	1,000	Folders (file; personnel files; project files)
54100	Books	-	500	-	500	Manuals (FLSA; FMLA Guidance; etc)
54140	Award Supplies	2,907	3,000	3,500	3,300	Annual Employee Awards & Service Plaques
54300	Instructional and Training Supplies	505	500	250	500	CPR Training; AED Training & Flash Drives (Policies)
54410	Food Supplies and Meals	921	1,000	1,000	1,500	Oral Board Supplies
TOTAL OPERATING		85,777	70,953	77,600	86,050	
TOTAL PERSONNEL EXPENDITURES		412,199	372,193	393,106	372,760	

GENERAL INSURANCE	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 1010-0880

REVENUE

46890	Employee Benefits-Other	(6,358)	-	(5,933)	(6,000)	Medicare Part D subsidy reimbursement received from PERS for retirees
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PERSONNEL SERVICES

50110	Medicare Contribution	-	-	4,100	4,500	Medicare costs of retiree benefits
50190	Retirement Benefits	374,294	430,000	380,000	400,000	Supplemental retirement benefits paid to retirees expected to increase as the number of retired employees has increased
50500	Unemployment Compensation	56,008	35,000	35,000	30,000	Actual costs associated with unemployment (UI) benefits paid to employees
TOTAL PERSONNEL SERVICES		430,302	465,000	419,100	434,500	

OPERATING

53020	Property Insurance	62,957	71,115	71,115	79,000	Property Insurance premium
TOTAL OPERATING		62,957	71,115	71,115	79,000	
TOTAL GENERAL INSURANCE EXPENDITURES		493,259	536,115	490,215	513,500	



Police Department FY 2015/16 Preliminary Budget

Department Overview

The Covina Police Department, led by Chief Kim Raney, employs 100.5 highly dedicated and trained personnel to provide full public safety services to its 48,619 citizens over a 7.0 square mile area. The mission of the men and women of the Department is to prevent or reduce crime and to improve the quality of life in the City. Through a Service Area Policing Model, the residents have direct access to the Police Department to address the quality of life issues that are vital to its successful community. The values of the Department are displayed on the uniforms of every Police Department employee; Honor-Integrity-Service. These core values combined with a well-rounded approach of education, prevention, intervention and enforcement form the foundation of a policing approach that makes Covina one of the safest cities in the San Gabriel Valley.

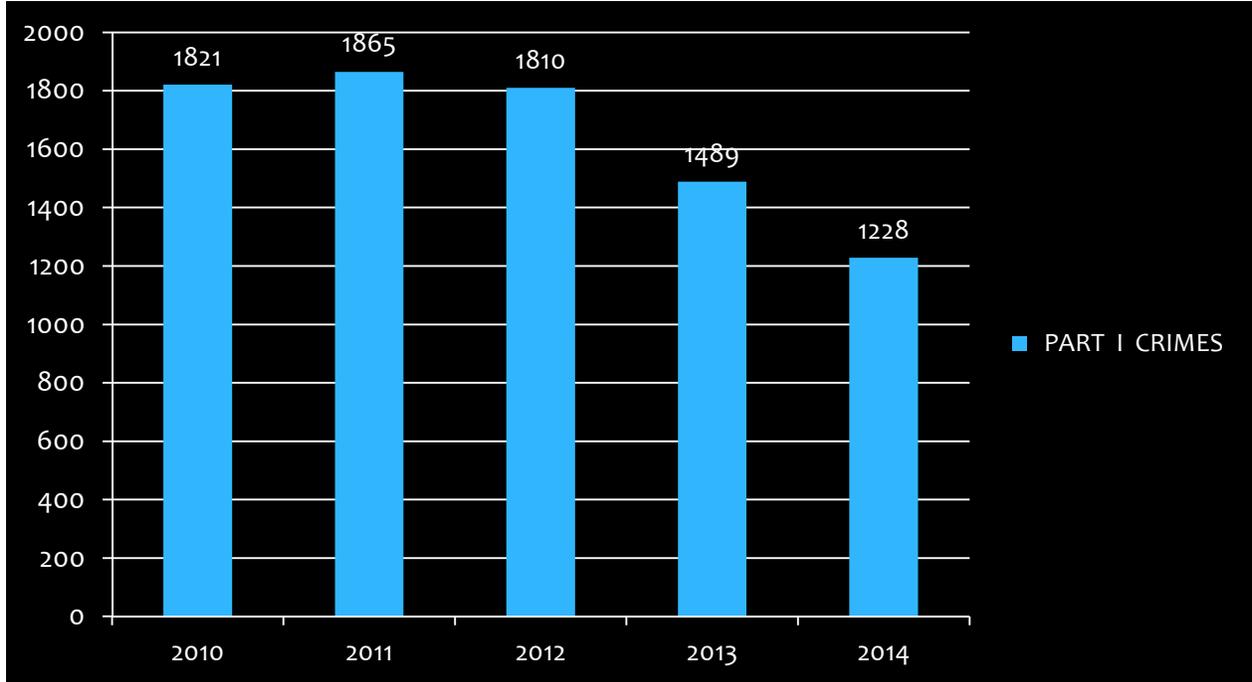
PART 1 CRIMES

	2010	2011	2012	2013	2014	2010 vs 2014	2013 vs 2014
PART I CRIMES	1821	1865	1810	1489	1228	-33%	-18%
HOMICIDE	1	1	2	0	0	-100%	0%
RAPE	7	10	13	9	5	-29%	-44%
ROBBERY	77	43	55	52	48	-38%	-8%
AGGRAVATED ASSAULT	86	88	81	77	57	-34%	-26%
BURGLARY	377	372	393	369	243	-36%	-34%
LARCENY	1072	1195	1070	818	731	-32%	-11%
AUTO THEFT	195	152	188	157	134	-31%	-15%
ARSON	6	4	8	7	10	67%	43%
PT I CRIMES CLEARED	334	343	407	387	260	-22%	-33%
TOTAL ARRESTS	3041	2891	3280	3391	2886	-5%	-15%



Police Department FY 2015/16 Preliminary Budget

TOTAL PART 1 CRIMES 2010-2014



Programs and Services

The Covina Police Department is comprised of two divisions - Administrative Services and Operations.

Administrative Services Division

The Administrative Services Division consists of administration, budget, grants, recruitment, professional standards, investigations, Special Enforcement Team, crime analysis, records, communications, jail, crime prevention, citizen volunteers, explorers, chaplains, alarm monitoring, disaster preparedness, and facilities management.

Operations Division:

The Operations Division consists of patrol, traffic unit, parking enforcement, school resource officers, property & evidence, training, helicopter support (FAST), Special Response Team (SRT), and K-9.

Service Area Policing creates three patrol areas, each supervised by a Lieutenant.



Police Department
FY 2015/16 Preliminary Budget

Department Budget Summary

Expenditures by Program

Program	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
General Administration	\$ 1,378,728	\$ 1,361,215	\$ 1,462,160	\$ 1,377,810
Crime Prevention	\$ 287,717	\$ 295,200	\$ 333,441	\$ 368,170
Investigations	\$ 1,811,281	\$ 1,817,258	\$ 2,246,652	\$ 2,589,724
Police Records	\$ 488,292	\$ 528,240	\$ 532,850	\$ 570,485
Jail	\$ 341,375	\$ 385,580	\$ 366,870	\$ 387,580
Communication Svcs	\$ 1,133,898	\$ 1,297,828	\$ 1,323,748	\$ 1,315,243
Patrol	\$ 6,159,813	\$ 5,940,003	\$ 6,048,715	\$ 6,302,652
Canine	\$ -	\$ 3,500	\$ 32,613	\$ 149,820
Traffic	\$ 403,714	\$ 401,230	\$ 386,293	\$ 416,850
Parking Control	\$ 314,579	\$ 363,240	\$ 331,587	\$ 363,975
Police Training	\$ 464,348	\$ 391,013	\$ 419,689	\$ 417,106
Computer Service	\$ 6,817	\$ 41,120	\$ 43,086	\$ 14,020
Disaster Preparedness	\$ 10,875	\$ 4,157	\$ 6,700	\$ 10,000
Animal Control	\$ 61,316	\$ 125,600	\$ 125,340	\$ 125,340
Total Expenditures	\$ 12,862,753	\$ 12,955,184	\$ 13,659,744	\$ 14,408,775

Salary and Benefits

Salary and Benefits	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
Salaries	\$ 8,203,217	\$ 8,607,825	\$ 8,855,622	\$ 9,384,401
Other Benefits	\$ 1,554,486	\$ 1,335,710	\$ 1,637,925	\$ 1,378,940
Retirement	\$ 1,769,795	\$ 1,584,190	\$ 1,670,953	\$ 2,124,435
Total Salary and Benefits	\$ 11,527,499	\$ 11,527,725	\$ 12,164,500	\$ 12,887,776



Police Department

FY 2015/16 Preliminary Budget

Budget Overview and Significant Changes

For FY 2015-16, the Police Department has a projected increase of \$749,031 due primarily to personnel cost increases per current MOUs requirements. Revenues that the Police Department receive come primarily from fines, forfeitures, fees and grants and used to off-set expenses.

In FY 2015/16, two (2) authorized police officer positions, which had remained unfilled in prior fiscal years to reduce costs, would be filled, taking the total to 59 sworn police officers. The cost for the two officers is \$209,000. One of these police officer positions will not be filled until mid-year in order to achieve a balanced budget. The other changes for FY 2015-16 is the first full year of implementation of the K-9 program.

Other Changes for FY 2015-16 include:

- The first full year of implementation of the K-9 program.
- Placement of the Los Angeles County Fire Department contract cost from the Police Department budget into the City Administration budget.



Police Department

FY 2015/16 Preliminary Budget

Department Position Allocation

Classification	FY 13/14 Budgeted Positions	FY 14/15 Budgeted Positions	FY 15/16 Preliminary Positions
Full-Time Positions			
Chief of Police*	1.00	1.00	1.00
Police Captain*	2.00	2.00	2.00
Police Lieutenant*	4.00	4.00	4.00
Police Sergeant*	9.00	9.00	9.00
Police Officer*	40.00	41.00	43.00
Community Services Officer	4.00	4.00	4.00
Management Analyst	1.00	1.00	1.00
Executive Assistant to the Police Chief	1.00	1.00	1.00
Public Safety Communications Supervisor	1.00	1.00	1.00
Public Safety Dispatcher	10.00	10.00	10.00
Public Safety Dispatcher Supervisor	1.00	1.00	1.00
Court Officer	1.00	1.00	1.00
Jailer	4.00	4.00	4.00
Police Records Supervisor	1.00	1.00	1.00
Police Records Clerk	5.00	5.00	5.00
Total Full-Time Positions	85.00	86.00	88.00
FTE Part-Time Positions			
Administrative Technician	0.50	0.50	0.50
Police Cadet	0.50	0.50	-
Background Investigator	0.50	0.50	0.50
Custodian	1.00	1.00	0.50
General Maintenance Worker	1.00	1.00	1.00
Public Safety Dispatcher	0.50	0.50	0.50
Community Service Specialist	0.50	0.50	0.50
Community Services Officer	0.50	0.50	0.50
Jailer	0.50	0.50	0.50
Overnight Parking Enforcement Officer	2.00	2.00	2.00
Parking Officer	0.50	0.50	0.50
Police Records Clerk	1.50	1.50	1.50
Property/Evidence Clerk	1.00	1.00	1.00
Public Safety Associate Planner	-	0.50	0.50
Safety Reserve Officer	2.50	2.50	2.50
Total FTE Part-Time Positions	13.00	13.50	12.50
Total Full-Time Equivalent Positions	98.00	99.50	100.50



POLICE ADMINISTRATION

Police Administration reflects the costs associated with the Office of the Chief of Police and all activities associated with the overall management, leadership, and direction of the Police Department. Police Administration includes professional standards, media relations, facility maintenance, budget management, grants, purchasing, payroll, and accounts payable/receivable.

Areas of responsibility include:

- Formulation of long-range plans,
- Manage program development
- Ensure policies and procedures reflect best practices and afford the greatest protection for employees and community.

2015/16 Goals and Objectives

Goals:

- Provide strong leadership to ensure the community continues to receive exceptional police service
- Ensure all laws are enforced and services are provided effectively, impartially, and ethically
- Establish a succession plan to ensure continuous and seamless transfer of leadership

Objectives:

- Frequent meetings to ensure proper communication within the Department
- Design programs to maximize efficiency and utilization of resources based on community feedback and analysis of crime trends
- Provide appropriate training and professional development to management and supervisory personnel that will foster their preparation for future leadership opportunities



POLICE ADMINISTRATION		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1000

REVENUE

10101000	40500	Business Registration Tax	(11,643)	(20,000)	-	-	
10101000	43119	Police Fee-Other	-	(100)	(100)	(100)	
10101000	43190	Other Public Safety Charges	(3,300)	(2,000)	(2,000)	(2,000)	
10101000	48990	Other	(674)	-	-	-	
TOTAL REVENUE			(15,617)	(22,100)	(2,100)	(2,100)	

PERSONNEL

10101000	50010	Regular Full-Time Employees	707,942	670,410	753,410	714,980	Chief of Police; Two Captains; a Mgmt. Analyst; Executive Assist to Chief
10101000	50015	Regular Part-Time Employees	87,861	146,040	89,529	145,530	One PT Administrative Technician; Two PT Property/Evidence Clerks
10101000	50040	Vacation Pay	44,349	-	3,848	-	
10101000	50050	Sick Leave Pay	34,533	-	27,472	-	
10101000	50086	Longevity Pay	-	-	2,500	-	
10101000	50110	Medicare Contribution	9,374	8,850	9,636	9,010	
10101000	50120	PERS Contribution-Employee	5,953	2,610	2,610	-	
10101000	50130	PERS Contribution-Employer	146,646	144,060	164,750	202,770	Non-sworn employee PERS rate of 21.953%; sworn employee PERS rate of 26.119% (20.230% regular rate + 5.559%, based on new PERS policies).
10101000	50150	Part time Retirement Contribution-Empl	(42)	-	-	-	
10101000	50210	Group Health Insurance	7,274	8,640	8,640	8,930	
10101000	50230	Group Life Insurance	1,258	1,440	1,440	1,980	
10101000	50240	Group LTD Insurance	5,250	6,920	6,920	6,960	
10101000	50290	Group Flex Benefits	67,419	69,120	69,120	69,120	
10101000	50710	Clothing Allowance	3,072	2,700	8,000	5,300	
TOTAL PERSONNEL			1,120,889	1,060,790	1,147,875	1,164,580	

OPERATING

10101000	51250	Personnel Legal Fees	780	20,000	20,000	-	Police-specific personnel issues; costs moved to personnel budget
10101000	51290	Other Legal Fees	30,689	40,000	40,000	-	Legal fees related to dance and entertainment permits; will be included in contract with new City Attorney
10101000	51990	Other Professional Fees	44,623	35,000	35,000	35,000	Background investigations for entertainment permits
10101000	52120	Electric Utilities	71,013	70,000	70,000	60,000	
10101000	52130	Gas Utilities	2,139	3,360	3,360	2,360	
10101000	52250	Cable and Satellite	-	-	3,600	3,600	
10101000	52320	Lawn/Landscape Care	3,425	3,500	3,500	3,500	
10101000	52400	Maint-Buildings	45,228	68,000	68,000	48,000	
10101000	52470	Maint-Office Equipment	-	340	-	-	
10101000	53100	Dues and Subscriptions	4,481	7,000	7,000	6,000	
10101000	53200	Training, Conferences and Meetings	3,748	3,000	3,000	3,000	

POLICE ADMINISTRATION		2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
		ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PRELIMINARY	

FUND/FUNCTION: 1010-1000

10101000	53300	Postage	7,870	8,745	8,745	6,690	
10101000	53400	Mileage Reimbursement	156	-	2,000	-	
10101000	53540	Legal Notices and Publications	-	1,100	-	-	
10101000	53590	General Printing and Binding	5,393	5,760	5,760	5,760	
10101000	53990	Other	3,646	7,000	7,000	5,000	
10101000	54000	Office Supplies	12,332	13,910	13,910	10,910	
10101000	54010	Duplicating/Copying Supplies	-	300	-	-	
10101000	54100	Books	390	890	890	890	
10101000	54350	Special Supplies	-	(8,000)	-	-	
10101000	54410	Food Supplies and Meals	100	-	1,000	1,000	
10101000	54430	Clothing and Equipment	1,764	1,720	1,720	1,720	
10101000	54610	Janitorial Supplies	555	2,000	2,000	2,000	
10101000	54620	Motor Fuels	79	1,000	500	500	This amount represents purchases made outside of City limits.
10101000	54710	Building Repair Supplies	5,078	7,300	7,300	7,300	
10101000	54990	General Supplies	9,317	8,500	10,000	10,000	Supplies used department-wide
TOTAL OPERATING			252,808	300,425	314,285	213,230	

OTHER

10101000	55200	Improvements-Not Bldgs/Structr	-	-	-	-	HVAC for building projected completed in FY 14/15
10101000	55900	Other Equipment	5,031	-	-	-	AV system purchased in FY 14/15
TOTAL OTHER			5,031	-	-	-	

TOTAL POLICE ADMINISTRATION EXPENDITURES		1,378,728	1,361,215	1,462,160	1,377,810
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CRIME PREVENTION

The crime prevention activity manages specific programs that foster community partnerships to help prevent crime through education, community presentations, and an increased social media platform.

2015/16 Goals and Objectives

Goals:

- Educate property owners/landlords about Crime-Free Multi-Housing Program
- Expand Neighborhood Watch Program into the Covina Downtown Merchants Association
- Develop increased cooperation between the Crime Prevention Unit & Neighborhood Watch Groups
- Reduce the incidents of graffiti vandalism
- Educate the community and increase community awareness and support for crime prevention efforts through the Citizens Academy.

Objectives:

- Provide crime prevention training programs for apartment managers/property owners and local business groups
- Attend Neighborhood Watch and HOA meetings
- Plan and organize the annual National Night Out
- Abate graffiti and increase public information on how to effectively report graffiti vandalism



CRIME PREVENTION		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1110

REVENUE

10101110	48100	Donations and Contributions	(322)	-	(3,508)	-	
TOTAL REVENUE			(322)	-	(3,508)	-	

PERSONNEL

10101110	50010	Regular Full-Time Employees	118,766	131,100	131,100	134,170	One Police Sergeant; One Community Services Officer
10101110	50015	Regular Part-Time Employees	186	-	-	31,680	One PT Community Services Officer
10101110	50030	Overtime	4,342	10,000	10,000	10,000	
10101110	50040	Vacation Pay	7,214	-	11,000	-	
10101110	50050	Sick Leave Pay	1,246	-	-	-	
10101110	50060	Holiday Pay	-	-	-	-	
10101110	50110	Medicare Contribution	1,793	1,900	1,900	2,095	
10101110	50120	PERS Contribution-Employee	8,981	3,960	3,960	-	
10101110	50130	PERS Contribution-Employer	24,569	26,550	26,550	42,210	Non-sworn employee PERS rate of 21.953%; sworn employee PERS rate of 26.119% (20.230% regular rate + 5.559%, based on new PERS policies).
10101110	50210	Group Health Insurance	1,330	1,440	1,440	1,490	
10101110	50230	Group Life Insurance	162	240	240	180	
10101110	50240	Group LTD Insurance	266	480	480	300	
10101110	50290	Group Flex Benefits	7,783	11,520	11,520	11,520	
10101110	50710	Clothing Allowance	652	800	800	800	
TOTAL PERSONNEL			177,290	187,990	198,990	234,445	

OPERATING							
10101110	53100	Dues and Subscriptions	689	750	750	750	
10101110	53200	Training, Conferences and Meetings	10	160	160	160	
10101110	53590	General Printing and Binding	-	1,400	1,400	1,400	Police memorial event/National Night Out/Other special events
10101110	53990	Other	-	150	150	150	
10101110	54100	Books	-	160	160	160	
10101110	54140	Award Supplies	-	-	120	-	
10101110	54210	Photography Supplies	-	300	300	300	
10101110	54410	Food Supplies and Meals	-	-	1,160	2,000	
10101110	54430	Clothing and Equipment	2,424	4,000	4,000	4,000	Volunteer uniforms
10101110	54620	Motor Fuels	-	530	530	530	
10101110	54990	General Supplies	4,157	5,000	5,000	3,000	
TOTAL OPERATING			7,279	12,450	13,730	12,450	

TOTAL EXPENDITURES CRIME PREVENTION	184,569	200,440	212,720	246,895
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Crime Prevention-Volunteer

CRIME PREVENTION			2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1110

1010CP01	54430	Clothing and Equipment	524	600	600	600	
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Crime Prev-Alarm Prog

REVENUE

1010CP02	43140	Alarm Fees	(67,835)	(40,000)	(65,000)	(70,000)	
1010CP02	48780	Late Fees	(4,575)	-	(3,000)	(3,000)	
TOTAL REVENUE			(72,410)	(40,000)	(68,000)	(73,000)	

PERSONNEL

1010CP02	50010	Regular Full-Time Employees	50,999	51,860	51,860	52,900	One full-time CSO
1010CP02	50030	Overtime	-	1,430	1,430	1,430	The CSO in this position handles multiple duties not just the Alarm program. We anticipate her and her supervisor to work extra hours next fiscal year on the alarm program as we evaluate the program and renew the contract with PMAM
1010CP02	50110	Medicare Contribution	821	770	770	790	
1010CP02	50120	PERS Contribution-Employee	1,306	-	-	-	
1010CP02	50130	PERS Contribution-Employer	9,338	10,460	10,460	11,790	
1010CP02	50210	Group Health Insurance	1,435	1,440	1,440	1,490	
1010CP02	50230	Group Life Insurance	181	240	240	180	
1010CP02	50240	Group LTD Insurance	383	510	510	370	
1010CP02	50290	Group Flex Benefits	11,554	11,520	11,520	11,520	
1010CP02	50710	Clothing Allowance	756	800	800	800	
TOTAL PERSONNEL			76,773	79,030	79,030	81,270	

OPERATING

1010CP02	51000	Management Fees	17,707	-	24,000	24,000	Alarm Permit consultant
1010CP02	53100	Dues and Subscriptions	150	200	200	200	
1010CP02	53300	Postage	62	1,260	1,260	1,260	
1010CP02	53590	General Printing and Binding	-	500	500	500	
1010CP02	54000	Office Supplies	-	100	100	100	
1010CP02	54430	Clothing and Equipment	-	100	100	100	
TOTAL OPERATING			17,919	2,160	26,160	26,160	

TOTAL EXPENDITURES ALARM PROGRAM	94,693	81,190	105,190	107,430
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CRIME PREVENTION	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1110

Crime Prev-Explorers

PERSONNEL

1010CP05	50030	Overtime	-	1,800	1,800	1,800	
1010CP05	50110	Medicare Contribution	-	-	-	25	
TOTAL PERSONNEL			-	1,800	1,800	1,825	

OPERATING

1010CP05	53200	Training, Conferences and Meetings	-	-	120	-	
1010CP05	54430	Clothing and Equipment	616	600	2,000	600	Clothing for the police explorers
1010CP05	54990	General Supplies	185	-	400	-	
TOTAL OPERATING			800	600	2,520	600	

TOTAL	Crime Prev-Explorers	800	2,400	4,320	2,425	
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Crime Prev-Ctzn Acad

PERSONNEL

1010CP10	50030	Overtime	3,253	3,000	3,000	3,240	Academy held twice a year
1010CP10	50110	Medicare Contribution	42	40	40	50	
1010CP10	50210	Group Health Insurance	37	-	20	-	
1010CP10	50230	Group Life Insurance	5	-	5	-	
1010CP10	50240	Group LTD Insurance	6	-	5	-	
TOTAL PERSONNEL			3,343	3,040	3,070	3,290	

OPERATING

1010CP10	54990	General Supplies	454	1,500	1,500	1,500	
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TOTAL	Crime Prev-Ctzn Acad	3,797	4,540	4,570	4,790	
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Crime Prev-Neighbor

PERSONNEL

1010CP12	50030	Overtime	-	2,000	2,000	2,000	
1010CP12	50110	Medicare Contribution	-	30	30	30	
1010CP12	50210	Group Health Insurance	-	-	8	-	
1010CP12	50230	Group Life Insurance	-	-	1	-	
1010CP12	50240	Group LTD Insurance	-	-	2	-	
TOTAL PERSONNEL			-	2,030	2,041	2,030	

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CRIME PREVENTION			2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1110

OPERATING

1010CP12	53590	General Printing and Binding	-	500	500	500	
1010CP12	53630	Community Promotions	2,384	2,500	2,500	2,500	
1010CP12	54990	General Supplies	950	1,000	1,000	1,000	
TOTAL OPERATING			3,334	4,000	4,000	4,000	

TOTAL	Crime Prev-Neighbor	3,334	6,030	6,041	6,030
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GRAND TOTAL CRIME PREVENTION	287,717	295,200	333,441	368,170
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INVESTIGATIONS

The Investigations Unit is responsible for the investigation of crime and the presentation of cases to the District Attorney's Office for prosecution.

2015/16 Goals and Objectives

Goals:

- Provide timely, responsive investigative follow up for all crimes
- Monitor the early release and parolee population
- Increase compliance through sex registration laws
- Utilize the computer forensic lab for digital evidence
- Train Planner in Crime Prevention through Environmental Design (CPTED) philosophy
- Develop a mentoring program for at-risk- youth through the Youth Accountability Board

Objectives:

- Maintain the Special Enforcement Team (SET) as a supportive work team
- Use data analysis to assess crime trends and work regionally to solve crime
- Participate in a regional task force for AB109 population
- Provide relevant CPTED feedback on Site Plan Reviews and Conditional Use Permit
- Update the Dance and Entertainment Ordinance



INVESTIGATIONS		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1120

REVENUE

10101120	42114	Prop 69-DNA	(3,480)	-	(1,000)	(1,000)	
10101120	43119	Police Fee-Other	(2,617)	(7,000)	(7,000)	(7,000)	
TOTAL REVENUE			(6,097)	(7,000)	(8,000)	(8,000)	

PERSONNEL

10101120	50010	Regular Full-Time Employees	1,049,227	1,072,530	1,330,572	1,587,080	Thirteen sworn positions; a Court Ofc; a Police Records Clerk
10101120	50015	Regular Part-Time Employees	2	25,000	30,000	32,870	One PT Associate Planner position added during 2014/2015
10101120	50030	Overtime	85,409	100,000	100,000	100,000	
10101120	50040	Vacation Pay	31,071	-	30,000	-	
10101120	50050	Sick Leave Pay	3,448	-	7,200	-	
10101120	50060	Holiday Pay	919	-	-	-	
10101120	50110	Medicare Contribution	17,136	14,910	14,910	25,009	
10101120	50120	PERS Contribution-Employee	50,746	11,760	17,390	-	
10101120	50130	PERS Contribution-Employer	214,913	220,020	283,670	419,015	Non-sworn employee PERS rate of 21.953%; sworn employee PERS rate of 26.119% (20.230% regular rate + 5.559%, based on new PERS policies).
10101120	50210	Group Health Insurance	12,734	15,840	20,000	22,320	
10101120	50230	Group Life Insurance	1,951	2,640	3,000	2,940	
10101120	50240	Group LTD Insurance	4,369	6,510	7,340	5,590	
10101120	50290	Group Flex Benefits	114,707	126,720	172,800	172,800	
10101120	50710	Clothing Allowance	8,078	8,400	12,500	12,500	
TOTAL PERSONNEL			1,594,709	1,604,330	2,029,382	2,380,124	

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INVESTIGATIONS	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1120

OPERATING

10101120	51330		Medical Fees	5,580	6,000	6,000	6,000	
10101120	51990		Other Professional Fees	35,060	45,070	45,070	35,070	YAB counseling; crime analysis and fingerprinting services
10101120	52490		Maint-Other Equipment	3,880	300	-	-	
10101120	52640		Rentals-Motor Vehicles	310	2,500	3,000	2,500	
10101120	52690		Rentals-Other Equipment	-	500	-	-	
10101120	53100		Dues and Subscriptions	2,243	2,100	2,100	2,100	
10101120	53200		Training, Conferences and Meetings	846	-	20	-	
10101120	53990		Other	2,683	1,500	4,000	1,500	Unanticipated investigative software for fiscal year 14/15 caused increase
10101120	54100		Books	371	180	180	180	
10101120	54210		Photography Supplies	1,410	800	800	800	
10101120	54350		Special Supplies	2,114	1,500	2,000	1,500	
10101120	54430		Clothing and Equipment	2,953	2,000	2,500	2,000	
10101120	54620		Motor Fuels	3,242	4,000	4,000	4,000	
10101120	54660		Chemical Supplies	535	500	500	500	
10101120	54850		Small Tool and Minor Equipment	-	-	-	-	
10101120	54990		General Supplies	1,478	5,258	5,258	2,500	
TOTAL OPERATING				62,705	72,208	75,428	58,650	

TOTAL EXPENDITURES INVESTIGATION	1,657,414	1,676,538	2,104,810	2,438,774
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INVESTIGATIONS	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1120

Investigation-AB109

REVENUE

10101120	42113	AB109	AB109 Realignment	(111,095)	(110,000)	(110,000)	(110,000)	
TOTAL REVENUE				(111,095)	(110,000)	(110,000)	(110,000)	

PERSONNEL

10101120	50010	AB109	Regular Full-Time Employees	99,310	102,850	102,850	106,960	One Police Officer position
10101120	50030	AB109	Overtime	11,210	-	-	-	
10101120	50040	AB109	Vacation Pay	1,122	-	1,122	-	
10101120	50110	AB109	Medicare Contribution	1,579	1,490	1,490	1,550	
10101120	50120	AB109	PERS Contribution-Employee	5,724	1,040	1,040	-	
10101120	50130	AB109	PERS Contribution-Employer	20,654	20,860	20,860	28,150	
10101120	50210	AB109	Group Health Insurance	1,405	1,440	1,440	1,490	
10101120	50230	AB109	Group Life Insurance	173	240	240	180	
10101120	50240	AB109	Group LTD Insurance	302	480	480	300	
10101120	50290	AB109	Group Flex Benefits	11,623	11,520	11,520	11,520	
10101120	50710	AB109	Clothing Allowance	764	800	800	800	
TOTAL PERSONNEL				153,867	140,720	141,842	150,950	

TOTAL EXPENDITURE AB109

153,867	140,720	141,842	150,950
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GRAND TOTAL INVESTIGATION

1,811,281	1,817,258	2,246,652	2,589,724
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POLICE RECORDS

As the central repository for all incident reporting, the Records Unit is responsible for processing, storing, and disseminating of all Police Department public documents. Activities include:

- Entering data entry into the Records Management System for use in UCR and crime analysis
- Scanning reports and administrative parking reviews into an imaging system for permanent storage and retrieval
- Duplicating and distributing reports for court action and fulfillment of State and Federal requirements
- Responding to discovery requests and subpoenas for records
- Tracking the three -step process of administrative adjudication of parking citations
- Processing employment applications through the Department of Justice
- Processing registrant paperwork
- Entering restraining orders into the California Law Enforcement Telecommunications System

2015/16 Goals and Objectives

Goals :

- Provide a high level of customer service by responding to requests in a timely and efficient manner
- Keep current with data entry into the Records Management System to provide investigators with an up-to-date database for case management and statistical reporting requirements
- Reduce liability by maintaining a well-trained, informed staff

Objectives:

- Maintain staffing levels
- Ensure that all staff is fully trained in Department policies and procedures and that all State and Federal mandates are met



POLICE RECORDS		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1140

REVENUE

10101140	42105	State Mandated Reimbursement	-	(2,000)	-	-	
10101140	43101	Police Fee-VIS	(200)	(100)	(250)	(100)	
10101140	43113	Police Fee-VEH	(1,320)	(500)	(1,050)	(500)	
10101140	43114	Police Fee-CIT	(2,160)	(5,000)	(2,000)	(5,000)	
10101140	43116	Police Fee-Vehicle Impound	(26,769)	(25,000)	(25,000)	(25,000)	
10101140	43118	Police Fee-TC/Crime Reports	(1,925)	(1,000)	(1,000)	(1,000)	
10101140	43119	Police Fee-Other	(5,295)	-	(6,790)	(5,000)	
10101140	43130	Finger Printing Fees	(602)	(500)	(591)	(500)	
TOTAL REVENUE			(38,271)	(34,100)	(36,681)	(37,100)	

PERSONNEL

10101140	50010	Regular Full-Time Employees	251,127	273,020	273,020	293,600	One Police Records Supervisor and Five Police Records Clerks
10101140	50015	Regular Part-Time Employees	46,070	60,070	60,070	64,830	Three PT Police Records Clerks
10101140	50030	Overtime	3,834	10,000	20,000	20,000	Coverage for staffing shortage
10101140	50040	Vacation Pay	14,567	-	-	-	
10101140	50050	Sick Leave Pay	8,206	-	1,240	-	
10101140	50086	Longevity Pay	1,000	-	-	-	
10101140	50100	Social Security Contribution	870	1,250	1,250	1,340	
10101140	50110	Medicare Contribution	4,916	4,840	4,840	5,175	
10101140	50120	PERS Contribution-Employee	10,189	4,810	3,000	-	
10101140	50130	PERS Contribution-Employer	46,078	54,940	52,000	65,290	Non-sworn employee PERS rate of 21.953%; no sworn employees in this activity
10101140	50210	Group Health Insurance	5,787	8,640	6,250	8,640	
10101140	50230	Group Life Insurance	1,001	1,440	1,440	1,080	
10101140	50240	Group LTD Insurance	1,804	2,610	2,610	2,510	
10101140	50290	Group Flex Benefits	61,598	69,120	69,120	69,120	
10101140	50710	Clothing Allowance	3,177	3,800	3,800	3,800	
TOTAL PERSONNEL			460,225	494,540	498,640	535,385	

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POLICE RECORDS		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1140

OPERATING

10101140	51990		Other Professional Fees	-	2,000	2,000	-	Purging records/shredding
10101140	52470		Maint-Office Equipment	26,093	27,000	27,000	30,000	Copier Lease payment and maintenance agreement
10101140	53100		Dues and Subscriptions	72	170	170	170	
10101140	53210		Employee Training	22	1,280	1,280	1,280	
10101140	54000		Office Supplies	-	-	110	-	
10101140	54430		Clothing and Equipment	1,880	2,000	2,400	2,400	
10101140	54990		General Supplies	-	1,250	1,250	1,250	Paper supplies, permits
TOTAL OPERATING				28,068	33,700	34,210	35,100	

TOTAL EXPENDITURES POLICE RECORDS				488,292	528,240	532,850	570,485	
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JAIL

The Jail activity is responsible for the booking, care, monitoring and temporary detention of persons who have been arrested and are pending a court appearance or release from custody. Adult detainees are generally held for a maximum of 48 hours, excluding weekends or holidays. In 2014, 2,884 people were booked and housed in the Covina Jail; and of those, 143 were juveniles.

2015/16 Goals and Objectives

Goals:

- Pass jail inspections and custodial audits by Federal, State and County agencies and maintain compliance with changes Title 15 of the California Code of Regulations
- Increase safety
- Reduce liability
- Train staff on custodial issues such as arrest/control, dealing with those with mental health issues and the PREA (Prison Rape Elimination Act)

Objectives:

- Address/correct any deficient areas. Make modifications/improvements as necessary to maintain compliance with all regulations
- Regularly update policies/procedures associated to make sure they are contemporary with current case law and/or new statutes
- Monitor those in custody through the implementation of recorded video within the jail facility
- Ensure jail staff attends the 24 hours of required training hours per year as suggested by State of California Standards and Training for Corrections (STC)



JAIL		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1150

PERSONNEL

10101150	50010	Regular Full-Time Employees	167,547	178,430	178,430	188,600	Four Jailers
10101150	50015	Regular Part-Time Employees	16,157	19,610	19,610	21,430	One PT Jailer
10101150	50030	Overtime	37,983	46,050	25,000	25,000	
10101150	50060	Holiday Pay	13,127	13,390	13,390	14,150	
10101150	50110	Medicare Contribution	3,696	3,560	4,000	3,310	
10101150	50130	PERS Contribution-Employee	2,124	-	-	-	
10101150	50130	PERS Contribution-Employer	33,549	40,250	40,250	45,210	Non-sworn employee PERS rate of 21.953%; no sworn employees in this activity
10101150	50210	Group Health Insurance	3,080	5,760	3,200	5,960	
10101150	50230	Group Life Insurance	742	960	960	720	
10101150	50240	Group LTD Insurance	1,278	1,770	1,770	1,320	
10101150	50290	Group Flex Benefits	32,526	46,080	46,080	46,080	
10101150	50710	Clothing Allowance	1,250	1,500	1,500	3,200	MOU increase
TOTAL PERSONNEL			313,059	357,360	334,190	354,980	

OPERATING

10101150	51330	Medical Fees	14	1,000	500	500	
10101150	52305	Laundry Services	11,082	8,440	12,000	12,000	
10101150	52400	Maint-Buildings	-	500	500	500	Building supplies
10101150	52470	Maint-Office Equipment	225	500	-	-	
10101150	52490	Maint-Other Equipment	-	500	500	-	
10101150	52695	Jail Services	-	3,380	3,380	3,800	Sheriffs jail fees
10101150	54100	Books	-	100	-	-	
10101150	54410	Food Supplies and Meals	13,168	10,000	12,000	12,000	
10101150	54430	Clothing and Equipment	2,782	2,000	2,500	3,000	
10101150	54610	Janitorial Supplies	189	500	500	-	
10101150	54660	Chemical Supplies	-	500	-	-	
10101150	54990	General Supplies	856	800	800	800	Latex gloves, hand wipes, etc
TOTAL OPERATING			28,316	28,220	32,680	32,600	

TOTAL EXPENDITURES JAIL	341,375	385,580	366,870	387,580
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COMMUNICATIONS

The Communications activity is responsible for the operation of radio and telephone communications for the Covina Police Department. It operates 24 hours per day, seven days per week, and is staffed by a minimum of two dispatchers at all times. The role of the unit is to receive, prioritize and process calls for public safety services, provide information and customer service to citizens and to direct resources and equipment where needed to ensure public safety. The Covina Dispatch Center is a Primary PSAP (Public Safety Answering Point) for the 9-1-1 System, including wireless 9-1-1 calls. The Dispatch Center is the first point of contact between the Police Department and the public.

2015/16 Goals and Objectives

Goals:

- Recruit and retain candidates
- Ensure best practices in customer service are employed by the unit through ongoing training and monitoring

Objectives:

- Ensure all dispatchers receive specialized training. With the continued changing needs of public safety and POST mandates, each dispatcher requires up-to-date information to perform their duties and mitigate the department's civil liability
- Take an active role in the recruitment of potential dispatchers in order to obtain the best qualified candidates. Potential candidates will tour and participate in hands on observation of the Communications Center



COMMUNICATION SERVICE		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1410

REVENUE

10101410	42105	State Mandated Reimbursement	-	-	-	-	
TOTAL REVENUE			-	-	-	-	

PERSONNEL

10101410	50010	Regular Full-Time Employees	604,227	674,750	674,750	693,230	One Public Safety Dispatch Supervisor; Ten Public Safety Dispatchers
10101410	50015	Regular Part-Time Employees	14,082	23,710	23,710	24,760	One PT Public Safety Dispatcher
10101410	50030	Overtime	79,144	70,000	100,000	90,000	Overtime increase due to staffing shortage
10101410	50040	Vacation Pay	-	-	680	-	
10101410	50050	Sick Leave Pay	2,897	-	325	-	
10101410	50060	Holiday Pay	44,704	50,610	50,610	51,990	
10101410	50086	Longevity Pay	-	-	3,000	-	
10101410	50110	Medicare Contribution	9,494	10,020	10,020	10,270	
10101410	50120	PERS Contribution-Employee	18,185	1,620	1,620	-	
10101410	50130	PERS Contribution-Employer	118,354	145,830	145,830	165,530	Non-sworn employee PERS rate of 21.953%; no sworn employees in this activity
10101410	50210	Group Health Insurance	12,372	15,840	15,840	16,370	
10101410	50230	Group Life Insurance	1,771	2,640	2,640	1,980	
10101410	50240	Group LTD Insurance	4,471	6,680	6,680	4,830	
10101410	50290	Group Flex Benefits	112,661	126,720	126,720	126,720	
10101410	50710	Clothing Allowance	7,150	8,800	8,800	8,800	
TOTAL PERSONNEL			1,029,511	1,137,220	1,171,225	1,194,480	

OPERATING

10101410	51010	Office/Administrative	-	-	306	-	
10101410	52200	Telephone	88,107	56,125	90,000	60,000	
10101410	52220	Radio Units	12,794	53,263	53,263	53,263	
10101410	52470	Maint-Office Equipment	-	500	-	-	
10101410	52490	Maint-Other Equipment	1,934	3,000	3,249	3,500	
10101410	52690	Rentals-Other Equipment	-	2,000	3,555	2,000	
10101410	53100	Dues and Subscriptions	137	43,700	-	-	
10101410	53990	Other	400	100	250	100	
10101410	54000	Office Supplies	376	800	800	800	
10101410	54100	Books	-	20	-	-	
10101410	54430	Clothing and Equipment	324	800	800	800	
10101410	54990	General Supplies	314	300	300	300	
TOTAL OPERATING			104,387	160,608	152,523	120,763	

TOTAL EXPENDITURES COMMUNICATION			1,133,898	1,297,828	1,323,748	1,315,243	
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PATROL

The Patrol Division functions 24 hours, 7 days per week, patrolling the streets and neighborhoods of the community. Two school resource officers are assigned to the four high school campuses in Covina. The Patrol Division utilizes Lieutenants, Sergeants, Field Training Officers, Patrol Officers, Traffic Officers, the Canine, and Community Service Officers to effectively accomplish its duties.

The Patrol Division is the largest work unit within the Police Department with functions that include:

- Providing efficient and effective law enforcement and customer service to the community
- Enhancing the quality of life through community partnership in conjunction with service area policing
- Working collaboratively to deliver efficient services
- Utilize available resources such as crime analysis, predictive policing, etc. to address and create solutions to crime trends and problems

2015/16 Goals and Objectives

Goals:

- Provide excellent and efficient law enforcement services
- Proactive response to crime trends, quality of life issues, etc.

Objectives:

- Assign adequate number of personnel to key areas identified by service area lieutenants in collaboration with community members input
- Assess data available in various computer systems (CAD/RMS, etc.) to respond to trends and form short and long-term solutions to negative issues (crimes, community problems, etc.).



PATROL		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1130

REVENUE

10101130	42115	Public Safety Augmentation	(397,087)	(375,000)	(325,000)	(325,000)	
10101130	43119	Police Fee-Other	(3,687)	(2,500)	(3,410)	(2,500)	
10101130	44100	Court Fines	(257,696)	(200,000)	(200,000)	(450,000)	
10101130	49120	Transfer-Special Revenue Fund	(56,500)	(23,490)	-	-	
TOTAL REVENUE			(714,970)	(600,990)	(528,410)	(777,500)	

PERSONNEL

10101130	50010	Regular Full-Time Employees	3,401,861	3,479,910	3,479,910	3,453,707	Thirty-five sworn positions including two previously frozen positions; one CSO position
10101130	50015	Regular Part-Time Employees	16,235	14,400	40,000	36,000	Five Police Reserve Officers
10101130	50030	Overtime	347,647	334,450	334,450	400,000	
10101130	50035	Compensation Time	116	-	-	-	
10101130	50040	Vacation Pay	124,645	-	60,000	-	
10101130	50050	Sick Leave Pay	52,811	-	20,000	-	
10101130	50060	Holiday Pay	246,843	260,170	260,170	262,854	
10101130	50110	Medicare Contribution	59,830	62,450	62,450	57,369	
10101130	50120	PERS Contribution-Employee	173,546	44,250	40,000	-	
10101130	50130	PERS Contribution-Employer	746,305	735,150	735,150	976,890	Non-sworn employee PERS rate of 21.953%; sworn employee PERS rate of 26.119% (20.230% regular rate + 5.559%, based on new PERS policies).
10101130	50210	Group Health Insurance	44,064	54,720	54,720	52,824	
10101130	50230	Group Life Insurance	6,665	9,120	9,120	7,110	
10101130	50240	Group LTD Insurance	14,356	20,980	18,000	13,133	
10101130	50290	Group Flex Benefits	427,434	437,760	437,760	408,960	
10101130	50710	Clothing Allowance	25,829	25,000	27,000	30,500	
TOTAL PERSONNEL			5,688,186	5,478,360	5,578,730	5,699,347	

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PATROL			2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1130

OPERATING

10101130	51330	Medical Fees	4,995	7,000	7,000	3,500	
10101130	51410	Police Services	37,793	38,000	38,000	38,000	Helicopter sharing through JPA
10101130	51450	Red Light Camera Contract	-	-	-	194,220	
10101130	51990	Other Professional Fees	12,021	13,000	13,000	13,000	Court legal services
10101130	52220	Radio Units	-	1,000	-	-	
10101130	52450	Maint-Motor Vehicles	5,659	10,000	20,000	16,000	
10101130	52490	Maint-Other Equipment	746	1,100	1,100	1,100	
10101130	52640	Rentals-Motor Vehicles	-	-	800	-	
10101130	53100	Dues and Subscriptions	-	240	240	240	
10101130	53400	Mileage Reimbursement	-	-	-	-	
10101130	53990	Other	522	1,500	500	500	
10101130	54100	Books	-	750	750	750	
10101130	54140	Award Supplies	-	-	300	300	
10101130	54210	Photography Supplies	-	500	500	500	
10101130	54350	Special Supplies	-	(2,404)	-	-	
10101130	54410	Food Supplies and Meals	-	-	60	200	
10101130	54430	Clothing and Equipment	27,811	30,000	30,000	30,000	Uniform purchases for recruits
10101130	54620	Motor Fuels	322	1,000	3,000	1,000	
10101130	54660	Chemical Supplies	-	660	-	-	
10101130	54990	General Supplies	19,191	17,200	17,200	18,700	MAV, Tech
TOTAL OPERATING			109,060	119,546	132,450	318,010	

OTHER

10101130	55550	Motor Vehicles	58,113	4,803	-	-	
10101130	55900	Other Equipment	-	2,404	-	-	
TOTAL OTHER			58,113	7,207	-	-	

TOTAL EXPENDITURES PATROL			5,855,358	5,605,113	5,711,180	6,017,357	
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PATROL		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1130

Patrol-Outside Emp

REVENUE

1010PP03	43119	Police Fee-Other	(51,071)	(60,000)	(30,000)	(30,000)	Decrease in school events
TOTAL REVENUE			(51,071)	(60,000)	(30,000)	(30,000)	

PERSONNEL

1010PP03	50015	Regular Part-Time Employees	1,037	-	2,000	-	
1010PP03	50030	Overtime	75,953	60,000	60,000	30,000	
1010PP03	50110	Medicare Contribution	1,009	870	870	435	
1010PP03	50120	PERS Contribution-Employee	3	-	-	-	
1010PP03	50130	PERS Contribution-Employer	83	-	103	-	
1010PP03	50210	Group Health Insurance	720	-	393	-	
1010PP03	50230	Group Life Insurance	111	-	68	-	
1010PP03	50240	Group LTD Insurance	136	-	88	-	
TOTAL PERSONNEL			79,052	60,870	63,522	30,435	

TOTAL EXPENDITURES

Patrol-Outside Emp

79,052	60,870	63,522	30,435
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PATROL			2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1130

Patrol Res Officer

REVENUE

1010PP40	42500	School District	(115,740)	(164,420)	(100,000)	(100,000)	Staffing hours decrease
TOTAL REVENUE			(115,740)	(164,420)	(100,000)	(100,000)	

PERSONNEL

1010PP40	50010	Regular Full-Time Employees	148,636	185,710	185,710	162,470	Two Police Officer positions
1010PP40	50030	Overtime	1,052	-	1,873	-	
1010PP40	50060	Holiday Pay	11,541	13,930	13,930	14,580	
1010PP40	50110	Medicare Contribution	2,565	2,900	2,900	2,570	
1010PP40	50120	PERS Contribution-Employee	9,658	2,010	2,010	-	
1010PP40	50130	PERS Contribution-Employer	33,239	40,510	40,510	46,660	
1010PP40	50210	Group Health Insurance	46	2,880	1,000	2,980	
1010PP40	50230	Group Life Insurance	311	480	480	360	
1010PP40	50240	Group LTD Insurance	595	960	960	600	
1010PP40	50290	Group Flex Benefits	16,388	23,040	23,040	23,040	
1010PP40	50710	Clothing Allowance	1,371	1,600	1,600	1,600	
TOTAL PERSONNEL			225,402	274,020	274,013	254,860	

TOTAL EXPENDITURES	Patrol Res Officer	225,402	274,020	274,013	254,860
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GRAND TOTAL PATROL		6,159,813	5,940,003	6,048,715	6,302,652
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CANINE UNIT

The Canine Unit supports and assists both the Operations and Administration (Investigations) Divisions of the Police Department. The canine team is highly trained and can be deployed in a number of situations to supplement or even replace personnel. The significant tasks of the canine unit include:

- Crime prevention and suppression through visibility
- Apprehension of suspects
- Building and area searches for objects/evidence/suspects
- Officer/citizen/community protection
- Narcotics detection
- Building community support through interaction and demonstration
- Conducting foot patrols

2015/16 Goals and Objectives

Goals:

- Provide specialized or supplemental assistance to both Divisions
- Increase public awareness and generate public support through canine team demonstrations and the use of social media

Objectives:

- Participate in standardized weekly/monthly training
- Be prepared and ready to assist all Divisions in a multitude of operations
- Participate in canine demonstrations to promote the unit



CANINE		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1160

PERSONNEL

10101160	50010	Regular Full-Time Employees	-	2,000	25,000	94,480	One Police Officer
10101160	50060	Holiday Pay	-	-	-	7,090	
10101160	50110	Medicare Contribution	-	-	363	1,480	
10101160	50130	PERS Contribution-Employer	-	-	5,750	26,740	Non-sworn employee PERS rate of 21.953%; sworn employee PERS rate of 26.119% (20.230% regular rate + 5.559%, based on new PERS policies).
10101160	50210	Group Health Insurance	-	-	-	1,490	
10101160	50230	Group Life Insurance	-	-	-	240	
10101160	50240	Group LTD Insurance	-	-	-	480	
10101160	50290	Group Flex Benefits	-	-	-	11,520	
10101160	50710	Clothing Allowance	-	-	-	800	
TOTAL PERSONNEL			-	2,000	31,113	144,320	

OPERATING

10101160	53100	Dues and Subscriptions	-	-	-	500	Membership to LACPCA
10101160	54350	Special Supplies	-	-	-	5,000	Dog food and supplies
10101160	54990	General Supplies	-	1,500	1,500	-	
TOTAL OPERATING			-	1,500	1,500	5,500	

TOTAL EXPENDITURES CANINE

-	3,500	32,613	149,820
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TRAFFIC

The Traffic Enforcement Unit is responsible for enforcing traffic-related laws, conducting, traffic collision investigations, reducing accidents through education and enforcement, monitoring of the Red Light Camera system and tracking applicable grant funding. All City Management Services (ACMS) provides crossing guard services and is also funded in this activity.

