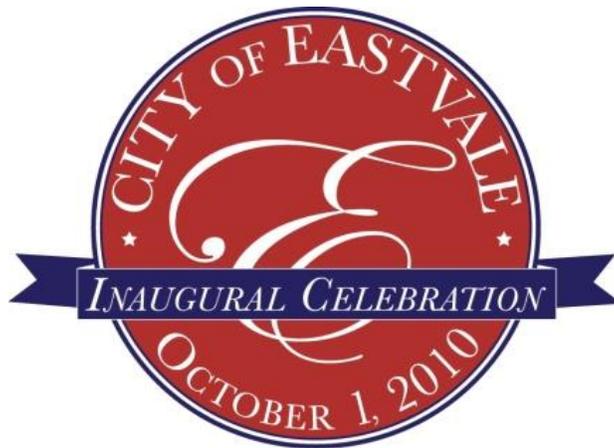


Annual Operations and Capital Improvement Budget Fiscal Year 2011-2012



Mayor Adam Rush
Mayor Pro Tem Jeffrey DeGrandpre
Councilmember Ike Bootsma
Councilmember Kelly Howell
Councilmember Richard Welch

Robert L. Van Nort, Interim City Manager
Terry Shea, Interim Finance Director

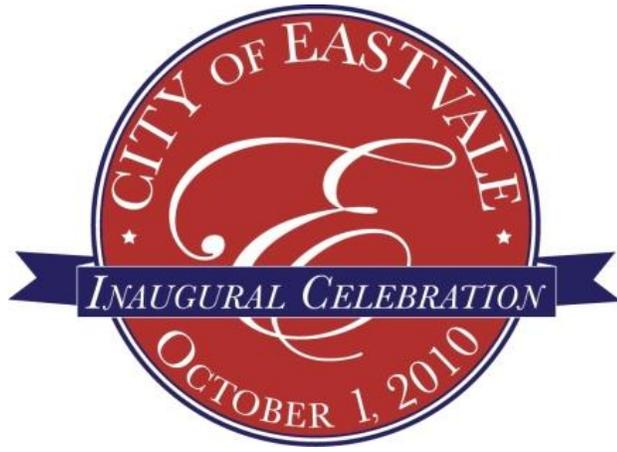


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CITY MANAGER'S BUDGET MESSAGE FISCAL YEAR 2011-2012

May 25, 2011

Honorable Mayor Rush and City Council Members:

On behalf of the City of Eastvale Management Team, I am transmitting herein the "City Manager Recommends" budget for Fiscal Year 2011-2012. To assist you in preparing for the budget study sessions, we offer the following executive summary as well. As you engage in this first Council Budget decision making process, please let us know if you require any additional information.

The budget, as proposed, includes ongoing adjustments from the suggested Comprehensive Fiscal Analysis (CFA), and no matter what adjustments the Council may make as it is considered and adopted there will be impacts on core services. There are simply no substantial alternatives available in the short term that will responsibly address the projected structural gap between expenditures and revenues.

Problem

The Comprehensive Fiscal Analysis understandably missed the severity of our present economic times. Ostensibly, should the current economic climate not be addressed, the continuation of the CFA analyses could lead to financial failure.

The crux of the problem that we face is, "Can we finance our municipal services on a continuing basis?" The answer is complex because it is both *yes* and *no*. In this connection, there are several key concepts relative to the problem we face that would be useful to briefly define.

- First, *cash solvency* refers to our ability to generate enough cash over thirty to sixty days to pay our bills. We are currently cash solvent.
- Second, *budgetary solvency* defines our ability to generate enough revenues over our normal budgetary period (fiscal year) to meet our expenditures and not incur deficits. The answer is that we will be able to do this only by spending money that is not in excess of revenues we will receive as a result of being a new city.
- Third, *service-level solvency* refers to our ability to provide services at the level and quality that are required for the health, safety and welfare of our community. We cannot answer this criterion affirmatively at this time.
- Finally, *long-run solvency* describes our ability in the long-run to pay all the costs of doing business, including expenditures that normally appear in each annual budget.

Council Direction

Staff provided Council with a Power Point presentation on Goals and Objectives on March 2, 2011. By design, its focus was to provide direction to staff at this meeting.

The City Council reinforced the validation of the community's expression of core service areas:

- Public Safety
- Fiscal Stability
- Public Infrastructure

Another important facet of the Council's direction to staff was to come back in the context of budget deliberations with more information by fund of the numerous issues that were identified.

Revenue

As noted previously, the Comprehensive Fiscal Analysis (CFA) was exceedingly generous with its revenue projections reporting General Fund revenues at \$1.3 million or 114% greater than currently estimated for fiscal year 2011-2012. One of the City's major revenue sources is motor vehicle license fees (MVLFF). Assembly Bill 1602 allocates MVLFF to newly incorporated cities on a per capita basis with an accelerated formula for the first five years of incorporation. The allocation factor in the first year of incorporation is 150% of population, 140% in the second year, and so on until receiving 100% in the sixth year of incorporation. When providing ongoing municipal services, it is important not to expend more than the base revenue to be received in the sixth year, as the revenues received in the first five years will steadily decline based on the above formula. For the 2011-2012 proposed budget, we have not yet lowered our expenditures to live within the 100% MVLFF base year and need to consider lowering our expectations for providing ongoing City services in coming years.