2015/16 Goals and Objectives

Goals:

- Mitigate and decrease collisions in the city
- Enforce DUI and licensing laws
- Promote efficient investigations through proper utilization of equipment, advanced planning and ongoing education of officers

Objectives:

- Identify high frequency collision locations through the use of software programs and data analysis
- Provide input for recommendations for improving or changing traffic flows and employ enforcement
- When applicable, administer and apply traffic and DUI grant funding to enforcement operations
- Update and monitor master diagrams for patrol personnel. Ensure specialized equipment is contemporary and regularly utilized



TRAFFIC		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1200

REVENUE

10101200	42500	School District	(7,863)	(5,000)	(5,000)	(5,000)	Reimbursement from School Districts for School Crossing Guard Services
10101200	49170	Transfer-Internal Service Fund	-	(26,000)	-	-	
TOTAL REVENUE			(7,863)	(31,000)	(5,000)	(5,000)	

PERSONNEL

10101200	50010	Regular Full-Time Employees	181,198	186,590	155,000	192,800	Two Police Officers
10101200	50030	Overtime	8,573	5,850	5,850	5,850	
10101200	50035	Compensation Time	-	-	350	-	
10101200	50040	Vacation Pay	2,926	-	12,700	-	
10101200	50050	Sick Leave Pay	-	-	15,211	-	
10101200	50060	Holiday Pay	12,017	13,990	10,000	14,460	
10101200	50110	Medicare Contribution	2,767	3,020	3,020	3,100	
10101200	50120	PERS Contribution-Employee	11,023	2,020	1,500	-	
10101200	50130	PERS Contribution-Employer	40,056	40,700	40,700	54,550	Non-sworn employee PERS rate of 21.953%; sworn employee PERS rate of 26.119% (20.230% regular rate + 5.559%, based on new PERS policies).
10101200	50210	Group Health Insurance	2,730	2,880	2,880	2,980	
10101200	50230	Group Life Insurance	332	480	300	360	
10101200	50240	Group LTD Insurance	583	960	600	600	
10101200	50290	Group Flex Benefits	24,549	23,040	23,040	23,040	
10101200	50710	Clothing Allowance	1,638	1,600	1,000	1,600	
TOTAL PERSONNEL			288,392	281,130	272,151	299,340	

OPERATING

10101200	51430	Crossing Guard Services	101,986	106,510	106,510	112,000	Increase of 5% as per contract (10-13 guards)
10101200	52450	Maint-Motor Vehicles	5,657	7,000	3,000	2,000	
10101200	52490	Maint-Other Equipment	328	300	300	300	
10101200	53990	Other	92	100	100	100	
10101200	54100	Books	-	40	-	-	
10101200	54210	Photography Supplies	31	100	-	-	
10101200	54430	Clothing and Equipment	4,782	4,160	1,000	1,160	New uniform/equipment for new officer assigned to this unit
10101200	54620	Motor Fuels	1,952	940	2,282	1,000	
10101200	54690	Tires	465	750	750	750	
10101200	54990	General Supplies	29	200	200	200	
TOTAL OPERATING			115,322	120,100	114,142	117,510	

TOTAL EXPENDITURES TRAFFIC		403,714	401,230	386,293	416,850
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PARKING CONTROL

Parking control is deployed to ensure the best use of parking, to encourage turnover of timed parking spaces, aid the flow of traffic, and ease congestion to encourage patrons to visit Covina and its businesses and residents. This program includes supervision of line personnel and the management of contracts that provide for the collection and processing of fees associated with parking enforcement. The City contracts with Inter-Con Security for daytime parking enforcement.

2015/16 Goals and Objectives

Goals:

- Identify parking needs and issues in and around congested businesses
- Promote public awareness of parking laws and the appropriate use of available parking that satisfy the needs of both consumers/businesses
- Strengthen the working relationships between the Police Department and affected business owners
- Monitor commuter parking areas for compliance of permit rules

Objectives:

- Monitor the municipal lots/structures for parking compliance and issue citations as necessary/appropriate
- Interact with members of the public to provide direction as to parking alternatives
- Attend meetings, provide input and listen to concerns



PARKING CONTROL		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1300

REVENUE

10101300	43150	Overnight Parking Fees	(299,288)	(330,000)	(330,000)	(330,000)	
10101300	44200	Parking Fines	(535,431)	(500,000)	(500,000)	(500,000)	
TOTAL REVENUE			(834,719)	(830,000)	(830,000)	(830,000)	

PERSONNEL

10101300	50015	Regular Part-Time Employees	33,562	51,030	51,030	84,950	Four PT Overnight Parking Enforcement Officers; one PT Parking Enforcement Officer
10101300	50110	Medicare Contribution	487	740	740	1,230	
10101300	50130	PERS Contribution-Employer	1,399	-	1,500	3,560	PERS rate of 21.953%; no sworn employees in this activity
TOTAL PERSONNEL			35,447	51,770	53,270	89,740	

OPERATING

10101300	51410	Police Services	185,476	180,000	180,000	180,000	Parking citation collection company
10101300	51880	Parking Enforcement Services	59,642	65,000	65,000	70,000	Contract increase
10101300	51990	Other Professional Fees	1,935	3,000	3,000	3,000	
10101300	52490	Maint-Other Equipment	3,004	3,000	5,000	5,000	
10101300	53100	Dues and Subscriptions	135	100	100	135	
10101300	53590	General Printing and Binding	12,009	10,000	10,000	5,000	
10101300	53800	Bank Service Charges	8,474	25,000	10,000	10,000	
10101300	53990	Other	12	200	-	-	
10101300	54100	Books	-	20	-	-	
10101300	54430	Clothing and Equipment	1,246	1,000	1,000	1,000	
10101300	54990	General Supplies	55	100	100	100	
TOTAL OPERATING			271,988	287,420	274,200	274,235	

TOTAL EXPENDITURES PARKING CONTROL	307,435	339,190	327,470	363,975
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PARKING CONTROL			2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1300

Parking-Metrolink

REVENUE

1010PC01	42990	Other Governmental Units	-	(25,000)	-	-	
TOTAL REVENUE			-	(25,000)	-	-	

PERSONNEL

1010PC01	50015	Regular Part-Time Employees	7,046	23,710	4,058	-	
1010PC01	50110	Medicare Contribution	102	340	59	-	
1010PC01	50150	Part time Retirement Contribution-E	(5)	-	-	-	
TOTAL PERSONNEL			7,143	24,050	4,117	-	

TOTAL EXPENDITURES	Parking-Metrolink	7,143	24,050	4,117	-
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GRAND TOTAL PARKING	314,579	363,240	331,587	363,975
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POLICE TRAINING

Professional, contemporary and consistent training of all employees is an integral part of an efficient law enforcement organization. Effective training programs maximize organization effectiveness while helping to minimize the liability exposure due to the actions of employees. For police departments, the State of California mandates a minimum of 24 hours of California P.O.S.T. approved training every two years for both sworn officers and public safety dispatchers. The civilian jailers are required to attend 24 hours of training every year. Training ranges from the basic police academy to management and executive development and also includes job specific training for specialized positions. Civilian training includes topics such as public records act, customer service, crisis communications, report writing and custodial officer training for jailers. The Firearms Training Unit handles all firearms related training including less lethal munitions training within the department for all sworn officers

2015/16 Goals and Objectives

Goals:

- Implement a department wide training plan for each job classification
- Develop officers from within the organization to become subject matter experts to maximize the in-house training opportunities
- Automate of the department's training files to ensure compliance with all statutory training requirements
- Develop and implement training on interacting with the mentally ill

Objectives:

- Complete P.O.S.T. Certified Instructors Courses as well as training classes associated with specific subject matter
- Automate of the department's training files to better record and track employee training



POLICE TRAINING			2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1440

Police Training

REVENUE

10101440	42117	POST Subvention	(20,216)	(35,000)	(35,000)	(35,000)	
10101440	42118	Standards/Training-Corrections	(6,050)	(6,000)	(6,000)	(6,000)	
10101440	43119	Police Fee-Other	-	(500)	-	-	
TOTAL REVENUE			(26,266)	(41,500)	(41,000)	(41,000)	

PERSONNEL

10101440	50010	Regular Full-Time Employees	125,012	132,300	132,300	137,300	One Police Sergeant
10101440	50015	Regular Part-Time Employees	-	-	360	-	
10101440	50020	Vacation Pay	7,272	-	-	-	
10101440	50030	Overtime	51,211	42,430	50,000	44,070	
10101440	50110	Medicare Contribution	2,524	2,530	2,530	2,630	
10101440	50120	PERS Contribution-Employee	9,795	3,990	3,990	-	
10101440	50130	PERS Contribution-Employer	26,510	26,790	26,790	36,070	Sworn employee PERS rate of 26.119% (20.230% regular rate + 5.559%, based on new PERS policies); no non-sworn employees in this activity
10101440	50210	Group Health Insurance	1,659	1,440	1,440	1,490	
10101440	50230	Group Life Insurance	235	240	240	180	
10101440	50240	Group LTD Insurance	360	480	480	300	
10101440	50290	Group Flex Benefits	11,539	11,520	11,520	11,520	
10101440	50710	Clothing Allowance	756	800	800	800	
TOTAL PERSONNEL			236,874	222,520	230,450	234,360	

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POLICE TRAINING		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1440

OPERATING

10101440	52200	Telephone	2,612	-	-	-	
10101440	53100	Dues and Subscriptions	821	1,800	1,800	1,800	
10101440	53200	Training, Conferences and Meetings	-	-	18	-	
10101440	53210	Employee Training	71,304	60,000	60,000	80,000	Reflects increase in training
10101440	53400	Mileage Reimbursement	-	-	862	-	
10101440	54410	Food Supplies and Meals	-	-	421	-	
10101440	54430	Clothing and Equipment	-	-	12	-	
10101440	54680	Equipment Parts	581	-	-	-	
10101440	54990	General Supplies	104	-	-	-	
TOTAL OPERATING			75,423	61,800	63,113	81,800	

TOTAL EXPENDITURE	Police Training	312,296	284,320	293,563	316,160
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POLICE TRAINING	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1440

Training-Range

PERSONNEL

1010PT02	50030	Overtime	10,216	5,945	8,000	7,260	
1010PT02	50110	Medicare Contribution	130	120	32	105	
1010PT02	50210	Group Health Insurance	124	-	23	-	
1010PT02	50230	Group Life Insurance	15	-	3	-	
1010PT02	50240	Group LTD Insurance	26	-	6	-	
TOTAL PERSONNEL			10,511	6,065	8,064	7,365	

OPERATING

1010PT02	52400	Maint-Buildings	6,579	7,350	7,350	7,350	
1010PT02	52690	Rentals-Other Equipment	760	860	860	860	
1010PT02	53100	Dues and Subscriptions	-	70	70	70	
1010PT02	53210	Employee Training	4,152	-	-	-	
1010PT02	53300	Postage	70	-	224	-	
1010PT02	54350	Special Supplies	1,436	2,400	2,635	2,400	
1010PT02	54420	Tactical Equipment	95,765	54,151	61,495	54,151	
1010PT02	54610	Janitorial Supplies	3,237	2,200	2,200	2,200	
1010PT02	54680	Equipment Parts	2,658	1,900	1,900	1,900	
1010PT02	54850	Small Tool and Minor Equipment	-	-	185	-	
1010PT02	54990	General Supplies	-	-	157	-	
TOTAL OPERATING			114,657	68,931	77,076	68,931	

OTHER

1010PT02	55900	Other Equipment	-	7,957	-	-	Robot Avatar purchased in FY 14/15
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TOTAL EXPENDITURE	Training-Range	125,168	82,953	85,140	76,296	Continued on next page
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POLICE TRAINING	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1440

Training-Spec Resp

PERSONNEL

1010PT04	50030	Overtime	26,149	23,400	40,000	24,300	
1010PT04	50110	Medicare Contribution	342	340	523	350	
1010PT04	50210	Group Health Insurance	246	-	338	-	
1010PT04	50230	Group Life Insurance	33	-	55	-	
1010PT04	50240	Group LTD Insurance	55	-	70	-	
TOTAL PERSONNEL			26,825	23,740	40,986	24,650	

OPERATING

1010PT04	54420	Tactical Equipment	-	-	50	-	
1010PT04	54990	General Supplies	58	-	-	-	
TOTAL OPERATING			58	-	50	-	

TOTAL EXPENDITURE	Training-Spec Resp	26,883	23,740	41,036	24,650
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GRAND TOTAL EXPENDITURES TRAINING	464,348	391,013	419,739	417,106
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COMPUTER SERVICES

This is the cost center for the Police Department's Information Technology system. The core is an automated Computer Aided Dispatch/Records Management System. Starting FY 15-16, this system will be provided by a new vendor, Spillman. This is also the cost center for the new citywide camera system which will monitor and record and archive video from the Downtown, City Hall, Police/Fire facilities, Cougar Park and the jail. All Radios and mobile data computers are also managed in this cost center.

2015/16 Goals and Objectives

Goals:

- Continue to integrate crime analysis to ensure trends are identified and resources are properly deployed
- Maintain equipment and applications to assist in crime suppression and prevention

Objectives:

- Train and educate employees in the crime analysis functions
- Maintain connectivity with all software and equipment
- Provide continual maintenance to current equipment and establish replacement schedules to keep up with innovations



COMPUTER SERVICES		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1450

OPERATING

10101450	51990	Other Professional Fees	-	27,100	28,035	-	Reflects training on new 911 equipment
10101450	52470	Maint-Office Equipment	-	4,500	4,500	4,500	
10101450	52480	Maint-Computer Hardware/Softwr	-	3,100	3,100	3,100	
10101450	53210	Employee Training	-	-	1,031	-	
10101450	53990	Other	-	100	100	100	
10101450	54000	Office Supplies	6,817	6,220	6,220	6,220	
10101450	54990	General Supplies	-	100	100	100	
TOTAL OPERATING			6,817	41,120	43,086	14,020	

TOTAL EXPENDITURES COMPUTER SERVICE	6,817	41,120	43,086	14,020
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DISASTER PREPAREDNESS

The Disaster Preparedness activity is responsible for coordinating and managing the City's response to a major earthquake or other disasters

2015/16 Goals and Objectives

Goals:

- Provide training to city personnel in emergency management
- Participate in county-wide emergency management training exercises
- Maintain the readiness of the City's Emergency Operations Center (EOC)

Objectives:

- Complete training courses on the Incident Command Management System (ICMS) which include table-top exercises.
- Set-up EOC to determine operational readiness



DISASTER PREPAREDNESS		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 1010-1700

OPERATING

10101700	52200	Telephone	8,473	3,557	4,000	4,000	
10101700	53100	Dues and Subscriptions	2,402	2,500	2,500	3,500	EOC training
10101700	54350	Special Supplies	-	(4,400)	-	-	
10101700	54990	General Supplies	-	2,500	200	2,500	
TOTAL OPERATING			10,875	4,157	6,700	10,000	

TOTAL NET	Disaster Preparedness	10,875	4,157	6,700	10,000
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ANIMAL CONTROL

Animal control services are provided pursuant to a contract with the Los Angeles County Department of Animal Care and Control. Services include dog licensing, retrieval of injured/deceased animals, sheltering services, veterinary care and enforcement of all animal laws.

2015/16 Goals and Objectives

Goals:

- Provide the highest quality of service in a cost effective manner
- Promote awareness of animal services and regulations
- Promote health and safety of animals

Objectives:

- Monitor the quality of service and maintain close working relationships with Animal Control
- Host and promote annual vaccine and licensing clinic



ANIMAL CONTROL		2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
		ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PRELIMINARY	

FUND/FUNCTION: 1010-1800

REVENUE

10101800	41100	Animal Licenses	(9,484)	(10,000)	(53,545)	(78,000)	Anticipated increase in licensing revenue due to increased enforcement and canvassing
TOTAL REVENUE			(9,484)	(10,000)	(53,545)	(78,000)	

OPERATING

10101800	51440	Animal Control Fees	61,059	125,040	125,040	125,040	County animal control services
10101800	54990	General Supplies	258	560	300	300	Vaccine clinic supplies
TOTAL OPERATING			61,316	125,600	125,340	125,340	

TOTAL EXPENDITURES ANIMAL CONTROL	61,316	125,600	125,340	125,340
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Fire Department

FY 2015/16 Preliminary Budget

Department Overview

The City of Covina’s fire suppression, prevention, education, permitting/planning, and inspection services are provided pursuant to a contract with the Los Angeles County Fire Department.

Programs and Services

The County of Los Angeles Fire Department is divided into five Bureaus: North Region Operations, East Region Operations, Central Region Operations, Special Services, and Fire Prevention, each of which is managed by a Deputy Chief. Each Operational Bureau is comprised of two to four geographical divisions. Each Division is overseen by an Assistant Fire Chief, who reports directly to the Deputy Chief.

There are a total of nine Divisions in the County. Divisions, in turn, are comprised of Battalions; there are two to three Battalions in each Division. Battalions are managed by Battalion Chiefs, who oversee from six to twelve fire stations, depending on the size of the Battalion.

The City of Covina, which is served by Battalions 2 and 16 in Division II, has three fire stations – Fire Station 152, fire Station 153, and Fire Station 154. Services provided include: Fire Suppression, Emergency Medical Service (Paramedics), Hazardous Materials, Health HazMat, Urban Search and Rescue, Lifeguard Services, K-9 (search and arson), Helicopters (fire & rescue), and Large Animal Rescue Operations. Non- Emergency Services include: free blood pressure checks, public assistance, Safe House, snake removal, forestry Services, Safe Haven, Community Emergency Response Team (CERT) training, fire prevention, station tours and Explorer Programs.

Department Budget Summary

Expenditures by Program

Program	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
Fire Suppression	\$ 8,046,955	\$ 8,176,280	\$ 8,176,280	\$ 8,678,570
Total Expenditures	\$ 8,046,955	\$ 8,176,280	\$ 8,176,280	\$ 8,678,570



Fire Department FY 2015/16 Preliminary Budget

Budget Overview and Significant Changes

The Preliminary FY 15/16 budget reflects a rate increase imposed by the County of 2.7%. The rate increase is based on a projected 2% cost of living adjustment for fire personnel and a 0.98% increase for employee benefits in fiscal year 15/16.



Fire Suppression		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 2750-2800

43185	Fire Paramed Pass Thru	(141,216)	(140,000)	(75,000)	(80,000)	Amount collected and remitted to the City by County as reimbursement for services provided
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51420	Fire Protection	8,046,955	8,176,280	8,176,280	8,678,570	Reflects a rate increase of 2.7% pursuant to the agreement with the County, the rate increase is based on a projected 2% COLA for firefighters and a 0.98% increase for employee benefits in FY 15/16
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TOTAL FIRE SUPPRESSION EXPENDITURE		8,046,955	8,176,280	8,176,280	8,678,570	
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Public Works Department

FY 2015/16 Preliminary Budget

Department Overview

The Public Works Department develops, operates and maintains safe, efficient, and high-quality infrastructure systems including:

- 34 miles of arterial roadways,
- 82 miles of residential roadways,
- 240 miles of curb and gutter,
- 9,000 street trees that comprise our urban forest,
- 4,000 traffic signs,
- Over 1,000,000 square feet of sidewalk,
- 102 miles of water mains,
- 8,950 water meters and service connections,
- 991 fire hydrants,
- Nine water reservoirs with a capacity of 20.5 million gallons,
- Seven water pumping stations,
- 108 vehicles and fuel-powered heavy equipment, including 53 police vehicles,
- 92 pieces of portable equipment,
- Unleaded, diesel, and compressed natural gas fueling facilities that are used by City forces, emergency responders and local school districts,
- Three electric vehicle charging stations,
- Two parking structures, six parking lots, and a commuter rail station,
- Maintenance of City facilities,
- 121 miles of public sanitary sewer,
- One sanitary sewer lift station,
- 793 City owned street lights, and;
- 42 City owned traffic signals.

In addition to maintaining public infrastructure the department is also responsible for:

- Cleanup of illegally dumped materials in the public right of way; including furniture, shopping carts, discarded items, and hazardous materials,
- General weed abatement and litter control,
- Repainting of curb markings, street markings, and crosswalks,
- Cleaning of slot gutters, stormwater drainage channels, stormwater catch basins, and continual cleaning and maintenance of the City's sanitary sewer lines, and;
- Patching of potholes and sidewalk repairs.



Public Works Department

FY 2015/16 Preliminary Budget

The Public Works Department, like other city departments, is part of the City's emergency response team. The Department is prepared to respond and perform critical services during natural disasters and other emergencies such as storms, flooding and high wind events.

Programs and Services

The Public Works Department accomplishes its work activities through a combination of fund sources, including: City General Funds, Internal Service Funds, Enterprise Funds, and Special Revenue Funds. Department program activities by fund source include:

- General Fund
 - General Administration
 - Civic Center
 - Graffiti Removal
 - Engineering
 - Streets
 - Street Lighting
 - Traffic Control
 - Yard Center
- Internal Service Fund
 - Central Equipment
- Enterprise Funds
 - Water Utility
 - Environmental Protection
 - Sanitary Sewer
- Special Revenue Funds
 - State Gasoline Tax
 - Proposition A Local Return Transportation Funds
 - Proposition C Local Return Transportation Funds
 - Measure R Local Return Transportation Funds
 - State Transportation Development Act (TDA) Funds
 - Air Quality Improvement Funds
 - Municipal Parking Assessment District
 - Street Lighting Assessment District
 - Street Trees and Landscape Assessment District
 - Shoppers Lane Parking Improvement Area
 - State Department of Conservation Beverage Grant Funds
 - State Oil Payment Program Grant Funds



Public Works Department FY 2015/16 Preliminary Budget

Department Budget Summary

Expenditures by Program

Program	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
General Administration	328,781	417,734	232,710	195,970
Civic Center	84,976	99,900	93,257	103,400
Graffiti	70,557	72,100	73,628	72,300
Engineering	156,291	232,059	240,186	251,237
Streets	800,015	885,841	880,181	704,015
Street Lighting	256,453	267,500	246,500	230,000
Traffic Control	240,354	244,500	236,000	238,000
Yard Center	200,453	180,031	174,222	189,815
Total Expenditures	\$ 2,137,880	\$ 2,399,665	\$ 2,176,684	\$ 1,984,737

Salary and Benefits

Program	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
Salary	\$ 806,983	\$ 773,520	\$ 704,165	\$ 559,437
Other	\$ 107,647	\$ 152,763	\$ 130,209	\$ 105,585
Retirement	\$ 139,670	\$ 153,420	\$ 122,931	\$ 104,240
Total Funding Sources	\$ 1,054,300	\$ 1,079,703	\$ 957,305	\$ 769,262

Budget Overview and Significant Changes

For Fiscal Year 2015/2016, the Public Works Department continues to seek efficiencies through the reorganization of field activities to improve synergy between the operating divisions and by identifying and implementing opportunities to reduce costs and enhance service. The Preliminary Fiscal Year 2015/2016 budget has been developed to show the true cost of all operating divisions, including those divisions funded by special or restricted funds.

The most significant changes in the Preliminary budget reflect the reallocation of personnel costs among the various functions to reduce General Fund costs and maximize the use of restricted funds.



Public Works Department

FY 2015/16 Preliminary Budget

Increased expenditures are the result of the following:

- A new Industrial National Pollutant Discharge Elimination System (NPDES) permit is required for operations at the City Yard.
- A new Community Water System NPDES permit is required for water utility operations.
- To comply with the new Industrial NPDES permit at the City Yard, a consultant must be procured for the design of capital improvements and the introduction of Best Management Practices (BMP's) which are necessary to meet the new permit conditions.
- To comply with the new Community Water System NPDES permit, a consultant must be procured to complete the permit requirements and to guide the introduction of Best Management Practices (BMP's) that are necessary to meet the new permit conditions.
- There is a significantly increasing trend in expenses relating to required stormwater regulations with the City's Municipal NPDES permit. In Fiscal Year 2015/2016, the City will begin testing water outflows to meet conditions of the City's 2012 permit.
- It is recommended that the City eliminate the subsidy provided to Metrolink commuters for monthly parking permits, as commuters may receive reimbursement in addition to the City subsidy from their employers for commuting costs and the City should instead use these funds to design and construct capital improvement projects that improve the community as a whole.
- The historic water shortage that is affecting California directly challenges the financial viability of the water utility by more than doubling the cost of purchasing water, in comparison to Fiscal Year 2013/2014.
- Additional water utility funds are directed to water conservation education and completion of capital projects on City property to reduce the City's use of water.



Public Works Department FY 2015/16 Preliminary Budget

Department Position Allocation

Classification	FY 13/14 Budgeted Positions	FY 14/15 Budgeted Positions	FY 15/16 Preliminary Positions
Full-Time Positions			
Public Works Director	1.00	1.00	1.00
Assistant Director of Public Works	1.00	1.00	1.00
Public Works Superintendent	1.00	1.00	1.00
Environmental Services Manager	1.00	1.00	1.00
Equipment Maintenance Supervisor	1.00	1.00	1.00
Water Services Supervisor	1.00	1.00	1.00
Assistant Civil Engineer	1.00	1.00	1.00
Street Maintenance Foreman	1.00	1.00	1.00
Water Foreman	1.00	1.00	1.00
Equipment Foreman	1.00	1.00	1.00
Construction Inspector II	1.00	1.00	1.00
Water Pump Operator	2.00	2.00	1.00
Senior Equipment Mechanic	1.00	1.00	1.00
Management Analyst	2.00	3.00	3.00
Management Analyst Trainee	0.75	0.75	0.75
Street Crew Leader	2.00	2.00	2.00
Water Crew Leader	2.00	2.00	2.00
Water Quality Technician	1.00	1.00	1.00
Building Maintenance Worker	1.00	1.00	1.00
Senior Administrative Technician	3.00	3.00	3.00
Equipment Mechanic	1.00	1.00	1.00
Equipment Operator	1.00	1.00	1.00
Water Worker	6.00	6.00	6.00
Street Worker	6.00	6.00	6.00
Account Clerk I	0.50	0.50	1.25
Total Full-Time Positions	40.25	41.25	41.00



Public Works Department

FY 2015/16 Preliminary Budget

FTE Part-Time Positions			
General Maintenance Worker	1.00	1.00	1.00
Equipment Mechanic	0.50	0.50	0.50
Engineering Intern	0.50	0.50	0.50
Total FTE Part-Time Positions	2.00	2.00	2.00
Total Full-Time Equivalent Positions	42.25	43.25	43.00



General Administration

The Administrative Services Division provides administrative oversight to the Department as a whole, as well as administrative support and customer service for each of the Department's divisions. These activities include the preparation of the Department's operating budget; monthly revenue and expenditure reports; production and management of the Department's Capital Improvement Program budget; projection and monitoring of departmental revenues; maintenance and administration of employee personnel files, reports and information; personnel recruitment, evaluation and training; processing of all purchasing-related documents and monitoring of purchase order status; monitoring of state and federal legislation that may impact the Public Works Department; development and oversight of the Department's safety program including all Cal-OSHA compliance; centralized word-processing for all divisions; contract management, such as the graffiti removal contract services and requests, and preparation of miscellaneous reports, studies, and analysis, as needed.



Public Works Administration	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 1010-2000

PERSONNEL SERVICES

50010	Regular Full-Time Employees	240,109	261,830	144,800	141,825	Includes Salaries for: Public Works Director 60%, Public Works Assistant Director 20%,
50038	Education Pay	-	5,200	-	2,350	Public Works Management Analyst 30%, Public Works Superintendent 20%
50040	Vacation Pay	18,028	37,000	25,000	-	Education Incentive pay of 2%, per Executive MOU Section 12(H) to Assistant Director
50045	Administration Leave Pay	(225)	-	(1,577)	-	for job related advanced degree
50050	Sick Leave Pay	2,680	16,000	14,851	-	Employee pay out
50110	Medicare Contribution	3,589	3,800	2,608	2,055	
50120	PERS Contribution-Employee	323	200	368	-	
50130	PERS Contribution-Employer	38,720	53,040	24,770	27,390	PERS rate of 21.953% (Executive group contributes 4% for a cost of 17.953%)
50210	Group Health Insurance	2,560	3,020	1,465	1,450	
50230	Group Life Insurance	329	500	228	235	
50240	Group LTD Insurance	1,607	2,590	884	990	
50290	Group Flex Benefits	10,761	24,190	11,880	12,600	
Personnel SERVICES		318,480	407,370	225,277	188,895	

OPERATING

52200	Telephone	6,291	3,654	2,268	2,300	Telephone system lease payments completed in 2014
52470	Maint-Office Equipment	610	700	400	500	
53100	Dues and Subscriptions	1,035	1,500	1,651	2,375	Increase due to new work order system annual fee - 25% of total cost
53200	Training, Conferences and Meetings	1,504	1,600	1,600	1,000	Reduction to conserve funds
53300	Postage	33	500	200	200	Increased public communication
53400	Mileage Reimbursement	392	710	-	-	
53510	Employment Advertising	-	-	75	-	
53590	General Printing and Binding	45	-	-	-	
53990	Other	76	500	350	200	Used for framing of new GIS maps as they are developed
54000	Office Supplies	314	750	-	400	
54010	Duplicating/Copying Supplies	-	-	689	-	One time new copy machine charge
54100	Books	-	200	200	100	
54990	General Supplies	-	250	-	-	
TOTAL OPERATING		10,300	10,364	7,433	7,075	

Public Works Admin

328,781	417,734	232,710	195,970
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Civic Center

Civic Center program operations include all maintenance and improvement activities for City Hall facilities. Examples of Civic Center expenditures include the janitorial, air conditioning, and elevator maintenance contracts at City Hall; as well as in-house labor and materials costs for repairs not covered by existing private contractors. Employee labor costs for the Civic Center program area are included in the Yard Operations center, as building maintenance employees are stationed at the City Yard. Building maintenance employees provide additional support above contracted services by building and repairing furniture, moving bulky items, changing lightbulbs, clearing roof gutters, and other miscellaneous activities necessary for the proper maintenance of City facilities that are not covered by contracted services.



CIVIC CENTER	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 1010-0930

OPERATING

52120	Electric	36,953	45,000	41,488	43,000	
52220	Telephone	746	700	890	700	Telephone system lease payments completed in 2014
52300	Janitorial	16,848	18,000	18,250	25,000	Reflects an anticipated increase in janitorial services, as the contract is scheduled for a rebid
52400	Maintenance-Buildings	19,195	17,000	13,200	17,000	
52490	Maintenance-Other Equip	7,715	13,000	13,000	13,000	
53100	Dues and Subscriptions	-		1,229	-	One time charge for setup of new work order system
53990	Other	487	500	500	500	
54710	Building repair supplies	995	3,500	2,000	2,000	
54850	Small tools/Minor equipment	232	300	500	300	
54990	General Supplies	1,805	1,900	2,200	1,900	
OPERATING		84,976	99,900	93,257	103,400	

CIVIC CENTER

84,976	99,900	93,257	103,400
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Graffiti Removal

A majority of Graffiti removal program expenditures are related to the cost of services provided by a private contractor that removes graffiti in the public right of way throughout the City within 24 hours. The graffiti is recorded in a database before it is removed, and this database is used by the Covina Police Department to catalog vandalism and identify responsible parties.

This program area also supports the activities of graffiti removal volunteers by providing materials and equipment that these volunteers use on their regular weekly rounds to supplement the work of private contractors.



GRAFFITI REMOVAL	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 1010-2010

OPERATING

51990	Other Professional Fees	70,200	70,000	72,000	72,000	The total amount listed is for Urban Graffiti Contract
53100	Dues and Subscriptions	-	-	1,228	-	One time charge for setup of new work order system
54430	Clothing and Equipment	-	200	-	-	
54610	Janitorial Supplies	-	500	-	-	
54760	Lumber and Paint Supplies	119	900	-	-	Costs included in General Supplies
54990	General Supplies	238	500	400	300	
OPERATING		70,557	72,100	73,628	72,300	

Graffiti Removal

70,557	72,100	73,628	72,300
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Engineering Services

The Engineering Services division provides design, post-design, contract administration and compliance with the City's Capital Improvement projects to include: sanitary sewers, storm drains, domestic water storage, transmission systems and public street improvements. Engineering manages the use of the public right-of-way and the operation of the City's street lighting special district. Permits are issued and conditional requirements imposed on individuals and parties wishing to utilize public right-of-ways for personal or construction purposes to ensure compliance with the City's Municipal Code.



ENGINEERING		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 1010-2100

REVENUE

41300	Engineering Permits	(52,368)	(55,000)	(71,000)	(55,000)	Revenues vary according to development activity
43200	Sale of Maps and Publications	-	(100)	-	-	
43250	Engineer Services-Other	(8,447)	(22,000)	(8,000)	(10,000)	Revenues vary according to development activity
43290	Other Public Works Charges	-	(100)	-	-	
TOTAL REVENUE		(60,814)	(77,200)	(79,000)	(65,000)	

Personnel SERVICES

50010	Regular Full-Time Employees	91,949	79,300	81,575	77,277	Includes salaries for: Assistant Civil Engineer 50%, Construction Inspector II 50%
50015	Regular Part-Time Employees	8,181	10,000	11,733	11,535	Includes salary for part-time Engineering Intern
50030	Overtime	50	1,000	700	-	
50040	Vacation Pay	-	1,000	1,700	-	Employee pay out
50086	Longevity Pay	-	600	600	-	
50087	Bilingual Pay	-	600	-	600	
50110	Medicare Contribution	1,411	1,340	1,530	1,120	
50120	PERS Contribution-Employee	3,337	1,620	1,600	-	
50130	PERS Contribution-Employer	13,941	16,040	16,200	17,100	
50210	Group Health Insurance	-	860	-	-	
50230	Group Life Insurance	198	260	200	240	
50240	Group LTD Insurance	570	790	500	765	
50290	Group Flex Benefits	-	9,900	10,315	9,000	
50715	Boot Allowance	-	10	-	-	
Personnel SERVICES		119,637	123,320	126,653	117,637	

OPERATING

51530	Engineering Fees	20,836	90,000	103,000	120,000	Contract part-time City Engineer (16 hours a week) and Contract Engineering Intern part-time (16 hours a week)
51990	Other Professional Fees	7,178	8,500	2,000	7,500	Plan check costs for outside contract engineering reviews
52200	Telephone	4,824	3,089	2,000	2,000	Telephone system lease payments completed in 2014
52470	Maint-Office Equipment	999	1,000	1,000	500	Large format printer maintenance (for in-house plan printing)
53100	Dues and Subscriptions	211	300	523	300	
53200	Training, Conferences and Meetings	-	500	-	-	
53210	Employee Training	-	1,000	35	-	
53300	Postage	57	200	500	500	Increased public notifications
53540	Legal Notices and Publications	456	1,000	1,000	750	
53580	Blueprint and Photocopy	263	300	600	750	Increased public notifications
53990	Other	-	300	100	100	
54000	Office Supplies	696	900	900	700	
54010	Duplicating/Copying Supplies	-	100	100	100	
54100	Books	409	700	870	300	
54430	Clothing and Equipment	642	750	750	-	
54990	General Supplies	82	100	155	100	
TOTAL OPERATING		36,653	108,739	113,533	133,600	

TOTAL EXPENDITURES

156,291	232,059	240,186	251,237
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Streets

The Street Maintenance Section is responsible for maintaining 34 miles of arterial roadways, 82 miles of residential roadways, 240 miles of curb and gutter, over 9,000 street trees, nearly 4,000 traffic signs (800 of which are classified as critical), and over 1 million square feet of sidewalk. This Section is also responsible for operation of the City's Zone Maintenance program which handles the cleaning of "orphaned" right-of-way areas, repainting of curb and street markings, cleaning of slot gutters and drainage channels, and weed abatement and general litter control.



STREETS		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 1010-2200

REVENUE

43290	Other Public Works Charges	(1,467)	(500)	(1,150)	(1,000)	
43???	Concrete Sales			(1,500)	(35,000)	Initiation of concrete sales to other public agencies
49160	Transfer-Enterprise Fund	(22,724)	-	-	-	
TOTAL REVENUE		(24,191)	(500)	(2,650)	(36,000)	

Personnel SERVICES

50010	Regular Full-Time Employees	323,943	316,040	318,000	215,650	Includes salaries for: Streets Foreman 50%, Senior Administrative Technician 20%,
50030	Overtime	16,632	30,000	23,500	15,000	Street Crew Leader 65%, Six Street Workers (two field crews) 65%
50040	Vacation Pay	1,084	5,000	4,000	-	Overtime pay related to emergency call outs, Thunderfest and parade
50086	Longevity Pay	-	3,100	2,100	-	
50087	Bilingual Pay	-	1,200	-	780	
50110	Medicare Contribution	4,538	4,600	4,300	3,348	
50120	PERS Contribution-Employee	11,938	6,450	5,200	-	
50130	PERS Contribution-Employer	57,665	64,070	64,000	47,510	
50210	Group Health Insurance	6,956	7,850	7,600	5,755	
50230	Group Life Insurance	1,174	1,480	1,200	792	
50240	Group LTD Insurance	2,409	3,130	2,200	1,500	
50290	Group Flex Benefits	51,124	69,080	69,500	49,430	
50715	Boot Allowance	-	(997)	-	-	
Personnel SERVICES		477,463	511,003	501,600	339,765	

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STREETS	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 1010-2200

OPERATING

51005	Consulting Fees	-	-	6,597	-	
51990	Other Professional Fees	-	-	370	500	Bee removals on City property, outside contractor used as needed
52100	Water Utilities	6,077	6,000	5,000	4,000	Reduction in costs due to State mandated elimination of irrigation to street medians
52120	Electric Utilities	3,695	4,100	3,700	4,000	
52200	Telephone	2,237	1,191	1,200	1,200	Telephone system lease payments completed in 2014
52320	Lawn/Landscape Care	51,881	55,000	45,000	60,000	Reflects an anticipated increase in landscaping services, as the contract is scheduled for a rebid
52330	Tree Trimming Services	117,479	130,000	130,000	130,000	Professional contract arborist to maintain urban forest
52410	Maint-Improvements Other	-	15,000	-	-	
52412	Maint-Street Infrastructure	99,975	105,000	130,000	130,000	Residential, school zone, and east-west road striping scheduled in fiscal year 2016
52415	Maint-Sidewalks	6,904	10,000	10,000	5,000	Materials for completion of 2014 and 2015 sidewalk zone repairs with in-house staff
52690	Rentals-Other Equipment	-	350	200	350	Rental of occasional equipment for field work related to sidewalk repair and maintenance
53100	Dues and Subscriptions	-	-	4,914	-	One time charge for setup of new work order system
53210	Employee Training	222	3,500	500	1,500	Schedule work zone safety training for field staff
53500	Promotion Advertising	-	200	-	-	
53540	Legal Notices and Publications	275	-	-	-	
53610	Permits	87	200	-	3,000	Industrial NPDES Permit required by State for Yard operations
53990	Other	1,236	700	700	700	Safety Supplies
54100	Books	-	200	-	-	
54430	Clothing and Equipment	3,512	4,997	5,000	5,000	Employee uniform contract
54620	Motor Fuels	364	500	400	300	
54660	Chemical Supplies	3,108	2,500	3,500	2,000	Chlorine for response to sanitary sewer overflows
54680	Equipment Parts	-	3,000	800	800	
54735	Landscaping Supplies	-	3,000	300	500	
54750	Metal Supplies	-	600	600	100	Current inventory levels allow for a reduction in stock for fiscal year 2016
54755	Pipe and Fitting Supplies	-	400	400	400	
54760	Lumber and Paint Supplies	3,604	4,500	4,000	3,000	Current inventory levels allow for a reduction in stock for fiscal year 2016
54770	Sign Repair Materials	15,359	16,500	16,500	7,000	Current inventory levels allow for a reduction in stock for fiscal year 2016
54850	Small Tool and Minor Equipment	5,600	6,500	8,000	4,000	Reduced due to purchase of equipment from Covina Rents
54990	General Supplies	935	900	900	900	
TOTAL OPERATING		322,552	374,838	378,581	364,250	

TOTAL EXPENDITURE STREETS	800,015	885,841	880,181	704,015
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Street Lighting

The Street Lighting program area supports the expenses involved in running and maintaining the City system of street lights. A majority of program costs are dedicated to the payment of electrical utility bills.



STREET LIGHTING	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 1010-2300

REVENUE

43420	Variance Fees	-	(2,000)	(2,000)	-	No revenue received in the last three years
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OPERATING

52120	Electric Utilities	256,453	266,000	245,000	230,000	Reduction in costs due to an upgrade to LED lighting for city owned streetlights
52405	Maint-Structures	-	1,000	1,000	-	
53990	Other	-	500	500	-	
TOTAL OPERATING		256,453	267,500	246,500	230,000	

TOTAL EXPENDITURE STREET LIGHTING	256,453	267,500	246,500	230,000
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Traffic Control

The Traffic Control program area supports the expenses involved in running and maintaining the City's system of traffic lights. A majority of program costs are dedicated to the payment of electrical utility bills and contract costs for a private company that performs maintenance on the forty-two City owned traffic signals.



TRAFFIC CONTROL		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 1010-2350

OPERATING

51990	Other Professional Fees	-	5,000	-	-	
52120	Electric Utilities	35,309	39,500	36,000	38,000	
52418	Maint-Traffic Signal System	205,045	200,000	200,000	200,000	Contract for maintenance of City streetlights
TOTAL OPERATING		240,354	244,500	236,000	238,000	

Traffic Control

240,354	244,500	236,000	238,000
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Yard Center

Yard Center program operations include all maintenance and improvement activities for the City Yard facilities. Examples of Yard Center expenditures include the janitorial and air conditioning contracts at the City Yard; as well as in-house labor and materials costs for repairs not covered by existing private contractors. Building maintenance employees provide additional support above contracted services by building and repairing furniture, moving bulky items, changing lightbulbs, clearing roof gutters, and other miscellaneous activities necessary for the proper maintenance of City facilities that are not covered by contracted services.

The City Yard houses the operations for the City's Central Equipment operations, which repair and maintain all City vehicles and equipment, including 53 Covina Police vehicles. The City's Water Utility, Sanitary Sewer operations, Streets Division, Building Maintenance services, and Public Works General Administration activities are housed at the City Yard. The City Yard also stores emergency equipment and supplies, Police Department equipment, and provides storage and parking for Parks and Recreation field operations.

The City Yard is a facility that provides support to the public, local school districts, and other government agencies through sales of compressed natural gas for vehicles. The City Yard also provides diesel and unleaded fuel for City vehicles, local school district vehicles, and Los Angeles County Fire Department vehicles.

The City Yard is faced with increasing regulations related to stormwater management as the Yard houses areas which accept various types of waste, including construction debris, illegally dumped items in the public right of way, hazardous materials, and green waste.



YARD CENTER	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 1010-2900

Personnel SERVICES

50010	Regular Full-Time Employees	68,576	52,810	48,291	54,400	Includes salary for: Building Maintenance Worker
50015	Regular Part-Time Employees	35,578	38,340	31,492	41,400	Includes salaries for: Two part-time General Maintenance Workers
50030	Overtime	400	-	100	-	
50110	Medicare Contribution	1,347	1,320	1,090	1,390	
50120	PERS Contribution-Employee	2,515	1,440	970	-	
50130	PERS Contribution-Employer	11,250	10,560	9,823	12,240	
50150	Part time Retirement Contribution-Employer	(21)	-	-	-	
50210	Group Health Insurance	2,291	1,060	1,329	1,475	
50230	Group Life Insurance	153	240	161	180	
50240	Group LTD Insurance	407	520	317	380	
50290	Group Flex Benefits	16,224	11,520	10,202	11,500	
50710	Clothing Allowance	-	200	-	-	
Personnel SERVICES		138,719	118,010	103,775	122,965	

OPERATING

51990	Other Professional Fees	-	800	-	-	
52120	Electric Utilities	50,120	42,000	48,000	50,000	
52130	Gas Utilities	372	750	400	400	
52200	Telephone	1,278	871	800	800	Telephone system lease payments completed in 2014
52300	Janitorial	4,800	5,000	6,700	8,000	Reflects an anticipated increase in janitorial services, as the contract is scheduled for a rebid
52400	Maint-Buildings	1,786	5,000	8,000	3,000	
52490	Maint-Other Equipment	811	1,500	1,500	1,500	
53100	Dues and Subscriptions	-	-	1,229	-	One time charge for setup of new work order system
54430	Clothing and Equipment	1,310	1,600	1,600	1,600	Employee uniform contract
54610	Janitorial Supplies	114	1,000	200	200	
54710	Building Repair Supplies	41	1,500	400	400	
54735	Landscaping Supplies	-	-	218	-	Weed screen and new landscape cover at City Yard
54850	Small Tool and Minor Equipment	217	500	500	200	
54990	General Supplies	884	1,500	900	750	
TOTAL OPERATING		61,734	62,021	70,447	66,850	

Yard Center Operation	200,453	180,031	174,222	189,815
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Parks & Recreation Department FY 2015/16 Preliminary Budget

Department Overview

“Parks Make Life Better!®” is a simple statement, yet it conveys a very powerful message. Parks and Parks & Recreation programs make lives and communities better **Now** and in the **Future** by providing:



- Access to the serenity and inspiration of nature
- Outdoor space to play and exercise
- Facilities for self-directed and organized recreation
- Positive alternatives for youth which help lower crime and mischief
- Activities that facilitate
 - social connections
 - human development
 - therapy
 - the arts
 - lifelong learning

In surveys conducted by the California Parks and Recreation Society, the following statements were given as benefits that parks provide:



- Places where children are free to play and be active
- Places where you can exercise on your own
- Places where you and friends, neighbors or family can get together
- Places for group and individual sports and activities using pools, fields, courts, etc.
- Open spaces that beautify a community
- Access to calm natural settings
- See, hear, touch, and smell nature
- Awe-inspiring places of natural beauty
- Preserve land in its original state and protect wildlife to reduce human impacts on our environment
- Make the community a better place to live now and in the future
- Places and activities for youth, during non-school hours, that are safe, healthy, and fun

The City of Covina Park & Recreation Department remains fully committed to providing services and programs that are essential to the quality of life in Covina.



Parks & Recreation Department

FY 2015/16 Preliminary Budget

Programs and Services

The Parks & Recreation Department offers programs and services for everyone in the community. Babies can have fun and learn in a Wiggles and Giggles class; youth can develop their athletic skills in a variety of sports programs; teens can learn valuable job skills as Leaders-in-Training; adults can travel to local areas of cultural interest; and seniors have the opportunity to learn, travel, socialize, and much more!

The programs and services offered by the department include:

- Adult Sports – Slo-pitch Softball
- Youth Sports – Soccer, Basketball, T-ball, Softball, Flag Football
- Spring and Summer Day Camp
- Leisure Lifestyle Classes for youth and adults
- Cultural Excursions
- Summer Evening Entertainment Series
- Citywide Special Events – Covina Christmas Parade, Dia de Los Muertos, Chalk Art Festival, Halloween Carnival
- Teen Programs – Leaders-in-Training and Covina’s T.E.A.M.
- Indoor and Outdoor Facility Rentals
- Aquatics Programs – Lessons, Swim Team, Recreational Swim, Water Exercise, Pool Rentals
- Senior Services and Programs – Classes, Trips, Events, Case Management, Information and Referral, Daily Nutrition
- Vintage Years School Tour Program
- Maintenance of more than 55 acres of parkland

The department also provides support and assistance to numerous community and charitable organizations who utilize city parks and facilities for events, and also facilitates and supports the Covina Concert Band and the Covina Valley Historical Society.



Parks & Recreation Department FY 2015/16 Preliminary Budget

Department Budget Summary

Expenditures by Program

Program	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
General Administration	532,755	531,158	539,101	495,600
Community Relations	140,909	141,880	135,195	142,120
Recreation Services	572,733	623,870	587,059	593,960
Park Facilities	831,288	1,027,993	994,828	997,028
Senior Services	244,040	257,906	257,873	254,070
Community Parade	90,914	90,090	87,730	91,730
Aquatics	292,380	301,670	316,338	313,500
Total Expenditures	\$ 2,705,019	\$ 2,974,567	\$ 2,918,124	\$ 2,888,008

Salary and Benefits

Program	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
Salary	\$ 1,356,027	\$ 1,385,810	\$ 1,405,044	\$ 1,405,700
Other	\$ 166,229	\$ 192,910	\$ 182,274	\$ 194,140
Retirement	\$ 199,514	\$ 205,030	\$ 205,981	\$ 209,550
Total Funding Sources	\$ 1,721,770	\$ 1,783,750	\$ 1,793,299	\$ 1,809,390

Budget Overview and Significant Changes

The Parks & Recreation Department continues to “hold the line” with budget expenditures. Personnel costs have only been increased as required by MOUs and due to a minimum wage increase taking effect January 1, 2016. Revenues are generated through program fees, rental and use fees, sponsorships, and grants. Program fees cover all direct program costs, i.e. part-time salaries and supplies/services. In some cases, the fees also offset a portion of administrative/overhead costs. The most significant changes in the budget are the inclusion of Cougar Park maintenance costs, and the anticipated contracting of janitorial services.



Parks & Recreation Department

FY 2015/16 Preliminary Budget

Department Position Allocation

Classification	FY 13/14 Budgeted Positions	FY 14/15 Budgeted Positions	FY 15/16 Preliminary Positions
Full-Time Positions			
Parks-Recreation Director	1.00	1.00	1.00
Parks & Recreation Manager	1.00	1.00	1.00
Community Relations Supervisor	1.00	1.00	1.00
Community Services Supervisor	1.00	1.00	1.00
Park Maintenance Supervisor	1.00	1.00	1.00
Recreation Services Supervisor	1.00	1.00	1.00
Park Foreman	1.00	1.00	1.00
Recreation Coordinator	3.00	3.00	3.00
Administrative Technician	1.00	1.00	1.00
Park Worker	1.80	2.00	2.00
Office Assistant II	1.48	1.48	1.48
Total Full-Time Positions	14.28	14.48	14.48
FTE Part-Time Positions			
Pool Manager	0.32	0.32	0.32
Community Resources Specialist	2.46	2.83	2.46
Park Maintenance Assistant	1.44	1.44	1.46
Assistant Pool Manager	0.19	0.18	0.18
Lifeguard/Instructor	4.49	4.42	4.84
Community Resources Assistant II	3.81	4.50	4.39
Lifeguard	0.79	0.78	0.76
Community Resources Assistant I	1.07	0.41	0.23
Community Resources Aide	0.15	0.07	0.15
Total FTE Part-Time Positions	14.72	14.95	14.79
Total Full-Time Equivalent Positions	29.00	29.43	29.27



Parks & Recreation Department

FY 2015/16 Preliminary Budget

Administration

The Administration division provides leadership, guidance, short- and long-range planning, and policy direction for the department. The parks and recreation profession is challenged to deliver quality services to the community in the most cost-effective way possible. Key issues to address include:

- A struggling economy and statewide budget issues.
- 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.
- Demographic, social, cultural, political, and legislative trends.

The Administration division is responsible for the following functions:

- Customer Service – registration processing, telephone coverage, and information dissemination to over 37,000 customers per year.
- Clerical Support – typing, proof reading, office supply ordering, and forms maintenance.
- Personnel Functions – recruitment coordination (40-50 part-time employees are hired annually), interviewing and testing, personnel paperwork processing, staff rosters, and department policy handbooks.
- Financial Functions – coordination of department budget submittal, budget controls, accounts payable, accounts receivable, cash reports, payroll processing and part-time hours tracking, petty cash, and refunds.



The division also oversees capital improvement projects and grants, coordinates docents and school tour program for “The Vintage Years, Covina Before 1950” photographic exhibit at City Hall, and supervises the Leisure Lifestyle Classes program and Cultural Excursion program.



CULTURE & RECREATION		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 1010-3XXX

Park ADMINISTRATION							
REVENUE							
10103000	43040	Publication Charges	(10,525)	(7,500)	(7,500)	-	City View ads moving to Public Information function
10103000	43328	Community Involvement	(32)	-	(4)	-	
10103000	48990	Other	(140)	(360)	(360)	-	
TOTAL REVENUE			(10,697)	(7,860)	(7,864)	-	

PERSONNEL SERVICES							
10103000	50010	Regular Full-Time Employees	321,443	326,760	330,886	332,070	Recreation Director, Parks & Recreation Manager, Administrative Technician, Recreation Coordinator (50%)
10103000	50015	Regular Part-Time Employees	7,419	17,050	13,500	18,440	Step increase - Office Assistant II (PT)
10103000	50040	Vacation Pay	19,316	-	15,000	-	
10103000	50086	Longevity Pay	3,000	-	3,750	-	
10103000	50110	Medicare Contribution	2,652	2,820	2,820	2,890	
10103000	50120	PERS Contribution-Employee	7,391	3,540	3,580	-	
10103000	50130	PERS Contribution-Employer	56,967	64,910	61,260	66,900	PERS rate of 21.953% (Executive group contributes 4% for a cost of 17.953%)
10103000	50210	Group Health Insurance	5,110	5,040	5,040	5,210	
10103000	50230	Group Life Insurance	625	840	640	630	
10103000	50240	Group LTD Insurance	2,365	3,230	2,200	2,310	
10103000	50290	Group Flex Benefits	34,534	40,320	34,380	40,320	
TOTAL PERSONNEL SERVICES			460,822	464,510	473,056	468,770	

OPERATING							
10103000	52200	Telephone	10,392	5,998	5,280	5,280	All department land lines and cell phones for Director and Manager
10103000	52310	Security Services	300	300	300	300	Hollenbeck office alarm monitoring
10103000	52400	Maint-Buildings	351	500	500	500	Miscellaneous building repairs
10103000	52450	Maint-Motor Vehicles	117	170	120	120	Washing of City van
10103000	52470	Maint-Office Equipment	1,251	1,260	1,370	1,370	Copier maintenance agreement
10103000	53100	Dues and Subscriptions	490	490	505	510	CPRS membership for Director and Manager, NRPA membership for Director
10103000	53200	Training, Conferences and Meetings	892	300	300	1,250	require travel expense
10103000	53300	Postage	13,817	14,400	14,400	3,000	Mailing of City View has moved to Public Information function
10103000	53400	Mileage Reimbursement	31	50	50	50	
10103000	53500	Promotion Advertising	28,388	28,000	28,900	-	Printing of City View has moved to Public Information function
10103000	53580	Blueprint and Photocopy	859	1,120	-	-	moved to account 54010
10103000	53590	General Printing and Binding	384	740	700	700	Forms, handbooks, business cards
10103000	53800	Bank Service Charges	8,828	10,000	9,300	9,500	Credit card processing fees
10103000	53990	Other	398	320	380	380	Sparkletts water (staff pay for this)
10103000	54000	Office Supplies	4,501	1,600	1,600	1,600	Office supplies
10103000	54010	Duplicating/Copying Supplies	-	-	1,120	1,120	moved from 53580 - paper for printers and copy machine
10103000	54300	Instructional and Training Supplies	153	400	250	250	Supplies for annual department in-service training
10103000	54410	Food Supplies and Meals	231	400	300	300	Refreshments for annual department in-service training
10103000	54610	Janitorial Supplies	534	600	600	600	Toilet paper, paper towels, and cleaning supplies for Hollenbeck office
10103000	54990	General Supplies	15	-	70	-	
TOTAL OPERATING			71,933	66,648	66,045	26,830	

TOTAL EXPENDITURES PARK ADMINISTRATION			532,755	531,158	539,101	495,600	
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Parks & Recreation Department FY 2015/16 Preliminary Budget

Community Relations

The Community Relations division provides support services to the other divisions within the department. These include design and development of promotional materials, website updates, posting information on park marquees, overseeing the street and park banner programs, documenting the history of the department through photographs and video, and press releases. Community Relations also maintains the event equipment inventory.