Other major revenue sources received by the City are property taxes, sales and use taxes, franchise fees, and building permit and development fees. The largest discrepancy reported in the CFA compared to the City's estimate is Sales and Use Tax, which is \$847,000 or 148% greater than the City anticipates in the 2011-2012 fiscal year. The CFA also reported fines and forfeitures \$154,000 or 223% greater and interest revenue \$154,000 or 485% greater than City estimates.

Despite the economic climate, the City has seen a tremendous amount of development activity as compared to other cities in Riverside County. The development activity seen in the 2010-2011 fiscal year is expected to moderately continue into the 2011-2012 budget year. For General Fund revenue detail, please refer to page 24.

Long Term Planning

The most important planning effort in progress is the preparation of the City's first General Plan. In the year ahead, the City will determine the balance required between housing, open space, economic and transportation policies to best meet the community's needs now and in the future. The effort focuses on key policy drivers: economic and fiscal health, growth management, community character, and energy.

Infrastructure

The primary infrastructure focus for the City of Eastvale is the maintenance and repair of the 75 miles of publicly maintained streets and the associated network of traffic signals, roadway signage, and pavement markings. Collectively, the street system represents the largest and most valuable City infrastructure asset. Accordingly, a strategic asset management approach should inform and guide annual decisions regarding prudent expenditures of limited Gas Tax and Measure A funding. The City of Eastvale is fortunate since 85% of the streets are built to modern roadway standards and are less than 10 years old. The remaining 15% of the roads consist of older two lane County roads which, due to their age and lack of maintenance, are in immediate need of repair and replacement.

Projects to be considered as part of the City's first Transportation Capital Improvement Program (CIP) will include improvements to address the older two lane County roads. Improvements to consider include repair and replacement of portions of Hamner, Archibald, and Hellman Avenues. Another important initiative will be to develop and implement a Pavement Management System for the City of Eastvale which will provide an important asset management tool to guide current and future roadway maintenance funding decisions. The Transportation CIP will also include programs to address and improve vehicular and pedestrian safety throughout the City. Another important focus will be to continue to advocate and build strategic regional partnerships to advance the planning, design, and construction of the Limonite Interchange Improvements and the Widening of the Hamner Bridge over the Santa Ana River.

Conclusion

The conclusion is irrefutable. We need to act now to avoid a financial crisis from developing over the near future. The Motor Vehicle License Fees will continue to decline and the City will be unable to provide the same basic services unless adjustments are made. There are neither simple answers nor solutions. However, we should encourage an open, healthy debate of the recommendations in the 2011-2012 Proposed Fiscal Budget by members of our community and City Council. It may not be easy to build consensus on the future use of those *limited* financial resources, but we must try. Ultimately, the City Council will make the final decision. It is their obligation as the elected governing body for the City of Eastvale.

The development of the fiscal year 2011-2012 budget has been a difficult and complex process. Throughout, three interrelated goals have been foremost:

- Maintain the City's financial integrity
- Maintain critical service levels for two years
- Maintain a reserve equal to the Comprehensive Fiscal Analysis

Achieving these goals has been stressful and challenging. Due to the severity of the economic downturn and lack of sufficient experience with transitional revenues, forecasting revenues with a high degree of certainty has been difficult at best. This has resulted in the need to be conservative on our estimates to avoid future revenue shortfalls.

Despite these challenges, I am very proud of the proposed budget. It is a conservative financial plan, which will maintain the City's fiscal strength and integrity without using accounting gimmicks or reserves.

Acknowledgements

The preparation of the proposed budget has been a cooperative process that involved all employees (City and Contract) throughout our organization. It required countless hours of study, analysis (Comprehensive Fiscal Analysis) and preparation. I especially want to thank the management team of our City for working cooperatively to put together the budget. Their willingness to look at the "big picture" and understanding that 2011-2012 may experience further erosion of the economy has made this difficult task easier and has resulted in a much more responsible financial plan.

I also want to acknowledge the excellent work of the City's financial team of Terry Shea and Anna Montoya, who both worked numerous hours to ensure that the City's first Budget was timely and professionally prepared.

I also want to recognize members of my immediate staff, including Demetrius Williams, Judy Haughney, Michael Kashiwagi, Eric Norris, Ariel Berry, Danny Feltenberger, Jason Horton, and Matthew Conoscente for completing the proposed budget document.

Finally, I would like to thank to Mayor Rush and the City Council for their guidance. Your close attention has helped develop a budget that meets the fiscal challenges of our time. It is a privilege to be of service to you and our community.

Respectfully Submitted,

Robert L. Van Nort
Interim City Manager

BUDGET OVERVIEW FISCAL YEAR 2011-2012

The Budget in Brief

The annual budget assures the efficient, effective, and economic uses of the City's resources, as well as establishes that the highest priority objectives are accomplished. Through the budget, the City Council sets the direction for the City, allocates its resources, and establishes its priorities.