An important responsibility of the division is to raise money through sponsorships and donations (both monetary and in-kind) to support various programs within the department. Division staff has developed positive working relationships with service clubs and local businesses, which have been instrumental in helping staff attain sponsorship goals. Relationships developed through participation in Chamber of Commerce functions continues to provide new avenues for partnership opportunities.

The Community Relations staff coordinate or assist in the facilitation of several special events, including Summer Evening Entertainment Series (25,000 attendance), Thunderfest Car Show and Music Festival (15,000 attendance), Summer's End Concert and Car Show (1,500 attendance), Dia de Los Muertos event (5,000 attendance), Covina Concert Band – 4th of July Pancake Breakfast and Patriotic Concert (500 attendance), and the Chalk Art Festival (750 attendance).

Community Relations staff also serve as the liaison to the Covina Concert Band and the Covina Farmers Market.



THANK YOU SPONSORS!



CULTURE & RECREATION		2014	2015	2015	2016	EXPLANATION/JUSTIFICATION	
		ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PRELIMINARY		
FUND / FUNCTION: 1010-3XXX							
COMMUNITY RELATIONS							
REVENUE							
10103100	43311	Community Special Event Fees	(2,625)	(4,500)	-	-	No Rec N' Roll programs booked - eliminating program
10103100	43328	Community Involvement	(2,740)	(4,500)	(2,300)	(3,500)	Banner hanging fees collected
TOTAL REVENUE			(5,365)	(9,000)	(2,300)	(3,500)	
PERSONNEL SERVICES							
10103100	50010	Regular Full-Time Employees	79,508	81,140	81,140	83,580	Community Relations Supervisor
10103100	50015	Regular Part-Time Employees	16,824	18,520	16,500	17,110	
10103100	50040	Vacation Pay	4,589	-	-	-	
10103100	50050	Sick Leave Pay	1,052	-	-	-	
10103100	50110	Medicare Contribution	1,359	1,450	1,420	1,470	
10103100	50120	PERS Contribution-Employee	3,317	1,630	1,620	-	
10103100	50130	PERS Contribution-Employer	14,554	16,120	16,150	18,350	PERS rate of 21.953%
10103100	50210	Group Health Insurance	1,472	1,440	1,440	1,490	
10103100	50230	Group Life Insurance	179	240	180	180	
10103100	50240	Group LTD Insurance	597	810	550	590	
10103100	50290	Group Flex Benefits	10,980	11,520	11,520	11,520	
TOTAL	PERSONNEL SERVICES		134,429	132,870	130,520	134,290	
OPERATING							
10103100	51600	Recreation Program Fees	795	1,950	-	-	Rec N' Roll Movie Program eliminated - no movie rentals
10103100	52990	Other Property Services	1,420	1,430	1,420	1,980	Banner Hanging (West Coast Arborist)
10103100	53100	Dues and Subscriptions	315	280	315	320	CPRS membership for Supervisor, Covina Chamber of Commerce membership
10103100	53200	Training, Conferences and Meetings	562	200	320	850	2015-Attended Chamber events; 2016-Attending CPRS Conference
10103100	53400	Mileage Reimbursement	-	50	50	50	
10103100	53590	General Printing and Binding	-	160	-	-	
10103100	54000	Office Supplies	88	130	130	200	Office supplies
10103100	54140	Award Supplies	-	700	870	520	Plaques for sponsors
10103100	54150	Promotion Supplies	2,748	3,260	1,250	3,590	banners, promotional items; increase reflects increased supply needs
10103100	54210	Photography Supplies	12	320	320	320	Batteries, flash drives/CDs for picture storage
10103100	54350	Special Supplies	499	-	-	-	
10103100	54410	Food Supplies and Meals	-	80	-	-	
10103100	54590	Recreation Supplies	40	410	-	-	
10103100	54610	Janitorial Supplies	-	40	-	-	
TOTAL OPERATING			6,479	9,010	4,675	7,830	
TOTAL EXPENDITURES COMMUNITY RELATIONS			140,909	141,880	135,195	142,120	

Recreation Services

A variety of programs are offered to the community through the Recreation Services division. The division strives to provide the highest quality programs at reasonable fees so that all members of the community have an opportunity to participate.

Youth Sports

Youth Sports programs within the Parks & Recreation Department have a long-standing tradition of not being traditional. The concepts of basic skill development and positive encouragement rule the playing fields, creating a nurturing environment for youth that are exploring sports for the first time, or just simply playing for the fun of it! Staff/coaches emphasize each child's individual skill development by raising self-esteem and developing a joy for the sport. Over the past year, 1,094 registrations have been taken for Youth Sports programs. Sports are offered for 3-13 year olds, and include Soccer, Flag Football, T-ball, Softball, and Basketball.



Teen Programs

Two very successful teen programs include Leaders-in-Training (L.I.T.) and Covina's T.E.A.M. The L.I.T. program, which is partially funded by a grant from the Webb Foundation, has been providing teens a positive way to spend their summers for the past 20 years. Participants assist in many City departments where they gain valuable experience to help them reach their goals. An important facet of the L.I.T. program is the Junior Lifeguard program where teens are trained and certified through American Red Cross. The Junior Lifeguards are a great asset to the Aquatics programs. The L.I.T. program has been a key feeder into future employment with the department. Many of the department's current employees were once Leaders-in-Training. The 2015 program has reached its capacity and is slated to place 75 teens in assignments.



Parks & Recreation Department FY 2015/16 Preliminary Budget

Started in 2011, Covina's T.E.A.M. (Teens Endeavor to Accomplish More) is a group of motivated teens that simply want to give back and help out. There are approximately 35 active members, and they assist in all areas of the community. Covina's T.E.A.M. has a standing engagement assisting seniors with technology during monthly "Tech Talks." The group is also very passionate about assisting Covina's less fortunate. Each summer Covina's T.E.A.M. collects items for local charities, such as Shepherd's Panty, Trinity Youth Services, Inland Valley Humane Society, and Nike Reuse-A-Shoe. Most recently the T.E.A.M. held a Spring Carnival for the Trinity Youth Services foster children and their families. This group of teens has become the #1 requested group of volunteers in the City!



Day Camp

Camp Covina has been operating since 2009. The Summer Day Camp program accommodates 55 children each week for 10 weeks. A Spring Day Camp program was added in 2013 and has grown each year. Participants are provided with a safe and engaging recreational experience while away from school. Each day is packed full of adventure, physical activity, arts, and science. The majority of campers return each summer/spring because they enjoy the enthusiastic staff and friendships they have developed. Weekly swimming, field trips, and special events are all part of the FUN! Camp Covina is excited to move to the brand new Cougar Park in the summer of 2015!



Parks & Recreation Department FY 2015/16 Preliminary Budget

Summer Evening Entertainment Series

This six-week program is almost entirely funded by sponsorship dollars. The program features live bands, children's movies, local churches performances, and the Covina Concert Band. There are several special events attached to the Summer Evening Entertainment Series, which include the Summer's End Concert and Car Show, 4th of July Pancake Breakfast and Patriotic Concert, Taste of Covina (partnership with the Chamber of Commerce), and the new Camp Out.



Leisure Lifestyle Classes

One of the largest fee-based programs offered by the department is the Leisure Lifestyle Classes program. Approximately 50 contracted instructors offer over 100 different classes each quarter. Class registrations exceed 6,000 participants annually. Classes are offered for all ages, from babies to adults, and include the areas of education, arts and crafts, dance, music, fitness, sports, and many special interests. The program generates more than \$230,000 in gross revenues each year.



Parks & Recreation Department FY 2015/16 Preliminary Budget

Cultural Excursions

The Cultural Excursion program gives participants an opportunity to explore, discover, learn and experience people, places, and events. Fully escorted trips on deluxe motorcoaches are offered monthly to destinations of cultural or historical interest, as well as entertainment venues. Approximately 500 participants travel annually. Trip fees cover all direct costs, and Proposition A transportation funds offset all or part of the bus costs.



Covina Concert Band

The City provides general fund assistance to the band for transporting band equipment to and from various home and away concerts. The City also assists the band with event planning and provides logistic support for their special events, such as the Thursday night Concert Series in the summer, the Swing Festival, and the 4th of July Pancake Breakfast and Patriotic Concert.

Halloween Carnival

The annual Halloween Carnival provides a safe and fun place for the community to enjoy games, a costume contest, pumpkin toss, and face painting. Over 3,000 people attend this annual event, which has been sponsored by the Covina Lions Breakfast Club.



CULTURE & RECREATION		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 1010-3XXX

RECREATION SERVICES						
REVENUE						
10103200	43311	Community Special Event Fees	(553)	(600)	-	-
10103200	48100	Donations and Contributions	-	(3,500)	-	(1,500) Added sponsorship to offset cost of budgeted event
10103200	48990	Other	(39)	(5,000)	-	-
1010RS03	43314	Youth Sport Fees	(28,341)	(40,210)	(34,700)	(42,570) Program fees - Increase is due to an additional session being offered.
1010RS03	48990	Other	(318)	-	(332)	(110) Picture fees
1010RS05	43314	Youth Sport Fees	(12,327)	(12,260)	(10,278)	(14,750) Program fees - Increase is due to an additional session being offered.
1010RS05	48990	Other	(47)	-	-	-
1010RS07	43314	Youth Sport Fees	(15,048)	(21,230)	(19,020)	(20,450) Program fees
1010RS07	48990	Other	(266)	-	(92)	(120) Picture fees
1010RS11	43317	Peewee Recreation Fees	(73,744)	(74,440)	(66,560)	(76,180) Program fees - Increase is due to a higher fee being charged.
1010RS11	48990	Other	(15)	-	(54)	-
1010RS13	48990	Other	-	(880)	-	-
1010RS26	43311	Community Special Event Fees	-	(5,000)	(5,275)	(8,280) Vendor fees
1010RS26	48100	Donations and Contributions	(19,300)	(24,980)	(24,980)	(25,350) Sponsorships
1010RS32	43315	Leisure Lifestyle Fees	(237,143)	(250,000)	(248,000)	(245,000) Program fees
1010RS32	48990	Other	(410)	-	(101)	-
1010RS33	43316	Cultural Excursion Fees	(7,845)	(14,000)	(18,000)	(16,000) Program fees
1010RS34	43311	Community Special Event Fees	(96)	(70)	(83)	(100) Vendor fees
1010RS34	48100	Donations and Contributions	(2,600)	(2,800)	(2,650)	(2,700) Sponsorships
1010RS37	43314	Youth Sport Fees	(14,179)	(21,320)	(12,100)	(19,900) Program fees
1010RS37	48990	Other	(46)	-	(150)	(70) Picture fees
TOTAL REVENUE			(412,316)	(476,290)	(442,375)	(473,080)

PERSONNEL SERVICES						
10103200	50010	Regular Full-Time Employees	115,266	121,020	120,400	106,400
10103200	50015	Regular Part-Time Employees	890	790	790	670
10103200	50040	Vacation Pay	-	-	-	-
10103200	50050	Sick Leave Pay	-	-	-	-
10103200	50086	Longevity Pay	-	-	1,000	-
10103200	50110	Medicare Contribution	1,882	1,770	1,760	1,560
10103200	50120	PERS Contribution-Employee	4,875	1,770	2,430	-
10103200	50130	PERS Contribution-Employer	20,804	24,040	24,280	23,360
10103200	50210	Group Health Insurance	1,429	1,440	1,440	1,490
10103200	50230	Group Life Insurance	357	480	360	360
10103200	50240	Group LTD Insurance	847	1,190	770	740
10103200	50290	Group Flex Benefits	20,374	20,520	20,480	20,520
1010RS03	50015	Regular Part-Time Employees	11,114	18,320	12,900	20,160
1010RS03	50110	Medicare Contribution	161	290	190	320
1010RS03	50150	Part time Retirement Contribution-Emp	(7)	-	-	-
1010RS05	50015	Regular Part-Time Employees	4,847	5,510	3,801	6,970
1010RS05	50110	Medicare Contribution	70	90	55	110
1010RS05	50150	Part time Retirement Contribution-Emp	(2)	-	-	-
1010RS07	50015	Regular Part-Time Employees	5,906	8,880	5,900	9,290
1010RS07	50110	Medicare Contribution	86	130	86	140
1010RS07	50150	Part time Retirement Contribution-Emp	(3)	-	-	-
1010RS11	50015	Regular Part-Time Employees	36,534	44,800	39,400	46,170

Continued on next page

CULTURE & RECREATION			2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
			ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PRELIMINARY	
FUND / FUNCTION: 1010-3XXX							
1010RS11	50110	Medicare Contribution	530	650	580	670	
1010RS11	50130	PERS Contribution-Employer	41	-	-	-	
1010RS11	50150	Part time Retirement Contribution-Emp	(18)	-	-	-	
1010RS13	50015	Regular Part-Time Employees	-	340	-	340	
1010RS13	50110	Medicare Contribution	-	10	-	10	
1010RS26	50015	Regular Part-Time Employees	9,998	9,200	9,450	9,240	
1010RS26	50110	Medicare Contribution	145	140	140	140	
1010RS26	50130	PERS Contribution-Employer	63	-	50	-	
1010RS26	50150	Part time Retirement Contribution-Emp	(4)	-	-	-	
1010RS31	50015	Regular Part-Time Employees	1,436	1,900	1,900	1,950	Staffing for Concert Band offsite performances
1010RS31	50110	Medicare Contribution	21	30	30	30	
1010RS31	50130	PERS Contribution-Employer	8	-	-	-	
1010RS31	50150	Part time Retirement Contribution-Emp	(1)	-	-	-	
1010RS32	50010	Regular Full-Time Employees	27,811	24,680	26,450	25,420	Recreation Coordinator (50%)
1010RS32	50015	Regular Part-Time Employees	16,607	22,850	18,500	16,550	Reduction in part-time staff coverage during class program
1010RS32	50040	Vacation Pay	387	-	1,899	-	
1010RS32	50086	Longevity Pay	-	-	750	-	
1010RS32	50110	Medicare Contribution	556	690	690	670	
1010RS32	50120	PERS Contribution-Employee	1,045	500	500	-	
1010RS32	50130	PERS Contribution-Employer	4,361	4,910	5,055	5,580	
1010RS32	50150	Part time Retirement Contribution-Emp	(11)	-	-	-	
1010RS32	50210	Group Health Insurance	732	720	750	750	
1010RS32	50230	Group Life Insurance	89	120	120	120	
1010RS32	50240	Group LTD Insurance	181	250	170	260	
1010RS32	50290	Group Flex Benefits	1,771	5,760	5,760	5,760	
1010RS33	50015	Regular Part-Time Employees	234	-	160	150	
1010RS33	50110	Medicare Contribution	3	-	10	10	
1010RS34	50015	Regular Part-Time Employees	598	700	828	840	
1010RS34	50110	Medicare Contribution	9	20	12	20	
1010RS37	50015	Regular Part-Time Employees	6,722	11,990	6,800	11,540	
1010RS37	50110	Medicare Contribution	98	180	100	170	
1010RS37	50150	Part time Retirement Contribution-Emp	(4)	-	-	-	
TOTAL	PERSONNEL SERVICES		298,841	336,680	316,746	318,480	

Continued on next page

CULTURE & RECREATION			2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
FUND / FUNCTION: 1010-3XXX							
OPERATING							
10103200	51600	Recreation Program Fees	619	750	750	750	Event entertainment
10103200	52200	Telephone	795	720	960	1,080	programs/events and trips
10103200	52690	Rentals-Other Equipment	542	-	-	-	
10103200	53100	Dues and Subscriptions	405	340	335	340	CPRS membership for Supervisor and Coordinator
10103200	53200	Training, Conferences and Meetings	1,275	800	400	1,600	Attending CPRS Conference in 2016
10103200	53590	General Printing and Binding	947	2,000	300	300	Event flyer
10103200	54000	Office Supplies	50	100	100	100	
10103200	54410	Food Supplies and Meals	-	1,500	200	200	Event refreshments
10103200	54430	Clothing and Equipment	670	950	950	950	Staff shirts
10103200	54590	Recreation Supplies	544	800	450	450	Event supplies
10103200	54660	Chemical Supplies	151	180	180	180	
1010RS02	53100	Dues and Subscriptions	-	70	70	70	SCMAF membership
1010RS02	53200	Training, Conferences and Meetings	-	80	80	100	SCMAF trainings
1010RS02	53400	Mileage Reimbursement	-	20	20	20	
1010RS02	53590	General Printing and Binding	-	20	-	-	
1010RS02	54000	Office Supplies	-	100	100	100	Office supplies
1010RS02	54350	Special Supplies	-	200	200	200	First aid supplies
1010RS03	53590	General Printing and Binding	820	1,920	1,200	1,920	Program flyers
1010RS03	54590	Recreation Supplies	5,293	7,510	6,500	7,750	T-shirts and trophies for participants, soccer balls, nets, cones, etc.
1010RS05	53590	General Printing and Binding	370	940	648	940	Program flyers
1010RS05	54590	Recreation Supplies	1,853	2,410	1,640	2,750	T-shirts and trophies for participants, basketballs, nets, etc.
1010RS07	53590	General Printing and Binding	973	1,220	1,220	1,220	Program flyers
1010RS07	54590	Recreation Supplies	4,292	4,920	4,000	4,750	T-shirts, caps and trophies for participants, balls, bats, etc.
1010RS11	51600	Recreation Program Fees	3,352	5,550	4,400	5,250	Admission fees for trips
1010RS11	53200	Training, Conferences and Meetings	-	100	100	100	CPRS training
1010RS11	53440	Recreational Travel Services	3,370	4,000	3,500	4,000	Bus charges for trips
1010RS11	53590	General Printing and Binding	1,610	2,330	1,600	1,830	Program flyers, parent handbooks, registration paperwork
1010RS11	54410	Food Supplies and Meals	1,502	1,800	1,500	1,650	Daily snacks for participants
1010RS11	54430	Clothing and Equipment	164	250	250	400	T-shirts for participants
1010RS11	54510	Arts and Crafts Supplies	572	700	600	700	Supplies for craft activities
1010RS11	54590	Recreation Supplies	2,254	1,780	1,780	1,780	Games, balls, activity supplies
1010RS11	54610	Janitorial Supplies	345	450	400	450	Cleaning supplies for Day Camp facility
101RS13	51600	Recreation Program Fees	-	200	-	-	
1010RS13	52200	Telephone	658	600	710	720	Teen event entertainment

Continued on next page

CULTURE & RECREATION		2014	2015	2015	2016	EXPLANATION/JUSTIFICATION		
		ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PRELIMINARY			
FUND / FUNCTION: 1010-3XXX								
1010RS13	53590		General Printing and Binding	-	50	-	-	
1010RS13	54350		Special Supplies	-	250	-	-	
1010RS13	54610		Janitorial Supplies	-	100	-	-	
1010RS26	51340		Employee Development/Training	-	200	200	200	Sound system training
1010RS26	51600		Recreation Program Fees	15,423	16,860	16,860	20,820	Bands, sound technician, movie rentals, music licensing
1010RS26	52490		Maint-Other Equipment	-	200	200	800	PA system repairs
1010RS26	53200		Training, Conferences and Meetings	30	40	30	40	
1010RS26	53500		Promotion Advertising	519	1,600	1,100	1,700	Banners
1010RS26	53590		General Printing and Binding	758	1,830	1,600	1,270	Program flyer
1010RS26	54000		Office Supplies	-	60	60	60	
1010RS26	54410		Food Supplies and Meals	142	100	100	100	Water for bands
1010RS26	54510		Arts and Crafts Supplies	1,483	1,500	1,500	1,900	Crafts supplies for Kids' Night activities
1010RS26	54590		Recreation Supplies	2,871	2,400	2,400	2,240	Giveaways for Kids' Night activities
1010RS26	54610		Janitorial Supplies	405	200	200	500	Can liners and cleaning products
1010RS26	54680		Equipment Parts	1,874	1,500	1,500	600	Microphones, cables, etc.
1010RS31	52200		Telephone	286	360	360	-	Decrease due to removal of phone from Recreation Hall office
1010RS32	51350		Instructor Fees	187,976	176,000	177,160	174,000	Contracted instructor payments
1010RS32	53100		Dues and Subscriptions	165	170	165	170	CPRS membership for Coordinator
1010RS32	53200		Training, Conferences and Meetings	-	200	-	600	CPRS Conference for Coordinator
1010RS32	53590		General Printing and Binding	5,761	7,900	6,000	7,410	Program flyers
1010RS32	54410		Food Supplies and Meals	151	-	-	-	
1010RS32	54590		Recreation Supplies	398	700	500	500	Tennis balls, recital supplies
1010RS32	54610		Janitorial Supplies	-	100	-	-	
1010RS33	51600		Recreation Program Fees	6,237	7,000	7,905	8,000	Admission fees for trip participants
1010RS33	53300		Postage	-	240	-	120	Postage for flyer mailing
1010RS33	53440		Recreational Travel Services	9,931	11,500	10,000	1,000	Transit Operations budget
1010RS33	53590		General Printing and Binding	-	240	-	120	Program flyer
1010RS33	54410		Food Supplies and Meals	387	2,500	2,300	3,500	Meals and trip snacks for participants
1010RS33	54590		Recreation Supplies	49	500	-	-	
1010RS34	51600		Recreation Program Fees	332	340	-	-	
1010RS34	53010		General Insurance	-	-	456	460	Event liability insurance
1010RS34	53590		General Printing and Binding	451	610	250	430	Event flyer
1010RS34	54410		Food Supplies and Meals	765	1,000	986	1,000	Candy
1010RS34	54510		Arts and Crafts Supplies	60	100	-	60	Craft supplies
1010RS34	54590		Recreation Supplies	636	450	438	450	Giveaways
1010RS37	53590		General Printing and Binding	820	1,000	400	1,000	Program flyers
1010RS37	54590		Recreation Supplies	2,557	4,080	2,500	3,780	T-shirts and trophies for participants, footballs, etc.
TOTAL OPERATING				273,892	287,190	270,313	275,480	
TOTAL EXPENDITURES RECREATION SERVICES				572,733	623,870	587,059	593,960	

Park Facilities

The Park Facilities division maintains nine parks (55 acres), two ball fields, City Hall grounds, and Library landscaping. Park development in the City has evolved over the past 94 years. Covina Park, established in 1921, is the oldest and most heavily used park. Cougar Park is the newest addition to the Park System and is scheduled to open in June 2015.

COUGAR PARK

BEFORE



AFTER



The department strives to maintain quality green space and pays special attention to the needs of a healthy “urban forest.” Covina’s Park System has 1,236 trees that are maintained by contracted services and Park division staff. Since 2006, the urban forest has increased by 149 trees, partly due to a grant received from the Air Quality Management District.

The maintenance of City parks is handled through a combination of contracted services and in-house staff. Contracted services include landscape maintenance (mowing, edging, and trash removal), tree trimming and removal, and pest control.

A key function of the division is to provide assistance and support to the many recreational programs offered by the department. The Park staff prepare fields, clean and maintain event and activity areas, assist with equipment transport and setup, repair equipment and address facility issues.



Parks & Recreation Department

FY 2015/16 Preliminary Budget

The division staff also handles the following on a routine basis:

- Downtown and Shoppers Lane maintenance (trash and debris removal)
- Building maintenance for all department facilities (Parks & Recreation office, Joslyn Center, Aquatics Center, Teen Center, Recreation Hall, outdoor restrooms, and Cougar Park Community Center)
- Playground inspections, maintenance, and repairs
- Irrigation system inspections and repairs
- Electrical repairs
- Graffiti abatement
- Trail maintenance
- Litter removal
- Plumbing repairs
- Daily restroom cleaning for 7 locations
- Turf fertilization, aeration, and vertical mowing

The rental of indoor and outdoor facilities is reflected in this division's budget, as is the facilitation of community organization events. The department also coordinates practice field uses on City and Covina-Valley Unified School District properties with six community youth sports organizations (A.Y.S.O. Region 602, Charter Oak Youth Baseball and Softball, Covina American Little League, Covina Baseball Association, Covina National Little League, and Covina Hills Girls Softball.)

The following groups have facility use agreements with the City:

- A.Y.S.O. Region 602 – Heyler Field (at Royal Oak Middle School)
- Boy Scouts – Scout hut at Kelby Park
- Covina Baseball Association – Hollenbeck Park Ballfield
- Covina Farmers Market – Heritage Plaza
- Covina Concert Band – Recreation Hall at Covina Park
- Girl Scouts – Scout house at Hollenbeck Park
- KARE Youth League – Kahler Russell Park (25-year lease agreement- 2010-2035)

The Park Facilities division is proud to participate in service projects with local Boy Scout and Girls Scout Troops. Since the mid-1990s, the division has facilitated 13 Eagle Scout projects, and 4 Girl Scout projects. In addition, the division has participated in the annual local churches' Community Service Day. These service projects provide added resources to complete important improvements that normally would not happen due to the limited staffing and funding levels.



Parks & Recreation Department FY 2015/16 Preliminary Budget

Heritage Plaza Fence Project – Completed by Ryan Gorski, Troop 448



Jobe's Glen at Jalapa Park Olmec Head Beautification Planting Project – Completed by Michael and Gabriel Rojano, Troop 448



Covina Park Horseshoe Pit Renovation Project – Completed by Kaulin Garcia, Troop 448



Parks & Recreation Department

FY 2015/16 Preliminary Budget

The Parks & Recreation Department aggressively seeks grants to complete park improvements. Since the early 1990s, the department has obtained over \$7,674,000 in grant funds.

Current grant funded projects include:

- Cougar Park - \$2,125,750 in funding through the State of California Department of Parks & Recreation 2006 Park Bond Act. The project is also utilizing \$360,000 in SACRA funds, and will be completed in June 2015.
- Covina Park Improvements (Phase I) - \$249,750 in funding from SACRA.
- Joslyn Center ADA and Beautification Improvements - \$250,000 in funding from the Los Angeles County Regional Park and Open Space District.



CULTURE & RECREATION		2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
		ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PRELIMINARY	

FUND / FUNCTION: 1010-3XXX

PARK FACILITIES							
REVENUE							
10103400	43320	Park Facilities Fees	(15,931)	(8,000)	(11,000)	(9,000)	Outdoor rentals and Farmers Market
10103400	43328	Community Involvement	(1,904)	(5,230)	(5,900)	(5,230)	Recreation Hall rentals and community group event fees
10103400	48990	Other	(11,584)	(30,000)	(10,238)	(10,000)	receiving \$10,000.
1010PF06	42240	Prop A Discretionary	-	(22,500)	(22,500)	(22,500)	Prop A Maintenance and Servicing funds
1010PF06	43320	Park Facilities Fees	(11,395)	(11,000)	(11,000)	(11,000)	KARE Youth League park use fees
1010PF11	43320	Park Facilities Fees	(3,530)	(4,700)	(3,500)	(3,500)	Decrease in field rentals and light use fees
1010PF11	43326	Field Maintenance Fees	(11,954)	(14,300)	(9,000)	(9,000)	Decrease in Adult Softball (MLS) revenue
TOTAL REVENUE			(56,298)	(95,730)	(73,138)	(70,230)	

PERSONNEL SERVICES							
10103400	50010	Regular Full-Time Employees	201,406	224,490	212,720	220,520	Park Maintenance Supervisor, Park Foreman, Park Worker
10103400	50015	Regular Part-Time Employees	33,320	36,600	36,600	37,040	2 Park Maintenance Assistants
10103400	50030	Overtime	2,066	890	2,305	2,890	Thunderfest
10103400	50035	Compensation Time	-	-	-	780	
10103400	50040	Vacation Pay	13,782	-	4,033	-	
10103400	50050	Sick Leave Pay	3,824	-	2,790	-	
10103400	50086	Longevity Pay	1,000	1,500	1,500	-	
10103400	50110	Medicare Contribution	3,667	3,530	3,820	3,780	
10103400	50120	PERS Contribution-Employee	8,634	4,140	4,130	-	
10103400	50130	PERS Contribution-Employer	36,498	41,120	42,830	48,410	PERS rate of 21.953%
10103400	50210	Group Health Insurance	2,943	2,880	3,280	3,280	
10103400	50230	Group Life Insurance	537	720	580	770	
10103400	50240	Group LTD Insurance	1,489	2,020	1,430	2,160	
10103400	50290	Group Flex Benefits	30,333	32,040	33,150	34,350	
10103400	50715	Boot Allowance	-	500	500	550	
1010PF02	50010	Regular Full-Time Employees	19,807	31,470	33,930	35,740	Park Worker
1010PF02	50015	Regular Part-Time Employees	7,312	-	-	-	
1010PF02	50110	Medicare Contribution	419	460	520	520	
1010PF02	50130	PERS Contribution-Employer	3,612	4,600	6,310	7,850	PERS rate of 21.953%
1010PF02	50150	Part time Retirement Contribution-Emp	(8)	-	-	-	
1010PF02	50210	Group Health Insurance	1,016	1,160	1,190	1,190	
1010PF02	50230	Group Life Insurance	120	200	150	200	
1010PF02	50240	Group LTD Insurance	128	320	220	360	
1010PF02	50290	Group Flex Benefits	6,128	9,220	9,220	9,220	
1010PF02	50715	Boot Allowance	-	200	-	200	
TOTAL	PERSONNEL SERVICES		378,035	398,060	401,988	409,030	

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CULTURE & RECREATION			2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
FUND / FUNCTION: 1010-3XXX							
OPERATING							
10103400	51990	Other Professional Fees	-	-	895	-	
10103400	52100	Water Utilities	99,745	242,333	242,332	292,000	City of Covina and Azusa Light and Water
10103400	52120	Electric Utilities	54,837	57,000	57,500	61,500	Increases due to Cougar Park
10103400	52130	Gas Utilities	1,912	2,100	2,000	2,900	Increases due to Cougar Park
10103400	52200	Telephone	1,167	1,560	1,560	2,520	Increases due to Cougar Park
10103400	52300	Janitorial	-	-	-	11,628	janitorial contractor; cleaning had previously been done by park staff
10103400	52320	Lawn/Landscape Care	68,000	70,960	68,001	71,000	Contracted landscape maintenance (TruGreen Landcare)
10103400	52330	Tree Trimming Services	9,342	8,000	8,000	8,000	Contracted tree trimming (West Coast Arborist)
10103400	52400	Maint-Buildings	1,739	3,300	9,000	4,410	coating
10103400	52405	Maint-Structures	200	-	-	-	
10103400	52410	Maint-Improvements Other	-	-	677	-	
10103400	52440	Maint-Machinery and Equipment	80	300	200	300	Miscellaneous equipment repairs
10103400	52490	Maint-Other Equipment	219	350	350	350	Annual fire extinguisher service
10103400	52620	Rentals-Machinery and Equipmen	2,354	2,000	800	800	Miscellaneous equipment rentals - reduced due to purchase of lift
10103400	52690	Rentals-Other Equipment	1,362	660	2,350	-	completed
10103400	53200	Training, Conferences and Meetings	61	200	350	350	Safety trainings, pesticide training
10103400	53450	Motor Pool Charges	76,900	61,750	61,750	-	
10103400	53590	General Printing and Binding	-	200	100	100	Printing of division forms
10103400	53990	Other	2,679	42,920	2,980	3,820	Pest control for park buildings, bee removals
10103400	54000	Office Supplies	178	200	200	200	
10103400	54300	Instructional and Training Supplies	-	50	-	-	
10103400	54210	Photography Supplies	-	-	-	200	Batteries, picture storage disks
10103400	54410	Food Supplies and Meals	69	-	-	-	
10103400	54430	Clothing and Equipment	2,747	2,220	2,510	2,510	Uniform service
10103400	54520	Playground Supplies	209	1,500	2,500	2,500	Playground repair parts - increased due to aging equipment
10103400	54610	Janitorial Supplies	7,279	8,000	8,000	9,000	Park
10103400	54630	Lubricants and Additives	85	170	100	100	Oil for equipment
10103400	54660	Chemical Supplies	-	20	-	-	
10103400	54670	Vehicle Parts	-	200	-	200	Parts for electric carts
10103400	54680	Equipment Parts	120	400	200	300	Equipment repair parts
10103400	54710	Building Repair Supplies	225	1,000	1,500	1,500	Building repair supplies, light bulbs, light ballasts
10103400	54730	Ground Materials	9,660	7,200	7,200	8,000	Playground fiber, sand, decomposed granite
10103400	54735	Landscaping Supplies	69	800	800	800	Plant material
10103400	54740	Cement and Concrete Supplies	206	400	250	250	Concrete repair supplies
10103400	54755	Pipe and Fitting Supplies	2,829	3,000	3,000	3,000	Sprinkler parts
10103400	54760	Lumber and Paint Supplies	1,961	3,500	2,000	2,500	Paint and wood for repairs and maintenance
10103400	54770	Sign Repair Materials	4,370	-	350	350	Park signage
10103400	54780	Park Repair Supplies	3,756	3,600	5,000	5,000	Miscellaneous repair supplies
10103400	54850	Small Tool and Minor Equipment	1,835	2,120	4,500	1,800	Rakes, brooms, keys, tools, small equipment
10103400	54990	General Supplies	148	1,000	600	600	Nuts, bolts, etc.
1010PF02	52120	Electric Utilities	314	290	360	360	SCE charges for Jalapa Park
1010PF02	52320	Lawn/Landscape Care	32,157	35,880	32,160	33,840	Contracted landscape maintenance (TruGreen Landcare)
1010PF02	52330	Tree Trimming Services	1,529	5,000	3,000	4,000	Contracted tree trimming service (West Coast Arborist)
1010PF02	52410	Maint-Improvements Other	4,619	-	-	-	

Continued on next page

CULTURE & RECREATION			2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
			ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PRELIMINARY	
FUND / FUNCTION: 1010-3XXX							
1010PF02	53450	Motor Pool Charges	12,650	7,600	7,600	-	Vehicle charges
1010PF02	53990	Other	1,200	1,200	1,200	1,200	Contracted rodent control service
1010PF02	54300	Instructional and Training Supplies	-	70	-	-	
1010PF02	54430	Clothing and Equipment	-	50	250	250	Uniform service
1010PF02	54520	Playground Supplies	-	190	190	190	Playground equipment repair parts
1010PF02	54730	Ground Materials	55	1,230	1,230	1,230	Playground fiber
1010PF02	54735	Landscaping Supplies	-	60	-	-	
1010PF02	54755	Pipe and Fitting Supplies	492	500	350	350	Sprinkler parts
1010PF02	54760	Lumber and Paint Supplies	-	100	100	100	Paint and wood supplies for repairs/maintenance
1010PF02	54780	Park Repair Supplies	309	-	-	-	
1010PF02	54850	Small Tool and Minor Equipment	776	-	-	-	
1010PF03	52320	Lawn/Landscape Care	-	1,800	1,800	1,800	Contracted landscape maintenance (TruGreen Landcare)
1010PF03	52330	Tree Trimming Services	-	1,500	1,500	1,500	Contracted tree trimming service (West Coast Arborist)
1010PF03	54735	Landscaping Supplies	125	300	300	300	Plant materials
1010PF03	54740	Cement and Concrete Supplies	-	30	30	30	Cement supplies for repairs
1010PF03	54755	Pipe and Fitting Supplies	-	400	400	400	Sprinkler parts
1010PF03	54760	Lumber and Paint Supplies	-	100	100	100	Paint and wood supplies for repairs/maintenance
1010PF06	52120	Electric Utilities	16,717	16,000	16,000	16,000	SCE charges
1010PF06	52320	Lawn/Landscape Care	5,112	5,400	5,400	5,400	Contracted landscape maintenance for Nature Trail (TruGreen Landcare)
1010PF06	52330	Tree Trimming Services	874	1,500	1,500	1,500	Contracted tree trimming service (West Coast Arborist)
1010PF06	52410	Maint-Improvements Other	8,466	-	345	-	
1010PF06	52620	Rentals-Machinery and Equipmen	198	400	700	400	Miscellaneous equipment rentals
1010PF06	53990	Other	1,200	1,200	1,500	1,200	Contracted rodent control (Pest Options)
1010PF06	54520	Playground Supplies	-	800	800	800	Playground equipment repair parts
1010PF06	54730	Ground Materials	-	2,000	2,000	2,000	Playground fiber, decomposed granite
1010PF06	54755	Pipe and Fitting Supplies	256	500	1,100	700	Sprinkler parts
1010PF06	54760	Lumber and Paint Supplies	166	-	210	200	Paint and wood supplies for repairs/maintenance
1010PF06	54780	Park Repair Supplies	493	2,000	1,800	1,800	Miscellaneous repairs supplies
1010PF06	54990	General Supplies	287	300	100	100	Nuts, bolts, etc.
1010PF11	52100	Water Utilities	681	900	900	900	Water charges for snack bar/restroom facility at Heyler Field
1010PF11	52120	Electric Utilities	3,153	4,500	4,000	4,000	SCE charges for ballfield lights at Savoy Field and Heyler Field
1010PF11	52200	Telephone	747	720	960	960	Land line at Savoy Field (per MLS agreement)
1010PF11	52405	Maint-Structures	2,960	3,400	2,500	3,000	Ballfield light repairs by contracted provider
1010PF11	54610	Janitorial Supplies	873	1,200	1,100	1,100	Toilet paper, paper towels, cleaning products for ballfield restrooms
1010PF11	54730	Ground Materials	-	3,700	3,700	3,700	Brick dust
1010PF11	54755	Pipe and Fitting Supplies	42	-	-	-	
1010PF11	54780	Park Repair Supplies	460	100	100	100	Miscellaneous repair supplies
TOTAL OPERATING			453,253	629,933	592,840	587,998	
TOTAL EXPENDITURES PARK FACILITIES			831,288	1,027,993	994,828	997,028	

Senior Services

The Senior Services Division offers high quality programs and services to local seniors five days per week. Attendance in senior programs offered at the Joslyn Center has steadily increased over the past several years. Staff researches current trends and senior needs in order to provide relevant programs and services. Staff has also developed positive working relationships with many local senior-related agencies to assist in enhancing programs and services.

Programs and Services offered to seniors include:

- Special Events
- Excursions
- Fee-based and Free Classes
- Presentations and Seminars
- Information and Referral Services
- Case Management Services
- Daily Nutrition Program
- “Nifty Over Fifty Activities” – Tech Talk, Bean Bag Baseball, Weekly Walks, Chair Volleyball, Billiards Room, Cinema Days, and Bunco Bash
- Legal Assurance and Notary Services



Special Events

A variety of daytime and early evening events are offered. Some events are free and others are offered at a very reasonable fee. Many events are themed around the holidays, such as St. Patrick’s Day Celebration, Mother’s and Father’s Day events, 4th of July, Halloween Party, and Holiday Brunch. Mix & Mingle Dance Socials are held monthly and the Senior Knowledge & Health Fair Expo and Volunteer Recognition Dinner are held annually. More than 2,300 participants enjoy these events each year.



Parks & Recreation Department FY 2015/16 Preliminary Budget

Excursions

Seniors have the opportunity to travel to destinations from Santa Barbara to San Diego, and all points in between. Trips are very popular within our community and seniors regularly comment that the Senior Services trips are well organized compared to other cities. Close to 700 seniors attend annually.



Classes

A wide variety of classes offered daily in the areas of exercise, dance, art, and other special interests. More than 8,000 students take part in free classes offered by Mt. San Antonio College, and more than 1,200 participants registered in fee-based classes last year.



Nifty Over Fifty Activities

The seniors who visit the Joslyn Center want staff to keep things fresh, modern, and lively! To meet the demand, new activities were implemented, including Tech Talk, a program where the Covina's T.E.A.M. volunteers come to the center and teach the seniors how to use their electronic devices. A collaboration with Bridgecreek made it possible to provide a free Bean Bag Baseball program. A Chair Volleyball Program was also developed and is very popular. A friendly Chair Volleyball game was even held against the Irwindale Senior Center, and the seniors are looking to involve more cities in the near future. Bunco, Bridge, Billiards, and Cinema Days continue to be well-liked. Almost 1,800 seniors take part in these activities annually.



Parks & Recreation Department FY 2015/16 Preliminary Budget

Clubs

Active seniors also join clubs at the center to keep busy and socialize. Clubs generally meet on a weekly or monthly basis to plan activities and more. Current clubs include Tai-Chi Club, Garden Club, Senior Club, National Active and Retired Federal Employees Association, Red Hat Sassy Ladies, and Happy Stokers.



Services

Many seniors depend on the services made available to them at the Joslyn Center. Services are offered in cooperation with YWCA Intervale Senior Services and funded through a Community Development Block Grant, and through volunteer support from local business representatives. These services include:

- Case Management (170 clients annually)
- Information and Referral (over 5,000 clients annually)
- Legal Assurance (70 clients annually)
- Tax Preparation (200 clients annually)
- Blood Press Screenings (200 clients annually)
- Daily Nutrition Program (over 13,000 meals served annually)
- Los Angeles Regional Food Bank (average of 170 meals kits distributed monthly)



CULTURE & RECREATION	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 1010-3XXX

SENIOR SERVICES						
REVENUE						
10103500	43337	Senior Programs	(3,980)	(3,850)	(3,850)	Joslyn Membership fees
10103500	48100	Donations and Contributions	(578)	(2,860)	(600)	Coffee donations
10103500	48990	Other	(382)	-	(360)	Copy charges
1010SS01	43337	Senior Programs	(5,067)	(9,770)	(8,000)	Senior event program fees - Slight increase in fees being charged
1010SS01	48100	Donations and Contributions	(7,259)	(3,750)	(5,000)	Sponsorships
1010SS02	43337	Senior Programs	(22,486)	(19,120)	(22,300)	Program fees
1010SS03	43337	Senior Programs	(19,407)	(18,000)	(18,000)	annual fee.
1010SS04	43328	Community Involvement	(591)	-	(700)	condition of building.
TOTAL REVENUE			(59,749)	(57,350)	(58,810)	(60,500)

PERSONNEL SERVICES							
10103500	50010	Regular Full-Time Employees	89,387	88,970	89,040	91,610	Recreation Services Supervisor (50%), Recreation Coordinator
10103500	50015	Regular Part-Time Employees	34,481	32,570	35,000	34,050	2 Specialist, 1 Assistant II
10103500	50030	Overtime	58	-	-	-	
10103500	50040	Vacation Pay	-	-	-	-	
10103500	50050	Sick Leave Pay	-	-	-	-	
10103500	50086	Longevity Pay	-	1,000	1,750	-	
10103500	50110	Medicare Contribution	1,950	1,790	1,830	1,830	
10103500	50120	PERS Contribution-Employee	3,682	1,800	1,800	-	
10103500	50130	PERS Contribution-Employer	15,597	17,880	17,880	20,110	PERS rate of 21.953%
10103500	50150	Part time Retirement Contribution-Emp	(21)	-	-	-	
10103500	50230	Group Life Insurance	267	360	270	360	
10103500	50240	Group LTD Insurance	638	870	590	900	
10103500	50290	Group Flex Benefits	11,261	13,500	13,500	13,500	
1010SS01	50015	Regular Part-Time Employees	735	1,110	800	1,160	
1010SS01	50110	Medicare Contribution	11	20	12	20	
1010SS01	50150	Part time Retirement Contribution-Emp	(1)	-	-	-	
1010SS02	50015	Regular Part-Time Employees	2,066	1,960	2,220	2,030	
1010SS02	50110	Medicare Contribution	30	30	33	30	
1010SS02	50150	Part time Retirement Contribution-Emp	(1)	-	-	-	
1010SS03	50015	Regular Part-Time Employees	1,761	1,900	1,900	2,040	
1010SS03	50110	Medicare Contribution	26	30	30	30	
1010SS03	50150	Part time Retirement Contribution-Emp	(1)	-	-	-	
1010SS04	50015	Regular Part-Time Employees	82	-	540	360	
1010SS04	50110	Medicare Contribution	1	-	8	10	
TOTAL	PERSONNEL SERVICES		162,010	163,790	167,203	168,040	

Continued on next page

CULTURE & RECREATION		2014	2015	2015	2016	EXPLANATION/JUSTIFICATION	
		ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PRELIMINARY		
FUND / FUNCTION: 1010-3XXX							
OPERATING							
10103500	52200	Telephone	7,487	4,306	3,840	3,840	Joslyn Center land lines and one cell phone
10103500	52470	Maint-Office Equipment	150	500	250	250	Miscellaneous equipment repairs
10103500	53100	Dues and Subscriptions	170	170	170	170	CPRS membership for Coordinator
10103500	53200	Training, Conferences and Meetings	186	200	100	800	CPRS conference
10103500	53300	Postage	160	270	270	270	Senior Newsletter postage
10103500	53400	Mileage Reimbursement	-	40	20	40	
10103500	53580	Blueprint and Photocopy	208	480	-	-	
10103500	53590	General Printing and Binding	25	1,550	1,200	1,200	Senior Newsletter printing
10103500	54000	Office Supplies	523	1,000	1,000	1,000	Office supplies
10103500	54010	Duplicating/Copying Supplies	-	-	350	350	Copy paper
10103500	54210	Photography Supplies	-	100	-	-	
10103500	54410	Food Supplies and Meals	1,533	1,600	1,600	1,600	donations collected.
10103500	54590	Recreation Supplies	589	1,700	500	500	Pool tables supplies and other supplies for recreational activities
1010SS01	51600	Recreation Program Fees	4,611	6,200	5,300	5,970	Entertainment for events
1010SS01	53590	General Printing and Binding	-	300	100	150	Program flyers
1010SS01	54410	Food Supplies and Meals	1,621	4,850	3,500	4,750	Event meals and refreshments
1010SS01	54510	Arts and Crafts Supplies	-	100	-	-	
1010SS01	54590	Recreation Supplies	907	2,170	1,600	2,140	Decorations and supplies for events
1010SS02	51600	Recreation Program Fees	14,391	12,390	14,000	13,390	Admission fees for trip participants
1010SS02	53440	Recreational Travel Services	11,105	11,390	11,650	3,380	Transit Operations budget
1010SS02	53590	General Printing and Binding	-	130	-	70	Program flyers
1010SS02	54410	Food Supplies and Meals	769	800	2,000	1,500	Trip snacks for participants
1010SS03	51350	Instructor Fees	10,303	13,500	13,800	14,400	Contracted Instructor payments
1010SS03	53200	Training, Conferences and Meetings	-	450	200	200	Arthritis Exercise training for staff person who teaches the class
1010SS03	53590	General Printing and Binding	-	100	-	-	
1010SS03	54590	Recreation Supplies	-	200	-	100	Arthritis Exercise class supplies
1010SS05	52300	Janitorial	17,161	18,000	18,180	18,720	Contracted janitorial service (Advanced Building Maintenance)
1010SS05	52310	Security Services	300	300	300	300	Contracted security alarm monitoring
1010SS05	52400	Maint-Buildings	2,101	1,500	1,500	1,500	Miscellaneous building repairs
1010SS05	52490	Maint-Other Equipment	350	1,000	800	1,000	Miscellaneous equipment repairs
1010SS05	53990	Other	1,250	1,740	1,740	1,740	sprinkler system service
1010SS05	54610	Janitorial Supplies	5,561	5,200	5,200	5,200	Toilet paper, paper towels, can liners, cleaning products
1010SS05	54680	Equipment Parts	-	200	100	100	
1010SS05	54710	Building Repair Supplies	681	1,300	1,200	1,200	Miscellaneous repair supplies
1010SS05	54760	Lumber and Paint Supplies	-	100	100	100	Paint and wood supplies for repairs
1010SS05	54990	General Supplies	(113)	280	100	100	
TOTAL OPERATING			82,030	94,116	90,670	86,030	
TOTAL EXPENDITURES SENIOR SERVICES			244,040	257,906	257,873	254,070	

Community Parade

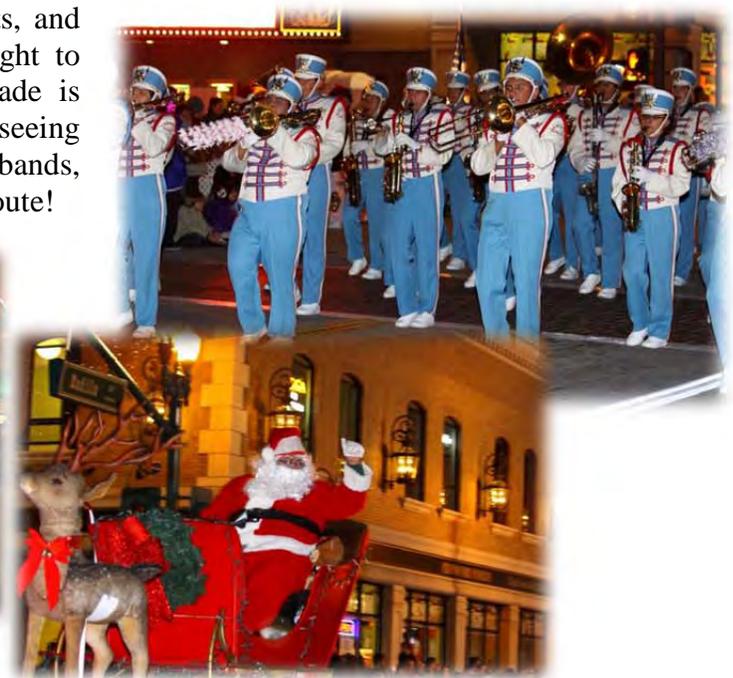
The Covina Christmas Parade will celebrate its 65th year on December 5, 2015. Since 1978 the parade has been managed and funded by the City. Prior to that time the Chamber of Commerce coordinated this effort with a tremendous amount of support from City departments.

The Parks & Recreation Department is responsible for the overall coordination and administration of the parade and tree lighting event, but other departments play key roles. The Police Department is responsible for the coordination and scheduling of tactical setup and facilitation of the operations plan for the Parade. The Fire Department is responsible for safety checks. The Public Works Department is responsible for route preparation.



Along with staff, a committee of approximately 30 volunteers begins working on the parade each year in January. The committee is a representation of interested citizens, business people, and service club members. In addition to the 30 continuous volunteers, there are over 200 volunteers who work the day of the parade. The parade would not be possible without the assistance and expertise that the volunteers provide.

Entry fees are charged to Parade participants, and monetary and in-kind sponsorships are sought to assist in offsetting Parade costs. The parade is attended by over 25,000 people who enjoy seeing the floats, autos, equestrians, high school bands, and of course Santa, travel down the parade route!



CULTURE & RECREATION	2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
	ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PRELIMINARY	

FUND / FUNCTION: 1010-3XXX

COMMUNITY PARADE							
REVENUE							
10103600	43340	Community Parade	(5,155)	(5,200)	(5,545)	(5,300)	Entry fees
10103600	48100	Donations and Contributions	(1,537)	(1,000)	(3,372)	(9,700)	Additional sponsorships will be sought to offset parade costs.
TOTAL REVENUE			(6,692)	(6,200)	(8,917)	(15,000)	

PERSONNEL SERVICES							
10103600	50010	Regular Full-Time Employees	43,238	44,110	44,110	45,390	Office Assistant II
10103600	50015	Regular Part-Time Employees	1,573	1,600	1,460	1,600	Part-time Parade day assistance
10103600	50086	Longevity Pay	1,000	-	-	-	
10103600	50110	Medicare Contribution	797	670	661	690	
10103600	50120	PERS Contribution-Employee	1,918	890	880	-	
10103600	50130	PERS Contribution-Employer	7,991	8,770	8,790	9,970	PERS rate of 21.953%
10103600	50150	Part time Retirement Contribution-Emp	(1)	-	-	-	
10103600	50230	Group Life Insurance	179	240	181	240	
10103600	50240	Group LTD Insurance	314	430	300	440	
10103600	50290	Group Flex Benefits	9,553	9,000	9,000	9,000	
TOTAL	PERSONNEL SERVICES		66,562	65,710	65,382	67,330	

OPERATING							
10103600	51600	Recreation Program Fees	250	250	-	250	Sound technician
10103600	51990	Other Professional Fees	2,700	2,700	3,000	3,000	SCSBOA band competition judges
10103600	52690	Rentals-Other Equipment	12,274	12,850	11,800	12,620	Barricades, light towers, radios, PA system, golf carts, porta-potties
10103600	53010	General Insurance	1,778	1,900	1,778	1,850	Event liability insurance
10103600	53300	Postage	854	880	890	900	Postage for parade resident mailing
10103600	53500	Promotion Advertising	916	100	-	100	Banner changes
10103600	53590	General Printing and Binding	2,440	2,460	1,800	2,440	Printing of signage, applications, scripts, manuals, letters, maps, envelopes, etc.
10103600	54410	Food Supplies and Meals	370	460	460	460	VIP reception food supplies, meeting refreshments
10103600	54430	Clothing and Equipment	790	620	620	620	Parade jackets, shirts, safety vests
10103600	54990	General Supplies	1,981	2,160	2,000	2,160	Committee awards, VIP reception supplies, entry awards, route supplies
TOTAL OPERATING			24,352	24,380	22,348	24,400	

TOTAL EXPENDITURES COMMUNITY PARADE	90,914	90,090	87,730	91,730	
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Aquatics

The Aquatics program offers instructional and recreational swim programs for all ages beginning at 9 months old. All staff are certified American Red Cross Lifeguard, and Instructors are trained in the City's E.L.I.T.E. swim program. A wide variety of programs are offered that promote health and wellness and teach lifesaving skills, including:

- **Instructional Classes (2,200 participants).** The E.L.I.T.E. swim program offers comprehensive group, semi-private, and private swim lessons that advance participants through seven levels based on their swimming abilities.
- **Water Exercise Classes and Lap Swimming (1,400 participants).** These programs provide both structured and unstructured opportunities to gain the benefits of exercising in the water.
- **Recreational Swimming (3,250 participants).** This program provides an opportunity to swim and recreate at a very low cost.
- **Parent & Me Practice Swim (525 participants).** This special time is for children ages 1-12 to practice their swimming skills with their parents.
- **Lifeguard and Instructor Camps.** The Lifeguard Camp provides training and certification in CPR, first aid, Title 22, and lifeguarding skills. The Instructor Camp provides training and certification in the City's E.L.I.T.E. swim instruction program. A high percentage of camp participants have been hired by the City for the Aquatics program. The camp has proven to be a vital source of Aquatics personnel.
- **Swim Team.** This program focuses on conditioning and instruction in proper swim and stroke techniques. Participants have the opportunity to compete in various local swim meets through the Southern California Municipal Athletic Federation.
- **Junior Lifeguard Program.** This program covers water safety and the duties and responsibilities of a lifeguard. It is designed to prepare participants, ages 11-14, to be lifeguards in the future. This program is offered as a course through the Aquatics program, and also as part of the Leaders-in-Training Program.



CULTURE & RECREATION	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 1010-3XXX

AQUATICS							
REVENUE							
1010AQ02	43350	Aquatics	(124,375)	(195,400)	(208,000)	(214,130)	Fees charged for lessons, Recreational Swim, Lap Swim, Swim Team
1010AQ02	48990	Other	(23)	-	(52)	-	
1010AQ04	43350	Aquatics	(3,581)	(5,250)	(3,800)	(3,800)	Lifeguard Camp fees
1010AQ05	43350	Aquatics	(3,580)	(4,640)	(3,500)	(4,000)	Pool rental fees
10103700	42240	Prop A Discretionary	(77,080)	(41,330)	(41,330)	(41,330)	Prop A maintenance and servicing funds
TOTAL	REVENUE		(208,639)		(256,682)	(263,260)	

PERSONNEL SERVICES							
10103700	50010	Regular Full-Time Employees	39,828	38,420	38,420	39,580	Recreation Services Supervisor (50%)
10103700	50015	Regular Part-Time Employees	13,470	18,400	15,500	17,950	Part-time wages for pre-season assignments (trainings, in-water tests)
10103700	50040	Vacation Pay	-	-	725	-	
10103700	50050	Sick Leave Pay	-	-	725	-	
10103700	50086	Longevity Pay	-	-	750	-	
10103700	50110	Medicare Contribution	794	830	830	840	
10103700	50120	PERS Contribution-Employee	1,540	770	770	-	
10103700	50130	PERS Contribution-Employer	6,658	7,640	7,640	8,690	PERS rate of 21.953%
10103700	50150	Part time Retirement Contribution-Emp	(5)	-	-	-	
10103700	50230	Group Life Insurance	89	120	100	120	
10103700	50240	Group LTD Insurance	277	390	260	400	
10103700	50290	Group Flex Benefits	1,810	4,500	4,500	4,500	
1010AQ02	50015	Regular Part-Time Employees	136,774	125,690	141,000	136,840	Part-time staffing for in-season assignments
1010AQ02	50030	Overtime	57	-	174	200	
1010AQ02	50110	Medicare Contribution	1,984	1,840	2,048	1,990	
1010AQ04	50015	Regular Part-Time Employees	1,044	1,820	1,820	1,820	Pool Manager hours for Lifeguard Camp
1010AQ04	50110	Medicare Contribution	15	30	30	30	
1010AQ04	50150	Part time Retirement Contribution-Emp	(1)	-	-	-	
1010AQ05	50015	Regular Part-Time Employees	1,819	2,560	1,820	2,040	Part-time staffing for pool rentals
1010AQ05	50110	Medicare Contribution	26	40	27	30	
1010AQ05	50150	Part time Retirement Contribution-Emp	(0)	-	-	-	
1010AQ06	50015	Regular Part-Time Employees	13,165	18,800	19,000	20,270	Lifeguard staff
1010AQ06	50110	Medicare Contribution	189	280	276	300	
1010AQ06	50150	Part time Retirement Contribution-Emp	(9)	-	-	-	
TOTAL	PERSONNEL SERVICES		219,525	222,130	236,415	235,600	

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CULTURE & RECREATION		2014	2015	2015	2016	EXPLANATION/JUSTIFICATION		
		ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PRELIMINARY			
FUND / FUNCTION: 1010-3XXX								
OPERATING								
10103700	52120		Electric Utilities	20,779	21,150	21,000	21,150	SCE charges for pools
10103700	52130		Gas Utilities	5,074	5,000	4,500	5,000	Gas for heating pools and showers/sinks in locker rooms
10103700	52200		Telephone	324	360	360	360	Aquatic Center land line
10103700	53100		Dues and Subscriptions	270	280	270	280	NRPA, SCMAF, and SCPPOA memberships
10103700	53200		Training, Conferences and Meetings	76	920	400	900	CPRS Conference and other trainings
10103700	53400		Mileage Reimbursement	-	50	20	20	
10103700	53590		General Printing and Binding	-	520	300	300	Printing of handbooks and forms
10103700	54000		Office Supplies	194	300	250	250	Office supplies for Aquatics Center
10103700	54300		Instructional and Training Supplies	-	250	100	100	Training videos
10103700	54410		Food Supplies and Meals	-	100	50	50	In-service refreshments
10103700	54430		Clothing and Equipment	4,414	4,860	4,860	4,860	Swimsuits, t-shirts, whistles, and hats for Aquatics staff
10103700	54660		Chemical Supplies	727	500	400	500	First aid supplies, sunscreen
10103700	54990		General Supplies	473	600	600	600	Rescue tubes, umbrellas, backboards, etc.
1010AQ02	51600		Recreation Program Fees	230	700	536	700	SGVMAA swim meet fees
1010AQ02	53590		General Printing and Binding	1,955	2,950	2,300	2,300	Printing of progress reports, flyers, certificates, rosters, surveys, evaluations
1010AQ02	54140		Award Supplies	-	-	300	300	Swim team trophies
1010AQ02	54410		Food Supplies and Meals	13	20	20	20	Water for swim meets
1010AQ02	54590		Recreation Supplies	1,719	1,910	1,610	1,610	Swim team t-shirts, swim caps, kickboards, noodles, dive rings, wristbands
1010AQ04	53590		General Printing and Binding	-	490	300	300	Lifeguard Camp manuals, flyers, certificates
1010AQ04	54300		Instructional and Training Supplies	1,280	1,150	1,150	1,150	Red Cross provider fees
1010AQ04	54410		Food Supplies and Meals	53	70	70	70	Jr Lifeguard program snacks
1010AQ04	54660		Chemical Supplies	376	360	360	360	Pocket mask valves
1010AQ05	53590		General Printing and Binding	-	60	60	60	Printing of applications
1010AQ06	52300		Janitorial	-	800	-	800	Locker room floor cleaning
1010AQ06	52400		Maint-Buildings	-	700	300	300	Miscellaneous building repairs
1010AQ06	52405		Maint-Structures	19,140	19,140	19,140	19,140	Contracted maintenance of swimming pools (Caliber Commercial Pool Service)
1010AQ06	52490		Maint-Other Equipment	3,310	3,000	7,280	3,000	Miscellaneous equipment repairs - heaters, vacuums, pumps, etc.
1010AQ06	53990		Other	887	1,100	887	900	Public Health License
1010AQ06	54610		Janitorial Supplies	711	900	800	800	Toilet paper, cleaning products
1010AQ06	54660		Chemical Supplies	9,787	9,000	10,120	10,120	Contracted pool chemical service (Caliber), and contracted CO2 service (Airgas)
1010AQ06	54680		Equipment Parts	270	300	400	300	Miscellaneous repair parts
1010AQ06	54710		Building Repair Supplies	223	600	300	300	Miscellaneous building repairs supplies
1010AQ06	54760		Lumber and Paint Supplies	457	1,000	600	600	Paint and wood supplies for repairs/maintenance
1010AQ06	54850		Small Tool and Minor Equipment	111	400	200	400	Miscellaneous tools and small equipment
1010AQ06	54990		General Supplies	-	-	80	-	
TOTAL OPERATING				72,855	79,540	79,923	77,900	
TOTAL EXPENDITURES AQUATICS				292,380	301,670	316,338	313,500	

Parks & Recreation Department, Library Services Division FY 2015/16 Preliminary Budget

Department Overview



“Fostering Your Community’s Future,” is the slogan of the Covina Public Library. The slogan is demonstrated by the services and commitment the staff provides to its patrons. The services and benefits the Library provides to the community include:

- Meeting the informational, educational, and recreational needs of the community.
- Being a resource community center.
- Fostering reading through access to books, story times, literacy, and access to learning through events and educational classes.
- Assisting with information support.
- Providing early childhood resources.
- Successfully seeking and incorporating grant funds that support services and programs.
- Providing tools that enhance knowledge and development.
- Assisting in alleviating proficiency gaps.
- Providing a safe environment for youth, during school and nonschool hours, that are safe, healthy, fun, and engaging.
- Strengthening relationships with families through family-centered activities and events.
- Integrating current technology needs.
- Promoting awareness and impact of volunteerism.
- Motivating people of all ages to read.
- Being an outstanding contributor to society.
- Constructing a positive environment for an inspiring future.



Parks & Recreation Department, Library Services Division FY 2015/16 Preliminary Budget

Programs and Services

The Library Services Division of the Parks & Recreation Department consists of the following program areas: Library Administration, Adult Reference Services, Children's Services, Circulation Services, Technical Services, and Literacy. Each area works together to provide the Library's patron's with high quality programs and services, including the following:

- Educates patrons through reference, circulation, children's, and information services
- Provides patrons with books, media resources, and technological services
- Family Place Workshops
- Story times and Paws to Read reading programs
- Interlibrary Loans
- Homework Help program
- Facilitation of Community Room
- Processing of donated materials
- Volunteer coordination
- Special programs and events, such as Summer Reading Program, National Library Week, and State Literacy month
- Fundraising through arts and crafts fairs, drawings, tea parties, book and media sales, and item sales
- Second Start Literacy program for adults and children

Library Support Groups

- Library Board of Trustees is a five-member board who advises staff on topics such as Preliminary policy changes, program ideas, and services.
- The Friends of the Covina Public Library's mission is to support the Library and work together with staff to benefit the Library. Since 2012-2013, the Library has received \$31,655.
- Covina Library Fund, Inc., foundation is a nonprofit foundation created for the purpose of supporting the Library. Community members as well as staff serve on the Board, which strives to bring awareness of the library and its services to the community, fundraising endeavors, and represent the Library and its interests.



**Parks & Recreation Department,
Library Services Division
FY 2015/16 Preliminary Budget**

Department Budget Summary

Expenditures by Program

Program	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
Library Administration	\$ 232,925	\$ 228,327	\$ 227,783	\$ 252,780
Adult Reference	\$ 121,064	\$ 62,590	\$ 153,670	\$ 180,680
Children's Services	\$ 49,341	\$ 116,310	\$ 49,900	\$ 66,190
Circulation Services	\$ 104,382	\$ 160,890	\$ 115,407	\$ 127,220
Technical Services	\$ 89,248	\$ 127,130	\$ 113,970	\$ 96,330
Total Expenditures	\$ 596,960	\$ 695,247	\$ 660,730	\$ 723,200

Salary and Benefits

Salary and Benefits	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
Salaries	353,926	440,130	398,540	470,200
Other Benefits	42,415	48,930	44,380	49,680
Retirement	39,075	46,200	49,930	64,600
Total Salary and Benefits	435,416	535,260	492,850	584,480

Budget Overview and Significant Changes

- Electricity increased significantly over the 2014-2015 fiscal year.
- Personnel costs have only been increased as required by MOU's and due to a minimum wage increase taking effect January 1, 2016.



**Parks & Recreation Department,
Library Services Division
FY 2015/16 Preliminary Budget**

Department Position Allocation

Classification	FY 13/14 Budgeted Positions	FY 14/15 Budgeted Positions	FY 15/16 Preliminary Positions
Full-Time Positions			
Administrative Technician	1.00	1.00	1.00
Library Services Supervisor	1.00	1.00	1.00
Literacy Coordinator	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00
Total Full-Time Positions	4.00	4.00	4.00
FTE Part-Time Positions			
General Maintenance Worker	0.48	0.48	0.48
Library Assistant	0.95	1.63	1.63
Library Clerk	5.08	4.03	4.20
Library Shelver	1.50	0.98	0.98
Community Resources Aide	0.01	0.02	0.02
Community Resources Assistant I	0.10	0.10	0.13
Community Resources Assistant II	0.12	0.13	0.17
Community Resources Specialist	1.36	1.38	1.53
Total FTE Part-Time Positions	9.60	8.75	9.14
Total FTE Positions	13.60	12.75	13.14



**Parks & Recreation Department,
Library Services Division
FY 2015/16 Preliminary Budget**

Library Administration

Administration Division Functions

- Building Maintenance – oversees janitorial contract and handles the building maintenance coordination
- Financial Functions – coordination of department budget submittal, budget controls, accounts payable and receivable, cash reports, payroll processing and oversees capital improvement projects and grants
- Clerical Support – typing, proofreading, and supply ordering
- Personnel Functions – recruitment coordination, interviewing, personnel document processing, staff rosters, and staff training
- Rental Program – coordination of usage of the Community Room between Library programs, City events, and outside groups
- Reporting Requirements – maintains statistical information on daily operations and programs needed for various reports (annual State Library report and grants)
- Library Board of Trustees – serves as staff liaison and facilitates agenda packets and notes
- Friends of the Covina Public Library – serves as a staff liaison between the Friends and the City of Covina
- Covina Library Fund, Inc. – Management Analyst and Literacy Coordinator serve as members of the board and facilitates agenda packets and notes

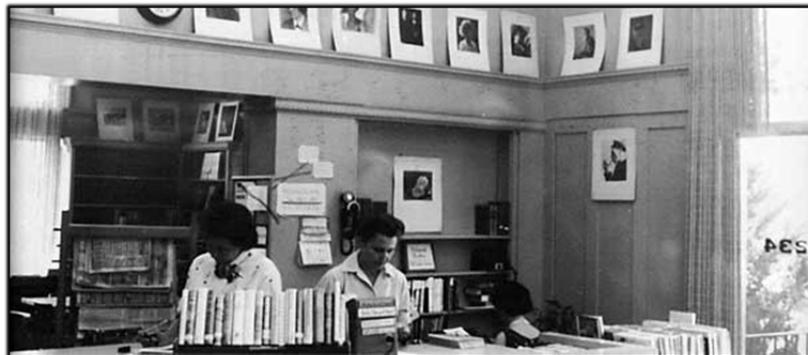


**Parks & Recreation Department,
Library Services Division
FY 2015/16 Preliminary Budget**

The Covina Public Library's History



- The Library began in May 10, 1897 as the Covina Reading Room and Library Association.
- In 1903, E.H. Lahee, President of the Association, began corresponding with Andrew Carnegie. On April 11, 1905, a letter from Andrew Carnegie was received, which stated that “if the city agree by resolution of Councils to maintain a free public library and, at a cost of not less than \$800 a year, and provide a suitable site for the building, Mr. Carnegie will be pleased to furnish \$8,000 to erect a free public library for Covina.” The opening of the Carnegie Library was held on December 4, 1905 with 1,100 people signing the register.



- In 1942, the Library Board wrote a letter to the Covina City Council outlining problems with the existing building, which were similar to other Carnegie libraries at the time. Among other things, the letter noted the leaky roof, interior and exterior needing repairs and painting, and inadequate lighting. The council agreed and renovations were done quickly. A rededication was held on December 10, 1942.
- By the 1950s, however, the Library had outgrown the Carnegie building and discussions began regarding the expansion of the building. A bond issue was discussed and a campaign commenced to spread the information to voters and encourage them to vote for the bond issue. The bond issue was successful; the Carnegie building was torn down in early 1963 with the new building dedicated on November 30, 1963.



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- First audiovisual collection, consisting of records, was established in the 1970s.
- In 1982, the Library started using the Online Computer Center for Libraries (OCLC) to catalog books which began the transition from a card catalog to a digital database.
- In 1994, the Library installed its first automated computer system, Dynix, which allowed patrons access to databases as well as allow staff to use barcodes to check items in and out.
- 1990s, desktop computers for public use were installed as well as internet access established.
- In 2012, the public computers were upgraded.
- In 2013, the catalog was updated to SirsiDynix Symphony, the Library's first system upgrade since 1994. Symphony has a variety of capabilities that were not present in the previous system, such as emailing notices, ability for users to check their account status online and view their items, fees owed, and renew items.

Henrietta Faulder, Librarian

Henrietta Maughan Dickinson Faulder was born in England in 1863, and she died in Los Angeles in 1942. She is buried at Oakdale Cemetery with her husband Robert who died in 1890, shortly after they arrived in Covina with their infant daughter Angela Vyvyonne who was born in 1889. After Robert's death, Henrietta was hired to direct the new Covina Carnegie Library. For 32 years, Mrs. Faulder kept the Library open 52 hours a week. Its development became her life's work. An example of her dedication occurred during the 1914 flood. All the bridges over the San Gabriel River were washed out. There was three feet of water on Citrus Avenue. Students were trapped at school. The Presbyterian Church, the Library, and the Baptist Church on Second Avenue were flooded. Mrs. Faulder's heroic efforts saved the Library collection by moving all the books above the water level. When she retired, the Covina Argus said, "More than any other, she was responsible for book accessions and building the collection." This was at a time when book purchasing was usually done by trustees. Henrietta's daughter Angela Platt died in 1961. Her husband George Platt died in 1946. He served on the Holy Trinity vestry. He was an officer of the San Dimas Bank and assistant cashier of the Pomona Homebuilders Savings and Loan. They had two children: Robert George Platt and Priscilla Platt. The stained glass windows on the north side of Covina's Historic Holy Trinity Episcopal Church depict New Testament saints. The St. Mary depiction honors the Faulder, Platt families.



LIBRARY		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 1010-3900

Library Services							
REVENUE							
10103900	43380	Library Services	(1,049)	(1,000)	(850)	(900)	An increase in City programs has resulted in a decrease in outside rentals.
10103900	43381	Homework Help	(1,144)	(1,250)	(700)	(750)	Attendance decreased due to students needing to submit assignments online.
10103900	43385	Library Videos	(9,644)	(15,000)	(9,900)	(10,000)	DVD rentals have decreased over the past few years.
10103900	43387	Lost/Damaged Book fees	(2,776)	(5,500)	(3,000)	(3,000)	Phone calls to customers regarding overdue materials have resulted in fewer lost items.
10103900	43388	Library Late Charges	(15,576)	(17,000)	(15,000)	(15,000)	Late fees have remained steady over the past few fiscal years.
TOTAL REVENUE			(30,188)	(39,750)	(29,450)	(29,650)	Decrease in outside rentals and various service fees have resulted in lower revenues.

PERSONNEL SERVICES							
10103900	50010	Regular Full-Time Employees	62,876	60,520	59,040	65,450	1 Management Analyst; this includes step and MOU salary increases.
10103900	50015	Regular Part-Time Employees	30,485	35,430	28,900	37,710	1 General Maintenance Worker, 1 Community Resources Specialist; this includes step, cost of living, and MOU salary increases.
10103900	50100	Social Security Contribution	-	-	-	-	No employee in this area contributes to Social Security.
10103900	50110	Medicare Contribution	1,443	1,390	1,350	1,500	This was calculated at 1.45% of all salaries per the budget memo.
10103900	50120	PERS Contribution-Employee	2,320	1,210	1,180	-	This is not budgeted for FY2015-16 per the budget memo.
10103900	50130	PERS Contribution-Employer	12,064	12,020	13,550	18,140	This was calculated at the rate of 21.953% of salaries for 1 full-time and 1 part-time staff member.
10103900	50150	Part time Retirement Contribution-Employer	(18)	-	-	-	The City no longer uses the PARS system for part-time staff.
10103900	50210	Group Health Insurance	1,679	1,440	1,470	1,490	This was calculated at a flat monthly rate per the budget memo.
10103900	50230	Group Life Insurance	213	240	190	240	This was calculated at \$20 per month per the budget memo.
10103900	50240	Group LTD Insurance	479	600	420	650	This was calculated at 0.99% of full-time salaries per the budget memo.
10103900	50290	Group Flex Benefits	13,401	11,520	12,000	11,520	This was calculated at \$960 per month per the budget memo.
TOTAL	PERSONNEL SERVICES		124,943	124,370	118,100	136,700	Step increases, MOU increases, cost of living increases, and PERS rate increases increased the total PERSONNEL Services cost in this area.

Continued on next page

LIBRARY		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION	
OPERATING							
10103900	51340	Employee Development/Training	90	500	310	-	Staff trainings budget moved to account 10103900 53200.
10103900	52120	Electric Utilities	49,541	50,000	59,500	63,150	Proposed budget based on actuals from past 2 years.
10103900	52130	Gas Utilities	712	3,600	800	1,000	Proposed budget based on actuals from past 2 years.
10103900	52200	Telephone	20,954	9,697	8,000	8,000	Phone rates remained steady through past few years.
10103900	52300	Janitorial	16,212	14,220	18,800	18,800	Increase in contract in August 2014 by Public Works.
10103900	52310	Security Services	1,080	1,080	1,140	1,140	Contracted price of \$284 per quarter.
10103900	52320	Lawn/Landscape Care	2,464	2,880	2,500	1,500	Cost of irrigation supplies and maintenance provided by Parks Maintenance staff.
10103900	52400	Maint-Buildings	8,014	10,340	8,000	10,340	HVAC system is old and funds are needed for repairs.
10103900	52410	Maint-Improvements Other	-	-	-	-	Carpeting of Adult Fiction area to coincide with shelving project; funds to be taken from restricted donation account.
10103900	52470	Maint-Office Equipment	-	150	150	150	Funds to be used for copy machine repairs if needed.
10103900	52490	Maint-Other Equipment	1,761	1,850	1,805	1,860	3M Maintenance contract for security gate increases by approximately 3% each year.
10103900	53100	Dues and Subscriptions	4,305	4,320	4,410	5,030	Membership fees for professional organizations. Most remain consistent with the exception of the Southern California Library Consortium which increases by approximately 2% each year. Membership for the California Library Association is also added after not being included the past few years.
10103900	53200	Training, Conferences and Meetings	-	-	-	500	Staff trainings, both online and in person (moved from account 10103900 51340).
10103900	53300	Postage	107	180	180	110	Bulk of postage cost is for volunteer recognition dinner invitations.
10103900	53590	General Printing and Binding	444	650	500	250	Costs associated with the volunteer dinner invitations and event flyers.
10103900	54000	Office Supplies	344	520	700	500	This is for office supplies which all staff use.
10103900	54010	Duplicating/Copying Supplies	-	-	-	50	This is for the purchase of copy paper.
10103900	54100	Books	-	-	18	-	This is to reimburse other libraries for lost items through the Interlibrary Loan system. This is not expected to occur in FY2015-16.
10103900	54150	Promotion Supplies	-	100	-	-	This has not been used in the past 6 years.
10103900	54210	Photography Supplies	-	70	-	-	This has not been used for the past 3 years.
10103900	54350	Special Supplies	614	800	800	830	This is for the purchase of volunteer gifts, linens and decorations for the volunteer dinner, and first aid supplies.
10103900	54410	Food Supplies and Meals	820	600	900	1,300	This is to pay for the volunteer dinner, including the meal, drinks, and other related items.
10103900	54610	Janitorial Supplies	24	100	70	70	This is for cleaning products for library staff.
10103900	54660	Chemical Supplies	-	30	-	-	This was used to budget for first aid supplies, which has been moved to account 1010 3900 54350.
10103900	54710	Building Repair Supplies	496	2,270	1,100	1,500	This is used for supplies for library repairs, such as light bulbs, nuts and bolts, screws, etc.
TOTAL OPERATING		107,983	103,957	109,683	116,080		Electricity costs have increased significantly as well as increases in membership fees.
TOTAL EXPENDITURES LIBRARY SERVICES		232,925	228,327	227,783	252,780		

**Parks & Recreation Department,
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Adult Reference Services



Adult Reference Division Functions

- Technology and computer assistance – provided on 30 public computers, 6 scanners, 2 copy machines, and 1 public printer.
 - Guidance and instruction are provided for Microsoft Word, PowerPoint, Excel, Publisher, creating PDF documents, navigating the internet, and creating email accounts.
 - Computer services extend beyond what the Library provides to include instruction on personal technology (i.e. laptops, smartphones, and tablets), answering questions pertaining to software and the downloading of e-books and e-media via other libraries.
 - Private one-on-one computer instruction in Spanish.
- Reference and Information – 1,100 questions per month ranging in subject matter are answered.
- Print and Online Resources assist patrons locating State and Federal government publications online and in print, as well as legal, and medical references.
- Employment Resources are provided for job search as well as quick information regarding writing and formatting job resumes, cover letters, and reference materials in print and online.
- General Library Services provide catalog use tutorials, assistance conducting academic and historical research for essays, research skills and methods tutorials for personal and academic growth, and processing of ILL (Interlibrary Loan) and hold requests for items on behalf of patrons.
- Technical support is provided for Library grant applications and conducting research to identify possible grant opportunities and program development.



LIBRARY			2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
Library Service-Adult Service							
PERSONNEL SERVICES							
1010LS02	50015	Regular Part-Time Employees	43,965	52,490	41,830	54,780	1 Community Resources Specialist, 1.5 Library Clerks; this includes step and cost of living increases.
1010LS02	50050	Sick Leave Pay	23	-	-	-	This is not budgeted for in FY 2015-16 per the budget memo.
1010LS02	50110	Medicare Contribution	641	770	610	790	This was calculated at 1.45% of all salaries per the budget memo.
1010LS02	50130	PERS Contribution-Employer	4,418	8,670	6,800	9,960	This was calculated at the rate of 21.953% of salaries for 2 part-time staff members.
1010LS02	50150	Part time Retirement Contribution-Employer	(18)	-	-	-	The City no longer uses the PARS system for part-time staff.
1010LS02	50210	Group Health Insurance	(4)	-	-	-	No employee in this area qualifies for City health insurance.
1010LS02	50230	Group Life Insurance	1	-	-	-	No employee in this area qualifies for City life insurance.
TOTAL	PERSONNEL SERVICES		49,025	61,930	49,240	65,530	Step increases, cost of living increases, and PERS rate increases increased the total PERSONNEL Services cost in this area.
OPERATING							
1010LS02	53590	General Printing and Binding	-	100	100	100	Printing costs for Summer Reading Program forms.
1010LS02	54350	Special Supplies	316	560	560	560	Cost of supplies for color coding and other labels, cardstock, and book tape.
TOTAL OPERATING			316	660	660	660	Supply needs remain the same.
TOTAL EXPENDITURES LIBRARY ADULT SERVICES			49,341	62,590	49,900	66,190	

**Parks & Recreation Department,
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Children's Services



Children's Services Division Functions

- There are 8,584 children ages 0-17 possessing a Library card.
- The Children's Division services children, parents, and families through collection development, reference, and information, shelving, multiple programs, special events and special services made possible through grant funds, and public computer usage.
- Customer Service provides reference and information services with over 200 questions answered on a weekly basis including research, homework, and computer assistance.
- Collection Development involves the review of fiction, nonfiction and other children's books and materials. Purchases are influenced by recommendations from parents and children. Statistically, the Library checks out and renews over 1,200 children's and young adult books on a weekly basis.
- Several programs are offered including story times, Play and Learn parent workshops, a dog therapy reading program for struggling readers ("Paws for Books"), craft and movie days, as well as special events. Overall, there are 35-40 children registered per story time, 15-20 children in "Paws for Books," 10-15 families in the Play and Learn parenting workshops, and 50-100 children and families in the craft, movie, and special event programs.



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- Grants – Since 2012, the Covina Public Library has received \$22,685 in grant funds from the California State Library, Dollar General Store in collaboration with Young Adult Library Services Association (YALSA), and the Children’s Museum of Manhattan in collaboration with the U.S. Department of Education.



- Summer Reading Program is an annual reading program and incentive available to all ages in which children ages 0-17 are the primary participants. This reading incentive program reaches an average of 1,000 people with 800-900 participants being children.
- Summer Joint Reading Program is offered in partnership with Covina-Valley Unified School District in one of the District’s previous elementary sites during the summer. In 2014, there were 1,079 participants which was a 7% increase over 2013.



LIBRARY			2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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Gen Library Service-Children							
PERSONNEL SERVICES							
1010LS03	50010	Regular Full-Time Employees	59,792	64,560	64,530	69,820	1 Library Services Supervisor; this includes step and MOU increases.
1010LS03	50015	Regular Part-Time Employees	16,311	22,200	19,300	22,220	1 Library Shelver, various Recreation staff for special events; this includes step and cost of living increases.
1010LS03	50035	Compensation Time	60	-	-	-	Compensation time accounted for in 1010LS03 50010
1010LS03	50110	Medicare Contribution	1,146	1,250	1,220	1,330	This was calculated at 1.45% of all salaries per the budget memo.
1010LS03	50120	PERS Contribution-Employee	198	-	-	-	This is not budgeted for in FY 2015-16 per the budget memo.
1010LS03	50130	PERS Contribution-Employer	10,791	9,430	13,370	15,520	This was calculated at the rate of 2.150% of salaries for full-time staff member.
1010LS03	50150	Part time Retirement Contribution-Employer	(9)	-	-	-	The City no longer uses the PARS system for part-time staff.
1010LS03	50210	Group Health Insurance	1,446	1,440	1,470	1,490	This was calculated at a flat monthly rate per the budget memo.
1010LS03	50230	Group Life Insurance	193	240	190	240	This was calculated at \$20 per month per the budget memo.
1010LS03	50240	Group LTD Insurance	439	640	440	700	This was calculated at 0.99% of full-time salaries per the budget memo.
1010LS03	50290	Group Flex Benefits	9,611	11,520	9,930	11,520	This was calculated at \$960 per month per the budget memo.
TOTAL	PERSONNEL SERVICES		99,979	111,280	110,450	122,840	Step increases, MOU increases, cost of living increases, and PERS rate increases increased the total PERSONNEL Services cost in this area.

OPERATING							
1010LS03	51600	Recreation Program Fees	-	250	250	-	Gift certificates for Joint Summer Reading Program (to be used for P&R classes) to be paid with sponsorships and moved to account 29703900 51600.
1010LS03	53100	Dues and Subscriptions	-	160	157	-	This was budgeted in two areas and is shown in account 1010LS01 53100.
1010LS03	53200	Training, Conferences and Meetings	-	30	-	30	This is to be used for mileage when attending meetings.
1010LS03	53590	General Printing and Binding	4,178	3,750	3,750	3,750	This is for the printing of quarterly program flyers and other printing needs throughout the year.
1010LS03	54000	Office Supplies	-	-	-	300	This is to be used for office supplies for the Children's Services area.
1010LS03	54350	Special Supplies	194	540	500	300	This is for the cost of labels, book tape, and Family Place supplies.
1010LS03	54510	Arts and Crafts Supplies	-	300	300	-	Craft supplies for story times and other programs will be requested as a sponsorship from the Friends of the Covina Public Library.
1010LS03	54590	Recreation Supplies	31	-	-	-	No supplies are needed in this area.
TOTAL OPERATING			4,403	5,030	4,957	4,380	Supplies needed to remain the same with a portion of the costs being paid for by sponsorships.

TOTAL EXPENDITURES LIBRARY CHILDREN			104,382	116,310	115,407	127,220	
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**Parks & Recreation Department,
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Circulation Services



Circulation Division Functions

- The major functions of Circulation Division includes checkout services, shelving, registration for programs, processing hold requests, billing for overdue and lost items, processing of periodicals, issuing Library cards, resolving patron issues, processing payments, assessing damaged items, and general customer service.
- On average, Circulation services 1,000-1,200 patrons per week with the majority served in person. To date April 29, 2015, there are a total of 33,260 Library cardholders.
- Customer Service is the most important part of Circulation, Library staff provides efficiency and good customer service to create a good library experience. The most common customer service duties include checkout services, customer account resolutions, reference and information, and Library card registration.



LIBRARY			2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
Library Service-Circulation							
PERSONNEL SERVICES							
1010LS01	50010	Regular Full-Time Employees	28,354	42,460	39,700	45,820	Administrative Technician; this includes step and MOU salary increases.
1010LS01	50015	Regular Part-Time Employees	72,313	86,720	81,200	93,600	4 Library Clerks, 1 Library Shelver; this includes step and cost of living increases.
1010LS01	50110	Medicare Contribution	1,493	1,880	1,750	2,020	This was calculated at 1.45% of all salaries per the budget memo.
1010LS01	50120	PERS Contribution-Employee	17	-	-	-	This is not budgeted for FY2015-16 per the budget memo.
1010LS01	50130	PERS Contribution-Employer	6,150	9,270	10,480	14,290	This was calculated at the rate of 21.953% of salaries for 1 full-time and 1 part-time staff member.
1010LS01	50150	Part time Retirement Contribution-Employer	(46)	-	-	-	The City no longer uses the PARS system for part-time staff.
1010LS01	50210	Group Health Insurance	1,095	1,440	1,410	1,490	This was calculated at a flat monthly rate per the budget memo.
1010LS01	50230	Group Life Insurance	132	240	180	240	This was calculated at \$20 per month per the budget memo.
1010LS01	50240	Group LTD Insurance	195	410	270	440	This was calculated at 0.99% of full-time salaries per the budget memo.
1010LS01	50290	Group Flex Benefits	7,244	11,520	9,660	11,520	This was calculated at \$960 per month per the budget memo.
TOTAL	PERSONNEL SERVICES		116,946	153,940	144,650	169,420	Step increases, MOU increases, cost of living increases, and PERS rate increases increased the total PERSONNEL Services cost in this area.
OPERATING							
1010LS01	53100	Dues and Subscriptions	79	140	-	660	Membership fees for 2 staff members for the American Library Association (ALA) and the California Library Association (CLA).
1010LS01	53200	Training, Conferences and Meetings	-	20	2,500	3,500	This is the cost of registration fees, flight and hotel for ALA conference, and mileage for the CLA conference for 2 staff to attend.
1010LS01	53300	Postage	1,045	2,000	2,000	1,850	Postage to mail overdue and billing notices, sponsorship requests, and other correspondence.
1010LS01	53590	General Printing and Binding	-	300	300	300	This is the cost to print address verification postcards, internet policies, and other related items.
1010LS01	54010	Duplicating/Copying Supplies	-	-	-	100	This is to purchase copy paper.
1010LS01	54020	Envelopes and Letterheads	-	220	220	220	This is for the purchase of window envelopes for mailings.
1010LS01	54350	Special Supplies	2,994	4,270	4,000	4,630	This is for supplies, such as library cards, book tape, receipt paper, and other related items.
TOTAL OPERATING			4,118	6,950	9,020	11,260	Increase related to cost of attending a conference, membership fees, and supplies.
TOTAL EXPENDITURES LIBRARY CIRCULATION			121,064	160,890	153,670	180,680	

**Parks & Recreation Department,
Library Services Division
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Technical Services



The Technical Services Division is responsible for the acquisition, cataloging, and processing of Library materials, interlibrary loans, mending of damaged books and materials and collection development.

- Acquisition involves the selection of materials for purchase with input from staff and review from reputable sources as well as patron requests.
- Cataloging involves importing of item data and implementing into Library catalog through Online Computer Center for Librarians (OCLC).
- Processing – Once an item has been cataloged, the item is processed for public use.
 - In Fiscal Year 2013-14, the Technical Services Division cataloged and processed the a total of 5,369 items, broken down into the following categories:
 - 4,903 books
 - 159 audiobooks
 - 86 CDs
 - 221 DVDs
 - This number includes 1,965 items that were donated to the Library. The Library utilizes donated materials to enhance the collection and replace worn items.
- Interlibrary Loans – When a patron desires a book the Library does not own or when a patron from another library needs to loan a book from the Library catalog, the requests are fulfilled (when available). In Fiscal Year 2013-2014, a total of 249 requests were processed and fulfilled.



LIBRARY			2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
Gen Library Service-Technical							
PERSONNEL SERVICES							
1010LS04	50010	Regular Full-Time Employees	552	-	-	-	No Full-Time staff are allocated to this area.
1010LS04	50015	Regular Part-Time Employees	39,278	75,750	64,040	80,800	3 Library Assistants, 0.5 Library Clerk (shared with Adult Reference); this includes step, cost of living, and MOU increases.
1010LS04	50100	Social Security Contribution	804	1,290	890	1,330	1 PT staff member is enrolled in Social Security at 6.2% of their salary.
1010LS04	50110	Medicare Contribution	568	1,100	930	1,170	This was calculated at 1.45% of all salaries per the budget memo.
1010LS04	50130	PERS Contribution-Employer	3,227	5,600	4,550	6,690	This was calculated at the rate of 14.00% of salaries for 1 part-time staff member.
1010LS04	50150	Part time Retirement Contribution-Employer	(19)	-	-	-	The City no longer uses the PARS system for part-time staff.
1010LS04	50210	Group Health Insurance	107	-	-	-	No employee in this area qualifies for City health insurance.
1010LS04	50240	Group LTD Insurance	8	-	-	-	No employee in this area qualifies for City long-term disability insurance.
TOTAL	PERSONNEL SERVICES		44,524	83,740	70,410	89,990	Step increases, MOU increases, cost of living increases, and PERS rate increases increased the total PERSONNEL Services cost in this area.
OPERATING							
1010LS04	53300	Postage	552	630	600	630	This is the cost of postage to mail Interlibrary Loan (ILL) materials.
1010LS04	54100	Books	28,856	29,360	29,360	-	Moved to two restricted donation accounts: 29703900 54100 and 29763900 54100 for FY2015-16 only. These funds would only sustain the Books budget for a few years and is not a long-term solution.
1010LS04	54110	Recordings	2,479	2,000	2,000	-	Moved to a restricted donation account, 29763900 54110 for FY2015-16 only. These funds would only sustain the Recordings budget for a few years and is not a long-term solution.
1010LS04	54120	Periodicals	3,174	3,200	3,200	-	Moved to two restricted donation accounts: 29703900 54120 and 29763900 54120 for FY2015-16 only. These funds would only sustain the Periodicals budget for a few years and is not a long-term solution.
1010LS04	54130	Film and Videos	3,199	3,200	3,200	-	Moved to a restricted donation account, 29763900 54100 for FY2015-16 only. These funds would only sustain the Film and Videos budget for a few years and is not a long-term solution.
1010LS04	54350	Special Supplies	6,465	5,000	5,200	5,710	Supply costs for processing materials, such as barcodes, labels, book covers, A/V cases, etc. has increased. This does not reflect any potential discounts which may be received from the vendor.
TOTAL	SUPPLIES		44,725	43,390	43,560	6,340	have moved to restricted accounts for FY2015-16 and supply costs have increased.
TOTAL EXPENDITURES LIBRARY TECHNICAL			89,248	127,130	113,970	96,330	

Community Development Department

FY 2015/16 Preliminary Budget

Department Overview

The Community Development Department oversees all land use policy planning and development review in the City, and administers and enforces the Covina Municipal Codes and other governmental regulations related to the physical development of the City. A core function of the Department is to coordinate customer services related to zoning information and approvals, development applications, and building permits. The Department also administers a fair and unbiased enforcement program to correct Municipal Code and land use violations. In addition, the Department provides staff support to Planning Commission, Historic Preservation Board and Successor Agency Oversight Board.

Programs and Services

The Community Development Department's goals are to improve the physical appearance of the City, to preserve safe and livable neighborhoods in the community, and to promote economic and social vitality in the community for residents, businesses and visitors. The Community Development Department is organized into four programs: Administration, Planning, Building and Safety and Code Enforcement. The Department serves a wide range of clients including residents, businesses, property owners, design professionals, and contractors.

Administration

The Department Administration provides overall leadership and management of the Community Development Department. Activities include budgeting, work programming, personnel administration, and general support for the City Manager's Office, City Clerk, and the City Executive Leadership Team.

Planning

The Planning Division advises and reports to the City Council, City Manager and Planning Commission on community development issues. The mission of Planning Division is to guide the orderly growth and development in the community that improves the quality of life, to provide timely and efficient services to the community, and to achieve the highest design quality possible. A major function of the Planning Division is to coordinate and process development applications for planning permits and administrating and enforcing the City's Zoning Codes. The Planning Division will take a lead role in working with the Development Review Committee (DRC), consisting of City staff from multiple departments, in continuing to identify and implement improvements to the development review process. The Planning staff recognizes that a streamline development review process will further enhance economic development throughout the City. In addition, the Planning Division is required by State Law to prepare, to periodically review, and to revise the City's General Plan and implement the Plan through the administration



Community Development Department

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of specific plans, zoning regulations, subdivision ordinances, and environmental reviews.

Building & Safety

The Building & Safety Division is responsible for managing construction permits and inspections for compliance with Federal, State and local building regulations. The mission of the Building & Safety Division is to protect the people who live and work in the City. A major function of the Building & Safety Division is to provide timely plan review, permit issuance and construction inspections to ensure compliance with the approved building plans. Building staff provides technical support to homeowners, contractors, and design professionals on the latest building code regulations. It is the overall goal of the Building & Safety Division to provide superior customer service. The review of building plans for minor permits will be completed over the counter or within one day depending on the workload and the initial review of all other building plans will be completed within 21 calendar days. Most building inspections can be scheduled just one business day in advance.

Code Enforcement

The Code Enforcement Division is responsible for enforcing the Covina Municipal Code and other state and county codes. The mission of the Code Enforcement Division is to promote and maintain a safe and desirable living and working environment throughout the City. Code Enforcement staff partners with other City Departments to resolve violations at residential, commercial and industrial properties. In addition, Code Enforcement staff collaborates with residents, businesses, government and civic organizations, schools and community-based organizations to address concerns throughout the City and to enhance the quality of life in the community.

Community Development Block Grant (CDBG)

The Community Development Department will begin overseeing the CDBG program beginning in FY 15/16. This program detail is found in the Special Revenue Fund section of this budget document. The Community Development Block Grant (CDBG) program is federally-funded through the United States Department of Housing and Urban Development. Covina participates in the CDBG program through membership in the Los Angeles County Urban County, which is achieved through an agreement with the Los Angeles County Community Development Commission (CDC).



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Transitional House

The Community Development Department will begin overseeing the Transitional House program beginning in FY 15/16. This program detail is found in the Special Revenue Fund section of this budget document. In July 2004, the Covina Redevelopment Agency purchased a home to serve as a transitional house for families who have been homeless and are in need of re-establishing a home. The Covina Housing Authority assumed the duties and functions of the redevelopment agency upon its dissolution, and manages and maintains the house. A contracted service provider, Catholic Charities of Los Angeles, Inc., (CCLA), provides a comprehensive system of supportive services including case management, mainstream benefit linkage, income enhancement through employment resources and linkage, and permanent housing resources and placement. Upon entry, an Individual Service Plan is established for each household with stated goals to achieve in order to exit to permanent housing and increase their total income.

Covina Housing Authority

The Community Development Department will begin overseeing the Covina Housing Authority beginning in FY 15/16. This program detail is found in the Special Revenue Fund section of this budget document. The Covina Housing Authority was established on January 25, 2011, by Resolution 11-6926. On January 30, 2012, (Resolution 12-7045), the Covina City Council elected not to retain the housing assets and functions previously performed by the Covina Redevelopment Agency, which was dissolved pursuant to Part 1.85 of Division 24 of the California Health and Safety Code. All rights, powers, duties and obligations were transferred to the Covina Housing Authority.

Successor Agency to the Covina Redevelopment Agency (SACRA)

The Community Development Department will begin overseeing the Covina Housing Authority beginning in FY 15/16. This program detail is found in the Special Revenue Fund section of this budget document. The Covina Redevelopment Agency was dissolved effective February 1, 2012, with the passage of AB X126. AB X126 provides that successor agencies be designated as successor entities to the former redevelopment agencies, and provides that, with certain exceptions, all authority, rights, powers, duties and obligations previously vested with the former redevelopment agencies, under the CRL, are vested in the successor agencies. By City Resolution 12-7041, dated January 11, 2012, the City Council of the City of Covina elected to become the Successor Agency to the Covina Redevelopment Agency (SACRA). The primary function of SACRA is to wind down the Agency.



Community Development Department

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Department Budget Summary

Expenditures by Program

Program	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
General Administration	18	-	23,976	255,310
Historic Preservation	-	-	-	25,000
Planning	447,238	469,802	575,306	357,033
Planning Commission	-	-	-	17,620
Building Inspection	508,802	536,319	480,709	632,370
Code Enforcement	243,387	337,823	358,115	135,760
Total Expenditures	\$ 1,199,445	\$ 1,343,944	\$ 1,438,106	\$ 1,423,093

Salary and Benefits

Program	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
Salary	\$ 769,191	\$ 852,620	\$ 962,791	\$ 888,205
Other	\$ 141,858	\$ 193,890	\$ 187,259	\$ 186,958
Retirement	\$ 145,436	\$ 163,660	\$ 172,411	\$ 199,650
Total Funding Sources	\$ 1,056,485	\$ 1,210,170	\$ 1,322,461	\$ 1,274,813

Budget Overview and Significant Changes

The most significant change in FY 14/15 was the re-organization of the Community Development Department in late November 2014, as recommended by the Organizational Assessment Report conducted and completed by Kelly Associates Management Group (KAMG). Due to the dissolution of the Redevelopment Agency and the Great Recession, the Community Development Department has experienced tremendous changes for the last three years with the reduction of staff that included the Director. In addition, the Building and Safety and the Code Enforcement functions were transferred to the Public Works Department. This resulted in a lack of leadership and vision for the management of the department and a lack of coordination in the development aspects of the City. The “re-building” and “re-tooling” of the Department with a new management leadership will improve the workflow and productivity, and will prepare the staff to embrace the next wave of economic development growth.

Development activity for FY 2015/16 is projected to continue at a high level as residential development continues at a robust pace followed by a high level of commercial and office tenant



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improvements and a few new commercial and office construction. The development activities reflect the growth of the economy and the desirability of Covina as a place for business and residence. Major projects that are expected to be approved, completed, or constructed in FY 15/16 include a 68-unit condominium at the southwest corner of San Bernardino Road and Citrus Avenue (Covina 3), a 108 single family detached homes at 800 N. Banna Avenue (One Charter Oak), a 48-unit townhouses at Front Street (Covina 7), a 2 story (8,990 square feet) medical office building at 500 W. San Bernardino Road, Phase 2 of Sage Covina Chevrolet auto dealership, Aldi Market (18,365 square feet) at 1400 N. Azusa Avenue, and 2 Starbucks Cafes with drive through facilities at the southwest corner of Citrus Avenue and Rowland Avenue and at the southeast corner of Citrus Avenue and Arrow Highway. The continued growth in development activity will translate to a higher amount of collected development fees for the City.



Community Development Department

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Department Position Allocation

Classification	FY 13/14 Budgeted Positions	FY 14/15 Budgeted Positions	FY 15/16 Preliminary Positions
Full-Time Positions			
Community Development			
Community Development Director	-	-	1.00
Senior Management Analyst	-	-	1.00
Senior Administrative Technician	1.00	1.00	1.00
Planning			
City Planner	1.00	1.00	1.00
Assistant Planner	1.00	1.00	1.00
Associate Planner	-	-	1.00
Planning Aide	1.00	1.00	-
Building Inspection			
Building Official	1.00	1.00	1.00
General Building Inspector II	2.00	2.00	2.00
Permit Technician	1.00	1.00	1.00
Senior Building Inspector	1.00	1.00	1.00
Plan Checker	1.00	1.00	1.00
Code Enforcement			
Code Enforcement Officer	3.00	3.00	3.00
Total Full-Time Positions	13.00	13.00	15.00
FTE Part-Time Positions			
Code Enforcement Officer	0.50	0.50	0.50
Administrative Technician	-	-	0.50
Planning Aide	0.50	0.50	0.50
Total FTE Part-Time Positions	1.00	1.00	1.50
Total Full-Time Equivalent Positions	14.00	14.00	16.50



Community Development Administration

The Department accomplishments in FY 14/15:

- Served 2749 customers at the counter (22% increase compared to last FY)
- Completed 662 plan review for building plan checking (66% increase compared to last FY)
- Issued 1627 permits (building, mechanical, plumbing, electrical and miscellaneous; 22% increase compared to last FY)
- Conducted 6,380 inspections related to building permits and occupancies
- Investigated 1190 cases of code violations and closed 948 cases for compliance
- Rental Inspection Programs
 - Inspected 1469 housing units
 - 1363 units are in compliance
 - 106 units not in compliance (will decrease as staff continue to seek compliance)
- Processed and approved 1152 planning applications and permits
- List of recent completed projects and/or tenant improvements
 - Covina 2 (52 condominium units)
 - Starbucks at 127 Azusa Avenue
 - Sage Covina Chevrolet, Phase 1
 - Enterprise Car Rental
 - Howard's TV & Appliance
 - Stater Bros
 - A year of "Gastropub"
 - Old World Deli
 - Pan e Vino
 - The Brew and Meatball Co.
 - Georgie's Mediterranean Cuisine
 - Old Republic
 - City Grill
 - The Artist Pizzeria
 - Alostia Brewery



COMMUNITY DEVELOPMENT ADMINISTRATION	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 1010-4000

PERSONNEL SERVICES

50010	Regular Full-Time Employees	-	-	23,976	126,550	1 CDD, 1 Sr. Mgmt Analyst (reclass from ATCM), Sr. Admin.
50015	Part-Time Employees	-	-	-	27,620	Tech.Add PT Admin Tech. The new Admin tech. is to assist the Department for records management and provide counter & phone coverage to enhance customer service.
50110	Medicare Contribution	-	-	-	4,040	
50130	PERS Contribution-Employer	-	-	-	51,740	PERS rate of 21.953% (Executive group contributes 4% for a cost of 17.953%)
50210	Group Health Insurance	-	-	-	3,650	
50230	Group Life Insurance	-	-	-	440	
50240	Group LTD Insurance	-	-	-	1,750	
50290	Group Flex Benefits	-	-	-	28,220	
PERSONNEL SERVICES		-	-	23,976	244,010	

OPERATING

51005	Consulting Fees	-	-	-	-	Consultant(s) to develop & implement economic development program, prepare appraisal reports, market studies.
52200	Telephone	-	-	-	1,200	
53580	Blueprint and Photocopy	18	-	-	100	make copies of development plans
53100	Dues and Subscriptions	-	-	-	1,000	APA, Planning publications, Zoning Practice, Western Cities,
53200	Training, Conferences and Meetings	-	-	-	5,000	APA, ICSC, League of CA Cities
54000	Office Supplies	-	-	-	4,000	Office furniture for CDD.
TOTAL OPERATING		18	-	-	11,300	

TOTAL COMMUNITY DEVELOPMENT	18	-	23,976	255,310	
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HISTORIC PRESERVATION	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 1010-4005

Historic Preservation

51005	Consulting Fees	-	-	25,000	Consultant(s) to develop & implement historic preservation program.
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Community Development Department

FY 2015/16 Preliminary Budget

Planning

Overall, the planning applications and permits for FY 14/15 have dropped slightly. The decrease in application and permit activities signify that the amount of vacant commercial and office spaces in the City has reduced. Further, new regulations have changed where solar panels installation do not require planning applications. The FY 14/15 Planning Division budget is for 4 fulltime and 1 part time staff members. In respond to increase in workload on more complex projects with environmental review, on-call as needed contract staffing was approved in February 2015 by the City Council. Contract project planner and/or environmental planner were used to assist with the development review of the complex projects. In addition, developers have agreed to fund the contract staff.

With respect to FY 15/16, the Preliminary budget is for 6 full time and 1 part time staff. Two new positions are Preliminary to be added, namely a Director of Community Development for providing leadership to the department and a part time Administrative Technician for providing an increase level of customer services and support to records management. The Planning Division will continue to use on-call as needed contract staffing to augment the development review services and the contract staffing will be paid for by the developers. The Preliminary planning activities for the budget cycle will include the following:

- Continue to improve and streamline the Development Review Process
- Continue to improve and update all development related application forms, checklists and informational flyers to assist the homeowners, contractors, residents and developers
- Continue to process planning applications and permits efficiently and timely
- Participate in strategic planning in preparation of the future update of the General Plan
- Re-organization and revision to various sections of the Zoning Ordinance to simplify and streamline the zoning regulations
- Continue to support the Planning Commission, the Historic Preservation Board and the Successor Oversight Board
- Continue to support economic development goals in the City
- Partnership with Public Works Department to complete the Town Center Specific Plan amendment in addressing the circulation element, the parking district and the establishment of the Transit Oriented Overlay (TOD) in compliance with the Metro Grant for TOD
- Complete the 2014-2021 Housing Element update as required by the State Department of Housing and Community Development (HCD).



PLANNING	2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
	ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PRELIMINARY	

FUND / FUNCTION: 1010-4010

REVENUE

43400	Plan Review	(33,005)	(80,000)	(70,000)	(70,000)	
43410	Zoning and Subdivision Fees	(320,533)	(245,000)	(300,000)	(300,000)	
48990	Other	(1,709)	-	-	-	
TOTAL REVENUE		(355,247)	(325,000)	(370,000)	(370,000)	

PERSONNEL SERVICES

50010	Regular Full-Time Employees	252,819	279,370	296,020	213,270	1 City Planner, 1 Associate Planner (re-class from Assist. Pl.), 1 Assist. Pl. (re-class from Ping Aide). Planning Aide is working out of the job classification and is at the Assistant level. The Associate Planner is a promotional title based on performance evaluation.
50015	Regular Part-Time Employees	95		85,000	16,103	1 Planning Intern (up to 28 hours)
50030	Overtime	100		530	-	
50040	Vacation Pay	12,476		7,996	-	
50070	Attendance Fees	12,000	12,000	12,000	-	
50086	Longevity Pay	1,800	2,000	2,000	-	
50110	Medicare Contribution	4,204	4,590	4,860	3,330	
50120	PERS Contribution-Employee	7,089	4,000	3,910	-	
50130	PERS Contribution-Employer	43,372	54,890	58,110	43,970	PERS rate of 21.953%
50150	Part time Retirement Contribution-Employer	442	-	300	-	
50210	Group Health Insurance	5,786	6,480	6,760	4,470	
50230	Group Life Insurance	791	1,080	1,130	540	
50240	Group LTD Insurance	1,783	2,730	2,890	1,490	
50290	Group Flex Benefits	35,374	51,840	54,090	34,560	
PERSONNEL SERVICES		378,132	418,980	535,596	317,733	

PLANNING	2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
	ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PRELIMINARY	

OPERATING

51005	Consulting Fees	48,893	28,000	25,000	15,000	Zoning Ordinance and Specific Plan Amendments, CEQA review, contract Assistant Planner
51200	Legal Fees	2,196	5,000	-	5,000	City Prosecution Services
52200	Telephone	7,917	972	3,000	4,000	
53100	Dues and Subscriptions	105	500	500	1,500	APA
53200	Training, Conferences and Meetings	904	3,580	2,000	1,250	California and National APA
53300	Postage	1,138	1,800	1,300	2,000	
53400	Mileage Reimbursement	-	750	400	-	California and National APA
53540	Legal Notices and Publications	4,759	2,400	1,500	2,400	
53580	Blueprint and Photocopy	1,513	1,500	2,000	2,500	
53590	General Printing and Binding	184	320	250	500	
53990	Other	34	350	250	350	
54000	Office Supplies	1,193	5,200	3,000	3,000	
54010	Duplicating/Copying Supplies	-	50	-	50	
54020	Envelopes and Letterheads	271	140	250	250	
54030	Computer Supplies	-	260	260	-	
54100	Books	-	-	-	1,000	
54150	Promotion Supplies	-	-	-	500	
TOTAL OPERATING		69,106	50,822	39,710	39,300	

TOTAL PLANNING EXENDITURES	447,238	469,802	575,306	357,033
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PLANNING COMMISSION	2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
	ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PRELIMINARY	

FUND / FUNCTION: 1010-4015

Operating

50070	Attendance Fees	-	-	-	12,000	Moved from Planning Function
50110	Medicare Contribution	-	-	-	170	
50150	Part time Retirement Contribution-Employe	-	-	-	450	
53100	Dues and Subscriptions	-	-	-	1,000	APA
53200	Training, Conferences and Meetings	-	-	-	4,000	California and National APA
TOTAL PLANNING COMMISSION		-	-	-	17,620	

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Building & Safety

The Building & Safety Division is budgeted for 6 full time staff that includes a Building Official, 1 Plan Checker, 1 Permit Technician and 3 inspectors where one of the position is vacant. The Building & Safety Division continues to be fully funded by plan check, permit and inspection fees. The plan check, permit and inspection activities for the Building & Safety Division in FY 14/15 have increased because of an increase in approved development projects. With the projection of several large and complex residential and commercial projects to be approved and constructed in FY 15/16, it is anticipated that the plan check and permit activities will continue at a high level. The Building & Safety Division staff level will maintain at the same level and will be monitored to ensure it can be responsive to customer service needs. To maintain a high level of customer service, the Building & Safety Division will continue to use on-call as needed plan check and inspection contract services to handle the large and complex development projects. The Preliminary building and safety activities for the budget cycle will include the following:

- Continue to partner with Planning Division and other Departments in the review and approval of smaller projects thereby streamlining the building permit process
- Continue to maintain the service level of over the counter review or one day turnaround time for approval of minor permits
- Continue to maintain the service level of 21 calendar days for initial plan review for building plans



BUILDING INSPECTION	2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
	ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PRELIMINARY	

FUND / FUNCTION: 1010-4100

REVENUE

41200	Building Permits	(438,295)	(375,000)	(300,000)	(450,000)	Increase in development and permit activity
41220	Electrical Permits	(110,183)	(80,000)	(110,000)	(100,000)	
41240	Plumbing Permits	(92,939)	(80,000)	(50,000)	(75,000)	
41260	Mechanical Permits	(52,825)	(40,000)	(30,000)	(50,000)	
43173	Fire Plan Check	(26,334)	(40,000)	-	(40,000)	
43400	Plan Review	(232,097)	(175,000)	(250,000)	(250,000)	
43402	Reinspection Fee	-	-	-	(15,000)	Ability to collect this fee is already in place
49120	Transfer-Special Revenue Fund	-	(20,000)	-	(42,000)	Building Maintenance - microfilming and records
TOTAL REVENUE		(952,673)	(810,000)	(740,000)	(1,022,000)	

PERSONNEL SERVICES

50010	Regular Full-Time Employees	331,757	330,930	321,370	406,360	1 Bldg official, 1 Permit Tech. 1 Plan Checker, 1 Sr Inspector (vacant), 2 General Building Inspector II.
50030	Overtime	2,228	3,000	1,000	-	Off hours and emergency inspections
50040	Vacation Pay	5,929	4,000	4,567	-	
50050	Sick Leave Pay	3,359	-	-	-	
50060	Holiday Pay	306	-	-	-	
50110	Medicare Contribution	4,000	4,680	4,660	5,890	
50120	PERS Contribution-Employee	9,955	5,480	6,427	-	
50130	PERS Contribution-Employer	59,201	54,350	63,830	86,370	PERS rate of 21.953%
50210	Group Health Insurance	7,760	7,490	5,510	5,960	
50230	Group Life Insurance	942	1,250	1,250	1,080	
50240	Group LTD Insurance	2,428	3,250	3,180	2,830	
50290	Group Flex Benefits	50,182	57,020	53,630	66,600	
50710	Clothing Allowance	859	300	300	300	
50715	Boot Allowance	-	(500)	-	-	
PERSONNEL SERVICES		478,907	471,250	465,724	575,390	

BUILDING INSPECTION	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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OPERATING

51005	Consulting Fees	1,358		-	-	
51200	Legal Fees	4,666	4,000	-	-	No need to have legal specifically for this division. All enforcement will be done under Code Enforcement.
51560	Planning Checking /Inspect Fee	4,346		-	-	
52200	Telephone	7,766	7,089	4,000	5,500	
53100	Dues and Subscriptions	545	1,000	800	1,500	
53200	Training, Conferences and Meetings	1,162	4,000	4,000	1,000	
53210	Employee Training	-	-	305	-	
53300	Postage	296	630	230	630	
53570	Microfilming Services	-	42,000	-	42,000	
53580	Blueprint and Photocopy	617	800	450	800	
53590	General Printing and Binding	542	500	500	600	
54150	Promotion Supplies	-	-	-	500	
54000	Office Supplies	986	600	900	-	
54010	Duplicating/Copying Supplies	144	100	100	100	
54020	Envelopes and Letterheads	84	100	-	100	
54100	Books	6,057	2,000	1,600	2,000	
54430	Clothing and Equipment	858	1,800	1,800	1,800	
54850	Small Tool and Minor Equipment	469	450	300	450	
OPERATING		29,895	65,069	14,985	56,980	

BUILDING INSPECTION EXPENDITURES	508,802	536,319	480,709	632,370
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Community Development Department

FY 2015/16 Preliminary Budget

Code Enforcement

The Code Enforcement Division is budgeted for 3 full time and 1 part time staff. Code Enforcement staff continue to achieve voluntary compliance with City's Municipal Code in a proactive manner and to ensure the safety and aesthetic appearance of the community. The Preliminary code enforcement activities for the budget cycle will include the following:

- Continue to protect city's housing stock by proactively addressing the unpermitted construction and alterations to residential and non-residential properties
- Continue to identify and monitor vacant and/or foreclosed properties in an effort to keep them properly maintain and secure from trespassing and intrusion
- Continue to assist the City's Police Department in addressing problem properties or problem uses
- Continue to administer the Rental Inspection Program
- Work with City Attorney Office to prepare an update on the Administrative Citation Procedures for City Council review and approval



CODE ENFORCEMENT	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 1010-4200

REVENUE

43401	Plan Maint Fee	(4,158)	-	(2,500)	-	Pass through account for outside plan checking
49120	Transfer-Special Revenue Fund	(90,000)	(356,880)	(356,880)	-	From Special Revenue Fund 2188
TOTAL REVENUE		(94,158)		(359,380)	-	

PERSONNEL SERVICES

50010	Regular Full-Time Employees	113,274	199,730	182,220	86,302	1 full-time Code Enforcement Officer
50015	Regular Part-Time Employees	34,575	23,090	24,487	-	1 C.E. Officer (PT)
50030	Overtime	-	500	625	-	
50050	Sick Leave Pay	272		-	-	
50110	Medicare Contribution	2,348	3,300	3,000	1,251	
50120	PERS Contribution-Employee	4,572	4,120	3,644	-	
50130	PERS Contribution-Employer	20,806	40,820	36,190	17,120	PERS rate of 21.953%
50210	Group Health Insurance	1,668	4,030	5,040	2,235	
50230	Group Life Insurance	386	910	810	270	
50240	Group LTD Insurance	821	2,030	1,800	602	
50290	Group Flex Benefits	20,294	41,260	38,980	17,280	
50710	Clothing Allowance	431	400	369	-	
50715	Boot Allowance	-	(250)	-	-	
PERSONNEL SERVICES		199,446	319,940	297,165	125,060	

OPERATING

51200	Legal Fees	31,320	-	50,000	-	
52200	Telephone	4,776	5,183	2,100	4,000	
53100	Dues and Subscriptions	3,899	7,000	3,500	-	
53200	Training, Conferences and Meetings	454	1,000	1,000	1,000	New employee training
53210	Employee Training	189	-	-	-	
53300	Postage	1,835	2,000	1,500	2,000	
53580	Blueprint and Photocopy	134	400	400	500	
53590	General Printing and Binding	-	250	600	500	
54000	Office Supplies	351	300	300	300	
54010	Duplicating/Copying Supplies	37	100		100	
54020	Envelopes and Letterheads	23	100	100	100	
54100	Books	80	100	100	100	
54150	Promotion Supplies	-	100		500	
54430	Clothing and Equipment	843	1,250	1,250	1,500	
54850	Small Tool and Minor Equipment	-	100	100	100	
OPERATING		43,941	17,883	60,950	10,700	

CODE ENFORCEMENT EXPENDITURES	243,387	337,823	358,115	135,760
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Non Departmental

Department Overview

The Non Departmental function accounts for costs that are not generally associated with a specific department. These programs include Intergovernmental, Community Outreach, Contingency, Debt Service, and Other Financing Uses.

Programs and Services

Intergovernmental program costs consist of LAFCO fees and dues and subscriptions. Dues and subscriptions in this program have a city-wide benefit and include the League of California Cities, the SGV Council of Governments, the SGV Water Association, and the Southern California Association of Governments.

The Community Outreach program accounts for the cost of the lifeline program for the City's water customers. Community Outreach also includes the cost of the required match for the transitional housing program.

Contingency is an undesignated appropriation in the annual budget for unanticipated events or actions not incorporated into other areas of the budget.

The Debt Service program accounts for any General Fund costs related to repayment of advances or loans.

The Other Financing Uses program is used to account for transfers between different City funds.



Non Departmental FY 2015/16 Preliminary Budget

Department Budget Summary

Expenditures by Program

Program	FY 13/14 Actual	FY 14/15 Revised Budget	FY 14/15 Estimated Actual	FY 15/16 Preliminary
Intergovernmental	\$ 30,670	\$ 37,060	\$ 37,125	\$ 31,500
Community Outreach	\$ 71,958	\$ 46,600	\$ 68,525	\$ 66,600
Contingency	\$ 1,434	\$ 10,000	\$ 1,434	\$ -
Debt Service	\$ -	\$ 570	\$ 570	\$ 101,370
Other Financing Uses	\$ 200,000	\$ 150,000	\$ 150,000	\$ 125,000
Total Expenditures	\$ 304,062	\$ 244,230	\$ 257,654	\$ 324,470

Budget Overview and Significant Changes

All costs within this function are funded by the General Fund. There is an increase in the Community Outreach program related to an increase in the cost of the City's lifeline program. These costs are paid for by late fees collected on water utility accounts. There is a slight decrease in the Other Financing Uses due to an anticipated decrease in the required subsidy from the General Fund to the Lighting District. Additionally, there is a new cost in the Debt Service program. This is used to account for repayment to the Water Fund for the loan used for the purchase of the City's CAD/RMS system.



NON-DEPARTMENTAL				2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 1010-7XXX

7100 Intergovernmental

OPERATING

10107100	51175		LAFCO Fees	1,101	1,380	1,445	1,500	
10107100	53100		Dues and Subscriptions	29,569	35,680	35,680	30,000	League of California Cities; SGV Council of Governments; SGV Water Association; Southern California Association of Governments
TOTAL OPERATING				30,670	37,060	37,125	31,500	

TOTAL	Intergovernmental			30,670	37,060	37,125	31,500	
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7400 Community Outreach

REVENUE

10107400	48990		Other	(5,078)		-	-	
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OPERATING

10107400	53300		Postage	0	-	-	-	
10107400	53733	37000	Grant Prg-Transport-Mileage	829	-	-	-	
10107400	53736	37000	Grant Prg-Child Care	550	-	-	-	
10107400	53741	37000	Grant Prg-Supp Svcs Personnel	-	6,600	6,600	6,600	Required match for COC grant (2130 fund)
10107400	53798		Lifeline Subsidy	66,493	40,000	60,000	60,000	Cost of the lifeline program for the City's water customers
10107400	53990		Other	3,970	-	1,890	-	Cost of barricades for Thunderfest
10107400	53990	37000	Other	116	-	35	-	
TOTAL OPERATING				71,958	46,600	68,525	66,600	

TOTAL	Community Outreach			71,958	46,600	68,525	66,600	
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7900 Contingency

10107900	57000		Contingency	1,434	10,000	1,434	-	
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8800 Debt Service

10108800	56750		Advance Interest	-	570	570	101,370	Repayment of Water Loan for CAD/RMS system
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9900 Transfer to Lighting District

10109900	59120		Transfer-Special Revenue Fund	200,000	150,000	150,000	125,000	Transfer to Lighting District to cover expenses that exceed revenue
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CITY OF COVINA
SUMMARY OF OTHER FUNDS

	2014 Actual	2015 Revised Budget	2015 Estimated Actual	2016 Preliminary
Special Revenue Funds				
Public Education in Government				
Revenue	(66,572)	(45,000)	(66,000)	(66,000)
Expenditure	24,136	32,300	28,120	28,120
TOTAL	(42,436)	(12,700)	(37,880)	(37,880)
Inmate Communication-Jail				
Revenue	(2,244)	-	(1,012)	(1,000)
Expenditure	-	-	-	-
TOTAL	(2,244)	-	(1,012)	(1,000)
Red Light Camera				
Revenue	(323,193)	(194,220)	(194,220)	-
Expenditure	378,035	394,220	394,220	-
TOTAL	54,842	200,000	200,000	-
Asset Seizure				
Revenue	(373)	-	-	-
Expenditure	26,500	85,000	85,000	-
TOTAL	26,127	85,000	85,000	-
Public Safety Donation				
Revenue	(1,054,360)	-	-	-
Expenditure	1,052,360	-	-	-
TOTAL	(2,000)	-	-	-
Canine Unit Donation				
Revenue	-	-	(20,175)	-
Expenditure	-	-	20,175	-
TOTAL	-	-	-	-
Explorer Donation-Crime Prevention				
Revenue	(1,850)	-	(2,000)	-
Expenditure	43	-	1,000	1,000
TOTAL	(1,807)	-	(1,000)	1,000
Supplemental Law				
Revenue	(167,996)	(100,000)	(175,630)	(155,060)
Expenditure	167,996	174,920	175,630	155,060
TOTAL	-	74,920	-	-
JAG-Police Investigation				
Revenue	(11,755)	(25,358)	(12,168)	(12,000)
Expenditure	21,502	25,358	12,168	11,995
TOTAL	9,747	-	-	(5)
Traffic Safety-Traffic				
Revenue	(24,699)	(36,000)	(25,000)	(25,000)
Expenditure	-	-	20,175	-
TOTAL	(24,699)	(36,000)	(4,825)	(25,000)

CITY OF COVINA
SUMMARY OF OTHER FUNDS

	2014 Actual	2015 Revised Budget	2015 Estimated Actual	2016 Preliminary
Other Federal-Patrol				
Revenue	(46,259)	-	(19,392)	-
Expenditure	46,242	-	4,514	-
TOTAL	(17)	-	(14,878)	-
GAS TAX				
Revenue	(1,993,910)	(1,258,800)	(1,415,812)	(1,054,888)
Expenditure	959,215	3,132,174	1,807,271	667,300
TOTAL	(1,034,695)	1,873,374	391,459	(387,588)
Proposition A				
Revenue	(1,165,902)	(1,768,900)	(970,335)	(1,114,065)
Expenditure	1,448,338	1,711,546	1,612,839	1,110,500
TOTAL	282,436	(57,354)	642,504	(3,565)
Proposition C				
Revenue	(691,091)	(635,220)	(675,200)	(759,432)
Expenditure	493,500	497,200	-	-
TOTAL	(197,591)	(138,020)	(675,200)	(759,432)
Measure R				
Revenue	(512,386)	(508,200)	(450,000)	(546,181)
Expenditure	118,594	200,900	150,000	200,900
TOTAL	(393,791)	(307,300)	(300,000)	(345,281)
TDA				
Revenue	(17,066)	(30,500)	-	-
Expenditure	-	72,378	49,378	-
TOTAL	(17,066)	41,878	49,378	-
Air Quality				
Revenue	(60,095)	(60,000)	(60,000)	(60,000)
Expenditure	235,816	85,460	85,486	13,235
TOTAL	175,721	25,460	25,486	(46,765)
Municipal Parking District				
Revenue	(180,058)	(95,300)	(134,923)	(132,500)
Expenditure	112,195	172,500	197,528	129,199
TOTAL	(67,863)	77,200	62,605	(3,301)
Street Lighting Assessment District				
Revenue	(585,555)	(197,500)	(197,500)	(247,500)
Expenditure	248,643	250,700	241,800	244,144
TOTAL	(336,912)	53,200	44,300	(3,356)
Street Trees and Landscape Assessment District				
Revenue	(169,899)	(160,000)	(160,000)	(160,000)
Expenditure	142,889	147,870	150,488	160,479
TOTAL	(27,010)	(12,130)	(9,512)	479

CITY OF COVINA
SUMMARY OF OTHER FUNDS

	2014 Actual	2015 Revised Budget	2015 Estimated Actual	2016 Preliminary
Shoppers Lane Parking District				
Revenue	(8,259)	(6,400)	(7,745)	(8,000)
Expenditure	7,399	6,200	7,441	7,000
TOTAL	(860)	(200)	(304)	(1,000)
Department Of Conservation Beverage Grant				
Revenue	(12,914)	(12,800)	(12,800)	(13,000)
Expenditure	-	12,370	870	28,118
TOTAL	(12,914)	(430)	(11,930)	15,118
Oil Payment Program				
Revenue	(13,805)	(13,500)	(13,500)	(13,800)
Expenditure	4,248	34,847	15,132	13,800
TOTAL	(9,557)	21,347	1,632	-
Housing Authority				
Revenue	(726,513)	-	-	(584,289)
Expenditure	8,571	200,000	1,080	217,391
TOTAL	(717,942)	200,000	1,080	(366,898)
Community Development Block Grant (CDBG)				
Revenue	(361,569)	(631,679)	(428,592)	(317,156)
Expenditure	361,569	631,679	428,592	317,156
TOTAL	0	-	-	-
Transitional House				
Revenue	(96,091)	(96,090)	(96,090)	(96,090)
Expenditure	96,093	-	96,090	96,090
TOTAL	2	(96,090)	-	-
Community Facility District -2007-1				
Revenue	(36,103)	(36,000)	(60,900)	(89,000)
Expenditure	41,075	27,420	34,022	83,691
TOTAL	4,973	(8,580)	(26,878)	(5,309)
Building Equipment Reserve				
Revenue	(4,158)	-	(2,500)	-
Expenditure	-	20,000	-	42,000
TOTAL	(4,158)	20,000	(2,500)	42,000
Community Improvement				
Revenue	30,473	(267,000)	(126,010)	(239,000)
Expenditure	148,542	459,730	395,705	234,206
TOTAL	179,014	192,730	269,695	(4,794)
LITERACY GRANT				
Revenue	(43,859)	(33,980)	(53,466)	(30,500)
Expenditure	44,573	33,980	58,462	30,500
TOTAL	714	-	4,996	-

CITY OF COVINA
SUMMARY OF OTHER FUNDS

	2014 Actual	2015 Revised Budget	2015 Estimated Actual	2016 Preliminary
LIBRARY EQUIPMENT RESERVE				
Revenue	(4,919)	(3,000)	(6,600)	(5,000)
Expenditure	259	570	570	948
TOTAL	(4,659)	(2,430)	(6,030)	(4,052)
OTHER LIBRARY GRANT				
Revenue	-	(1,000)	(1,000)	-
Expenditure	-	1,030	1,000	-
TOTAL	-	30	-	-
CULTURAL ARTS				
Revenue	(8,722)	(10,290)	(7,840)	(5,760)
Expenditure	7,924	15,210	11,961	9,530
TOTAL	(798)	4,920	4,121	3,770
QUIMBY FEES				
Revenue	(556,965)	-	-	-
Expenditure	-	-	-	-
TOTAL	(556,965)	-	-	-
Library Services Donation				
Revenue	(15,957)	(23,550)	(20,000)	(26,510)
Expenditure	21,057	45,420	21,720	44,753
TOTAL	5,100	21,870	1,720	18,243
Borello Donation				
Revenue	-	-	-	-
Expenditure	-	-	5,000	27,260
TOTAL	-	-	5,000	27,260
Teen Program Donation				
Revenue	(20)	(780)	(75)	(780)
Expenditure	-	790	85	799
TOTAL	(20)	10	10	19
Cultural Arts-Vintage Years Donation				
Revenue	-	(200)	(69)	(200)
Expenditure	650	300	169	294
TOTAL	650	100	100	94
War Memorial Donation				
Revenue	-	(9,210)	(2,960)	-
Expenditure	-	9,210	3,821	-
TOTAL	-	-	861	-
Joslyn Donation				
Revenue	-	(20,150)	-	-
Expenditure	220	20,600	450	20,724
TOTAL	220	450	450	20,724

**CITY OF COVINA
SUMMARY OF OTHER FUNDS**

	2014 Actual	2015 Revised Budget	2015 Estimated Actual	2016 Preliminary
Youth Donation				
Revenue	(2,196)	(1,000)	(1,073)	(1,000)
Expenditure	-	-	-	-
TOTAL	(2,196)	(1,000)	(1,073)	(1,000)
Leaders In Training Donation				
Revenue	(5,678)	(8,970)	(7,600)	(8,100)
Expenditure	8,504	9,964	8,490	8,100
TOTAL	2,826	994	890	-
Seniors Donation				
Revenue	(221)	(2,600)	-	(2,600)
Expenditure	1,000	2,710	110	2,600
TOTAL	779	110	110	-
Grandmother's Club Donation				
Revenue	(1,471)	(2,310)	(1,965)	(2,310)
Expenditure	3,069	2,880	2,535	2,310
TOTAL	1,598	570	570	-
Capital Funds				
General				
Revenue	(14,278)	-	-	-
Expenditure	-	-	-	-
TOTAL	(14,278)	-	-	-
Civic Center				
Revenue	-	-	(97,269)	-
Expenditure	-	-	140,278	-
TOTAL	-	-	43,009	-
Police Administration				
Revenue	-	(300,000)	(300,000)	-
Expenditure	-	300,000	300,000	-
TOTAL	-	-	-	-
Traffic Control				
Revenue	-	(380,000)	(380,000)	-
Expenditure	5,778	380,000	380,000	-
TOTAL	5,778	-	-	-
Streets				
Revenue	-	(5,440,804)	-	-
Expenditure	24,024	5,440,804	-	-
TOTAL	24,024	-	-	-
Transit Operation				
Revenue	-	-	(1,429,960)	-
Expenditure	-	1,300,900	1,429,960	-
TOTAL	-	1,300,900	-	-

**CITY OF COVINA
SUMMARY OF OTHER FUNDS**

	2014 Actual	2015 Revised Budget	2015 Estimated Actual	2016 Preliminary
Park Facilities				
Revenue	(1,494,872)		(1,005,267)	-
Expenditure	1,413,592	1,833,600	874,749	-
TOTAL	(81,280)	1,833,600	(130,518)	-
Senior Services				
Revenue				
Expenditure	11,646	-	-	-
TOTAL	11,646	-	-	-
Kahler Russell Park Gymnasium				
Revenue	-	-	-	-
Expenditure	269,582	-	-	-
TOTAL	269,582	-	-	-
Impact fee - General Government				
Revenue	(42,952)	-	(538)	-
Expenditure	-	-	-	-
TOTAL	(42,952)	-	(538)	-
Impact fee - Library				
Revenue	(26,542)	-		
Expenditure		-		
TOTAL	(26,542)	-	-	-
Impact fee - Police Department				
Revenue	(39,871)	-	(496)	
Expenditure	-	-	-	-
TOTAL	(39,871)	-	(496)	-
Impact fee - Park Facilities				
Revenue	(6,172)	-	-	-
Expenditure	-	-	-	-
TOTAL	(6,172)	-	-	-
Impact fee - Street				
Revenue	(112,182)	-	(16,237)	-
Expenditure	-	-	47,422	-
TOTAL	(112,182)	-	31,185	-
Impact fee - Fire				
Revenue	(19,096)	-	(238)	-
Expenditure	-	-	-	-
TOTAL	(19,096)	-	(238)	-

CITY OF COVINA
SUMMARY OF OTHER FUNDS

	2014 Actual	2015 Revised Budget	2015 Estimated Actual	2016 Preliminary
Enterprise Funds				
Water Enterprise				
Revenue	(13,213,330)	(10,723,000)	(9,876,928)	(10,214,000)
Expenditure	11,240,564	16,095,280	9,865,566	13,791,695
TOTAL	(1,972,767)	5,372,280	(11,362)	3,577,695
Environmental				
Revenue	(1,498,994)	(1,265,700)	(1,204,712)	(915,600)
Expenditure	1,001,081	1,559,590	1,266,202	1,526,299
TOTAL	(497,912)	293,890	61,490	610,699
Sewer				
Revenue	(2,213,642)	(2,170,000)	(2,153,000)	(2,150,000)
Expenditure	2,310,418	11,007,020	2,196,827	2,506,226
TOTAL	96,777	8,837,020	43,827	356,226
Internal Service Funds				
Information Technology				
Revenue	(1,630,410)	(1,779,270)	(1,579,484)	(1,575,104)
Expenditure	1,646,781	1,701,630	1,908,467	1,654,082
TOTAL	16,371	(77,640)	328,983	78,978
Workers Compensation				
Revenue	(644,654)	-	(420,129)	(448,161)
Expenditure	758,534	705,090	715,588	756,805
TOTAL	113,879	705,090	295,459	308,644
Public Liability				
Revenue	(481,837)	(198,428)	(268,011)	(279,396)
Expenditure	779,489	495,390	367,586	404,555
TOTAL	297,652	296,962	99,575	125,159
Central Equipment				
Revenue	(1,464,954)	(1,394,040)	(1,330,717)	(1,519,391)
Expenditure	1,719,221	2,171,180	1,782,547	1,343,778
TOTAL	254,267	777,140	451,830	(175,613)

**CITY OF COVINA
SUMMARY OF OTHER FUNDS**

	2014 Actual	2015 Revised Budget	2015 Estimated Actual	2016 Preliminary
Successor Agency to Covina Redevelopment Agency				
Administration				
Revenue	-	-	-	-
Expenditure	249,997	250,000	250,000	250,000
TOTAL	249,997	250,000	250,000	250,000
Redevelopment and Housing				
Revenue				
Expenditure	1,264,892	1,396,123	1,396,893	6,240,400
TOTAL	1,264,892	1,396,123	1,396,893	6,240,400
Debt Service				
Revenue				
Expenditure	3,614,760	3,376,338	3,375,338	3,206,707
TOTAL	3,614,760	3,376,338	3,375,338	3,206,707
Other Uses				
Revenue	-	(871,226)	(4,296,077)	-
Expenditure	7,785,900	-	-	-
TOTAL	7,785,900	(871,226)	(4,296,077)	-

**CITY OF COVINA
SUMMARY OF OTHER FUNDS**

	2014 Actual	2015 Revised Budget	2015 Estimated Actual	2016 Preliminary
Summary of Other Funds				
Special Revenue Funds				
Revenue	(8,944,206)	(6,295,507)	(5,430,152)	(5,776,721)
Expenditure	6,230,756	8,517,436	6,129,097	3,909,202
TOTAL	(2,713,449)	2,221,929	698,945	(1,867,519)
Capital Funds				
Revenue	(1,755,966)	(6,120,804)	(3,230,005)	-
Expenditure	1,724,623	9,255,304	3,172,409	-
TOTAL	(31,343)	3,134,500	(57,596)	-
Enterprise Funds				
Revenue	(16,925,966)	(14,158,700)	(13,234,640)	(13,279,600)
Expenditure	14,552,064	28,661,890	13,328,595	17,824,220
TOTAL	(2,373,902)	14,503,190	93,955	4,544,620
Internal Service Funds				
Revenue	(4,221,855)	(3,371,738)	(3,598,341)	(3,822,052)
Expenditure	4,904,025	5,073,290	4,774,188	4,159,220
TOTAL	682,170	1,701,552	1,175,847	337,168
Successor Agency to Covina Redevelopment Agency				
Revenue	-	(871,226)	(4,296,077)	-
Expenditure	12,915,549	5,022,461	5,022,231	9,697,107
TOTAL	12,915,549	4,151,235	726,154	9,697,107
Grand Total				
Revenue	(31,847,992)	(30,817,975)	(29,789,215)	(22,878,373)
Expenditure	40,327,016	56,530,381	32,426,520	35,589,749
TOTAL	8,479,025	25,712,406	2,637,305	12,711,376

Special Revenue FY 2015/16 Preliminary Budget

Overview of Special Revenue

Special Revenue Funds are restricted. Revenues in this type of fund may not only be used for specific purposes. Any grant and donation revenues that are received by the City have a special revenue fund associated with them. By accepting the terms of the grant, the City is usually limited to the amount of overhead it may charge in these funds. Overhead includes items such as the salaries and benefits of persons administering the grant, office supplies used in achieving the goals of the grant, etc. By limiting the amount of overhead, this ensures the majority of the funds are spent on achieving the goal as set out by the grant or donation.

Restricted Funds

- Public Education in Government
- Inmate Communication
- Asset Seizure
- Public Safety Donation
- Canine Unit Donation
- Explorer Donation – Crime Prevention
- Supplemental Law Grant
- Justice Assistance Grant
- Traffic Safety Grant
- Other Federal Grant
- State Gasoline Tax
- Proposition A Local Return Transportation Funds
- Proposition C Local Return Transportation Funds
- Measure R Local Return Transportation Funds
- State Transportation Development Act (TDA) Funds
- Air Quality Improvement Funds
- Municipal Parking Assessment District
- Street Lighting Assessment District
- Street Trees and Landscape Assessment District
- Shoppers Lane Parking Improvement Area
- State Department of Conservation Beverage Grant Funds
- State Oil Payment Program Grant Funds
- Housing Authority
- Community Development Block Grant
- Transitional House
- Community Facility District 2007-1
- Building Equipment Reserve
- Community Improvement
- Literacy Grant
- Library Equipment Reserve
- Other Library Grant
- Cultural Arts
- Quimby Fees
- Library Services Donation
- Joseph J. Borello Donation
- Teen Program Donation
- Cultural Arts-Vintage Years Donation
- War Memorial Donation
- Joslyn Donation
- Youth Donation
- Leaders in Training Donation
- Seniors Donations
- Grandmother’s Club Donation



Public Education in Government

The Public Education in Government Fund is a franchise fee and is restricted by the Covina Municipal Code Section 5.32.



PUBLIC EDUCATION IN GOVERNMENT	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 2890-0920

REVENUE

48400	Public Info PEG Fee	(66,572)	(45,000)	(66,000)	(66,000)	Reflects revenue received from cable and telecommunications companies for Public Education in Government
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OPERATING

51005	Consulting Fees	14,400	14,400	14,400	14,400	City Council and Planning Commission Meeting Broadcast - 12 Miles Out
52250	Cable and Satellite	370	-	3,720	3,720	Cable feed to City Hall
52490	Maint-Other Equipment	6,099	-	10,000	10,000	Maintenance of A/V Equipment
53100	Dues and Subscriptions	-	3,500	-	-	Reclass to Cable and Satellite Object Code
55900	PEG-Public Info Other Equi	3,267	14,400	-	-	
TOTAL OPERATING		24,136	32,300	28,120	28,120	

Total Expenditures

24,136	32,300	28,120	28,120
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TOTAL Public Education in Government

(42,436)	(12,700)	(37,880)	(37,880)
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Inmate Communication

The Inmate Communication Fund accounts for amounts paid by persons incarcerated in the Covina jail who use the inmate telephones. These amounts will be used to improve jail safety and maintenance as well as jail staff training.



Asset Seizure

Asset Seizure is made up of four separate funds, Federal Treasury Narcotics, Federal Justice Narcotic Seizure, Local Narcotic Seizure and Local 15% Narcotic Seizure. These amounts can potentially be used to support various activities including the following:

- Law enforcement investigations
- Law enforcement training
- Detention facility improvement
- Equipment
- Travel and transportation related to law enforcement duties and activities
- Awards and memorials
- Drug and gang education and awareness programs
- Support of community-based programs

These funds cannot be used to pay the salaries and benefits of current, permanent law enforcement personnel, except in limited circumstances.



Public Safety, Canine and Explorer Donations

Donations are received by the City for various purposes. These funds account for donations for specific purposes. These amounts will be used to supplement existing programs, or in the case of the Canine donation, to begin a new program with the purchase of the police dog and the initial investment in food, shelter, medical treatment and handler training.

The donations designated for the Explorer program are used to purchase uniforms, food, supplies, and transportation for the participants.



Supplemental Law Grant

This State grant provides \$100,000 minimum each year from vehicle license fees. The funds provided for this grant have been allocated to the Patrol Division. Two Community Service Officers are partially paid for out of this fund, with the remainder being paid from General Funds.



Justice Assistance Grant

This Federal grant provides approximately \$12,000 each year. The funds provided for this grant must be used for assistance with investigation and the Youth Accountability Board (YAB). The YAB program has been extremely valuable in lowering the recidivism rate amongst youth that participate. The program involves the offending juvenile and his/her parents who must agree to participate in the program for a six-month period. All parties agree to the terms of a performance contract governing school attendance, school grades, behavior and attendance at counseling sessions with a mental health professional. Successful completion of the program will result in a non-filing of the case with the juvenile court. Failure to successfully complete the program will result in the referral of the matter to the juvenile court. One (1) Community Service Officer (CSO) is paid for out of this fund.



Office of Traffic Safety Grant

This Grant no longer exists and has expired. Fund balance in the 2290 fund is now what remains from the original grant and is now used as a revenue account for impound fees. These funds are then used for traffic educational material.



Other Public Safety Grants

This fund accounts for other non-recurring public safety grants. The funds provided by these grants are used to purchase things such bullet proof vests which typically have limited shelf-life. These funds help off-set the total cost of on-going vest replacement as they reach their service life.



POLICE			2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 2300-2XXX

Inmate Communication-Jail

22051150	43121		Inmate Telephone Use Fee	(2,244)	-	(1,012)	(1,000)	
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Red Light Camera

REVENUE								
22101130	44150		Red Light Camera Fines	(323,193)	(194,220)	(194,220)	-	Moved this activity to 1010 fund
TOTAL REVENUE				(323,193)	(194,220)	(194,220)	-	
OPERATING								
22101130	51450		Red Light Camera Fees	178,035	194,220	194,220	-	
22101130	59110		Transfer-General Fund	200,000	200,000	200,000	-	
TOTAL OPERATING				378,035	394,220	394,220	-	
TOTAL NET			Red Light Camera-Patrol	54,842	200,000	200,000	-	

Asset Seizure

22221000	47200		Interest	(373)	-	-	-	
22221000	59110		Transfer-General Fund	26,500	-	-	-	
22221000	59140		Transfer-Capital Projects Fund	-	85,000	85,000	-	Transfer for partial cost of the city-wide surveillance camera project
TOTAL NET ASSET SEIZURE				26,127	85,000	85,000	-	

Law Enforcement Grants

Supplemental Law Grant

REVENUE								
22461110	42110		Supplemental Law	(24,800)	(24,800)	(24,800)	-	
22461130	42110		Supplemental Law	(75,200)	(75,200)	(75,200)	(100,000)	
22461110	49120		Transfer-Special Revenue Fund	-	-	(12,880)	-	Contribution by General Fund required to fund this program
22461130	49120		Transfer-Special Revenue Fund	(67,996)	-	(62,750)	(55,060)	Contribution by General Fund required to fund this program
TOTAL REVENUE				(167,996)	(100,000)	(175,630)	(155,060)	
PERSONNEL								
22461130	50010		Regular Full-Time Employees	86,454	88,330	88,330	101,770	3 part time CSO positions
22461110	50015		Regular Part-Time Employees	30,979	31,060	31,060	-	
22461130	50030		Overtime	854	-	710	-	
22461110	50110		Medicare Contribution	449	450	450	-	
22461130	50110		Medicare Contribution	1,401	1,280	1,280	1,480	

POLICE				2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
22461130	50120		PERS Contribution-Employee	2,097	900	900	-	
22461110	50130		PERS Contribution-Employer	5,565	6,170	6,170	-	
22461130	50130		PERS Contribution-Employer	15,777	17,860	17,860	22,700	
22461130	50210		Group Health Insurance	1,356	2,880	2,880	2,980	
22461130	50230		Group Life Insurance	334	480	480	480	
22461130	50240		Group LTD Insurance	629	870	870	1,010	
22461130	50290		Group Flex Benefits	20,725	23,040	23,040	23,040	
22461130	50710		Clothing Allowance	1,375	1,600	1,600	1,600	
TOTAL PERSONNEL				167,996	174,920	175,630	155,060	
TOTAL NET								
Supp Law-Crime Prevent				-		-	-	

Other Federal-Patrol

REVENUE								
22701130	42090	AV100	Other Federal Grants	(31,259)	-	(4,392)	-	ARRA grant completed
22701130	42090	BVP13	Other Federal Grants	(15,000)	-	(15,000)	-	
TOTAL REVENUE				(46,259)	-	(19,392)	-	
PERSONNEL								
22701130	50030	AV100	Overtime	27,816	-	4,392	-	
22701130	50110	AV100	Medicare Contribution	166	-	56	-	
22701130	50210	AV100	Group Health Insurance	122	-	49	-	
22701130	50230	AV100	Group Life Insurance	18	-	7	-	
22701130	50240	AV100	Group LTD Insurance	36	-	10	-	
TOTAL PERSONNEL				28,158	-	4,514	-	
OPERATING								
22701130	53210		Employee Training	3,084	-	-	-	
22701130	54430		Clothing and Equipment	15,000	-	-	-	
TOTAL OPERATING				18,084	-	-	-	
TOTAL EXPENDITURE				46,242	-	4,514	-	
TOTAL NET								
Other Federal-Patrol				(17)		(14,878)	-	

POLICE				2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
JAG-Police Investigation								
REVENUE								
22711120	42080		JAG Grant	(8,830)	(12,680)	-	(2,000)	
22711120	42080	JAG13	JAG Grant	(2,925)	-	510	-	
22711120	42080	JAG14	JAG Grant	-	(12,678)	(12,678)	(10,000)	
TOTAL REVENUE				(11,755)	(25,358)	(12,168)	(12,000)	
Personnel								
22711120	50015	JAG13	Regular Part-Time Employees	11,586	-	6,640	-	
22711120	50015	JAG14	Regular Part-Time Employees	5,779	25,358	5,158	11,825	
22711120	50110	JAG12	Medicare Contribution	2,466	-			
22711120	50110	JAG13	Medicare Contribution	169	-	370	170	
22711120	50120		PERS Contribution-Employee	289	-			
22711120	50130		PERS Contribution-Employer	1,047	-			
22711120	50210		Group Health Insurance	89	-			
22711120	50230		Group Life Insurance	22	-			
22711120	50240		Group LTD Insurance	55	-			
TOTAL Personnel				21,502	25,358	12,168	11,995	
TOTAL NET			JAG-Police Invest	9,747	-	-	(5)	

Traffic Safety-Traffic								
REVENUE								
22901200	43116		Police Fee-Vehicle Impound	(24,699)	(36,000)	(25,000)	(25,000)	Tow fees
TOTAL REVENUE				(24,699)	(36,000)	(25,000)	(25,000)	
22901450	59110		Transfer-General Fund	-		60,000	-	
TOTAL NET			Traffic Safety-Traffic	(24,699)	(36,000)	35,000	(25,000)	

POLICE			2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
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Public Safety Donation

REVENUE							
29200000	48100		Donations and Contributions	(1,054,360)	-	-	
TOTAL REVENUE				(1,054,360)	-	-	
OPERATING							
29200000	55550		Motor Vehicles	1,052,360	-	-	
TOTAL PUBLIC SAFETY DONATION				(2,000)	-	-	

Canine Unit Donation

REVENUE							
29231160	48100		Donations and Contributions	-	-	(20,175)	-
TOTAL REVENUE				-	-	(20,175)	-
OPERATING							
29231160	54990		General Supplies	-	-	20,175	-
							Purchase of dog and supplies/training for handler
TOTAL NET			CANINE UNIT	-	-	-	-

Explore Donation-Crime Prevention

REVENUE							
29271110	48100		Donations and Contributions	(1,850)	-	(2,000)	-
TOTAL REVENUE				(1,850)	-	(2,000)	-
OPERATING							
29271110	52640		Rentals-Motor Vehicles	-	-	114	-
29271110	54990		General Supplies	43	-	1,000	1,000
TOTAL OPERATING				43	-	1,000	1,000
TOTAL NET			Explore Don-Crime Prevent	(1,807)	-	(1,000)	1,000

State of California Gasoline Taxes

State of California gasoline taxes are apportioned to cities based on three factors: vehicle registration, assessed valuation and population. These funds are restricted in usage, and are audited annually by the State Controller's Office. These funds may be used for street infrastructure construction, street maintenance, engineering, and project and program administration.



GAS TAX		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 2300-2200 to 2300-2350

REVENUE

42140	State Gas Tax (2105)	(335,097)	(238,900)	(303,625)	(284,062)	Reductions in State Gas Tax revenue are due to decreased fuel prices, increased fuel economy
42141	State Gas Tax (2106)	(157,963)	(190,700)	(176,509)	(151,251)	standards for vehicles, and the adoption of alternative fuel vehicles
42143	State Gas Tax (2107)	(358,466)	(293,500)	(414,525)	(388,365)	
42144	State Gas Tax (2107.5)	(6,000)	(6,000)	(6,000)	(6,000)	
42145	State Gas Tax(2103)	(686,428)	(519,800)	(515,153)	(225,210)	
47200	Interest	(9,382)	(9,900)	-	-	
49120	Transfer	(440,574)	-	-	-	
	TOTAL REVENUE	(1,993,910)	(1,258,800)	(1,415,812)	(1,054,888)	

OPERATING

51005	Consulting Fees	-	-	9,700	-	Workman/Puente signal analysis completed by contractor to determine need to install protected left turn
52416	F1414 Maint-Street Light System	-	283,038	283,038	-	Project F-1414 LED lighting upgrade to City owned streetlights
55310	Street Infrastructure	14,384	-	276,600	-	
55310	D1412 Street Infrastructure	-	355,676	64,600	-	
55310	P1411 Street Infrastructure	-	-	15,076	-	
55310	W1107 Street Infrastructure	123,511	-	-	-	
55311	Contra Exp-Street Infrastructu	(123,511)	-	-	-	
58220	Streets	600,000	780,800	780,800	600,000	Contribution to General Fund for Street crew operations
58230	Street Lighting	70,000	267,300	267,300	67,300	Contribution to offset street lighting costs
58235	Traffic Control	103,816	100,000	105,797	-	
58518	Transmission and Distribution	123,511	-	-	-	
59140	Transfer-Capital Projects Fund	24,024	1,341,000	-	-	
58900	Indirect Cost Allocation	19,010	4,360	4,360	-	
58900	Indirect Cost Allocation	1,800	-	-	-	
58900	Indirect Cost Allocation	2,670	-	-	-	
	TOTAL OTHER	959,215	3,132,174	1,807,271	667,300	

GAS TAX (RESTRICTED)

(1,034,695)	1,873,374	391,459	(387,588)
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Proposition A, C and Measure R Local Return Special Revenue Funds

The Proposition A, Proposition C, and Measure R Local Return programs are three one-half cent sales tax measures approved by Los Angeles County voters to finance a countywide transit development program. The Proposition A tax measure was approved in 1980, the Proposition C tax measure was approved in 1990, and Measure R was approved in 2008. As a condition of voter approval, these funds are restricted in their use to developing or improving public transit and related transportation infrastructure. Local return funds are distributed to cities on a per capita basis.

Proposition A Expenditures

The Transportation Division develops and manages the Covina Transit Dial-A-Ride program and supports the Taxi Voucher program for seniors and the disabled with Proposition A funds. These funds also support the Foothill Transit and METRO bus pass subsidy programs and finance a variety of special Parks and Recreation Department event trips attended by seniors, students and the general public. These funds are used for the maintenance, security and operation of the Covina Metrolink station and parking structure, and all City bus stops. These funds can also be used for the design of active transportation projects, street infrastructure projects, and other transportation related improvements.

Proposition C Expenditures

Proposition C funds may be used for improvements of transit facilities, the refurbishment of streets that maintain regular transit service, and bicycle and pedestrian improvements. A majority of the City's Proposition C funds were used to complete bond obligations on the Metrolink Parking Structure. As the bond obligations were completed in 2014, the City is now building its Proposition C fund reserve as a matching fund source for future projects such as the rehabilitation of Grand Avenue and bicycle lanes on various City streets.

Measure R Expenditures

Measure R funds are used by the City as a local match for major transportation construction projects such as the Covina Metrolink Station improvement project which is currently in construction, and the future refurbishment of Grand Avenue. These funds are also used to support street maintenance such as pothole repairs, pavement patches, and citywide sidewalk repairs.



PROPOSITION A		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
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42210	Prop A-Transit Admin Prop A	(844,673)	(817,000)	(753,410)	(877,945)	MTA 2016 Draft Fund Allocation Projection
42210	Prop A-Trans Op Prop A	-	(710,700)	-	-	
43500	Prop A-Op-Bus Pass Sub Transit	(3,995)	(5,000)	(3,600)	(4,000)	Bus pass sales revenue
43510	EV Charging Station Fees	-		(60)	(120)	Charging station revenue
43550	Prop A-Trans Op Transit Pa	(281,534)	(225,000)	(200,000)	(225,000)	Proposed elimination of parking subsidy at Metrolink with Fee Study
43550	Prop A-Op-Security Transit Pa	-		(5,200)	-	Rental of parking spaces to store vehicles
43600	Property Rental Fees	(30,000)		-		Coffee cart contract cancelled.
43600	Prop A-Op-Metrolink Propert	(900)	(1,200)	-	-	
47200	Prop A-Transit Admin Interest-	(4,800)	(10,000)	(8,065)	(7,000)	
TOTAL REVENUE		(1,165,902)	(1,768,900)	(970,335)	(1,114,065)	

50010	Prop A-Transit Admin Reg Full-	63,009	59,000	55,551	95,900	Includes salaries for: Management Analyst, Assistant Director of Public Works 20%, Public
50040	Prop A-Transit Admin Vacation	5,398	-	-	-	Works Director 10%
50050	Prop A-Transit Admin Sick Leave	2,965	-	-	-	
50110	Prop A-Transit Admin Medicare	1,023	900	802	1,400	
50120	Prop A-Transit Admin PERS Cont	1,130	1,200	-	-	
50130	Prop A-Transit Admin PERS Cont	10,167	11,800	11,082	19,400	
50210	Prop A-Transit Admin Group Hea	1,010	1,500	17	1,900	
50230	Prop A-Transit Admin Group Lif	168	300	163	300	
50240	Prop A-Transit Admin Group LTD	473	600	365	900	
50290	Prop A-Transit Admin Group Fle	5,621	11,500	3,450	15,000	
Personnel SERVICES		90,963	86,800	71,430	134,800	

51005	Consulting Fees	-	-	-	-	
51990	Prop A-Op-Metrolink Other P	37,043		7,000	5,500	Fees to parking permit contractor
51990	Prop A-Op-Paratransit Other Pr	-		-	-	
51990	Prop A-Op-Prof Svc Other Prof	29,481	120,000	120,000	200,000	Engineering designs for Street Safety Improvements on Edna, Glendora, and Puente. Plans and specification for awarded Active Transportation Grant project for bicycle lanes
51990 T1302	Other Professional Fees	15,100				
51990	Prop A-Trans Op Other Prof	37	-	-	-	
52100	Prop A-Op-Metrolink Water U	7,493	8,000	7,000	5,500	Reduction in water usage after change to drought tolerant landscaping
52120	Prop A-Op-Metrolink Electri	35,656	35,000	30,000	25,000	Reduction in electrical bills after change to LED lighting
52200	Prop A-Op-Bus Pass Sub Telepho	565	1,200	600	600	
52200	Prop A-Op-Paratransit Telephon	3,943	5,000	5,000	5,000	Covina Transit Dispatch Line
52200	Prop A-Transit Admin Telephone	2,190	3,900	966	1,000	Telephone system lease payments completed in 2014

PROPOSITION A		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
52300	Prop A-Op-Metrolink Janitor	-	2,000	-	-	
52310	Prop A-Op-Security Security S	168,053	225,000	165,000	70,000	Reflects an anticipated decrease in contract costs, as the contract is scheduled for a rebid
52320	Prop A-Op-Metrolink Lawn/La	4,438	10,000	5,000	7,000	Reflects an anticipated increase in contract costs, as the contract is scheduled for a rebid
52330	Prop A-Op-Metrolink Tree Ma	-	5,000	-	-	
52410	Prop A-Op-Graff Abate Maint-Im	-	25,000	-	25,000	Painting of bus stop shelters citywide
52410	Prop A-Op-Metrolink Maint-I	18,412	50,000	200	25,000	Reduced in 2015 due to closure of Metrolink station for safety upgrades
52410	Prop A-Op-Paratransit Maint-Im	-	-	-	-	
52410	Prop A-Op-Trans Shltr Maint-Im	373,284	67,600	35,000	35,000	2014 costs included bus stop pad capital improvements
52422	Prop A-Op-Metrolink Maint-P	46,833		80,000	30,000	Maintenance in 2016 reduced due to station improvement project
52422	F1414 Maint-Parking Facilities	-	342,646	200,000	-	Installation of LED lighting in Metrolink Structure
52422	Prop A-Trans Op Maint-Park	-	15,000	5,000	5,000	Electric vehicle charger service contract and warranty fees
52470	Prop A-Transit Admin Maint-Off	276	100	-		
52480	Prop A-Op-Metrolink Maint-C	-	1,500	1,500	1,500	Parking machine maintenance contract
53100	Dues and Subscriptions	-	-	1,228	1,100	Work Order System fees - 10% of total cost
53100	Prop A-Op-Rgnl Fees Dues and S	-	6,100	6,600	6,600	Contribution to San Gabriel Valley Council of Governments dues
53100	Prop A-Trans Op Dues and S	6,488	-	-	-	
53200	Prop A-Op-Metrolink Confere	32	500	500	500	
53200	Prop A-Trans Op Conference	1,075	1,000	1,095	500	
53200	Prop A-Transit Admin Conferenc	6	200	50	200	
53210	Employee Training	-		1,095	-	
53300	Postage	-	500	200	500	
53300	Prop A-Op-Paratransit Postage	-	1,000	-	1,000	Mailing of new Covina Transit ID cards that occurs every two years
53300	Prop A-Transit Admin Postage	265	1,000	1,000	500	
53420	Prop A-Op-Bus Pass Sub Bus Pas	11,091	22,000	8,000	8,000	MTA Bus Pass Subsidy for Seniors and Disabled Residents
53430	Prop A-Op-Bus Pass Sub Bus Pas	-	-	9,500	10,000	Foothill Transit Bus Pass Subsidy for Seniors and Disabled Residents
53500	Prop A-Op-Metrolink Promoti	6,857	7,000	7,000	2,000	Materials for Bike to Work Day and Green Fair
53500	Prop A-Op-Paratransit Promotio	25	1,000	600	500	
53500	Prop A-Trans Op Promotion	-		25	-	
53500	Prop A-Transit Admin Promotion	-	500	-	-	
53540	Prop A-Op-Metrolink Legal N	95	300	800	300	
53560	Prop A-Op-Metrolink Ordinan	328	300	-	300	
53580	Prop A-Op-Metrolink Bluepri	-	300	-	300	
53580	Prop A-Op-Paratransit Blueprin	402	1,000	-	1,000	Printing of updated Covina Transit rider's guide
53580	Prop A-Transit Admin Blueprint	40	200	100	100	
53590	Prop A-Op-Metrolink General	-	2,000	-	2,000	Print updated parking brochures
53590	Prop A-Transit Admin General P	50	200	100	200	

PROPOSITION A		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
53790	Prop A-Op-Paratransit Tran Ops	388,518	525,000	400,000	485,000	Reflects an anticipated increase in contract costs, as the contract is scheduled for a rebid
53790	Prop A-Op-Taxi Sub Tran Ops-C	484	10,000	500	1,000	Increased demand for medical services at Kaiser Hospital in Baldwin Park
53795	Metrolink Commuter Parking Sub	57,565	-	-	-	Proposed elimination of parking subsidy at Metrolink, with funds diverted to project design and engineering
53795	Prop A-Trans Op PARKING SU	-	60,000	60,000	-	Proposed elimination of parking subsidy at Metrolink, with funds diverted to project design and engineering
53800	Prop A-Trans Op Bank Svc C	-	10,500	10,500	10,500	Credit card fees for parking permit sales
54000	Prop A-Trans Op Office Acc	363	1,000	500	500	
54000	Prop A-Transit Admin Office Ac	636	1,200	150	300	
54010	Prop A-Op-Metrolink Dupli/C	-	200	-	200	
54010	Prop A-Op-Paratransit Dupli/Co	706	1,000	-	500	
54010	Prop A-Transit Admin Dupli/Cop	-	100	-	-	
54020	Prop A-Op-Metrolink Envelop	-	200	-	100	Increased public notifications
54020	Prop A-Op-Paratransit Envelope	-	1,000	-	500	Mailing of new Covina Transit cards to all patrons
54210	Prop A-Op-Paratransit Photogra	-	500	-	200	Mailing of new Covina Transit cards to all patrons
54210	Prop A-Transit Admin Photograp	-	100	-	-	
54350	Prop A-Op-Metrolink Special	61	300	100	100	
54350	Prop A-Op-Paratransit Special	-	500	-	100	
54410	Prop A-Op-Paratransit Food Sup	-	100	-	-	
55200	T814B Improvements-Not Bldgs/Structr	33,596		350,000	-	Project T-0814B - Metrolink Improvement
55550	Motor Vehicles	87,309		-	-	
58130	Prop A-Trans Op Parking Co	-	25,000	-	-	
58280	Public Parking	-	6,500	-	-	
58320	Prop A-Trans Op Recreation	10,362	11,500	11,500	-	Recreational transit trips managed by parks and recreation
58350	Prop A-Op-Rec Transit Senior S	8,218	8,000	8,000	-	Senior transit trips managed by parks and recreation
TOTAL OPERATING		1,357,375	1,624,746	1,541,409	975,700	
TOTAL EXPENDITURES		1,448,338	1,711,546	1,612,839	1,110,500	
TOTAL Proposition A		282,436	(57,354)	642,504	(3,565)	

PROPOSITION C	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 2405-4350

REVENUE

42220	Prop C-Streets Prop C	(681,086)	(635,220)	(635,000)	(728,232)	MTA 2016 Draft Fund Allocation Projection
43600	Property Rental Fees	-	-	(31,200)	(31,200)	Cell tower lease revenue at Metrolink structure
47200	Interest	(10,005)	-	(9,000)		
TOTAL REVENUE		(691,091)	(635,220)	(675,200)	(759,432)	

DEBT SERVICE

56010	Bond Principal	470,000	450,000	-	-	Metrolink Structure bond payments completed
56050	Bond Interest	23,500	47,200	-	-	Reserving Prop C funds for future paving of Grand Avenue
TOTAL OPERATING		493,500	497,200			

TOTAL PROPOSITON C

(197,591)	(138,020)	(675,200)	(759,432)
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MEASURE R	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 2410-4350

REVENUE

42221	Measure R	(512,386)	(508,200)	(450,000)	(546,181)	MTA 2016 Draft Fund Allocation Projection
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58220	Streets	118,594	200,900	150,000	200,900	Contribution to General Fund for street crew pothole repairs and sidewalk repairs; proposed projects will be presented to City Council at a later date
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(393,791.25)	(307,300.00)	(300,000.00)	(345,281.00)
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State Transportation Development Act (TDA) Special Revenue Funds

The California State Transit Development Act of 1971 provides funding on a per capita basis to California cities for transit and non-transit related purposes that comply with regional transportation plans. The City receives TDA funds for the construction of pedestrian and bicycle facilities.



TDA	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 2407-2200

REVENUE

42122	Bicycle-Pedestrian Grant	(17,066)	(30,500)	-	-	
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OPERATING

52415	Maint-Sidewalks	-	72,378	49,378	-	Purchase of restroom unit at Metrolink, TDA funds are exclusively used for pedestrian and bicycle projects
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TDA (RESTRICTED)	(17,066)	41,878	49,378	-	
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Municipal Parking District and Shoppers Lane Parking Improvement Area

The Municipal Parking District is charged with the upkeep and maintenance of the City's parking lots in the Downtown Covina area, including the Civic Center parking structure. This Municipal Parking District is funded by a variety of sources, including a property tax assessment on Downtown Covina property owners, lease revenue, and parking permit sales revenue. Expenditures are restricted to items directly related to the maintenance and operations of the parking district, including the City's parking enforcement contract.

The Shoppers Lane Parking Improvement area is funded with an annual fee added to the business licenses of Shoppers Lane merchants and parking permit sales revenues. Expenditures are restricted to items directly related to the maintenance and operations of the parking area, including the City's parking enforcement contract.



Municipal Parking District	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 2700-2800

REVENUE

40120	Secured Property Tax-Current	(96,749)	(35,000)	(57,506)	(60,000)	Property tax assesment revenue for the Downtown Parking District
40140	Unsecured Property Tax-Current	(7,134)	(200)	-	-	
40160	Secured/Unsecured-Prior Year	28	-	(1,636)	-	
40180	Supplemental Roll-Current Year	(3,046)	-	(700)	-	
40185	Supplemental Roll-Prior Year	-	-	-	-	
40190	Interest on Property Tax	(803)	-	(576)	-	
42100	Homeowners Exemption	(8)	-	(5)	-	
43280	Parking Permit Fees	(22,780)	(18,000)	(32,000)	(30,000)	Parking permit sales revenue for the Downtown Parking District
43285	Parking Meter Fees	-	(100)	-	-	
43510	EV Charging Station Fees	-	-	(500)	(500)	Revenue from electric vehicle charger at Civic Center Structure
43600	Property Rental Fees	(49,566)	(42,000)	(42,000)	(42,000)	Rental income from ATM's at Second and Badillo
TOTAL REVENUE		(180,058)	(95,300)	(134,923)	(132,500)	

OPERATING

51170	Property Tax Administration Fees	85	100	100	100	
51530	Engineering Fees	192	3,200	1,619	3,000	Required annual assessment reports
51990	Other Professional Fees	3,371	-	8,000	8,200	Parking permit, credit card, and vehicle charger fees.
52100	Water Utilities	3,384	3,300	3,300	3,300	
52120	Electric Utilities	12,127	14,000	12,000	12,500	
52200	Telephone	1,054	1,200	1,200	1,200	
52320	Lawn/Landscape Care	6,985	7,200	7,200	7,200	Reflects an anticipated increase in contract costs, as the contract is scheduled for a rebid
52412	Maint-Street Infrastructure	362	1,000	500	700	
52416	Maint. Maint-Street Light System	-	-	31,133	-	Upgrade to LED lighting in municipal lots
52422	Maint-Parking Facilities	8,654	16,000	5,000	16,000	Increased maintenance costs due to vandalism and nighttime patrons
52490	Maint-Other Equipment	-	-	891	1,000	Repeated vandalism to Civic Center parking structure
53100	Dues and Subscriptions	-	-	737	800	New work order system charges
53500	Promotion Advertising	-	300	21	300	Print updated parking brochures
53540	Legal Notices and Publications	-	-	94	100	
53580	Blueprint and Photocopy	-	100	-	100	Print updated parking brochures
54610	Janitorial Supplies	-	500	133	200	Increased maintenance costs due to vandalism and nighttime patrons
58130	Parking Control	30,000	30,000	30,000	30,000	Parking Enforcement Contract
58220	Streets	7,550	7,800	7,800	7,800	Contribution to streets for area maintenance and repairs
58290	Yard Center	29,860	30,000	30,000	30,000	Contribution for twice daily maintenance of Civic Center parking structure
58900	Indirect Cost Allocation	8,570	7,800	7,800	6,699	Indirect cost allocations removed
59140	Transfer-Capital Projects Fund	-	50,000	50,000	-	Contribution to security camera project
TOTAL OPERATING		112,195	172,500	197,528	129,199	

Municipal Parking Dist

(67,863)	62,605	(3,301)
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SHOPPER'S LANE PARKING DISTRICT		2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
		ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PROPOSED	

FUND / FUNCTION: 2750-2800

REVENUE

40500	Business Registration Tax	(1,585)	(1,400)	(2,945)	(3,000)	Total annual contributions from merchants with business license fee
43280	Parking Permit Fees	(6,674)	(5,000)	(4,800)	(5,000)	Parking permit sales revenue
TOTAL REVENUE		(8,259)	(6,400)	(7,745)	(8,000)	

OPERATING

51990	Other Professional Fees	1,009	-	750	800	Parking permit system and credit card fees
53100	Dues and Subscriptions	-	-	491	-	
58220	Streets	6,200	6,200	6,200	6,200	Contribution to street crew for area repairs and maintenance
58900	Indirect Cost Allocation	190	-	-	-	Indirect cost allocations removed
TOTAL OPERATING		7,399	6,200	7,441	7,000	

Shoppers Lane Parking

(860)	(200)	(304)	(1,000)
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State Air Quality Improvement Funds

The State Air Quality Improvement program was established in 2007 to fund clean vehicle and equipment projects, including alternative fuels. The City of Covina has used these funds in support of its compressed natural gas fueling station at the City Yard.



Air Quality Improvement	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 2500-2600

REVENUE

42900	Motor Vehicle Environmental	(60,095)	(60,000)	(60,000)	(60,000)	
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Personnel SERVICES

50010	Regular Full-Time Employees	-	100	100	100	Contribution to Environmental personnel for Air Quality programs as allowed in grant guidelines
50090	Other Pay	1,813	1,800	1,800	1,800	
50110	Medicare Contribution	23	-	13	25	
50210	Group Health Insurance	17	-	11	25	
50230	Group Life Insurance	3	-	2	10	
50240	Group LTD Insurance	0	-		5	
Personnel SERVICES		1,856	1,900	1,926	1,965	

OPERATING

53990	Other	9,259	8,000	8,000	9,000	Increased participation in the Commuter choice program
55200	M1118 Improvements-Not Bldgs/Structr	37,540	-	-	-	Completed CNG station project
55201	Contra-Improve Other Than Bldg	(37,540)	-	-	-	Completed CNG station project
58550	Environmental	37,540	-	-	-	Completed CNG station project
58600	Central Equipment	-	72,000	72,000	-	One-time payment for CNG station
58900	Indirect Cost Allocation	7,570	3,560	3,560	2,270	
59160	Transfer Out	179,591	-	-	-	Completed CNG station project
TOTAL OTHER		233,960	83,560	83,560	11,270	

Total Expenditure Air Quality Improv	235,816	85,460	85,486	13,235
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Air Quality Improv	175,721	25,460	25,486	(46,765)
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Street Lighting and Landscape Assessment Districts

Street Lighting and Landscape assessment districts are intended to defray the costs of maintenance, electricity, water, and contract landscaping services for the City's medians, urban forest, and street lights. The support of the City's urban forest, street medians, and street lights requires a substantial General Fund contribution, as less than 10% of City of Covina properties are included in a Landscape District, and less than 30% of City of Covina properties are included in a lighting district.



Street Lighting Assessment District		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 2710-2300

REVENUE

45300	Street Lighting	(129,598)	(122,500)	(122,500)	(122,500)	District assessments
49110	Transfer In	(455,957)	(75,000)	(75,000)	(125,000)	General fund contributions
TOTAL REVENUE		(585,555)	(197,500)	(197,500)	(247,500)	

OPERATING

51170	Property Tax Administration Fees	879	-	1,000	1,000	
51530	Engineering Fees	4,850	6,000	6,000	6,000	
52120	Electric Utilities	206,864	220,000	210,000	210,000	
53540	Legal Notices and Publications	-		100	-	
58900	Indirect Cost Allocation	36,050	24,700	24,700	27,144	
TOTAL OPERATING		248,643	250,700	241,800	244,144	

Street Lighting

(336,912)	53,200	44,300	(3,356)
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Street Trees and Landscaping Assessment District	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 2720-2250

REVENUE

45250	Street Landscaping	(169,899)	(160,000)	(160,000)	(160,000)	
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OPERATING

51170	Property Tax Administration Fees	168	200	200	200	
51530	Engineering Fees	696	8,000	8,000	8,000	
52100	Water Utilities	17,457	15,500	15,500	15,500	
52120	Electric Utilities	1,169	1,100	1,100	1,100	
52320	Lawn/Landscape Care	11,479	8,500	15,000	15,000	
52412	Maint-Street Infrastructure	-	4,000	-	-	
53540	Legal Notices and Publications	-	-	118	100	
58220	Streets	9,760	9,800	9,800	9,800	Contribution to street crews for median maintenance
58340	Park Facilities	92,560	92,560	92,560	104,400	Contribution to parks for maintenance of three oak park area and medians
58900	Indirect Cost Allocation	9,600	8,210	8,210	6,379	
TOTAL OPERATING		142,889	147,870	150,488	160,479	

Street Trees Landscaping

(27,010)	(12,130)	(9,512)	479
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State Department of Conservation Used Oil Payment Program and Beverage Container Recycling Grant

The State Department of Resources, Recycling and Recovery (CalRecycle) administers a program to provide opportunities for local governments to receive payments in return for the staging of used oil filter and used oil recycling events. Funds for this program are distributed on a per capita basis, and the City of Covina contracts with a private company to coordinate these events.

The State Department of Resources, Recycling and Recovery (CalRecycle) also administers a program to provide opportunities for local governments to receive payments in return for the establishment of beverage container recycling and litter abatement projects.



DEPARTMENT OF CONSERVATION BEVERAGE GRANT			2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 2520-

REVENUE							
42190		Other State Grants	(12,914)	(12,800)	(12,800)	(13,000)	
TOTAL REVENUE			(12,914)	(12,800)	(12,800)	(13,000)	
OPERATING EXPENSE							
53500		Promotion Advertising	-	2,000	-	-	
55900		Other Equipment	-	9,500	-	27,500	Reflects the purchase 5 big bellies at 5,500 each to expend fund balances per grant agreement
58900		Indirect Cost Allocation	-	870	870	618	
TOTAL OPERATING			-	12,370	870	28,118	

Net Department of Conservation

(12,914)	(430)	(11,930)	15,118
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OIL PAYMENT PROGRAM		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 2530-

REVENUE

42165	Oil Block Grant	(13,805)	(13,500)	(13,500)	(13,800)	
TOTAL REVENUE		(13,805)	(13,500)	(13,500)	(13,800)	

OPERATING EXPENSE

51005	Consulting Fees	-	3,919	5,000	5,000	Consultant to assist with oil recycling program
53500	Promotion Advertising	3,248	12,544	-	-	
54150	Promotion Supplies	840	18,094	9,842	8,800	Oil container and oil spout purchases
58900	Indirect Cost Allocation	160	290	290	-	Indirect cost allocations removed
TOTAL OPERATING		4,248	34,847	15,132	13,800	

TOTAL	OIL PAYMENT PROGRAM	(9,557)	21,347	1,632	-	
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Covina Housing Authority

The Covina Housing Authority was established on January 25, 2011, by Resolution 11-6926. On January 30, 2012, (Resolution 12-7045), the Covina City Council elected not to retain the housing assets and functions previously performed by the Covina Redevelopment Agency, which was dissolved pursuant to Part 1.85 of Division 24 of the California Health and Safety Code. All rights, powers, duties and obligations were transferred to the Covina Housing Authority.

The Covina Housing Authority is the housing successor agency of the Covina Redevelopment Agency. The transfer of ownership of the redevelopment housing assets and properties was approved on February 21, 2013, when the Amended Housing Asset Transfer (HAT) form was approved by the state Department of Finance. The two properties transferred under the HAT were the building at 147-151 E. College Street, which was originally purchased using housing funds, and the Transitional House. On March 3, 2014, escrow closed on the sale of the commercial property on College Street and the funds were deposited to the Low and Moderate Income Housing Asset Fund.

ABx1 26, AB 471, AB 1793 and SB 341 regulate the actions and expenditures of the housing successor. Changes under SB 341 are outlined below.

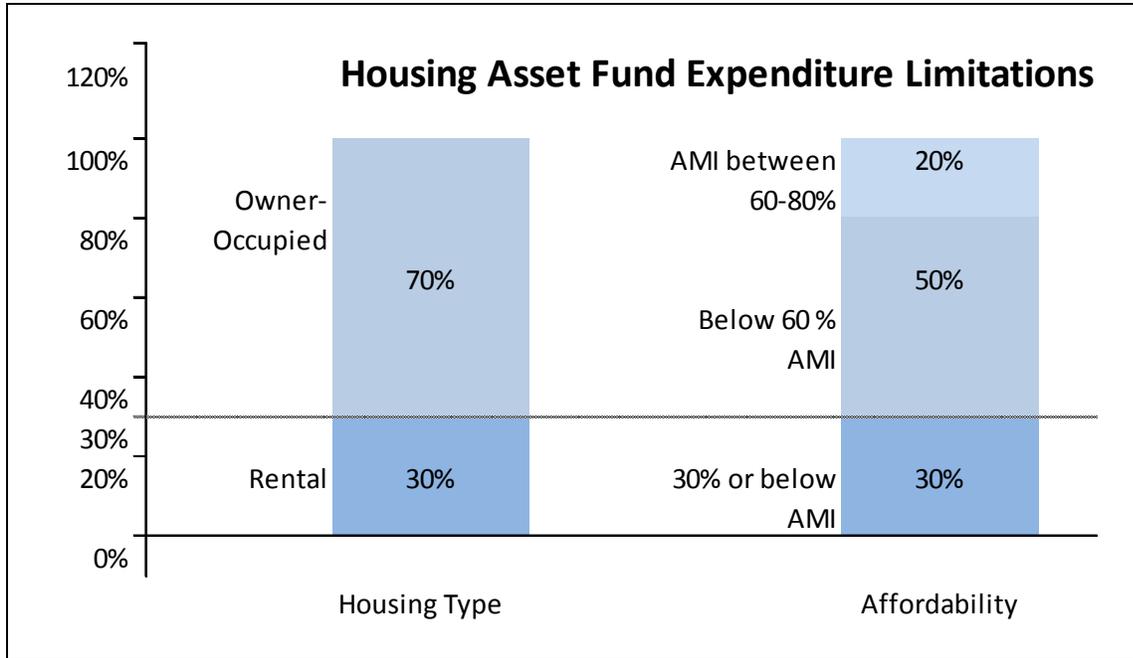
Senate Bill 341 was approved in October 2013 and went into effect on January 1, 2014. Among other changes, SB 341 regulates the use of money deposited into the new Low and Moderate Income Housing Asset Fund, (Asset Fund) and the types of low-income tenants that may be served by projects assisted with monies from the Asset Fund. The funds in the Asset Fund must be spent first on monitoring existing affordable housing projects as well as administering programs. If the housing successor, has satisfied all of its obligations under Sections 33413 (housing production and replacement housing) and 33418 (monitoring and data base maintenance on web), the housing authority may expend a maximum of \$250,000 each fiscal year for homeless prevention and rapid rehousing programs for individuals and families who are homeless or would be homeless, but for this assistance. Obligations under 33413 and 33418 have been met and were documented and reported to Council on April 15, 2014, item NB1.

Any money remaining in the Asset Fund after expenditures for monitoring affordability covenants, administration and homeless prevention and rapid re-housing services (if any) may be spent for the development of housing affordable to and occupied by households earning 80% or less of area median income with at least 30 percent of these remaining funds expended for the development of rental housing affordable to and occupied by households earning 30 percent or less of the area median income and no more than 20 percent of these remaining funds expended for the development of housing affordable to and occupied by households earning between 60 percent and 80 percent of the area median income.



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The table below demonstrates how the funding is to be allocated.



Failure to comply with the extremely low income requirement in any 5-year reporting period will result in the Housing Authority having to ensure that 50% of remaining funds be spent on extremely low income rental units until in compliance. Exceeding the expenditure limit for households earning between 60% and 80% of the AMI in any 5-year reporting period will result in the Housing Authority not being able to expend any funds on these income categories until in compliance.

In 2015, for a household of one, the income limit for households earning 80% or less of area median income, adjusted for household size, is \$47,850; for a household of four the income limit is \$68,300.

Approximately \$700,000 is available in the Asset Fund at this time. Over the next eight years, it is anticipated that the amount will slowly increase due to repayment of loans made by the Covina Redevelopment Agency. Staff is evaluating how to best utilize these funds over the next year and will make recommendations to the City Council.



Special Revenue

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SB 341—Additional requirements

Additional requirements under SB 341 include determining if there is excess surplus; providing compliance reporting for expenditures from January 1, 2014, through the end of the latest fiscal year covered in the report, and thereafter; compliance must be demonstrated every five years. Additional changes include senior citizen housing limitations; authority for joint activities of housing successors where two or more housing successors within 15 miles of each other may enter into agreement to provide certain types of housing; an annual financial audit requirement, and new annual reporting requirements related to internet web postings.

Monitoring of covenanted affordable housing

There are a total of 428 rental units and 18 owner-occupied units covenanted with affordability restrictions. The Authority monitors the affordable units for continued eligibility of tenants, based on income.

Primary goals for the coming fiscal year, in the Covina Housing Authority include:

- Complete and file the Annual Report for the Housing Authority.
- Update the required web information on the Low-and Moderate-Income Housing Asset Fund.
- Conduct and provide to the Board an independent financial audit of the Fund within six months of the end of the fiscal year.
- Complete and file the Compliance Report, an addendum to the Covina Annual Progress Report submitted to the State Department of Community Development.
- Complete the monitoring of covenanted affordable units.
- Develop a plan for a comprehensive affordable housing program.



Housing Authority	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 2020-4700

REVENUE

48650	Loan Reimbursements	(200)	-	-	(584,289)	SERAF loan repayment scheduled beginning October, 2015
48700	Gain on Sale of Property	(706,098)	-	-	-	SERAF loan repayment scheduled beginning October, 2015
48990	Other Revenue	(20,215)	-	-	-	SERAF loan repayment scheduled beginning October, 2015
TOTAL REVENUE		(726,513)	-	-	(584,289)	

Personnel SERVICES

50010	Regular Full-Time Employees	-	-	-	10,871	Reflects a portion of one full-time employee per SB341, Sr. Hsg and CDBG Econ Dev Manager (10%)
50110	Medicare Contribution	-	-	-	174	
50130	PERS Contribution-Employer	-	-	-	2,387	
50210	Group Health Insurance	-	-	-	152	
50230	Group Life Insurance	-	-	-	24	
50240	Group LTD Insurance	-	-	-	106	
50290	Group Flex Benefits	-	-	-	1,152	
TOTAL Personnel SERVICES		-	-	-	14,866	As allowable by SB341, charging a portion of one full-time employee

OPERATING

51205	Redevelopment and Legal Fees	3,924	-	1,070	2,500	Legal fees needed to approve/consult on a new program
53300	Postage	35	-	10	25	
53725	Homeless Preventn/Rapid Rehsg	-	200,000	-	200,000	New program required by SB341, must spend money in this fund within 4 years of receipt. \$706,097 must be spent by 2019.
53990	Other	4,612	-	-	-	
TOTAL OPERATING		8,571	200,000	1,080	202,525	

Total Housing Authority Expenditures	8,571	200,000	1,080	217,391
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TOTAL Housing Authority	8,371	200,000	1,080	(366,898)
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Community Development Block Grant Programs

The Community Development Block Grant (CDBG) program is federally-funded through the United States Department of Housing and Urban Development. Covina participates in the CDBG program through membership in the Los Angeles County Urban County, which is achieved through an agreement with the Los Angeles County Community Development Commission (CDC).

CDBG funds may be used to pay reasonable program administration costs, up to twenty percent of the program funds expended. Program administration costs include staff and related costs required for overall program management, coordination, monitoring, reporting, and evaluation of the following types of CDBG-funded programs which will be active in FY 15-16:

- Public Service
- Housing Rehabilitation
- Economic Development

Public Service Programs

CDBG regulations allow the use of grant funds for a variety of public service activities, including but not limited to senior services, homeless services, recreational services and health services. The amount of CDBG funds obligated within a program year to support public service activities may not exceed 15% of the total grant awarded for that year. The CDC requires that programs are funded at a minimum of \$10,000. The public service must be either a new service or a quantifiable increase in the level of the service. This requirement is intended to prevent the substitution of CDBG funds for recent support of public services by the City using local or state government funds. The following Public Service programs are planned for FY 15-16:

<u>Program Name</u>	<u>Amount</u>	<u>Program Description</u>
Second Start Literacy	\$17,572	This is a continuing program that provides trained volunteers to teach basic reading, writing, spelling and math skills to illiterate and functionally-illiterate English speaking adults ages 16 and up. The program is run by Covina staff in the Covina Library. It is anticipated that 18 unduplicated people will be served in FY 15-16.



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Senior Information and Referral	\$10,000	Funds in this continuing program are used to provide referral services such as housing needs, transportation information, legal assistance, support groups and health education awareness to senior citizens. The program is run through the Joslyn Senior Center of the Parks and Recreation Department. It is anticipated that 150 unduplicated people will be served in FY 15-16.
Senior Nutrition	\$10,000	Hot, nutritious meals are provided at a subsidized cost, or at no cost, Monday through Friday at the Joslyn Senior Center in Kelby Park, to seniors. A service contractor through the Parks and Recreation Department provides services for this continuing program. It is anticipated that 90 unduplicated people will be served in FY 15-16.
Senior Case Management	\$10,000	This is a continuing program providing case management services to senior citizens in the City. The program provides for in-home assessments and personal care programs for problem resolution as well as on-site service at Joslyn Senior Center. Service is provided by a service contractor through the Parks and Recreation Department. It is anticipated that 45 unduplicated people will be served in FY 15-16.

Housing Rehabilitation Program

Through this program, the City finances the cost of rehabilitation of income-qualified owner-occupied residential properties, including mobile homes. For single-family residential properties, the program offers a \$10,000 forgivable grant and a loan up to \$20,000 at three percent simple interest. Owners of mobile homes are eligible to receive up to \$8,000 in grant funds.

Authorized repairs include, but are not limited to, leaking roofs, sewer connections, fumigation, replacement of dry rot and termite damaged wood, window replacement, exterior painting, and ADA assistance for the elderly and physically challenged homeowners. Code violations are corrected before other repairs are considered. Lead-based paint and asbestos testing and remediation are completed before work commences.

The program is administered on a first-come, first served basis, with urgent, safety and hazardous conditions receiving priority. The intent of this program is to help maintain, protect and preserve the community's affordable housing stock. In FY 15-16, \$69,584 is allocated to



Special Revenue

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this program. Administration of the program is funded through the program. It is anticipated that two loans and grants will be made in FY 15-16.

Economic Development Program

The Economic Development Program is funded through “Special Economic Development Activities” as that term is used at 24 CFR 570.203, and provides assistance to private for-profit entities to attract and retain businesses.

Participants in this program agree to create one permanent full-time equivalent job for low-to-moderate income persons per \$25,000 loaned/granted. The funds are secured by collateral and personal guarantees. If for any reason the terms of the agreement are not met, the forgivable loan reverts to a loan, and the money is repaid to the program. The business reports on the job creation for one year. In FY 15-16, \$200,000 is allocated to this program, and the maximum loan amount is \$100,000.

Primary goals for the coming fiscal year, in the CDBG activity include:

- Monitor and coordinate all CDBG fund expenditures for compliance with various federally mandated rules and regulations, and County of Los Angeles regulations.
- Coordinate citizen involvement in the grant request process.
- Oversee Public Service Programs to ensure compliance with federal regulations.
- Evaluate housing rehabilitation applications for priority status, with leaking roofs and health and safety-related repairs receiving highest priority.
- Fund housing rehabilitation projects with highest priority in this fiscal year.
- Ensure compliance with lead-based paint hazard regulations.
- Ensure compliance with asbestos requirements.
- Review current Economic Development Policy for effectiveness and timeliness and make recommendations to the City Council.
- Process new Economic Development applications for grants/loans, and award available funds to qualifying businesses.
- Continue to monitor existing Economic Development program participants for program compliance.



Community Development Block Grant (CDBG)				2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 2100-xxxx

75007 CDBG Economic Development

21004750	42050	75007	Community Development Block Gr	(244,569)	(430,205)	(311,815)	(200,000)	Amount based on Federal budget and amount allocated to Covina
Personnel SERVICES								
21004750	50010	75007	Regular Full-Time Employees	34,918	39,020	59,655	29,253	Senior Housing & CDBG Economic Development Manager (26%)
21004750	50110	75007	Medicare Contribution	480	-	-	469	
21004750	50120	75007	PERS Contribution-Employee	1,478	-	-	-	
21004750	50130	75007	PERS Contribution-Employer	6,305	-	-	6,420	
21004750	50150	75007	PARS Contribution-Employer	(2)	-	-	-	
21004750	50210	75007	Group Health Insurance	413	-	-	410	
21004750	50230	75007	Group Life Insurance	53	-	-	65	
21004750	50240	75007	Group LTD Insurance	265	-	-	284	
21004750	50290	75007	Group Flex Benefits	-	-	-	3,099	
TOTAL	Personnel SERVICES			43,911	39,020	59,655	40,000	
51 OPERATING								
21004750	51290	75007	Other Legal Fees	-	-	1,375	-	
21004750	51990	75007	Other Professional Fees	562	-	185	-	
21004750	53100	75007	Dues/Subscriptions	-	-	150	150	
21004750	53300	75007	Postage	-	-	25	25	
21004750	53540	75007	Legal Notices and Publications	38	-	375	300	
21004750	53580	75007	Blueprint and Photocopy	58	-	25	25	
21004750	53750	75007	Grant Awards	200,000	391,185	250,025	159,500	Businesses awarded loans/grants in FY 14/15: Golden State Packages (\$50,000); Artist Pizzeria (\$100,000; Bread & Barley (\$50,000); Pan e Vino (\$50,000)
TOTAL	CDBG Economic Developm			200,657	391,185	252,160	160,000	
TOTAL	CDBG Economic Developm			(1)	-	-	-	

Community Development Block Grant (CDBG)				2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
80043 CDBG Second Start Literacy								
21004800	42050	80043	Community Development Block Gr	(19,829)	(18,310)	(18,395)	(17,572)	Amount based on Federal budget and amount allocated to Covina
Personnel SERVICES								
21004800	50010	80043	Regular Full-Time Employees	15,610	18,310	18,395	17,572	Literacy Coordinator (17%)
21004800	50110	80043	Medicare Contribution	218	-	-	-	
21004800	50120	80043	PERS Contribution-Employee	340	-	-	-	
21004800	50130	80043	PERS Contribution-Employer	2,352	-	-	-	
21004800	50150	80043	PARS Contribution-Employer	(6)	-	-	-	
21004800	50210	80043	Group Health Insurance	108	-	-	-	
21004800	50230	80043	Group Life Insurance	29	-	-	-	
21004800	50240	80043	Group LTD Insurance	87	-	-	-	
21004800	50290	80043	Group Flex Benefits	1,089	-	-	-	
TOTAL	Personnel SERVICES			19,828	18,310	18,395	17,572	
TOTAL	CDBG Second Start Lite			(1)	-	-	-	
80044 CDBG Senior Info & Referral								
21004800	42050	80044	Community Development Block Gr	(10,000)	(10,000)	(10,000)	(10,000)	Amount based on Federal budget and amount allocated to Covina
Provide referral services such as housing needs, transportation information, legal assistance, support groups, and health education awareness for senior citizens.								
21004800	50015	80044	Regular Part-Time Employees	9,857	10,000	10,000	10,000	
21004800	50110	80044	Medicare Contribution	143	-	-	-	
TOTAL	Personnel SERVICES			10,000	10,000	10,000	10,000	
TOTAL	CDBG Senior Info & Referral			0	-	-	-	
80045 CDBG Senior Nutrition								
21004800	42050	80045	Community Development Block Gr	(9,319)	(10,000)	(10,000)	(10,000)	Amount based on Federal budget and amount allocated to Covina
21004800	53750	80045	Grant Awards	9,319	10,000	10,000	10,000	YWCA agreement to provide nutritious meals at no cost Monday through Friday at the Joslyn Senior Citizens Center
TOTAL	CDBG Senior Nutrition			1	-	-	-	

Community Development Block Grant (CDBG)				2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
80046 CDBG Senior Case Management								
21004800	42050	80046	Community Development Block Gr	(9,999)	(10,000)	(10,000)	(10,000)	Amount based on Federal budget and amount allocated to Covina
21004800	53750	80046	Grant Awards	10,000	10,000	10,000	10,000	YWCA agreement to provide in-home assessments and personal care programs for problem resolution as well as on-site services at the Joslyn Senior Citizens Center
TOTAL	CDBG Senior Case Management			1	-	-	-	

85000 Residential Rehabilitation								
21004850	42050	85000	Community Development Block Gr	(67,852)	(153,164)	(68,382)	(69,584)	Res Rehab
50 Personnel SERVICES								
21004850	50010	85000	Regular Full-Time Employees	14,364	16,060	11,395	13,917	Senior Housing & CDBG Economic Development Manager (9%)
21004850	50110	85000	Medicare Contribution	204	-	-	-	
21004850	50120	85000	PERS Contribution-Employee	581	-	-	-	
21004850	50130	85000	PERS Contribution-Employer	2,582	-	-	-	
21004850	50210	85000	Group Health Insurance	70	-	-	-	
21004850	50230	85000	Group Life Insurance	34	-	-	-	
21004850	50240	85000	Group LTD Insurance	110	-	-	-	
TOTAL	Personnel SERVICES			17,945	16,060	11,395	13,917	
51 OPERATING								
21004850	53300	85000	Postage	64	-	2	-	
21004850	53540	85000	Legal Notices and Publications	95	-	-	-	
21004850	53580	85000	Blueprint and Photocopy	55	-	-	-	
21004850	53750	85000	Grant Awards	-	-	9,320	-	
21004850	53760	85000	Loan Awards	49,695	137,104	47,665	55,667	Loans are awarded to low-income homeowners to correct health and safety issues in their homes (e.g. replace a leaking roof)
TOTAL	Personnel SERVICES			49,909	137,104	56,987	55,667	
TOTAL	Residential Rehab			1	1	-	-	

TOTAL REVENUE CDBG	(361,569)	(631,679)	(428,592)	(317,156)	-
TOTAL EXPENDITURE CDBG	361,569	631,679	428,592	317,156	-

Transitional House

In July 2004, the Covina Redevelopment Agency purchased a home to serve as a transitional house for families who have been homeless and are in need of re-establishing a home. The Covina Housing Authority assumed the duties and functions of the redevelopment agency upon its dissolution, and manages and maintains the house. A contracted service provider, Catholic Charities of Los Angeles, Inc., (CCLA), provides a comprehensive system of supportive services including case management, mainstream benefit linkage, income enhancement through employment resources and linkage, and permanent housing resources and placement. Upon entry, an Individual Service Plan is established for each household with stated goals to achieve in order to exit to permanent housing and increase their total income.

Housing is provided rent-free at the three bedroom, three bathroom residence. Two homeless families reside together in the home, sharing kitchen and living area facilities. The number to be served is estimated to be two adults and up to 5 children at any one time. The maximum length of stay of each family is 12 months and under certain circumstances, the length of stay may be extended. Under no circumstances will any family's length of stay exceed HUD's maximum length of stay of 24-months for transitional housing. However, based on the needs of the individual families, four month's stay is the goal. The families are required to save a percentage of their income so that they will have funds to move on to permanent housing.

Funding for supportive services and operations is provided through a \$96,091 federal Continuum of Care (CoC) grant which is provided through the Los Angeles Homeless Services Authority (LAHSA). The grant requires a 25% match, or \$24,023, which is met through housing funds (\$19,023) and general funds (\$5,000).

At a joint meeting on November 18, 2014, under Item CC6, funding was approved for the Fiscal Year 2015-2016 project in the total amount of \$28,600, \$4,577 above the required 25% match, of which \$2,977 is housing funds and \$1,600 is general funds. \$4,577 is budgeted for unexpected emergencies at the Transitional House.

Primary goals for the coming fiscal year, in the Transitional House activity include:

- Provide safe housing and effective case management for transitional house clients and their families.
- Achieve the program goals of increased income and permanent housing for clients.
- Oversee the CCLA contract for compliance with federal and LAHSA requirements.
- Maintain the facility and furnishings to provide decent and safe housing.
- Administer the CoC grant to LAHSA requirements.



Special Revenue

FY 2015/16 Preliminary Budget

- Monitor program information logged on the Homeless Management Information System (HMIS) which collects client level data, to ensure timely and correct information is available for the quarterly and annual reports.



Transitional Housing Grant			2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 2130-440x

REVENUE

21304400	42990		Other Governmental Units	(96,091)	(96,090)	(96,090)	(96,090)	COC grant for McGill home
	TOTAL REVENUE			(96,091)	(96,090)	(96,090)	(96,090)	
	Personnel SERVICES							
	50010	37002	Regular Full-Time Employees	1,421	-	-	-	
	50110	37002	Medicare Contribution	19	-	-	-	
	50120	37002	PERS Contribution-Employee	52	-	-	-	
	50130	37002	PERS Contribution-Employer	259	-	-	-	
	50210	37002	Group Health Insurance	19	-	-	-	
	50230	37002	Group Life Insurance	3	-	-	-	
	50240	37002	Group LTD Insurance	10	-	-	-	
TOTAL	Personnel SERVICES			1,783	-	-	-	
	OPERATING							
21304400	52150	37001	Trash Removal/Sewer	-	100	100	100	
21304400	52200	37000	Telephone	-	-	1,200	-	
21304400	52200	37001	Telephone	784	800	-	800	
21304401	53731	37000	Grant Prg-Hsg/Counselg Svc	805	-	-	-	
21304401	53732	37000	Grant Prg-Employment Assistanc	805	-	-	-	
21304400	53733	37000	Grant Prg-Transport-Mileage	604	1,510	1,510	1,510	
21304400	53734	37000	Grant Prg-Education	-	2,400	2,000	2,400	
21304400	53735	37000	Grant Prg-Mental Hlth Svcs	-	3,000	3,000	3,000	
21304400	53736	37000	Grant Prg-Child Care	1,014	2,813	2,813	2,813	
21304400	53737	37001	Grant Prg-Equipment	822	300	300	300	
21304400	53738	37001	Grant Prg-Furnishings	-	250	250	250	
21304400	53739	37001	Grant Prg-Food	129	-	-	-	
21304400	53741	37000	Grant Prg-Supp Svcs Personnel	52,348	58,150	57,802	58,150	
21304401	53741	37000	Grant Prg-Supp Svcs Personnel	4,177	-	-	-	
21304400	53742	37001	Grant Prg-Operations Personnel	22,292	13,380	13,380	13,380	
21304401	53742	37001	Grant Prg-Operations Personnel	-	-	-	-	
21304400	53743	37000	Grant Prg-Transportation	119	1,958	1,958	1,958	
21304400	53744	37000	Grant Prg-Supplies	-	-	348	-	
21304400	53744	37001	Grant Prg-Supplies	1,591	1,943	1,911	1,911	
21304400	53745	37002	Grant Prg-Administrative	4,504	6,286	6,286	6,286	
21304401	53745	37002	Grant Prg-Administrative	-	-	-	-	
21304400	53746	37001	Grant Prg-Maintenance/Repairs	252	400	400	400	
21304400	53747	37001	Grant Prg-Utilities	783	1,800	1,800	1,800	

Transitional Housing Grant				2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
FUND/FUNCTION: 2130-440x								
21304400	53748	37001	Grant Prg-Insurance	1,519	1,000	1,032	1,032	
21304401	53749	37000	Grant Prg-Life Skills	555	-	-	-	
21304401	53753	37000	Grant Prg-HMIS	805	-	-	-	
21304401	53754	37000	Grant Prg-Outreach Svcs	401	-	-	-	
TOTAL OPERATING				94,310	96,090	96,090	96,090	
Total Expenditure				96,093		96,090	96,090	
TOTAL	Transitional Housing Grant			2		-	-	

Community Facility District 2007-1

This fund accounts for funds received through special taxes collected through a resident's property taxes. These special taxes are imposed on any new development in the City at a set rate per housing unit. The funds generated by these special taxes may only be used to finance the additional costs generated by new development for police, paramedic, fire protection and suppression services as well as park maintenance.



Community Facilities District 2007-1	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 2740-4800

Revenue

45800	CFD Revenue	(36,103)	(36,000)	(60,900)	(89,000)	Based on number of units annexed into the CFD
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OPERATING

51005	Consulting Fees	265	3,500	3,500	3,500	Consultant assists with processing
51170	Property Tax Admin	68	-	82	85	Charge by Los Angeles County
53300	Postage	12	-	10	25	
58900	Indirect Cost Allocation	10,730	430	430	81	
59110	Transfer to General Fund	30,000	23,490	30,000	80,000	Must be used for public safety or parks
Total OPERATING EXPENSES		41,075	27,420	34,022	83,691	

TOTAL Community Facilities District 2007-1		4,973	(8,580)	(26,878)	(5,309)	
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Building Equipment Reserve

This fund accounts for funds received through the building permit process for permanent storage of project plans as required by the State of California. The funds generated are based on an assessment of 2% of the permit value and will be used for plan microfilming/archiving.



Building Equipment Reserve	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PROPOSED	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 2185-4200

Building Equipment Reserve

REVENUE						
21854100	43401	Plan Maint Fee	(4,158)	(2,500)	-	Pass through account for outside plan checking
TOTAL REVENUE Building Equipment Reserve			(4,158)	-	(2,500)	-

OPERATING

2185411	59110	Transfer to General Fund	-	20,000	-	42,000	Transfer to the General Fund for microfilming/archiving services
TOTAL OPERATING EXPENSES			-	20,000	-	42,000	

Community Improvement

This fund accounts for funds received from code enforcement fees imposed on residential rental property within the City limits. These funds are allowed through the Covina Municipal Code Section 1.28. The funds in this fund may be used to recover the overhead costs and attorney fees for administering this program. Two Code Enforcement Officers will be partially paid using these funds.



COMMUNITY IMPROVEMENT	2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
	ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PROPOSED	

FUND / FUNCTION: 2188-4200

REVENUE

43480	Abandoned Property Registratio	(3,000)	(2,000)	(1,500)	(2,000)	
43485	Rental Inspection Fees	30,943	(115,000)	(70,000)	(115,000)	
43490	Other Comm Development Charge	38,250	(120,000)	(53,210)	(120,000)	
44800	Code Enforcement Fines	(34,954)	(30,000)	(1,200)	(2,000)	
48990	Other	(766)	-	(100)	-	
TOTAL REVENUE		30,473	(267,000)	(126,010)	(239,000)	

Personnel SERVICES

50010	Regular Full-Time Employees	-	-	-	76,357	2 full-time Code Enforcement Officers
50015	Regular Part-Time Employees	-	-	-	26,479	1 C.E. Officer (PT)
50110	Medicare Contribution	-	-	-	1,491	
50130	PERS Contribution-Employer	-	-	-	22,576	PERS rate of 21.953%
50210	Group Health Insurance	-	-	-	2,235	
50230	Group Life Insurance	-	-	-	360	
50240	Group LTD Insurance	-	-	-	756	
50290	Group Flex Benefits	-	-	-	17,280	
50710	Clothing Allowance	-	-	-	-	
50715	Boot Allowance	-	-	-	-	
Personnel SERVICES		-	-	-	147,534	

OPERATING

51005	Consulting Fees	2,912	10,000	4,250	25,000	Part-time consultant inspections
51200	Legal Fees	20,100	50,000	-	50,000	
52150	Refuse Collection & Disposal	-	3,000	-	3,000	
52990	Other Property Services	-	5,000	425	5,000	
53100	Dues and Subscriptions	-	-	-	-	
53200	Training, Conferences and Meetings	-	-	-	-	
53990	Other	80	700	-	-	
58200	Public Works Administration	18,180	26,800	26,800	-	
58900	Indirect Cost Allocation	17,270	7,350	7,350	3,672	
59110	Transfer-General Fund	90,000	356,880	356,880	-	To General Fund 10104200 to offset code enforcement costs
OPERATING		148,542	459,730	395,705	86,672	

TOTAL EXPENDITURES	148,542	459,730	395,705	234,206
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TOTAL COMMUNITY IMPROVEMENT	179,014	192,730	269,695	(4,794)
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Literacy Services



The Second Start Literacy Program (SSLP) began in 1987 as the Covina Literacy Council – a nonprofit volunteer organization. The program was run solely by volunteers until 1999, when it received a grant from the California State Library Literacy Services (CLLS). The Second Start Literacy Program was created as an expansion of the Covina Literacy Council. As a result of this expansion, a literacy staff person was appointed to administer the program. Since then, past and current literacy coordinators have been successful in securing grant funding for the program.

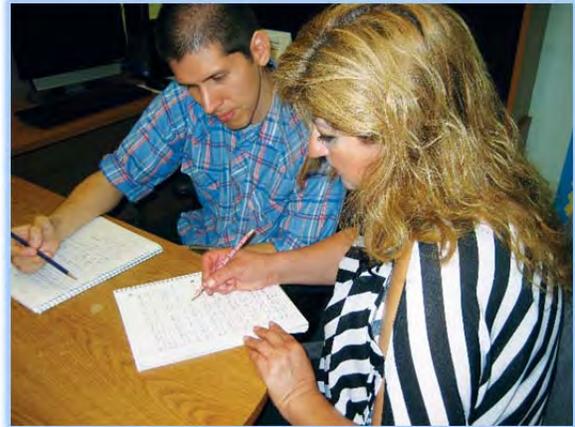
The Second Start Literacy Program offers adult and children’s literacy services to residents of Covina, as well as other surrounding cities including Azusa, Baldwin Park, Diamond Bar, El Monte, Glendora, Hacienda Heights, La Puente, and West Covina.

The SSLP supports literacy through three key services:

- **Adult Basic Education** – Adult learners are provided instruction based on their goals and pace in basic reading, writing, and math. Adults are matched with trained volunteer tutors and receive one-on-one or small group instruction twice per week. Confidential and free literacy services are offered in a comfortable, nonthreatening environment where adults who do not have the skills or comfort level to attend traditional classroom-based programs.
- **English as Second Language** – Nonnative English-speaking adults who are not proficient in English are provided with the opportunity to develop English language acquisition and communication skills in speaking, listening, reading, and writing. Adults are matched with trained volunteer tutors and receive one-on-one or small group instruction.
- **Children’s Literacy** – School-aged children who need extra assistance receive additional reading support in phonics, sight word vocabulary, comprehension, and other word-attack skills by volunteer tutors.



Special Revenue FY 2015/16 Preliminary Budget



Program goals:

- Improve literacy skills.
- Encourage the development of higher level thinking skills.
- Ensure that every adult and child participating in the SSLP obtains a Library card.
- Improve parental knowledge and involvement in the development of their children's education.
- Ongoing instructional training for staff and tutors in the areas of early literacy, Adult Basic Education, (ABE) English as a Second Language (ESL), and Evidence-Based Reading Instruction (EBRI) .

Assessment Adult Literacy Services

Participant Entry records are created upon enrollment and the Literacy Coordinator or Community Resource Specialist conduct an orientation and an intake interview to determine the learner's goals. Additionally, appraisals and pretests are administered concurrently and participant demographic information and assessment results are entered into the Comprehensive Adult Student Assessment System (CASAS) TOPSpro database.

Tracking Assessments

For tracking assessments, the Literacy Coordinator utilizes the CASAS eTest Next Assigned Test for post-test after attendance and hours of instruction have been verified. Participant performance is evaluated by the Literacy Coordinator who is responsible for analyzing students' post-tests and discussing these results during regularly scheduled tutor/participant meetings.



Special Revenue

FY 2015/16 Preliminary Budget

Statistics

In Fiscal Year 2013-2014 the SSLP:

- Provided literacy services to 81 adult learners and 41 school-aged children ages 6 through 13.
- Engaged 23 tutors who generated 6,878 service hours.
- Program data show that adult learners achieved the following goals: 11% learned the alphabet, letters and sounds; 7% were able to read a book to their child(ren) for the first time; 15% learned to write and send an email; 7% obtained a Library card; 32% were able to help their child(ren)with homework, and 14% were able to interact with their child(ren's) teacher.
- Resulted in 4 adults gaining employment, 2 adults obtaining a Driver License, and 3 adults obtaining Citizenship.

Funding

The SSLP is partially funded by grants from the Workforce Investment Act, Title II: Adult Education and Family Literacy Act (WIA), California Library Literacy Services (CLLS), and the Community Development Block Grant (CDBG) administered by the City of Covina. Other funding sources include the City of Covina general fund, fundraisers (annual Beer and Wine Walks sponsored by the Covina Downtown Merchant Association), The Friends of the Covina Public Library, and private donations.



LITERACY LIBRARY SERVICE			2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
			ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PROPOSED	
FUND / FUNCTION: 2800-3900							
Literacy Grant							
REVENUE							
28003900	42186	Library Literacy Grant	(17,035)	(16,000)	(25,862)	(16,000)	The California Library Literacy Services (CLLS) grant received an increase in available funding which was distributed amongst all literacy programs. This increase is not expected to occur in FY2015-16.
28073900	42186	Library Literacy Grant	(18,903)	(13,480)	(20,604)	(10,000)	2016 based on minimum payment, as no notification for FY2015-16 award has been received.
28003900	48100	Donations and Contributions	(7,921)	(4,500)	(7,000)	(4,500)	These are donations received from fundraisers as well as private donations.
TOTAL REVENUE			(43,859)	(33,980)	(53,466)	(30,500)	

PERSONNEL SERVICES

28003900	50010	Regular Full-Time Employees	61,871	48,860	47,630	53,100	One Literacy Coordinator; salary increase per MOU.
28003900	50110	Medicare Contribution	943	710	780	770	This was calculated at 1.45% of all salaries per the budget memo.
28003900	50120	PERS Contribution-Employee	1,834	980	950	-	This is not budgeted for in FY 2015-16 per the budget memo.
28003900	50130	PERS Contribution-Employer	10,455	9,700	9,530	11,660	This was calculated at the rate of 21.953% of salaries for 1 full-time staff member.
2800LS21	50210	Group Health Insurance	325	-	-	-	This was not calculated per staff acquiring health insurance through spouse.
28003900	50230	Group Life Insurance	170	160	120	170	This was calculated at \$20 per month per the budget memo.
28003900	50240	Group LTD Insurance	442	480	310	520	This was calculated at 0.99% of full-time salaries per the budget memo.
2807LS82	50010	Regular Full-Time Employees	15,446	9,810	15,010	7,310	One Literacy Coordinator; salary increase per MOU.
2807LS82	50110	Medicare Contribution	218	140	220	110	This was calculated at 1.45% of all salaries per the budget memo.
2807LS82	50120	PERS Contribution-Employee	172	200	300	-	This is not budgeted for in FY 2015-16 per the budget memo.
2807LS82	50130	PERS Contribution-Employer	2,384	1,950	2,980	1,600	This was calculated at the rate of 21.953% of salaries for 1 full-time staff member.
2807LS82	50210	Group Health Insurance	218	-	-	-	This was not calculated per staff acquiring health insurance through spouse.
2807LS82	50230	Group Life Insurance	39	30	50	20	This was calculated at \$20 per month per the budget memo.
2807LS82	50240	Group LTD Insurance	109	100	140	70	This was calculated at 0.99% of full-time salaries per the budget memo.
2807LS82	50290	Group Flex Benefits	273	1,240	1,900	890	This was calculated at \$750 per month per the budget memo.
28003900	50290	Group Flex Benefits	3,408	6,170	5,940	6,470	This was calculated at \$750 per month per the budget memo.
TOTAL PERSONNEL SERVICES			98,305	80,530	85,860	82,690	

OPERATING

28003900	52200	Telephone	784	1,500	240	300	Phone rate has remained steady.
28003900	52460	Maint-Office Furniture/Fixture	-	-	9,862	-	Furniture is being replaced in FY2014-15 and is not expected to occur again in FY2015-16
28003900	53100	Dues and Subscriptions	309	310	310	350	Membership fees for ProLiteracy and Southern California Library Literacy Network.
28003900	53200	Training, Conferences and Meetings	-	200	25	200	Registration fee and mileage for annual Literacy conference.
28003900	53300	Postage	-	10	10	10	Postage to mail required grant documents to Sacramento.
28003900	53590	General Printing and Binding	-	530	50	200	Printing of applications and materials for literacy students and tutors.
28003900	54000	Office Supplies	-	70	30	70	Paper, pens, and other supplies for tutors and students.
28003900	54100	Books	-	-	-	500	Workbooks and other books for literacy students.
28003900	54300	Instructional and Training Supplies	-	700	700	-	Cost of workbooks moved to 28003900 54100.
28003900	54410	Food, Supplies and Meals	-	2,000	750	-	
28003900	54590	Recreation Supplies	-	100	-	-	
28003900	58390	Library Services	(56,575)	(51,970)	(39,375)	(53,820)	Literacy Program costs not covered by grant funds.
2807LS82	58900	Indirect Cost Allocation	50	-	-	-	
28003900	58900	Indirect Cost Allocation	1,700	-	-	-	Literacy Program costs not covered by grant funds.
TOTAL OPERATING			(53,732)	(46,550)	(27,398)	(52,190)	

LITERACY LIBRARY SERVICE			2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
			ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PROPOSED	

TOTAL EXPENDITURES			44,573	33,980	58,462	30,500	
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TOTAL	Literacy Grant		714	-	4,996.00	-	
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Library Equipment Reserve

REVENUE							
28103900	43380	Library Services	(4,919)	(3,000)	(6,600)	(5,000)	Revenue from public printer; printing has increased based on increased revenue.
TOTAL REVENUE			(4,919)	(3,000)	(6,600)	(5,000)	

OPERATING

28103900	54010	Duplicating/Copying Supplies	-	-	-	600	Purchase of 1 case of copy paper per month plus 3 additional cases in case of large print jobs.
28103900	54350	Special Supplies	259	370	370	150	One case of 50 thermal receipt rolls plus one additional pack of rolls.
28103900	58900	Indirect Cost Allocation	-	200	200	198	
TOTAL OPERATING			259	570	570	948	

TOTAL	LIBRARY EQUIPMENT RESERVE		(4,659)	(2,430)	(6,030)	(4,052)	
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Library Services OTHER GRANTS

REVENUE							
28303900	48500	Other Grants	-	(1,000)	(1,000)	-	YALSA Grant for the 2015 Summer Reading Program.

OPERATING

28303900	51600	Recreation Program Fees	-	125	125	-	Fee for Summer Reading event performer.
28303900	54100	Books	-	825	825	-	Books for Young Adult Collection.
28303900	54410	Food, Supplies, and Meals	-	80	50	-	Snacks for Teen movie marathon sponsored by the grant.
TOTAL OPERATING			-	1,030	1,000	-	

TOTAL	LIBRARY SERVICES OTHER GRANTS		-	30	-	-	
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LIBRARY - DONATIONS		2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
		ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PROPOSED	

FUND / FUNCTION: 297X-3900

Library Services Donation

REVENUE

29703900	48100	Donations and Contributions	(15,957)	(23,550)	(20,000)	(26,510)	Additional Programming including 2 Tea Parties
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OPERATING

29703900	51600	Recreation Program Fees	5,883	10,000	6,700	10,800	Special events throughout the year, including summer events.
29703900	54100	Books	-	-	-	17,500	Maintain the Library's book collection.
29703900	54120	Periodicals	2,741	4,000	1,580	2,000	Maintain the Library's periodical collection.
29703900	54410	Food Supplies and Meals	1,415	2,650	3,070	3,070	Addition of 2 tea parties and a father/son event which will include food.
29703900	54510	Arts and Crafts Supplies	599	1,500	1,500	1,500	Craft supplies for Crazy Craft Club and other programs.
29703900	54590	Recreation Supplies	4,688	5,400	4,000	6,300	Supplies for Library programs.
29703900	55200	Improvements-Not Bldgs/Structr	-	18,000	1,000	-	
29703900	58900	Indirect Cost Allocation	5,730	3,870	3,870	3,583	
TOTAL OPERATING			21,057	45,420	21,720	44,753	

TOTAL	Library Services-Donat	5,100	21,870	1,720	18,243
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Borello-Library Service

OPERATING

29763900	54100	Books	-	5,000	5,000	19,360	Maintain the Library's book collection.
29763900	54110	Recordings	-	-	-	2,000	Maintain the Library's CD collection.
29763900	54120	Periodicals	-	-	-	2,700	Maintain the Library's periodical collection.
29763900	54130	Film and Videos	-	-	-	3,200	Maintain the Library's DVD collection.

TOTAL	Joseph J Borrello Memo	-	-	5,000	27,260	Purchase of books, recordings, periodicals, and DVDs to maintain the Library's collection.
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Cultural Arts

The Cultural Arts Advisory Commission has been temporarily suspended, however, the two events previously organized through the Commission will still be provided to the community through staff efforts.

The Chalk Art Festival is held each April in conjunction with Autism Awareness Month and in partnership with AutismHwy.com. More than 750 visitors throughout the day enjoy seeing the walkways of Heritage Plaza come to life as professional, amateur, and student artists spend hours on their hands and knees recreating major masterpieces! The event includes music, vendors, food and more!



The Dia de Los Muertos Celebration held in the fall has become one of the most popular city events. This year's event will be in partnership with Forest Lawn Mortuary - Covina Hills and held on their property. The event has craft and food vendors, individual altars, a Procession, Aztec Dancing, and live music. The event attracts over 5,000 guests and will be in its 6th year.



CULTURE & RECREATION			2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
			ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PROPOSED	
CULTURAL ARTS							
REVENUE							
26003800	43311	Community Special Event Fees	(4,590)	(4,850)	(4,350)	(4,920)	Vendor fees and entry fees
26003800	48100	Donations and Contributions	(4,132)	(5,440)	(3,490)	(840)	Sponsorships
TOTAL REVENUE			(8,722)	(10,290)	(7,840)	(5,760)	
PERSONNEL SERVICES							
26003800	50015	Regular Part-Time Employees	1,468	1,220	1,500	1,080	
26003800	50110	Medicare Contribution	21	20	22	20	
26003800	50130	PERS Contribution-Employer	56	-	26	-	
26003800	50150	Part time Retirement Contribution-	(1)	-	-	-	
TOTAL	PERSONNEL SERVICES		1,545	1,240	1,548	1,100	
OPERATING							
26003800	51600	Recreation Program Fees	3,432	4,500	3,350	2,000	Event entertainment and sound technician
26003800	52690	Rentals-Other Equipment	1,282	1,550	1,850	600	Umbrella rental
26003800	53010	General Insurance	-	1,300	1,293	1,500	Event liability insurance
26003800	53500	Promotion Advertising	82	450	380	900	Banners
26003800	53590	General Printing and Binding	1,069	1,630	760	760	Program flyers
26003800	54510	Arts and Crafts Supplies	252	1,300	700	1,300	Craft supplies
26003800	54590	Recreation Supplies	262	1,960	800	200	Plaques
26003800	58900	Indirect Cost Allocation	-	1,280	1,280	1,170	
TOTAL OPERATING			6,379	13,970	10,413	8,430	
TOTAL EXPENDITURES			7,924	15,210	11,961	9,530	
TOTAL	CULTURAL ARTS		(798)	4,920	4,121	3,770	
QUIMBY FEES							
REVENUE							
26040000	43395	Quimby Fees	(287,383)	-	-	-	
26040000	49140	Transfer-Capital Projects Fund	(269,582)	-	-	-	
TOTAL	Quimby Fees		(556,965)	-	-	-	

CULTURE & RECREATION			2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
			ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PROPOSED	
TEEN PROGRAM DONATIONS							
REVENUE							
29583200	48100	Donations and Contributions	(20)	(780)	(75)	(780)	Covina's T.E.A.M. fundraising
OPERATING							
29583200	51600	Recreation Program Fees	-	180	-	180	DJ for event
29583200	54410	Food Supplies and Meals	-	200	-	200	Event refreshments
29583200	54590	Recreation Supplies	-	400	75	400	Event supplies
29583200	58900	Indirect Cost Allocation	-	10	10	19	
TOTAL OPERATING			-	790	85	799	
TOTAL	Teen Program Fundraising		(20)	10	10	19	
CULTURAL ARTS - VINTAGE YEARS DONATIONS							
REVENUE							
29603800	48100	Donations and Contributions	-	(200)	(69)	(200)	Vintage Years donations
OPERATING							
29603800	51990	Other Professional Fees	132	100	-	100	Picture framing
29603800	53590	General Printing and Binding	-	40	-	40	School tour printing
29603800	54990	General Supplies	168	60	69	60	Docent badges
29603800	58900	Indirect Cost Allocation	350	100	100	94	
TOTAL OPERATING			650	300	169	294	
TOTAL	CULTURAL ARTS - VINTAGE YEARS		650	100	100	94	
WAR MEMORIAL DONATIONS							
REVENUE							
29613000	48100	Donations and Contributions	-	(9,210)	(2,960)	-	
OPERATING							
29613000	51600	Recreation Program Fees	-	4,700	177	-	
29613000	53590	General Printing and Binding	-	1,270	981	-	
29613000	54350	Special Supplies	-	3,240	2,663	-	
TOTAL OPERATING			-	9,210	3,821	-	
TOTAL	Vietnam Wall Memorial		-	-	861	-	

CULTURE & RECREATION			2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
			ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PROPOSED	
JOSLYN GRANT DONATIONS							
REVENUE							
29633500	48100	Donations and Contributions	-	(20,150)	-	-	
OTHER							
29633500	55100	Buildings and Structures	-	20,150	-	20,150	
29633500	58900	Indirect Cost Allocation	220	450	450	574	
TOTAL OTHER			220	20,600	450	20,724	
TOTAL	Joslyn Foundation Donation		220	450	450	20,724	
RECREATION SERVICES - YOUTH DONATIONS							
REVENUE							
29653200	48100	Donations and Contributions	(2,196)	(1,000)	(1,073)	(1,000)	Build a Dream donations
TOTAL	Youth Program Donation		(2,196)	(1,000)	(1,073)	(1,000)	
COMMUNITY RELATIONS - WEBB BERGER GRANT - LEADERS IN TRAINING DONATIONS							
REVENUE							
29673100	43305	Volunteer Service Fees	(678)	(3,420)	(2,600)	(3,100)	Leaders-in-Training participant fees
29673100	48100	Donations and Contributions	(5,000)	(5,550)	(5,000)	(5,000)	Webb Foundation Grant
TOTAL REVENUE			(5,678)	(8,970)	(7,600)	(8,100)	
PERSONNEL SERVICES							
29673100	50015	Regular Part-Time Employees	-	250	250	420	
29673100	50110	Medicare Contribution	-	10	10	10	
TOTAL	PERSONNEL SERVICES		-	260	260	430	
OPERATING							
29673100	51600	Recreation Program Fees	-	530	280	280	Special event DJ or entertainment
29673100	53590	General Printing and Binding	459	880	740	740	Program flyers
29673100	54350	Special Supplies	4,305	5,960	5,150	4,673	Gift cards for program participants
29673100	54410	Food Supplies and Meals	208	70	70	70	PRIDE candy
29673100	54430	Clothing and Equipment	1,152	1,374	1,100	1,020	T-shirts, swimsuits, visors, and badges for program participants
29673100	58900	Indirect Cost Allocation	2,380	890	890	887	
TOTAL OPERATING			8,504	9,704	8,230	7,670	
TOTAL EXPENDITURE			8,504	9,964	8,490	8,100	
TOTAL	Volunteer Web Berger Grant		2,826	994	890	-	

CULTURE & RECREATION			2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
			ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PROPOSED	
SENIOR FUNDRAISING DONATIONS							
REVENUE							
29683500	48100	Donations and Contributions	(221)	(2,600)	-	(2,600)	Fundraising revenue, including Sees Candy sale
OPERATING							
29683500	51600	Recreation Program Fees	440	1,500	-	1,500	Entertainment for event
29683500	54410	Food Supplies and Meals	-	1,000	-	881	Sees Candy
29683500	54590	Recreation Supplies	-	100	-	100	Centerpieces
29683500	58900	Indirect Cost Allocation	560	110	110	119	
TOTAL OPERATING			1,000	2,710	110	2,600	
TOTAL	Senior Fundraising Donation		779	110	110	-	
GRANDMOTHERS CLUB DONATIONS							
REVENUE							
29693500	48100	Donations and Contributions	(1,283)	(2,310)	(1,616)	(2,310)	Grandmothers Tea registrations
29693500	48990	Other	(188)	-	(349)	-	
TOTAL REVENUE			(1,471)	(2,310)	(1,965)	(2,310)	
PERSONNEL SERVICES							
29693500	50015	Regular Part-Time Employees	-	180	178	180	Staffing for Grandmothers Tea
29693500	50110	Medicare Contribution	-	10	3	10	
29693500	50150	Part time Retirement Contribution-	-	-	-	-	
TOTAL	PERSONNEL SERVICES		-	190	181	190	
OPERATING							
29693500	51600	Recreation Program Fees	289	250	200	200	
29693500	53590	General Printing and Binding	-	60	-	60	Program flyer
29693500	54410	Food Supplies and Meals	1,593	1,600	1,508	1,097	Catering for Tea
29693500	54590	Recreation Supplies	147	210	76	210	Decorations, etc. for Tea
29693500	58900	Indirect Cost Allocation	1,040	570	570	553	
TOTAL OPERATING			3,069	2,690	2,354	2,120	
TOTAL EXPENDITURES			3,069	2,880	2,535	2,310	
TOTAL	Grandmothers Club Donation		1,598	570	570	-	

Capital Improvement Project

Department Overview

The Capital Improvement Project Funds (CIP) are used to finance and account for the acquisition and construction of major capital facilities other than those financed by other governmental type and proprietary funds.

Programs and Services

Capital projects funds of the City are as follows:

General Projects accounts for monies designated for major infrastructure and general improvements not accounted for in other governmental and proprietary funds.

Public Works accounts for federal and state grant monies used for street construction and repairs.

Transportation is a capital projects fund and account for one-half percent sales tax to finance transportation programs and improvements. Financial resources include various grants from the State and Federal funding sources to provide enhanced transit opportunities.

Park Development accounts for federal and state grant monies used for parkland acquisition and development.

Budget Overview and Significant Changes

All costs within this function are funded by the General and restricted funds. There are no CIP expenditures budgeted for fiscal year 2015/2016.



CAPITAL PROJECT FUNDS				2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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GENERAL CIP								
0 General								
40100000	48700		Gain on Sale of Property	(14,278)	-	-	-	
Total General				(14,278)	-	-	-	

0930 Civic Center								
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REVENUE								
40100930	49140		Transfer-Capital Projects Fund	-	-	(97,269)	-	
TOTAL REVENUE				-	-	(97,269)	-	
EXPENDITURE								
40100930	55100	F1406	Building and Structures	-	-	30,607	-	City Hall and Public Works Yard Improvements
40100930	55100	F1501	Building and Structures	-	-	109,671	-	City Hall Restroom Repairs
TOTAL EXPENDITURE				-	-	140,278	-	
Total Civic Center				-	-	43,009	-	

1000 Police Administration								
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REVENUE								
40101000	49120		Transfer-Special Revenue Fund	-	(135,000)	(135,000)		
40101000	49140		Transfer-Capital Projects Fund	-	(155,000)	(155,000)		
40101000	49170		Transfer-Internal Service Fund	-	(10,000)	(10,000)		
TOTAL REVENUE				-	(300,000)	(300,000)	-	
EXPENDITURE								
40101000	55900		Other Equipment	-	300,000	300,000		Camera Project
TOTAL EXPENDITURE				-	300,000	300,000	-	
Total Police				-	-	-	-	

2350 Traffic Control								
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REVENUE								
40102350	49120		Transfer-Special Revenue Fund	-	(189,000)	(191,000)		Gas Tax
40102350	49110		Transfer-General Fund	-	(191,000)	(189,000)	-	General Fund
TOTAL REVENUE					(380,000)	(380,000)		
EXPENDITURE								
40102350	55340	T0733	Traffic Signal System	-	189,000	189,000		Glendora/Cienega Traffic Signal
40102350	55340	T1401	Traffic Signal System	5,778	191,000	191,000		San Bernardino/Vincent Traffic Signal
TOTAL EXPENDITURE				5,778	380,000	380,000	-	
Total Traffic Control				5,778	-	-	-	

TOTAL NET GENERAL CIP	(8,499)	-	-	-
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CAPITAL PROJECT FUNDS				2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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PUBLIC WORKS CIP

2200 Streets								
REVENUE								
42002200	49140		Transfer-Capital Projects Fund	-	(4,815,804)			
TOTAL REVENUE				-	(4,815,804)	-	-	
EXPENDITURE								
42002200	55310		Street Infrastructure	24,024	4,815,804	-		Public Works Projects
TOTAL EXPENDITURE				24,024	4,815,804	-	-	
Total Streets				24,024	-	-	-	

2200 Streets								
REVENUE								
43002200	42090	P1304	SAFETU-LU GRANT (FEDERAL)		(625,000)			
TOTAL REVENUE				-	(625,000)	-	-	
EXPENDITURE								
43002200	55310		Street Infrastructure	-	625,000	-		Public Works Projects
TOTAL EXPENDITURE				-	625,000	-	-	
Total Streets				-	-	-	-	

TOTAL PUBLIC WORKS CIP	-	-	-	-
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CAPITAL PROJECT FUNDS	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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TRANSPORTATION CIP

4350 Transit Operation								
REVENUE								
43004350	42090	T814B	SAFETU-LU GRANT (FEDERAL)	-		(359,960)		
43004350	49120	T814B	Prop C			(300,000)		
43004350	49120	T814B	Prop A			(350,000)		
43004350	49120	T814B	Measure R	-		(420,000)		
TOTAL REVENUE				-		(1,429,960)	-	
EXPENDITURE								
43004350	55200	T814B	Transportation Improvements	-	1,300,900	1,429,960		Metrolink Pedestrian Improvements
TOTAL EXPENDITURE				-	1,300,900	1,429,960	-	
Total Transit Operation				-	1,300,900	-	-	
TOTAL TRANSPORTATION CIP				-		-	-	

CAPITAL PROJECT FUNDS	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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PARKS AND RECREATION CIP

3400 Park Facilities							
REVENUE							
4600PF06	42070	D1203	FEMA Grant	(15,115)	(15,115)		
46003400	42177	M1204	State Park Grant	(1,461,795)	(589,952)	GRANT REIMBURSEMENT	
4600PF06	42190	D1203	Other State Grants/Subventions	7,659			
46003400	43205	M1204	Bid Packages	(975)			
46003400	49110		Transfer-General Fund	(24,646)			
46003400	49140	CPHSR	Transfer-Capital Projects Fund	-	(40,000)	BOND PROCEEDS	
46003400	49140	M1204	Transfer-Capital Projects Fund	-	(360,200)	BOND PROCEEDS	
TOTAL REVENUE				(1,494,872)	(1,005,267)	-	
EXPENDITURES							
46003400	50010	CPHSR	Regular Full-Time Employees	-			
46003500	55100	F0603	Buildings and Structures	11,646	-		
46003400	55200	CPHSR	Improvements-Not Bldgs/Structr	13,000	936,000	22,700	Covina Park
46003400	55200	M1204	Parks Improv-Not Bldgs/Structr	1,388,320	895,534	851,174	Cougar Park
4600PF06	55320	D1203	Park Fac-Storm Drainage System	627	2,065	875	Wingate Wash
TOTAL EXPENDITURE				1,413,592	1,833,600	874,749	-
Total Park Facilities				(81,280)	1,833,600	(130,518)	-
3500 Senior Services							
EXPENDITURES							
46003500	55100	F0603	Buildings and Structures	11,646	-		
TOTAL EXPENDITURE				11,646	-	-	-
Total Senior Services				11,646	-	-	-
TOTAL PARKS AND RECREATION CIP				(69,634)	1,833,600	(130,518)	-

CAPITAL PROJECT FUNDS				2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
4630 Kahler RusselL Park Gymnasium								
REVENUE								
46300000	47200		Kahler Russ Interest-l	-	-	-	-	
TOTAL REVENUE				-	-	-	-	
EXPENDITURES								
46300000	59120		Transfer-Special Revenue Fund	269,582	-	-	-	
TOTAL EXPENDITURE				269,582	-	-	-	
Total Kahler Russell Park Gym				269,582	-	-	-	
4701 Impact fee - General Government								
REVENUE								
47010000	43095		Impact General DIF-Genl G	(42,952)	-	(538)		
TOTAL REVENUE				(42,952)	-	(538)	-	
EXPENDITURES								
47010930	59140		Transfer-Capital Projects Fund	-	-	-	-	
TOTAL EXPENDITURE				-	-	-	-	
Total Impact fee - General Gov				(42,952)	-	(538)	-	
4702 Impact fee - Library								
REVENUE								
47023900	43382		Impact-Libr Svc DIF-Librar	(26,542)	-			
Total Impact fee - Library				(26,542)	-	-	-	
4703 Impact fee - Police Department								
REVENUE								
47031000	43155		Impact-Police Admin DIF-Police	(39,871)	-	(496)		
				(39,871)	-	(496)	-	
EXPENDITURES								
47031000	59140		Transfer-Capital Projects Fund	-	-	-	-	
				-	-	-	-	
Total Impact fee - Police Department				(39,871)	-	(496)	-	
4704 Impact fee - Park Facilities								
REVENUE								
47043400	43360		Impact-Park Fac DIF-Prk Fa	(6,172)	-	-	-	
				(6,172)	-	-	-	
EXPENDITURES								
47043400	59140		Transfer-Capital Projects Fund	-	-	-	-	
				-	-	-	-	
Total Impact fee - Park Facilities				(6,172)	-	-	-	

CAPITAL PROJECT FUNDS				2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
				ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PRELIMINARY	
4705 Impact fee - Street								
REVENUE								
47052200	43263		Impact-Streets DIF-Street	(112,182)	-	(16,237)	-	
				(112,182)	-	(16,237)	-	
EXPENDITURES								
47052300	52416	F1414	Maint-Street Light System	-	-	47,422	-	
				-	-	47,422	-	
Total Impact fee - Streets				(112,182)	-	31,185	-	
4706 Impact fee - Fire								
REVENUE								
47060000	43180		Impact Fire DIF-Fire	(19,096)	-	(238)	-	
				(19,096)	-	(238)	-	
EXPENDITURES								
47061600	59140		Transfer-Capital Projects Fund	-	-	-	-	
				-	-	-	-	
Total Impact fee - Fire				(19,096)	-	(238)	-	
TOTAL OTHER CIP				22,766	-	(238)	-	
TOTAL REVENUE				(1,779,990)	(1,779,990)	-	-	
TOTAL EXPENSE				1,712,977	1,712,977	-	-	
GRAND TOTAL - CAPITAL FUNDS				(55,367)	1,833,600	(130,756)	-	

Enterprise Funds

FY 2015/16 Preliminary Budget

Department Overview

These funds account for the operation of the City's business-like operations. Enterprise funds are used to account for activities that are financed and operated in a manner similar to private business enterprises. The intent is to recover costs of operation on a continuing basis through user charges

Programs and Services

The three enterprises operated by the City are:

- Water Utility
- Environmental Protection
- Sanitary Sewer



Water Utility

The Water Division is responsible for maintaining and operating of the City's 9 reservoirs and 7 pump stations; 102 miles of water main lines; 8,470 service lines and meters; and 991 fire hydrants with a system capacity of 20.5 million gallons. Water operators are responsible for monitoring and adjusting the system **24 hours a day** to ensure the City is providing safe, high quality water on demand to residents, businesses and for fire protection purposes. The Division provides cross connection control, chemical analysis and bacteriological testing, as well as reporting on the quality of the City's water annually to its customers and monthly to the Department of Public Health. The Customer Service Section is responsible for service turn-ons and offs, meter reading, meter replacements, system flushing and blow-off's, backflow prevention and testing, water conservation programs, accepting customer payments, and responses to customer usage inquiries.



WATER		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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**FUND / FUNCTION: 6010-XXXX
REVENUE**

60105000	46100	335	-	72	-	Customer deposit adjustments
60105060	46100	(10,893,566)	(10,000,000)	(9,121,000)	(8,900,000)	As water conservation increases, revenue decreases, therefore a 4% decrease is projected
60105060	46110	(1,135)	-	-	-	
60105080	46120	(296,116)	(185,000)	(234,000)	(250,000)	Fire Line Connection revenues, three year average is \$273,000
60115060	46150	(481,631)	(400,000)	(417,000)	(435,000)	Water meter capital charges, three year average is \$435,000
60105010	46160	(27,087)	(6,000)	(19,000)	(20,000)	Water meter installation fees, three year average is \$23,000
60105080	46160	(7,709)	-	-	-	
60105010	46165	(27,280)	(36,000)	(20,000)	(29,000)	Delinquent service reconnection fees, three year average is \$29,000
60105050	46185	(1,380,000)	-	-	(500,000)	Sales of water pumping rights to other entities when water cannot be provided by Covina Irrigating
60105010	46190	(69,407)	(90,000)	(57,000)	(70,000)	Fees to recoup labor on door hanger notifications, three year average \$71,000
60105060	46190	(23,841)	(5,000)	(5,000)	(5,000)	Edison ENERNOC energy credits, three year average \$11,500, varies depending on energy demand response
60105080	46190	(5,895)	(1,000)	(4,000)	(5,000)	Fire flow testing fees, three year average \$9,328
TOTAL REVENUE		(13,213,330)	(10,723,000)	(9,876,928)	(10,214,000)	

PERSONNEL SERVICE

60105000	50010	182,129	135,000	162,000	234,555	Water Administration includes salaries for: Public Works Director 20%, Assistant Public Works Director 50%,
60105005	50010	22,262	71,360	17,600	100,400	Public Works Superintendent 50%, Water Services Supervisor 50%, Public Works Management Analyst 50%,
60105010	50010	124,406	238,000	128,000	163,000	Environmental Services Manager 15%, Environmental Management Analyst 20%, Senior Administrative Technician 2%
60105060	50010	57,792	106,000	61,000	141,000	Water Utility Billing includes salaries for: two Senior Administrative Technicians at 50%, one Account Clerk I at 100%,
60105080	50010	453,500	329,000	469,000	546,900	and one Account Clerk I at 25%
60105000	50015	-	12,800	-	-	Water Customer Service includes salaries for: one Water Crew Leader, one Water Quality Technician and one Water Worker
60105000	50030	178	500	350	-	Water Production includes salaries for: Water Services Supervisor 50%, Water Crew Leader 50%, Water Pump Operator,
60105005	50030	9	-	40	-	and one Water Worker 25%
60105010	50030	23,844	20,000	18,000	-	Water Transmission and Distribution includes salaries for: Assistant Civil Engineer 25%, Water Foreman, Equipment Operator,
60105060	50030	35	10,000	300	300	one Water Crew Leader at 100%, one Water Crew Leader at 50%, four Water Workers at 100%, one Water Worker at 75%,
60105080	50030	29,911	25,000	35,000	30,000	Street Crew Leader 25%, and five Street Workers at 25%
60105080	50035	-	-	961	-	Overtime for emergency response to repair water leaks
60105060	50037	-	10,600	-	-	
60105000	50040	1,129	10,000	2,600	-	Employee pay out
60105010	50040	849	-	1,000	-	Employee pay out
60105060	50040	264	1,000	3,000	-	Employee pay out
60105080	50040	10,966	10,000	14,000	-	Employee pay out
60105000	50050	-	30,000	300	-	Employee pay out
60105080	50050	-	-	1,500	-	Employee pay out
60105010	50060	830	-	1,000	1,000	Additional pay earned for working on a holiday - on-call employee and water pump operators
60105060	50060	653	-	1,050	1,000	Additional pay earned for working on a holiday - on-call employee and water pump operators
60105080	50060	402	-	-	-	
60105060	50086	1,000	-	-	-	
60105080	50086	10,000	2,500	2,500	-	
60105060	50087	-	1,200	-	-	
60105080	50087	-	1,200	-	-	
60105010	50090	-	3,600	-	-	
60105060	50090	-	10,600	-	-	
60105000	50110	2,588	1,900	2,600	3,400	Medicare Contribution
60105005	50110	278	1,070	300	1,500	Medicare Contribution
60105010	50110	2,336	3,600	2,500	2,400	Medicare Contribution

WATER		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
FUND / FUNCTION: 6010-XXXX						
60105020	50110	4	-	-	-	
60105060	50110	802	1,500	1,017	2,000	
60105080	50110	4,227	4,800	4,900	7,900	
60105000	50120	6,784	2,600	3,200	-	
60105005	50120	370	1,280	200	-	
60105010	50120	4,526	5,000	2,200	-	
60105060	50120	2,564	2,400	1,250	-	
60105080	50120	17,009	6,700	7,500	-	
60105000	50130	28,985	25,900	32,400	47,300	PERS rate of 21.953%
60105005	50130	3,075	14,150	3,500	19,900	PERS rate of 21.953%
60105010	50130	21,693	49,100	25,886	38,000	PERS rate of 21.953%
60105020	50130	11	-	-	-	
60105060	50130	10,643	23,500	12,500	33,200	PERS rate of 21.953%
60105080	50130	83,090	67,000	95,000	122,000	PERS rate of 21.953%
60105000	50150	(8)	-	-	-	
60105005	50150	(2)	-	-	-	
60105000	50210	1,599	2,200	1,000	2,700	
60105005	50210	705	-	700	1,500	
60105010	50210	809	3,600	950	3,000	
60105060	50210	1,378	2,900	1,350	2,600	
60105080	50210	8,950	8,600	10,500	12,200	
60105000	50230	453	400	400	600	
60105005	50230	90	420	100	500	
60105010	50230	443	1,100	450	700	
60105060	50230	172	500	170	500	
60105080	50230	1,590	1,500	1,500	2,500	
60105000	50240	1,205	1,300	1,100	2,300	
60105005	50240	128	680	100	1,000	
60105010	50240	864	2,400	850	1,600	
60105060	50240	388	1,100	360	1,400	
60105080	50240	3,315	3,200	3,050	5,400	
60105000	50290	12,645	17,300	24,900	24,062	
60105005	50290	-	14,760	4,700	26,000	
60105010	50290	20,826	46,800	25,000	32,000	
60105060	50290	10,860	23,000	11,000	24,600	
60105080	50290	93,403	69,100	94,650	108,000	
60105010	50715	-	1,400	-	-	
60105060	50715	-	(50)	-	-	Increase in PERSONNEL related to operations adjustments that now fund 25% of street operations for assistance repairing
60105080	50715	-	351	-	-	asphalt and concrete in field, and funds that contribute to required water conservation, NPDES, and stormwater activities by
TOTAL PERSONNEL SERVICE		1,268,957	1,441,421	1,296,984	1,748,917	environmental staff
OPERATING EXPENSES						
60105000	51005	8,009	15,000	35,000	15,000	For new State mandated Community Water System NPDES permit
60115060	51005	-	-	4,500	4,500	Water bond financial services by contractor
60105005	51160	1,306	1,000	1,000	1,000	
60105000	51250	30,861	-	-	-	
60105060	51800	-	-	3,500	2,000	Additional State mandated water quality testing
60105005	51890	418,839	425,000	425,000	425,000	Global Water Contract - Service & Support

WATER		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
FUND / FUNCTION: 6010-XXXX						
60105000	51990	36,184	71,000	25,000	15,000	Contract for emergency notification service, cost reductions due to new service provider
60105060	51990	42,144	42,000	42,000	42,000	Contract for mandated water quality testing
60105080	51990	4,617	40,000	3,000	8,500	Dig Alert fees, three year average \$8,500
60105060	52120	135,692	200,000	200,000	200,000	Electricity fees to run water pumps
60105080	52150	-	700	-	-	
60105000	52200	3,097	4,000	1,600	1,600	Telephone system lease payment completed in 2014
60105010	52200	83	-	-	-	
60105060	52200	4,285	6,000	5,000	5,000	Cell phone and data for remote SCADA system and field tablets
60105080	52200	2,640	3,000	2,800	3,000	Cell phone and data for remote SCADA system and field tablets
60105060	52220	375	500	-	500	Field and base radio repairs as needed
60105080	52220	307	500	-	500	Field and base radio repairs as needed
60105060	52320	7,115	10,000	7,500	10,000	Reflects an anticipated increase in landscaping services, as the contract is scheduled for a rebid
60105060	52400	3,242	14,000	13,000	8,000	Repairs to reservoir and pumping locations throughout the City
60105060	52424	320	-	2,500	-	Water pump repairs
60105080	52424	89,644	130,000	60,000	90,000	Parts for water main repairs, three year average is \$93,000
60105060	52425	78,353	75,000	60,000	75,000	Parts for reservoir site repairs, three year average is \$56,000
60105080	52425	-	-	-	-	
60105080	52428	9,110	9,000	41,000	9,000	Water meter parts for repairs, increased 2015 costs due to system upgrades in several sections of the City
60105080	52429	-	5,000	18,000	5,000	Fire hydrant parts for repairs and replacement
60105000	52470	610	900	500	900	
60105005	52470	-	100	-	-	
60105010	52490	2,724	3,500	2,700	3,500	Small equipment repairs - three year average \$2,700
60105080	52490	884	5,500	12,000	5,500	Miscellaneous parts and supplies to complete emergency repairs
60105000	53100	1,011	1,400	3,000	4,250	Increase due to new work order system and part inventor module
60105000	53200	180	1,000	40	200	
60105060	53210	906	1,500	1,200	1,000	
60105080	53210	459	8,000	1,300	2,000	New training required for NPDES permit and community water system permit
60105000	53300	1,836	6,000	3,000	10,000	Increased water conservation outreach and education to the public
60105005	53300	284	200	200	1,000	Increased water conservation outreach and education to the public
60105000	53450	11,680	10,700	10,700	13,509	Vehicle rental rate charges
60105010	53450	29,950	24,200	24,200	19,050	Vehicle rental rate charges
60105060	53450	43,800	17,300	17,300	17,850	Vehicle rental rate charges
60105080	53450	180,260	147,700	147,700	143,338	Vehicle rental rate charges
60105080	53580	-	300	-	-	
60105000	53590	2,727	2,000	2,000	5,000	Increased water conservation outreach and education to the public
60105005	53590	-	-	-	-	
60105060	53600	1,237	1,100	1,100	30,000	Increased costs due to new mandated community water system NPDES permit
60105010	53650	232,031	336,000	236,000	236,000	Global Water Contract - EIS system (\$1.48 per connection) and AMR fees (\$0.80 per connection) on 8,614 water connections
60105005	53800	43,696	58,000	58,000	58,000	
60105090	53900	867,235	746,100	746,100	928,859	
60105000	53990	660	500	700	500	New GIS water system map framing
60105005	53990	255	-	-	-	
60105080	53990	351	1,500	300	500	Reimbursement for Stae required licenses
60105000	54000	3,490	3,500	3,500	2,000	
60105000	54010	-	-	3,200	1,000	New copier charges
60105000	54100	-	1,500	-	300	
60105020	54150	6,211	35,000	10,000	25,000	Increased water conservation outreach and education to the public
60105010	54430	1,159	1,500	1,500	1,500	Uniform contract

WATER		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
FUND / FUNCTION: 6010-XXXX						
60105060	54430	2,220	2,250	3,000	3,000	Uniform contract
60105080	54430	3,931	8,249	6,000	6,000	Uniform contract
60105080	54650	-	-	1,500	1,500	Welding supplies and other materials for repairs
60105000	54660	-	1,200	100	200	
60105060	54660	358	3,000	300	500	
60105080	54740	-	-	35,000	10,000	Reduced costs due to purchase of concrete batch plant
60105060	54760	1,697	2,000	3,100	2,000	Materials for repairs of pump awnings and shelters at reservoir locations
60105080	54760	172	800	500	800	Materials for field repairs of water leaks
60105050	54790	3,830,271	4,700,000	3,500,000	5,721,500	Water purchases from Covina Irrigating and Metropolitan, projection of a 15% water conservation rate with MET allocation plan
60105060	54790	-	-	-	-	
60105060	54850	6,725	6,000	5,000	6,000	Small tools used in repairs of water production and reservoir facilities
60105080	54850	4,347	8,000	5,000	5,000	Small tools used in repairs of water mains
60105080	54990	8,275	10,500	1,500	9,000	Supplies used in repairs of water mains
60115060	55100	-	3,370	-	-	
60115060	55100	7,996	-	-	-	Charter Oak Reservoir project in 2014, now completed
60115060	55100	71,284	-	-	-	Charter Oak Reservoir project in 2014, now completed
60115060	55100	113	-	-	-	Holt Avenue pump station project in 2014, now completed
60115080	55410	123,511	4,300,000	-	1,500,000	Casad water system upgrade (W-1108) \$650,000 and Chapparo system upgrade (W-1109) \$850,000
60115080	55410	1,116,211	-	-	-	Jennifer water system upgrade, now completed
60115080	55410	-	-	-	-	
60115060	55420	-	664,260	-	80,000	Testing of Grand Avenue Water Well \$50,000, repair of Forestdale Reservoir Roof \$30,000
60115060	55420	304,020	-	14,802	-	Upgrade of Forestdale reservoir electrical panel, now completed
60115060	55420	20,425	-	-	-	Holt Avenue pump station project in 2014, now completed
60115060	55420	4,601	-	-	-	Upgrade of Forestdale reservoir electrical panel, now completed
60115060	55420	(273,022)	-	-	-	
60105080	55500	-	-	382,000	-	Vector truck purchased in 2015
60108400	56010	-	255,000	265,500	280,000	Water bond principal payments
60108400	56050	733,915	731,400	721,013	710,113	Water bond interest payments
60118800	56210	-	256,390	269,029	282,290	Water meters Lease principal payments
60118800	56250	224,898	205,840	193,198	179,938	Water meters Lease interest payments
60108400	56800	1,165	2,800	2,800	2,800	Water bond financial services by contractor
60108400	56810	-	2,800	-	-	
60108400	56815	-	2,400	-	-	
60108400	56820	343,093	4,400	4,400	4,400	
60108400	56830	-	(4,300)	(4,300)	(4,300)	
60105000	58200	156,510	183,000	183,000	208,400	General fund contribution for Administration
60105080	58200	-	-	-	-	
60105080	58220	128,180	128,200	128,200	-	
60115080	58221	(123,511)	-	-	-	
60105000	58290	57,320	57,300	57,300	57,300	General fund contribution for Yard facility
60105020	58375	264	-	-	-	
60105020	58562	10,000	-	-	-	
60105000	58900	257,910	41,110	41,110	37,726	Water enterprise's share of indirect cost allocation for the City
60105005	58900	51,070	49,930	49,930	57,046	Water enterprise's share of indirect cost allocation for the City
60105010	58900	55,310	39,940	39,940	35,905	Water enterprise's share of indirect cost allocation for the City
60105020	58900	490	980	980	414	Water enterprise's share of indirect cost allocation for the City
60105050	58900	114,670	79,280	79,280	132,337	Water enterprise's share of indirect cost allocation for the City
60105060	58900	50,930	51,450	54,150	55,866	Water enterprise's share of indirect cost allocation for the City

WATER		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
FUND / FUNCTION: 6010-XXXX						
60105080	58900	193,630	124,050	124,050	134,958	Water enterprise's share of indirect cost allocation for the City
60108400	58900	61,150	16,620	16,620	22,507	Water enterprise's share of indirect cost allocation for the City
60115060	58900	31,470	30,180	30,180	20,850	Water enterprise's share of indirect cost allocation for the City
60115080	58900	51,730	67,090	67,090	-	Water enterprise's share of indirect cost allocation for the City
60118800	58900	28,420	50,670	50,670	47,372	Water enterprise's share of indirect cost allocation for the City
60105000	59170	-	101,000	-	-	
TOTAL OPERATING EXPENSES		9,971,607	14,653,859	8,568,582	12,042,778	
TOTAL EXPENDITURES		11,240,564	16,095,280	9,865,566	13,791,695	
TOTAL NET WATER		(1,972,767)	5,372,280	(11,362)	3,577,695	

Environmental Protection

Environmental Services administers the City's Integrated Waste Management program; consisting of solid waste collection, curbside recycling, solid waste and construction material diversion, street sweeping and household hazardous waste programs. The majority of these services are provided under contract by Covina Disposal (Athens Services), under the oversight of Environmental Services. The Division also administers programs that help to protect the local and regional environment which include street sweeping and storm drain catch basin cleaning (as required by the Federal Clean Water Act); administration of the public sale of compressed natural gas (CNG) for alternative fuel vehicles at the Public Works Yard; and investigation of illicit discharges of material to the public street and drainage systems.



ENVIRONMENTAL			2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
FUND / FUNCTION: 6200-XXXX							
REVENUE							
62005570	41190	Application Fee - IWP	(17,110)	(7,000)	(8,000)	(8,000)	Industrial waste Application Fees
62005570	41990	Permit/Inspection Fees -IWP	(110,071)	(103,000)	(126,250)	(126,000)	Industrial waste Permit Fees
62005580	41990	Permit/Inspection Fees -IWP	(120)	(200)	(90)	(100)	Sale of compost bins
62005550	43262	Storm Water Inspection Fee	(1,500)	(1,000)	(6,675)	(8,000)	Storm water plan review fees
62005550	43400	Plan Review	(5,454)	(6,000)	(4,000)	(5,000)	Site plan review fees
62005560	46310	Refuse Collection Fees	(6,890)	-	(621)	-	
62005580	46315	Integrated Waste Fee	(762,919)	(690,000)	(768,900)	(460,000)	This revenue source is under evaluation
62005580	46330	Recycling - MRF	(147,159)	(125,000)	(107,559)	(115,000)	Reduction in revenues due to market volatility
62005580	46350	CRV Rebate	(3,609)	(3,000)	(3,147)	(3,000)	
62005520	46380	CNG Station Charge In-House	(478)	(500)	(500)	(500)	
62005520	46381	CNG Station Charge Outside	(150,313)	(170,000)	(60,000)	(70,000)	Revenue decrease of 37% due to loss of Athens Services as a CNG customer.
62005520	46382	Fed Alternative Fuel Credit	(18,050)	-	-	-	
62005550	46385	Storm Water Inspection Fee	(28,244)	(25,000)	(36,000)	(35,000)	Stormwater Inspection Fees
62005550	46387	NPDES Environmental Compliance	(55,062)	(50,000)	(83,000)	(85,000)	Environmental Compliance Fees
62005550	46390	Waste Management-Other	(300)	-	(60)	-	
62005580	46390	Waste Management-Other	(7,253)	-	(60)	-	
62005530	48500	EAUDT Private Grants	-	(85,000)	-	-	
62005550	48500	EEMIS Private Grants	(1,554)	-	150	-	
62005530	48990	Other	(3,316)	-	-	-	
62005520	49120	Transfer-Special Revenue Fund	(179,591)	-	-	-	CNG Project completed in 2014
TOTAL REVENUE			(1,498,994)	(1,265,700)	(1,204,712)	(915,600)	

PERSONNEL SERVICE							
62005500	50010	Regular Full-Time Employees	55,574	55,000	52,700	44,300	Environmental Administration includes salaries
62005550	50010	Regular Full-Time Employees	95,523	93,000	94,000	89,068	for: Senior Administrative Technician 30%,
62005580	50010	Regular Full-Time Employees	99,018	104,300	79,247	75,498	Environmental Services Manager 18%, Management
62005500	50030	Overtime	1,805	1,500	1,440	-	Analyst Trainee 15%, Management Analyst 5%
62005580	50030	Overtime	540	500	-	-	Environmental Services includes salaries for:
62005550	50038	Education Pay	-	1,900	-	-	Management Analyst 40%, Management Analyst
62005580	50040	Vacation Pay	675	-	2,197	-	Trainee 40%, Environmental Services Manager 35%,
62005580	50050	Sick Leave Pay	110	-	771	-	Senior Administrative Technician 17%
62005550	50087	Bilingual Pay	-	1,200	-	-	Waste Management includes salaries for:
62005500	50110	Medicare Contribution	800	800	750	700	Management Analyst 30%, Management Analyst
62005550	50110	Medicare Contribution	1,406	1,400	1,400	1,300	Trainee 30%, Senior Administrative Technician 30%,
62005580	50110	Medicare Contribution	1,484	1,500	1,178	1,100	Environmental Services Manager 25%
62005500	50120	PERS Contribution-Employee	2,234	1,100	1,000	-	
62005550	50120	PERS Contribution-Employee	3,840	1,900	1,400	-	
62005580	50120	PERS Contribution-Employee	1,691	2,000	1,427	-	
62005500	50130	PERS Contribution-Employer	9,649	11,000	10,028	9,900	PERS rate of 21.953%
62005550	50130	PERS Contribution-Employer	16,585	19,000	18,900	19,900	PERS rate of 21.953%
62005580	50130	PERS Contribution-Employer	17,255	20,000	14,753	16,900	PERS rate of 21.953%
62005500	50210	Group Health Insurance	1,454	1,400	1,321	900	
62005550	50210	Group Health Insurance	913	1,500	1,308	1,400	
62005580	50210	Group Health Insurance	2,939	3,000	1,223	1,300	
62005500	50230	Group Life Insurance	180	300	162	170	
62005550	50230	Group Life Insurance	180	300	170	300	

ENVIRONMENTAL			2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
62005580	50230		366	500	249	300	
62005500	50240		400	600	328	450	
62005550	50240		669	900	600	900	
62005580	50240		690	1,000	412	700	
62005500	50290		11,040	11,500	10,278	7,300	
62005550	50290		10,939	11,500	10,900	11,700	
62005580	50290		19,122	23,000	10,419	10,700	
TOTAL PERSONNEL SERVICE			357,082	371,600	318,561	294,786	

OPERATING EXPENSE

62005530	51005	EAUDT	Consulting Fees	711	9,000	9,000	-	Attorney fees related to completed energy project
62005550	51005		Consulting Fees	52,403	202,000	200,000	150,000	Contract plan checking fees for development
62005550	51005	MS4EX	Consulting Fees	47,181	-	-	-	Consulting fees for completed project
62005570	51005		Consulting Fees	786	3,000	100	95,000	Contract for mandated industrial waste field inspections
62005580	51005		Consulting Fees	37,607	30,000	96,000	100,000	Consultant fees for Athens fee review, State mandated SWIPP at City Yard, new State mandated Community Water System NPDES permit
62005550	51200		Legal Fees	25,927	40,000	25,000	35,000	Mandates claim, BB&K, Buerhn and Guest
62005570	51200		Legal Fees	-	20,000	-	20,000	Update of municipal code for the industrial waste program. The current code adopted the LA County ordinances by reference and needs to be updated to reflect local conditions within the required regulations.
62005580	51620		Special Events	26,302	21,000	15,000	2,000	Partner with Parks Department for 2016 Green Fair to reduce costs
62005550	51800		Testing Fees	-	100,000	-	60,000	Need to start mandated stormwater testing next year
62005550	51851		Public Agency-Inspection Fees	-	20,000	1,500	20,000	Need to start mandated stormwater testing next year
62005550	51852		Public Agency-Maint Fee	1,752	10,000	-	10,000	Need to start mandated stormwater testing next year
62005580	52140		Hazardous Materials	7,813	14,800	15,172	20,000	Increased responsibilities placed on City for hazardous waste spills, sewer spills, and pickup of other toxic materials
62005520	52200		Telephone	1,077	1,500	1,200	1,200	
62005580	52200		Telephone	3,181	4,000	2,000	3,000	Increased costs due to data plan for field tablets for inspections
62005540	52412		Maint-Street Infrastructure	149,821	177,800	180,000	177,800	
62005520	52490		Maint-Other Equipment	5,647	28,000	17,000	25,000	CNG station repairs and maintenance
62005530	52490		Maint-Other Equipment	-	1,000	1,000	-	
62005550	52490		Maint-Other Equipment	-	14,200	-	-	
62005550	53100		Dues and Subscriptions	12,991	11,000	13,000	16,000	Increased cost due to new mandated MS4 program
62005580	53100		Dues and Subscriptions	1,918	3,000	2,923	5,000	Increased costs due to new work order program that tracks stormwater activities
62005500	53200		Training, Conferences and Meetings	53	500	-	500	Staff training essential due to increasing regulation and mandates
62005550	53200		Training, Conferences and Meetings	3,510	4,000	2,000	4,000	Staff training QSP/QSD certifications
62005580	53200		Training, Conferences and Meetings	1,270	1,900	50	800	
62005570	53210		Employee Training	-	1,000	-	-	
62005550	53300		Postage	167	4,000	500	1,000	Mass mailing to educate public on State regulations
62005570	53300		Postage	265	800	100	1,000	Mass mailing to educate public on State regulations
62005580	53300		Postage	36	7,000	1,500	2,000	Required Proposition 218 notices
62005550	53450		Motor Pool Charges	4,840	9,000	9,000	7,808	

ENVIRONMENTAL			2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION	
62005580	53450		Motor Pool Charges	6,220	5,050	5,050	5,939	
62005550	53500		Promotion Advertising	-	11,000	1,500	11,000	Stormwater materials to educate public on State regulations
62005570	53500		Promotion Advertising	-	7,000	800	7,000	Materials to educate public on State regulations
62005580	53500		Promotion Advertising	4,461	10,500	4,500	5,000	Reduced expenditures on Green Fair due to partnership with Parks
62005580	53510		Employment Advertising	-	-	259	-	
62005580	53540		Legal Notices and Publications	-	-	80	150	
62005500	53580		Blueprint and Photocopy	59	-	-	-	
62005550	53580		Blueprint and Photocopy	-	3,000	100	3,000	Stormwater materials to educate public on State regulations
62005580	53580		Blueprint and Photocopy	706	1,000	1,000	1,000	Materials to educate public on State regulations
62005580	53590		General Printing and Binding	-	-	50	100	
62005520	53600		Licenses and Taxes	16,386	25,000	10,000	10,000	Federal excise taxes on CNG
62005580	53600		Licenses and Taxes	215	300	300	300	
62005550	53610		Permits	15,989	18,000	18,000	25,000	Increased fees for mandated LA County flood control permit
62005530	53750		Grant Awards	-	10,000	7,000	-	One time energy incentive program
62005580	53785		Business Assistance	-	5,000	-	-	
62005520	53800		Bank Service Charges	4,243	8,000	3,000	3,000	
62005590	53900		Depreciation Expense	13,689	5,820	5,820	22,055	
62005520	53905		Tax Interest/Penalties	0	-	-	-	
62005500	53990		Other	-	200	200	200	Clerk filing, shredding
62005580	54000		Office Supplies	1,456	2,500	1,500	1,500	
62005570	54010		Duplicating/Copying Supplies	701	1,000	-	2,000	Materials to educate public on State regulations
62005500	54100		Books	-	200	200	200	
62005570	54100		Books	-	100	-	-	
62005580	54100		Books	-	100	-	-	
62005550	54150		Promotion Supplies	-	1,500	1,800	1,000	Materials to educate public on State regulations
62005580	54150		Promotion Supplies	6,298	10,000	11,647	10,000	Materials to educate public on State regulations
62005520	54620		Motor Fuels	44,473	70,000	70,000	70,000	CNG fuel purchases
62005550	54850		Small Tool and Minor Equipment	-	1,000	-	-	
62005570	54850		Small Tool and Minor Equipment	-	500	-	-	
62005580	54990		General Supplies	1,070	3,500	1,000	5,000	Purchase recycling bins for CVUSD to meet State program guidelines
62005520	55200	M1118	Improvements-Not Bldgs/Structr	42,575	-	-	-	Project complete
62005530	55200		Improvements-Not Bldgs/Structr	-	-	-	-	
62005550	55320		Storm Drainage System	-	25,000	-	25,000	Screens for catch basins - required by flood control
62005580	55700		Computer Hardware and Software	-	-	2,370	-	
62005580	58200		Public Works Administration	18,180	26,800	26,800	104,200	General Fund Contribution
62005550	58220		Streets	2,000	2,000	2,000	20,000	General Fund Contribution
62005500	58260		Air Quality	(37,540)	-	-	-	Interdepartment charge removed
62005550	58270		Sanitary Sewer	(8,000)	(8,000)	(8,000)	-	Interdepartment charge removed
62005550	58410		Building Inspection	-	7,400	(7,400)	-	Inspections contracted out
62005570	58410		Building Inspection	40,000	37,000	37,000	-	Inspections contracted out
62005580	58512		Sales Promotion-Water	(10,000)	-	-	-	Interdepartment charge removed
62005570	58565		Environmental Services	-	20,000	20,000	-	Interdepartmental charge removed
62005500	58570		Industrial Waste	(20,000)	(20,000)	(20,000)	-	Interdepartmental charge removed
62005500	58710		Intergovernmental	13,210	12,820	12,820	-	Amounts for SGVCOG are now charged directly to each fund

ENVIRONMENTAL				2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
				ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PRELIMINARY	
62005500	58900		Indirect Cost Allocation	20,870	53,420	53,420	50,945	Environmental enterprise's share of indirect cost allocation for the City
62005520	58900		Indirect Cost Allocation	1,810	-	-	-	Environmental enterprise's share of indirect cost allocation for the City
62005530	58900		Indirect Cost Allocation	-	420	420	241	Environmental enterprise's share of indirect cost allocation for the City
62005540	58900		Indirect Cost Allocation	4,290	3,280	3,280	4,389	Environmental enterprise's share of indirect cost allocation for the City
62005550	58900		Indirect Cost Allocation	45,970	46,780	46,780	45,808	Environmental enterprise's share of indirect cost allocation for the City
62005560	58900		Indirect Cost Allocation	380	360	360	331	Environmental enterprise's share of indirect cost allocation for the City
62005570	58900		Indirect Cost Allocation	1,080	2,770	2,770	4,095	Environmental enterprise's share of indirect cost allocation for the City
62005580	58900		Indirect Cost Allocation	27,950	39,170	39,170	35,952	Environmental enterprise's share of indirect cost allocation for the City
TOTAL OPERATING EXPENSE				643,999	1,187,990	947,641	1,231,513	
TOTAL EXPENDITURES				1,001,081	1,559,590	1,266,202	1,526,299	
TOTAL NET ENVIRONMENTAL				(497,912)	293,890	61,490	610,699	

Sanitary Sewer

The Sewer Maintenance Section is responsible for the maintenance and operation of 121 miles of public sanitary sewer and one sewer lift station. While routine cleaning work is currently performed by personnel assigned to sewer maintenance, street maintenance personnel are called upon to supplement the sewer crew as first responders for all sanitary sewer system overflows.



SEWER			2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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**FUND / FUNCTION: 6300-XXXX
REVENUE**

63002700	43160		Hazard Materials Cleanup Fees	-	(10,000)	-	-	
63002700	43420		Variance Fees	(35,900)	(10,000)	-	-	
63002700	45700		Sanitary Sewer	(2,177,742)	(2,150,000)	(2,150,000)	(2,150,000)	Sanitary Sewer Property Tax Assessments
63002700	48795		Connection Fees	-	-	(3,000)	-	LA County Refunds and Developer Fees
TOTAL REVENUE				(2,213,642)	(2,170,000)	(2,153,000)	(2,150,000)	

PERSONNEL SERVICE

63002700	50010		Regular Full-Time Employees	209,365	228,000	228,000	274,578	Includes salaries for: Public Works Superintendent 30%, Assistant Civil Engineer 25%, Senior Administrative Technician 30%, Street Maintenance Foreman 30%, one Street Crew Leader at 100%, one Street Crew Leader at 10%, one Street Worker at 100%, five Street Workers at 10%
63002700	50030		Overtime	22,170	9,000	11,000	9,000	Overtime is related to emergency work for sanitary sewer spills
63002700	50040		Vacation Pay	2,448	500	5,000	-	
63002700	50050		Sick Leave Pay	-	-	388		
63002700	50060		Holiday Pay	113	-	-		
63002700	50086		Longevity Pay	-	1,100	1,100	200	
63002700	50087		Bilingual Pay	-	300	-		
63002700	50110		Medicare Contribution	2,791	3,300	3,144	3,900	
63002700	50120		PERS Contribution-Employee	7,539	4,600	3,900	-	
63002700	50130		PERS Contribution-Employer	33,029	45,800	41,200	59,000	PERS rate of 21.953%
63002700	50210		Group Health Insurance	3,073	5,300	4,300	5,000	
63002700	50230		Group Life Insurance	570	1,000	635	1,000	
63002700	50240		Group LTD Insurance	1,381	2,300	1,400	2,700	
63002700	50290		Group Flex Benefits	25,575	46,500	38,900	46,600	
63002700	50715		Boot Allowance	-	800	-	-	
TOTAL PERSONNEL SERVICE				308,054	348,500	338,967	401,978	

SEWER			2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION	
FUND / FUNCTION: 6300-XXXX								
OPERATING EXPENSE								
63002700	51005		Consulting Fees	3,000	5,000	30,000	50,000	Sewer rate analysis, development review, system modeling
63002700	51170		Property Tax Administrative	20,667	13,000	15,700	16,000	Consultant and LA County fees for tax assessments
63002700	51445		Regulatory Fees	1,940	2,000	2,100	2,100	Required State Water Resources Control Board NPDES permit
63002700	51530		Engineering Fees	18,273	45,000	13,000	40,000	Required Sewer Master Plan Update
63002700	51990		Other Professional Fees	1,908	8,000	2,500	5,000	Financial consulting for sewer bonds
63002700	52120		Electric Utilities	653	1,000	800	1,000	
63002700	52200		Telephone	258	500	300	300	
63002700	52420		Maint-Sewage Collection	1,992	10,000	1,000	35,000	Covina Hills lift station pump replacement and SCADA system install
63002700	52421		Maint-Sewer Coll-Public Agency	-	25,000	25,000	1,000	Sewer rate refunds
63002700	53100		Dues and Subscriptions	-	-	2,500	3,187	Increase due to new work order system
63002700	53210		Employee Training	225	500	-	500	
63002700	53300		Postage	4,745	-	-	-	Sewer rate mailer in 14
63002700	53450		Motor Pool Charges	46,700	-	-	-	
63002700	53540		Legal Notices and Publications	-	-	218	-	
63002700	53600		Licenses and Taxes	-	-	41	-	
63002700	53990		Other	1,895	8,000	5,000	5,000	Supplies and materials for sewer system repairs
63002700	54430		Clothing and Equipment	1,710	2,000	2,200	2,200	Uniform contract and towels
63002700	54660		Chemical Supplies	3,500	5,000	3,000	4,000	Chemicals for sanitary sewer overflows
63002700	54680		Equipment Parts	1,088	4,500	-	4,500	Maintenance of vactor truck and camera
63002700	54850		Small Tool and Minor Equipment	10,845	16,000	8,000	12,000	Tools for maintenance and repairs of sewer system
63002700	54990		General Supplies	1,610	2,000	1,800	2,000	Supplies for maintenance of sewer system
63002700	55350		Sewage Collection System	-	-	-	-	
63002700	55350	S1112	Sewage Collection System	793,566	8,500,000	-	-	
63002700	55900		Other Equipment	-	70,000	-	80,000	Replace obsolete and damaged sewer camera
63002700	58200		Public Works Administration	145,410	172,000	172,000	156,300	General fund contribution
63002700	58290		Yard Center	11,000	11,000	11,000	11,000	General fund contribution
63002700	58550		Environmental	8,000	8,000	8,000	-	
63002700	58900		Indirect Cost Allocation	106,970	196,160	196,160	62,380	
63002700	59110		Transfer-General Fund	22,724	-	-	-	
63006390	53900		Depreciation Expense	110,795	38,100	38,100	172,402	Vactor truck depreciation
63008400	56010		Bond Principal	-	640,000	660,000	675,000	Sewer bond principal payments
63008400	56050		Bond Interest	682,892	656,100	638,981	619,781	Sewer bond interest payments
63008400	58900		Indirect Cost Allocation	-	20,460	20,460	29,139	Sewer enterprise's share of indirect cost allocation for the City
63008800	56210		Lease Principal	-	74,800	-	-	
63008800	58900		Indirect Cost Allocation	-	124,400	-	114,459	Sewer enterprise's share of indirect cost allocation for the City
TOTAL OPERATING EXPENSE			2,002,364	10,658,520	1,857,860	2,104,248		
TOTAL EXPENDITURE			2,310,418	11,007,020	2,196,827	2,506,226		
TOTAL NET SEWER			96,777	8,837,020	43,827	356,226		

Internal Service

FY 2015/16 Preliminary Budget

Department Overview

The Internal Service funds account for services provided to internal customers, the costs of which are allocated back to the users of the service.

Programs and Services

The four internal service operations of the City are:

- Information Technology
- Workers Compensation
- Public Liability
- Central Equipment



Information Technology

Information Technology (IT) is responsible for the overall information systems of the City including planning, budgeting, purchasing, special projects and conversions. IT is responsible for the following support services:

- City-wide telecommunication Services
- GIS Enterprise Services
- Help Desk support
- Strategic information technology planning

City-wide Telecommunication Services

Covina's IT program manages the networking needs of seven sites. Each site has a combination of routers, switches, internet service, and cabling that must be regularly maintained. In order for these sites to communicate efficiently, IT has created and manages a Wide Area Network (WAN) composed of a combination of fiber-optics and T1 circuits between each site. IT establishes and monitors the security of these systems to detect and prevent intrusions and other malicious attacks.

IT is also responsible for the city-wide telephone system, the City's cellular plan, and Covina Police Department's 911 dispatching center. The telephone system consists of 223 handsets, eight VOIP gateways, and a network of telecommunication lines to connect it together and to the public phone system. The City's cellular plan consists of 98 mobile devices including cell phones, smart phones, tablets, and mobile hotspots.

IT works closely with other City departments, service providers, State and Federal Authorities to ensure our services are dependable, reliable, and secure.

GIS Enterprise Services

Covina's GIS Enterprise continues to improve the way that we plan for and manage our assets, serve our citizens and business community, make decisions, and communicate. IT is responsible for developing and maintaining the City's current GIS Application which includes geographical information on: Zoning, Planning, Storm Water Management, Police Services for 911 Dispatch and Records, Address/Land Management, Public Mailing Labels, Parcel Ownership, Housing Elements, Public Information for Customer Service, Internal/External Apps for mobile services, and the Rental Housing Inspection Program for which the City received the prestigious Helen Putnam Award. Some positive outcomes with Covina's GIS have allowed us to create GIS Applications for the city and discontinue several previously contracted program services.

Help Desk Support

IT provides wide variety of support and services to all City staff for all technology related equipment and peripherals, including desktop PC's, laptops, VoIP phones, MFP's, scanners,



Internal Service

FY 2015/16 Preliminary Budget

cameras, and all associated software. Servicing approximately 300 City employees, IT staff delivers excellent customer and effective support with a high regard for efficiency. Social Media, Television, and Website outlets are also managed by IT staff with regular updates, information, and programs being delivered via these mediums. Audio Video equipment setup, management, and staff training are also managed by IT. All technology used within the City is managed and supported by IT while also effectively researching new solutions that can contribute to increased productivity and efficiency of City operations.

Strategic Information Technology Planning

IT understands that the effective use of Information Technology can positively impact the way in which the City operates. The Strategic Information Technology Plan for the City of Covina directly supports the City's goals:

- Protect and enhance the City's financial health and stability
 - Protect the City's investment in computer systems and to ensure stable computer operations for the software that maintains the City's financial and mission critical records.
- Review and prioritize capital infrastructure needs and implement projects
 - IT supports the City's capital infrastructure goals by assisting departments in selecting, implementing, maintaining, or updating technologies that support infrastructure needs
- Develop and implement more effective communication and outreach with the community
 - Upgrade the web site with expanded interactive tools for citizen use and evaluating further E-government tools for our citizens.
- Maintain appropriate and essential public services in cost-effective manner
 - IT supports efficiency through technology enhancements that streamline operations.



Information Technology	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 7200-0000

REVENUE

43027	Information Technology Charges	-	-	-	(1,575,104)	Reflects charges to City departments for services
48700	Gain on Sale of Property	(261)	-	-	-	
48990	Other	(744)	-	(214)	-	Sale of property in FY 13/14 and FY 14/15
49160	Transfer-Enterprise Fund	-	(100,000)	100,000	-	
58900	Indirect Cost Allocation	(1,629,405)	(1,679,270)	(1,679,270)	-	Charges for services
TOTAL REVENUE		(1,630,410)	(1,779,270)	(1,579,484)	(1,575,104)	

PERSONNEL SERVICES

50010	Regular Full-Time Employees	472,052	487,600	487,600	504,229	IT Manager, IT Coordinator (2), GIS Coordinator, Electronic Resource Analyst, Senior IT Coordinator
50040	Vacation Pay	27,599	-	20,000	-	
50050	Sick Leave Pay	1,987	-	1,000	-	
50110	Medicare Contribution	7,516	8,070	8,070	8,313	
50120	PERS Contribution-Employee	14,290	9,010	9,010	-	
50130	PERS Contribution-Employer	83,436	78,970	78,970	109,722	PERS rate of 21.953% (Executive group contributes 4% for a cost of 17.953%)
50210	Group Health Insurance	7,393	9,000	9,000	9,253	
50230	Group Life Insurance	1,123	1,500	1,500	1,500	
50240	Group LTD Insurance	3,385	4,890	4,890	4,992	
50290	Group Flex Benefits	60,770	72,000	72,000	72,000	
TOTAL PERSONNEL SERVICES		679,550	671,040	692,040	710,009	

Continued on next page

Information Technology	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND/FUNCTION: 7200-0000

OPERATING

51005	Consulting Fees	8,728	34,800	40,000	5,000	
51795	Software Lease Fees	274,544	241,000	241,000	241,000	Financial Software Lease
52200	Telephone	59,949	63,840	63,840	68,910	All telecom costs telephone circuits/trunkline that allow dedicated communications to the Department of Justice and other agencies, and connections between remote sites
52310	Security Services	12,660	600	600	-	One-time installation charge
52400	Maint-Buildings	-	-	410	-	One-time charge
52470	Maint-Office Equipment	-	-	1,013	-	One-time charge
52480	Maint-Computer Hardware/Softwr	306,444	302,270	302,270	290,563	Hardware maintenance for scanners and printer and software maintenance for software used throughout the City
53100	Dues and Subscriptions	16,362	15,760	14,313	-	
53200	Training, Conferences and Meetings	850	500	(60)	10,240	One-time credit / MICROSOFT \$6495 + \$ESRI + 3745
53210	Employee Training	7,550	8,000	8,000	-	ESRI \$1070, MUNIS / moved to 53200
53300	Postage	295	100	105	100	
53400	Mileage Reimbursement	1,960	800	96	-	Moved to 53200
53450	Motor Pool Charges	3,570	4,260	4,260	-	
53580	Blueprint and Photocopy	50	100	50	100	
53590	General Printing and Binding	37	-	80	-	
53900	Depreciation Expense	184,609	276,160	276,160	276,160	
53990	Other	217	500	90	-	One-time charge
54000	Office Supplies	671	1,000	2,000	2,000	
54010	Duplicating/Copying Supplies	-	100	-	-	
54030	Computer Supplies	88,738	80,800	55,600	50,000	Small repairs to PCs and printers; keyboards, mice, and monitors; decrease reflects toner supplies moving to the maintenance account (52480)
TOTAL OPERATING		967,231	1,030,590	1,009,827	944,073	

OTHER

55700	Computer Hardware and Software	-		206,600	-	MDC purchase in 2015
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TOTAL EXPENDITURES

1,646,781	1,701,630	1,908,467	1,654,082
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TOTAL INFORMATION TECHNOLOGY

16,371	(77,640)	328,983	78,978
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Workers Compensation

Workers Compensation administers the City's Workers Compensation program. The City of Covina Workers' Compensation program is administered and maintained by the Risk Manager. With the Risk Manager's approval, workers' compensation claims are processed through the third party administrator (TPA), Keenan and Associates. The City of Covina uses the services of the law firm of Heyford and Felchlin, for litigated cases. In recent years, the number and severity of claims has lowered approximately 8%. Over the last two years, medical costs have experienced a slight rise. The number of claims for FY 2012/13 totaled 35; FY 2013/14, 27, and FY 2014/15, 21 claims.



WORKERS COMPENSATION	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 7360-0860

REVENUE

43025	Workers Compensation Charges	(19,575)		(39)	-	
48900	Internal Service Charges	-	-	-	(448,161)	Reflects charges to City departments for services
58900	Indirect Cost Allocation	(625,079)		(420,090)	-	
TOTAL REVENUE		(644,654)		(420,129)	(448,161)	

PERSONNEL SERVICES

50010	Regular Full-Time Employees	75,331	72,130	72,130	77,680	Director (20%); Risk Manager (50%)
50040	Vacation Pay	11,917	1,442	5,478	-	2015 projection includes previous HR Director Cash-Out
50050	Sick Leave Pay	182	-	4,500	-	
50110	Medicare Contribution	1,277	1,060	1,060	1,140	
50120	PERS Contribution-Employee	1,968	2,230	2,500	-	
50130	PERS Contribution-Employer	13,532	13,110	13,110	16,070	PERS rate of 21.953% (Executive group contributes 4% for a cost of 17.953%)
50210	Group Health Insurance	1,013	1,330	1,330	1,410	
50230	Group Life Insurance	126	170	170	125	
50240	Group LTD Insurance	564	720	720	640	
50290	Group Flex Benefits	2,610	6,960	6,960	8,070	
TOTAL PERSONNEL SERVICES		108,519	99,152	107,958	105,135	

OPERATING

51260	Workers Comp-Legal	51,366	50,000	55,000	60,000	Legal costs associated with Workers' Compensation claims.
51310	Workers Comp-Administrators	40,500	50,000	50,000	50,000	WC TPA
51320	Risk Management Fees	24,304	39,000	39,000	39,000	Annual Assessment (approx \$20,000); Investigations (sub-rosa/AOE-COE)
51325	Employee Assistance Fees	5,720	4,200	4,200	6,240	EAP Program @ \$520/month (original 2015 request was for \$4,200)
51330	Medical Fees	298,231	170,000	170,000	180,000	Medical costs associated with work related injuries.
52200	Telephone	941	1,000	430	430	Telephone
52470	Maint-Office Equipment	-	238	-	-	
53000	Liability Claims	148,563	200,000	200,000	200,000	Workers' Comp expense for Temporary Disability (TTD) and Permanent Disability (PD).
53010	General Insurance	80,435	85,000	85,000	102,000	Excess Premium for Workers' Compensation Insurance Coverage; reflects rate increase for FY 15/16
53200	Employee Training	(46)	6,500	2,000	4,000	Safety Training (IIPP: Heat Illness Prevention; Tailgate Topics)
54350	Special Supplies	-	-	2,000	10,000	Ergonomic office equipment purchased as needed
TOTAL OPERATING		650,015	605,938	607,630	651,670	
TOTAL EXPENDITURES		758,534	705,090	715,588	756,805	
TOTAL WORKERS COMPENSATION		113,879	705,090	295,459	308,644	

Public Liability

The City of Covina's Public Liability program is administered and maintained by the Risk Manager. Liability claims are reviewed and investigated to determine liability, and subsequently denied or approved for payment by the Risk Manager. The City Manager approves claims between \$15,000 and \$25,000. City Council approval is required for claims in excess of \$25,000. Liability claims average approximately 30 per fiscal year. Through diligent claims management, legal fees and claim payments have gone down for the last two years. Recouping damages on behalf of the City of Covina is also reflected in Public Liability.



PUBLIC LIABILITY	2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 7370-0870

REVENUE

43026	Property Damage Charges	(21,197)	-	(25,000)	(35,000)	Recovery for damage by third parties to City property.
43060	Insurance Charges	-	-	-	(244,396)	Reflects charges to City departments for services
46755	Event Insurance	-	-	(2,621)	-	
48990	Other	(1,239)	-	-	-	
58900	Indirect Cost Allocation	(459,401)	(198,428)	(240,390)	-	Reflects charges to City departments for services
TOTAL REVENUE		(481,837)	(198,428)	(268,011)	(279,396)	

PERSONNEL SERVICES

50010	Regular Full-Time Employees	75,331	72,130	72,130	77,670	Director (20%); Risk Manager (50%) of a full-time Risk Manager
50040	Vacation Pay	11,917	680	5,478	-	2015 projection includes previous HR Director Cash-Out
50050	Sick Leave Pay	182	-	3,408	-	2015 projection includes previous HR Director payout
50110	Medicare Contribution	1,277	1,060	1,060	1,140	
50120	PERS Contribution-Employee	1,968	2,230	2,230	-	
50130	PERS Contribution-Employer	13,532	13,110	13,110	16,070	PERS rate of 21.953% (Executive group contributes 4% for a cost of 17.953%)
50210	Group Health Insurance	1,013	1,330	1,330	1,410	
50230	Group Life Insurance	126	170	125	125	
50240	Group LTD Insurance	564	720	640	640	
50290	Group Flex Benefits	2,610	6,960	6,960	8,070	
TOTAL PERSONNEL SERVICES		108,520	98,390	106,471	105,125	

OPERATING

51200	Legal Fees	240,207	140,000	50,000	75,000	Tort Defense fees
52200	Telephone	941	1,000	430	430	
52470	Maint-Office Equipment	1,177	1,000	-	-	
53000	Liability Claims	325,878	148,262	100,000	100,000	Claims payments for damage caused to third parties.
53010	General Insurance	101,961	106,738	110,685	124,000	Premium costs for Excess Liability insurance; Pollution policy; and Cyber Liability.
53210	Employee Training	805	-	-	-	
TOTAL OPERATING		670,969	397,000	261,115	299,430	

TOTAL EXPENDITURES	779,489	495,390	367,586	404,555
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TOTAL PUBLIC LIABILITY	297,652	296,962	99,575	125,159
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Central Equipment

Central Equipment procures, maintains, repairs and disposes of the City's 108 vehicles and fuel-powered heavy equipment, 53 police vehicles and 92 pieces of portable equipment. 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. Central Equipment also handles the 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.



CENTRAL EQUIPMENT			2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
			ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PRELIMINARY	

FUND / FUNCTION: 7010-60XX

REVENUE

70106010	46400	Motor Pool Charges	(1,292,800)	(1,208,910)	(1,208,900)	(199,924)	Reflects charges to City departments for services
70106010	46430	Fuel Charges- Outside Sales	(136,215)	(175,520)	(115,000)	(135,000)	Fuel sales revenue from LA County Fire and school districts
70106010	46490	Central Equipment-Other	(1,340)	-	-	-	
70106010	47200	Interest on Investments	-	(3,000)	-	(3,000)	
70106010	48700	Gain on Sale of Property	(32,304)	(6,610)	(6,107)	-	
70106010	48900	Internal Service Charges	-	-	-	(1,181,467)	Reflects charges to City departments for services
70106010	48990	Other	(2,295)	-	(710)	-	
TOTAL REVENUE			(1,464,954)	(1,394,040)	(1,330,717)	(1,519,391)	

PERSONNEL SERVICES

70106000	50010	Regular Full-Time Employees	28,142	26,000	23,905	27,300	Includes salary for 50% of Senior Administrative Technician
70106010	50010	Regular Full-Time Employees	220,289	252,400	234,093	262,300	Includes salaries for: Equipment Maintenance Supervisor, Equipment
70106010	50015	Regular Part-Time Employees	2,479	20,400	18,297	-	Foreman, Senior Equipment Mechanic, and Equipment Mechanic
70106000	50030	Overtime	178	-	113	-	
70106010	50030	Overtime	8,574	8,000	8,000	8,000	
70106000	50040	Vacation Pay	1,129	500	-	-	
70106010	50040	Vacation Pay	37,312	33,000	10,000	-	Employee pay out
70106010	50050	Sick Leave Pay	-	16,000	-	-	
70106010	50086	Longevity Pay	-	2,500	2,500	-	One-time employee longevity incentive
70106000	50110	Medicare Contribution	350	400	387	400	
70106010	50110	Medicare Contribution	4,411	4,100	4,066	3,800	
70106000	50120	PERS Contribution-Employee	1,022	500	479	-	
70106010	50120	PERS Contribution-Employee	10,709	5,200	6,480	-	
70106000	50130	PERS Contribution-Employer	4,421	6,500	4,800	6,000	PERS rate of 21.953% (Executive group contributes 4% for a cost of 17.953%)
70106010	50130	PERS Contribution-Employer	45,089	56,000	56,043	57,800	PERS rate of 21.953% (Executive group contributes 4% for a cost of 17.953%)
70106000	50210	Group Health Insurance	732	700	700	700	
70106010	50210	Group Health Insurance	4,369	6,500	6,480	5,900	
70106000	50230	Group Life Insurance	90	100	81	100	
70106010	50230	Group Life Insurance	719	1,100	1,080	1,000	
70106000	50240	Group LTD Insurance	183	300	157	300	
70106010	50240	Group LTD Insurance	1,853	2,800	2,758	2,600	
70106000	50290	Group Flex Benefits	1,890	5,800	4,875	5,800	
70106010	50290	Group Flex Benefits	42,162	52,000	51,840	43,600	
70106010	50710	Clothing Allowance	-	600	-	-	
70106010	50715	Boot Allowance	-	1,100	-	-	

CENTRAL EQUIPMENT		2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
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FUND / FUNCTION: 7010-60XX

TOTAL PERSONNEL SERVICE

416,104	502,500	437,134	425,600
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OPERATING

70106000	52200	Telephone	916	1,100	223	300	Telephone system lease payments completed in 2014
70106010	52200	Telephone	2,219	2,600	670	800	
70106010	52410	Maint-Improvements Other	3,922	5,000	5,000	5,000	Maintenance of shop equipment
70106010	52450	Maint-Motor Vehicles	38,883	72,000	50,000	55,000	Outside repairs for items staff cannot complete (paint,transmissions, etc.)
70106000	52470	Maint-Office Equipment	-	200	-	-	
70106010	52490	Maint-Other Equipment	-	5,000	2,500	5,000	Repairs and maintenace of shop equipment
70106000	53100	Dues and Subscriptions	-	300	-	-	
70106010	53210	Employee Training	1,073	2,000	500	2,000	Required training for NPDES permit activities at City Yard
70106000	53300	Postage	62	50	50	50	
70106000	53500	Promotion Advertising	256	500	300	300	
70106010	53600	Licenses and Taxes	969	2,100	1,500	1,500	Required AQMD licenses and permits
70106010	53610	Permits	2,371	3,000	3,000	3,000	Required Fire Department and State permits
70106090	53900	Depreciation Expense	197,155	201,090	197,154	268,342	Depreciation of shop equipment
70106010	53990	Other	-	200	200	200	Safety supplies
70106000	54000	Office Supplies	552	800	500	500	
70106000	54010	Duplicating/Copying Supplies	-	-	700	-	New copier one time charge in FY 14/15
70106000	54030	Computer Supplies	-	400	-	-	
70106010	54100	Books	267	300	300	300	Vehicle repair manuals
70106000	54350	Special Supplies	55	200	-	-	
70106010	54430	Clothing and Equipment	3,493	3,000	3,771	4,000	Contract for uniforms, towels, mats
70106010	54610	Janitorial Supplies	-	-	150	150	
70106010	54620	Motor Fuels	398,308	517,000	325,000	325,000	Fuel purchases, three year average is \$387,000, reduced wholesale prices
70106010	54630	Lubricants and Additives	5,495	8,000	8,000	9,000	Market increase in lubricants, three year average is \$6,900
70106010	54650	Shop Materials	5,383	6,500	6,000	6,500	Shop materials for use of equipment
70106010	54670	Vehicle Parts	39,399	50,000	45,000	50,000	Parts for vehicle repairs
70106010	54680	Equipment Parts	14,692	7,000	16,611	15,000	Parts for equipment repairs
70106010	54690	Tires	19,186	24,000	20,000	24,000	Increase in tire prices
70106010	54750	Metal Supplies	-	500	-	-	
70106010	54760	Lumber and Paint Supplies	49	500	100	100	
70106010	54850	Small Tool and Minor Equipment	5,180	1,000	10,000	5,000	One year increase in 2015 due to Covina Rents purchases
70106010	55200	Improvements-Not Bldgs/Structr	-	4,500	-	-	
70106010	55550	Motor Vehicles	280,742	542,000	443,000	-	Vehicle capital requests to be decided
70106090	55550	Motor Vehicles	-	-	-	-	

CENTRAL EQUIPMENT			2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
			ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PRELIMINARY	
FUND / FUNCTION: 7010-60XX							
70106010	55900	Other Equipment	121,891	62,900	60,244	-	Equipment capital requests to be decided
70106010	58260	Air Quality	-	-	-	-	
70106010	58290	Yard Center	18,700	18,700	18,700	18,700	Contribution to General Fund to offset Yard Center expenses
70106000	58900	Indirect Cost Allocation	11,470	20,130	20,130	20,248	Central Equipment's share of indirect cost allocation for the City
70106010	58900	Indirect Cost Allocation	130,430	102,940	102,940	92,155	Central Equipment's share of indirect cost allocation for the City
70106090	58900	Indirect Cost Allocation	-	3,170	3,170	6,033	Central Equipment's share of indirect cost allocation for the City
TOTAL OPERATING			1,303,117	1,668,680	1,345,413	918,178	
TOTAL EXPENDITURES			1,719,221	2,171,180	1,782,547	1,343,778	
TOTAL CENTRAL EQUIPMENT			254,267	777,140	451,830	(175,613)	

SACRA-Successor Agency to the Covina Redevelopment Agency FY 2015/16 Preliminary Budget

SACRA-Successor Agency to the Covina Redevelopment Agency

The Covina Redevelopment Agency was dissolved effective February 1, 2012, with the passage of AB X126. AB X126 provides that successor agencies be designated as successor entities to the former redevelopment agencies, and provides that, with certain exceptions, all authority, rights, powers, duties and obligations previously vested with the former redevelopment agencies, under the CRL, are vested in the successor agencies. By City Resolution 12-7041, dated January 11, 2012, the City Council of the City of Covina elected to become the Successor Agency to the Covina Redevelopment Agency (SACRA). The primary function of SACRA is to wind down the Agency.

With the dissolution of redevelopment agencies, the tax increment no longer flows to SACRA for redevelopment activities. The County of Los Angeles pass 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.

SACRA received a Finding of Completion from DOF on April 18, 2013, and submitted the Long Range Property Management Plan (LRPMP) for approval on September 24, 2013. The LRPMP was approved by DOF on July 31, 2014. The LRPMP outlines the disposition of Agency-owned properties.

Commencing July 1, 2016, all Oversight Boards for the various former redevelopment agencies in the County of Los Angeles will be consolidated into a single county-wide Oversight Board. [H&SC 34179 (j)]

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 X126.

AB 471, signed into law on February 18, 2014, affects the ROPS process, revised the definition of “enforceable obligation” and made clarifying changes to the LRPMP.



SACRA-Successor Agency to the Covina Redevelopment Agency FY 2015/16 Preliminary Budget

AB 1963, approved July 18, 2014, made two changes to existing law, extending the date for DOF approval of the LRPMP, and repealing the requirement for the Controller to review assets that were transferred after Jan. 31, 2012.

Primary goals for the coming fiscal year, in SACRA include:

- Maintain timely payment of debt service and other contractual obligations.
- Dispose of properties not under a contractual obligation.



SUCCESSOR AGENCY	2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
	ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PRELIMINARY	

HOUSING FUNDS

REVENUE

S0510000	49181	Transfer from SACRA RORF	(400,475)	(389,564)	(389,564)	-	Move activity to fund S511 in FY2016
S0518100	47200	Interest	(1)	-	-	-	Move activity to fund S511 in FY2016
S0518100	49181	Transfer from SACRA RORF	-	-	-	-	Move activity to fund S511 in FY2016
TOTAL REVENUE			(400,476)	(389,564)	(389,564)	-	

DEBT SERVICE

S0518100	56010	Bond Principal	225,000	235,000	235,000	-	Move activity to fund S511 in FY2016
S0518100	56050	Bond Interest	165,420	154,564	154,564	-	Move activity to fund S511 in FY2016
TOTAL DEBT SERVICE			390,420	389,564	389,564	-	

TOTAL HOUSING FUNDS

	(10,056)	-	-	-
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SUCCESSOR AGENCY			2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
			ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PRELIMINARY	
BOND PROCEED FUNDS							
REVENUE							
S0554700	47200	Interest on Investments	(1,101)	(900)	(900)	(850)	Interest-Bond Proceeds
S5130000	47200	Proj 1 02Bond- Interest-I	(5,768)	(5,000)	(5,000)	(2,000)	Refunding amounts held by trustee
S5130000	49130	Transfer-Debt Service Fund	-	(1,289,268)	(1,289,268)	-	One-Time Transfer to Trustee
S5130000	49150	Transfer-CRA Capital Projects	(500,871)	-	-	-	One-Time Transfer to Trustee
S5130000	49181	Transfer from SACRA RORF	(3,024,130)	-	-	-	Allocate RPTTF to Funds
S5144650	47200	Proj 1 04Bond-Redev Interest-I	(98,910)	(13,618)	(13,618)	(5,000)	Interest on Proceeds used for CIP
S5144650	49130	Transfer-Debt Service Fund	-	(139,655)	(139,655)	-	
TOTAL REVENUE			(3,630,780)	(1,448,441)	(1,448,441)	(7,850)	
PERSONNEL SERVICES							
S0554700	50010	Regular Full-Time Employees	36,000	36,000	36,000	36,000	Direct Program Administration
TOTAL PERSONNEL SERVICES			36,000	36,000	36,000	36,000	

Continued on next page

SUCCESSOR AGENCY			2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION	
OPERATING REDEVELOPMENT AND HOUSING								
S0554700	52150	37001	Trash Removal/Sewer	245	23,000	23,000	23,000	Catholic Charities - COC Grant Cash Match
S0554700	52200	37001	Telephone	808	-	-	-	
S0554700	53741	37000	Grant Prg-Supp Svcs Personne	3,753	-	-	-	
S0554700	53742	37001	Grant Prg-Operations Personne	12,322	-	-	-	
S0554700	53746	37001	Grant Prg-Maintenance/Repairs	1,412	-	-	-	
S0554700	53747	37001	Grant Prg-Utilities	3,106	-	-	-	
S0554700	53990	37001	Other	1,707	-	-	-	
S5134650	55200	M1204	Improvements-Not Bldgs./Struct	-	261	261	-	One-time Payment
S5138100	56815		Amortized Debt Premium	-	22,572	22,572	-	Refunding
S5138100	56825		Amortized Debt Premium	453,078	-	-	-	Refunding
S5130000	59140	CPHSR	Transfer-Capital Projects Fund	-	40,000	40,000	578,450	Covina Park Improvements Projects underway
S5130000	59140	M1204	Transfer-Capital Projects Fund	-	360,200	360,200	-	Transfer Bond Proceeds for Cougar Park Project
S5140000	59110		Transfer-General Fund	-	36,020	36,020	463,450	CIP Admin Cost to General Fund for P&R and PW Projects
S5140000	59140		Transfer-Capital Projects Fund	-	-	-	4,073,116	Transfer for Public Works approved CIP
S5140000	59140	CPHSR	Transfer-Capital Projects Fund	-	-	-	421,550	Transfer for Covina Park Project started FY2015
TOTAL OPERATING				476,431	482,053	482,053	5,559,566	
TRANSFERS/OTHER USES								
S5130000	59130		Transfer-Debt Service Fund	-	4,807,200	4,807,252	-	Move activity to fund S511 in FY2016
S5130001	59600		Transfer Assets	(1,283,247)	-	-	-	
S5140000	59600		Transfer SACRA Assets	(135,145)	-	-	-	
TOTAL OTHER USES				(1,418,392)	4,807,200	4,807,252	-	
TOTAL NET BOND PROCEEDS FUNDS				(4,536,741)	3,876,812	3,876,864	5,587,716	
REDEVELOPMENT OBLIGATION RETIREMENT FUND (RORF)								
REVENUE								
S3000000	40198		County Pass-Through	(1,628,367)	(4,200,168)	(5,912,620)	(250,000)	RPTTF RECEIVED FROM LA COUNTY
S3000000	59181		Transfer to SACRA	8,376,932	(4,200,168)	(5,912,620)	250,000	DISTRIBUTION OF RPTTF TO OTHER FUNDS
TOTAL RORF				6,748,565	(8,400,336)	(11,825,240)	-	

SUCCESSOR AGENCY	2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
	ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PRELIMINARY	

SUCCESSOR AGENCY REDEVELOPMENT FUNDS

REVENUE

S3018100	47200	Debt1Tax Alloc Interest-I	1	-	-	-	Move activity to fund S511 in FY2016
S3018100	49181	Transfer from SACRA RORF	-	(2,882,710)	(2,882,710)	-	Move activity to fund S511 in FY2016
S3028100	49181	Transfer from SACRA RORF	(147,035)	(100,870)	(100,870)	-	Bond is refunded, new D/S activity in fund S511 FY2016
S5114400	47500	Project 1-Redev Admin Unrealiz	(88,931)	-	-	-	
S5114400	49180	Transfer from Trust Agency Fun	-	-	-	(3,851,541)	Transfer from Land Proceeds for Debt Service
S5110000	49181	Transfer from SACRA RORF	(915,986)	-	-	-	
S5314450	43600	Property Rental Fees	(727,294)	(727,290)	(727,293)	(732,995)	Rental Income: Pry Properties and Seidner
S5314450	47200	Interest on Investments	(7,750)	(4,575)	(4,574)	(4,000)	
S5310000	47300	Interest on Loans	(146)	-	-	-	
S5314450	47300	Interest on Loans	(1,058)	-	-	-	
S5310000	47500	Unrealized Gain (Loss)-Invest	50,057	(50,050)	(50,057)	-	
S5310000	49180	Transfer-Trust/Agency Fund	-	17,488,815	17,488,818	-	
TOTAL REVENUE			(1,838,142)	13,723,320	13,723,314	(4,588,536)	

OPERATING

S5114400	50190	Retirement Benefits	37,868	38,750	38,754	38,754	ROPS-Former Redevelopment Agency Retiree benefits
S5114650	52600	Project 1-Redev Rentals-La	703,762	836,000	836,766	598,080	ROPS-Lease payments to RJS Financial
S5114650	52710	Project 1-Redev Oper-Acqrd	10,831	3,320	3,320	8,000	Maintenance fees for agency owned property
TOTAL OPERATING			752,461	878,070	878,840	644,834	

Continued on next page

SUCCESSOR AGENCY			2014 ACTUAL	2015 REVISED BUDGET	2015 ESTIMATED ACTUAL	2016 PRELIMINARY	EXPLANATION/JUSTIFICATION
DEBT SERVICE							
S3018100	51005	Consulting Fees	500	500	(500)	-	Move activity to fund S511 in FY2016
S3018100	51990	Other Professional Fees	13,545	13,860	13,860	-	Move activity to fund S511 in FY2016
S3018100	56010	Debt1Tax Alloc Bond Princ	2,350,000	2,025,000	2,025,000	-	Move activity to fund S511 in FY2016
S3018100	56050	Debt1Tax Alloc Bond Inter	562,568	684,074	684,074	-	Move activity to fund S511 in FY2016
S3018100	56310	Debt1Tax Alloc Note Princ	133,106	136,714	136,714	-	Move activity to fund S511 in FY2016
S3018100	56350	Debt1Tax Alloc Note Inter	11,150	3,846	3,846	-	Move activity to fund S511 in FY2016
S3018100	56800	Debt1Tax Alloc Fiscal Age	8,609	4,008	4,008	-	Move activity to fund S511 in FY2016
S3028100	56010	Debt2Tax Alloc Bond Princ	85,000	90,000	90,000	-	Bond is refunded, new D/S activity in fund S511 FY2016
S3028100	56050	Debt2Tax Alloc Bond Inter	59,863	28,772	28,772	-	Bond is refunded, new D/S activity in fund S511 FY2016
S5118100	51990	Other Professional Fees	-	-	-	19,860	Required calculations: Arbitrage and Continuing Disclosure
S5118100	56010	Bond Principal	-	-	-	1,680,000	Debt Service for SACRA Bonds
S5118100	56050	Bond Interest	-	-	-	889,055	Debt Service for SACRA Bonds
S5118100	56310	Note Principal	-	-	-	23,971	Debt Service for 626 Citrus
S5118100	56350	Note Interest	-	-	-	32	Debt Service for 626 Citrus
S5118100	56800	Fiscal Agent Fees	-	-	-	9,500	Fiscal Agent Fees for Bond Trustee
S5118100	56410	Loan Repayment	-	-	-	584,289	Loan payment for SERAF/ERAF loans to Housing Fund
TOTAL DEBT SERVICE			3,224,341	2,986,774	2,985,774	3,206,707	
OTHER USES							
S3010000	59150	Debt1 Trans-RCIP	500,871	-	-	-	Move activity to fund S511 in FY2016
S3010000	59600	Transfer of SACRA assets	1,283,247	-	-	-	Move activity to fund S511 in FY2016
S3020000	59600	Transfer of SACRA assets	135,145	-	-	-	Bond is refunded, new D/S activity in fund S511 FY2016
S5118100	59600	Transfer of SACRA assets	420,528	-	-	-	
S5310000	59180	Transfer-Trust/Agency Fund	-	2,600,000	2,600,000	-	
S5310000	59600	Transfer of SACRA assets	115,937	-	-	-	
S5314450	59700	Loss on Sale of Asset	-	121,910	121,910	-	
TOTAL OTHER USES			2,455,727	2,721,910	2,721,910	-	
TOTAL SUCCESSOR AGENCY REDEVELOPMENT			4,594,386	20,310,074	20,309,838	(736,995)	

SUCCESSOR AGENCY			2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
			ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PRELIMINARY	

ADMINISTRATION

REVENUE

SADM0000	49181	Transfer from SACRA RORF	(280,932)	(250,000)	(250,000)	(250,000)	
SADM4400	49181	Transfer from RORF	-	-	-	-	
TOTAL REVENUE			(280,932)	(250,000)	(250,000)	(250,000)	

PERSONNEL SERVICES

SADM4400	50010	Reg Full-Time Employees	100,581	161,509	140,500	161,509	Salaries for support staff
SADM4400	50030	Overtime	11	-	-	-	Salaries for support staff
SADM4400	50040	Vacation Pay	269	-	-	-	Salaries for support staff
SADM4400	50050	Sick Leave Pay	-	-	-	-	Salaries for support staff
SADM4400	50086	Longevity Pay	200	-	-	-	Salaries for support staff
SADM4400	50110	Medicare Contribution	2,156	2,561	2,621	2,561	Salaries for support staff
SADM4400	50120	PERS Contribution-Employee	4,183	-	1,408	-	Salaries for support staff
SADM4400	50130	PERS Contribution-Employer	23,399	32,543	30,258	32,543	Salaries for support staff
SADM4400	50210	Group Health Insurance	1,124	2,176	1,372	2,176	Salaries for support staff
SADM4400	50230	Group Life Insurance	293	348	310	348	Salaries for support staff
SADM4400	50240	Group LTD Insurance	972	1,080	1,110	1,080	Salaries for support staff
SADM4400	50290	Group Flex Benefits	16,340	14,539	28,722	14,539	Salaries for support staff
TOTAL PERSONNEL SERVICES			149,527	214,756	206,301	214,756	

Continued on next page

SUCCESSOR AGENCY			2014	2015	2015	2016	EXPLANATION/JUSTIFICATION
			ACTUAL	REVISED BUDGET	ESTIMATED ACTUAL	PRELIMINARY	
TOTAL OPERATING							
SADM4400	51110	Investment Management Fees	12,538	7,750	7,750	7,750	
SADM4400	51205	Redevelopment Legal Fees	54,922	20,000	32,000	20,000	
SADM4400	51990	Other Professional Fees	77	569	-	569	
SADM4400	52200	Telephone	6,271	1,900	1,894	1,900	
SADM4400	53050	Surety Insurance	750	750	750	750	
SADM4400	53100	Dues and Subscriptions	-	165	165	165	
SADM4400	53200	Conference and Meetings	20	300	652	300	
SADM4400	53210	Employee Training	-	-	35	-	
SADM4400	53300	Postage	58	15	16	15	
SADM4400	53400	Travel Expense	-	50	42	50	
SADM4400	53580	Blueprint and Photocopy	368	-	-	-	
SADM4400	53590	General Printing and Binding	-	-	25	-	
SADM4400	53800	Bank Service Charges	216	250	250	250	
SADM4400	53990	Other	(4,967)	-	-	-	
SADM4400	54000	Office Supplies	447	175	120	175	
SADM4400	58900	Indirect Cost Allocation	29,770	3,320	-	3,320	
TOTAL OPERATING			100,470	35,244	43,699	35,244	
TOTAL EXPENDITURES ADMINISTRATION			249,997	250,000	250,000	250,000	
TOTAL NET ADMINISTRATION			(30,935)	-	-	-	
TOTAL REVENUE			(7,778,697)	7,435,147	5,722,689	(5,096,386)	
TOTAL PERSONNEL SERVICES			185,527	250,756	242,301	250,756	
TOTAL OPERATING			1,329,362	1,395,367	1,404,592	6,239,644	
TOTAL DEBT SERVICE			3,614,760	3,376,338	3,375,338	3,206,707	
TOTAL OTHER USES			7,785,900	(871,226)	(4,296,077)	-	
TOTAL SUCCESSOR AGENCY			\$ 5,136,852	\$ 11,586,382	\$ 6,448,842	\$ 4,600,721	



City of Covina Policy and Procedure Manual

Policy Name: Fund Balance

Effective Date: June 17th, 2014

Section No: 14.0

Revised Date: N/A

Source: Accounting Policy and Procedure Manual

Review Date:

Authority:

**Responsible
Department:** Finance

Purpose

The City's Fund Balance is the accumulated difference between assets and liabilities within governmental funds. A sufficient fund balance allows the City to meet its contractual obligations, provide funds for new and existing programs established by City Council, mitigate negative revenue implications of federal or state budget actions, mitigate economic downturns, fund disaster or emergency costs, provide funds for cash flow timing discrepancies and fund non-recurring expenses identified as necessary by City Council.

14.0 Policy

I. Governmental Fund Balance Type Definitions

The Governmental Accounting Standards Board (GASB) issued Statement Number 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*" effective for periods after June 15, 2010. The objective of this Statement was to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This Statement establishes limitations on the purposes for which fund balances can be used.

- A. ***Non-spendable Fund Balance*** – Some assets reported in governmental funds may be inherently non-spendable from the vantage point of the current period.
 - 1. Assets that will never convert to cash such as prepaid items or inventories,
 - 2. Assets that will not convert to cash soon enough to affect the current period such as non-financial assets held for resale,
 - 3. Resources that must be maintained intact pursuant to legal or contractual requirements such as capital of a revolving loan fund.

- B. ***Restricted Fund Balance*** – This represents the portion of fund balance that is subject to externally enforceable legal restrictions. Such restrictions are typically imposed by parties altogether outside the City such as creditors, grantors, contributors or other governments. Restrictions can also arise when the authorization to raise revenues is conditioned upon the revenue being used for a particular purpose.

- C. ***Unrestricted Fund Balance***
 - 1. ***Committed Fund Balance*** – This represents the portion of fund balance whose use is constrained by limitations that the City imposes on itself by City Council (highest decision making level) and remains binding unless removed in the same manner.
 - a. Requires action by City Council to commit fund balance.
 - b. Formal City Council action is necessary to impose, remove or modify a constraint reflected in the committed fund balance through resolution or ordinance.

2. **Assigned Fund Balance** – This describes the portion of fund balance that reflects the City’s intended use of resources. Intent is expressed by (1) the City Council or (2) a body (for example: a Finance Advisory Committee) or official to which the City Council has delegated through its fund balance policy the authority to assign amounts to be used for specific purposes. Assigned amounts also include all residual amounts in governmental funds (except negative amounts) other than the General Fund, that are not classified as nonspendable, restricted or committed.
3. **Unassigned Fund Balance** – this is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

II. General Fund Unrestricted Fund Balance

A top priority goal of the Mayor and Council is to improve the long-term fiscal stability of the City. Revenue projections are conservative and authorized expenditures are closely monitored. In stable economic times, the combination of these two strategies leads to revenue collections higher than actual expenditures.

In years where there are net revenues (actual revenue collections less actual expenditures) available, net revenues are used to first maintain the twenty percent (20%) Committed Emergency Reserve. The City’s policy is to accumulate adequate reserves to protect the City during economic downturns or large scale emergencies. The City also maintains reserves that are required by law or contract and that serve a specific purpose. These types of reserves are considered restricted and are not available for other uses. Within specific funds, additional reserves may be maintained according to adopted policies. Year-end amounts remaining in unassigned fund balance may be used as a funding source in the next budget year.

The Government Finance Officers Association (GFOA) is a professional association of state and local finance officers in the US and Canada whose members are dedicated to the sound management of government financial resources. GFOA recommends that “governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund.

The GFOA recommends, at a minimum, that general-purpose governments, regardless of size, incorporate in its financial policies that unrestricted fund balance in their General Fund be no less than two months of regular General Fund operating revenues or regular General Fund operating expenditures.

The City’s goal for General Fund Reserve – Unrestricted Fund Balance is a minimum of sixty (60) days of operating expenditures. This target excludes the 20% Emergency Reserve.

III. Emergency Reserves

For use in declared emergencies only, the City shall reserve twenty percent (20%) of the current fiscal year budget. “Emergency” is defined to exclude economic conditions, revenue shortfalls, or City salary or fringe benefit increases.

IV. Other Funds

- A. *Enterprise and some Special Revenue Funds* – These reserves provide for unexpected revenue losses or unanticipated expenditures during the year. These reserves will also meet the reserve requirements as set forth in any outstanding bond issuance. A portion of these reserves may be appropriated as part of the annual budget and may be utilized at the end of the fiscal year if necessary.

- B. *Internal Services Funds* – Internal Services Funds are expressly designed to function on a cost reimbursement basis and should not accumulate a significant reserve. A small reserve is appropriate to allow for differences in timing of revenues and expenditures.

V. Use of Fund Balances

Available fund balances shall not be used for ongoing operating expenditures.

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.*

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.

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.