The annual budget serves from July 1 to June 30, and is a vehicle to accurately and openly communicate these priorities to the community, businesses, vendors, employees, and other public agencies. In addition, it establishes the foundation of effective financial planning. The budget provides resource planning, performance measures, and controls that permit the evaluation and adjustment of the City's performance.

The City of Eastvale's budget is prepared and based on four expenditure categories: personnel, operations, capital outlay, and debt service.

The first two listed are considered operational in nature and are known as *recurring costs*. Capital outlay or capital improvement projects (CIP) are asset acquisitions, facilities, systems, and infrastructure improvements, etc., typically over \$25,000, and/or those items "outside" of the normal operational budget, known as *one-time costs*.

The following are discussed in the Budget Overview:

- Basis of Accounting and Description of Fund Types
- Basis of Budget / Budgetary Accounting
- Budgetary Process
- Constitutional Spending Limits
- Overview of the Operating Budget
- General Fund Overview
- Key Financial Issues Ahead

Basis of Accounting and Description of Fund Types

Basis of accounting refers to the timing of revenue and expenditure recognition for budgeting and financial reporting. The City's financial statements and accounting records are maintained in accordance with Generally Accepted Accounting Principles (GAAP) and outlined by the Governmental Accounting Standards Board (GASB). The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The City collects and records revenues and expenditures within the following categories: Governmental Funds and Fiduciary Funds (Agency).

Governmental Funds include the General Fund, Special Revenue, and Capital Project funds. These funds are accounted for using the modified accrual basis where revenues are recognized in the accounting period in which they become both measurable and available to finance the

expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the City, are property tax, sales tax, intergovernmental revenues, and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

The City's Fiduciary Funds represent Agency Funds, which are custodial in nature (assets equal liabilities) and are accounted for on the accrual basis of accounting.

Basis of Budget / Budgetary Accounting

A budget is a plan to match existing resources with the needs of the community. The budget resolutions provide for the adoption of the annual budget. The annual budget, once approved by the City Council, provides guidance for the general operation of the City. It includes expenditures and the means to finance them.

The Annual Budget meets the following criteria:

1. **Balanced Budget** – The City shall maintain a balanced budget. The total of budgeted expenditures and transfers out shall not exceed the total of estimated revenues, plus incoming transfers and continuing appropriations, and use of any one-time funding or fund balance available.
2. **Continuing Appropriations** – Capital project appropriations not spent by the end of the fiscal year are carried forward to the next fiscal year, unless the project has been completed or closed out. Grants are carried forward to the next fiscal year based on the terms and duration of the grant as approved by the City Council. All other operating appropriations lapse at fiscal year end.
3. **Appropriations Limit** – Appropriations in the Annual Budget comply with the City's appropriation limit as calculated in accordance with Article XIII-B of the Constitution of the State of California and Government Code section 7900.

Budgetary Process

The budgetary process begins as a team effort in March of each year, starting with a City Council goal setting session. The Finance Department works in cooperation with all City departments to formulate revenue projections for the upcoming fiscal year. From this, the individual departments use the projected revenues to prioritize and recommend the next fiscal year's objectives. The City Manager's Office and the Finance Department review each budget proposal, revenue assumptions, and all current financial obligations, before preparing the proposed document for the City Council. The City Council reviews the Proposed Budget, through a series of committees and/or workshops, with the final adoption scheduled during the second City Council meeting in June.

The following is a timeline for completing the budget process:

- March
 - Special Session - City Council goal setting session
 - Staff Meeting - City Manager and Department Heads review City Council Goals and set tone for the new budget
 - Finance Department commences building budget targets and key revenue projections based on County report
 - Budget instructions/targets issued to departments
 - Budget preparation training commences
 - All departments review their goals and prepare the new budget

- April
 - Revenue estimates due back in Finance
 - Budget due back in Finance

- May
 - Finance reviews and reconciles all department budgets. Budgets are reviewed by City Manager
 - Deliver proposed budget workbook to City Council

- June
 - Council study session
 - First hearing and Council study session, if needed
 - Second hearing and adoption

Constitutional Spending Limits

Article XIII-B of the Constitution of the State of California provides that the City’s annual appropriations be subject to certain state limitations. This appropriation limit is referred to as the Gann Limitation.

The Gann spending limitation is calculated by taking the prior year’s limitation and adjusting it by the growth factor in California per capita personal income and the change in the population of Riverside County, as determined by the California Department of Finance. The calculation is prepared using the City’s revenue estimates. Revenue is classified by proceeds of taxes and non-proceeds. Interest earnings are pro-rated based on proceeds of taxes. This amount is then compared to the Gann spending limit.

In order to meet the legal requirements of Article XIII-B, The City Council adopted the Riverside Local Agency Formation Commission provisional appropriations limit of \$13,938,809 on October 1 for the City of Eastvale. The City is required to propose a permanent appropriations limit, to be established by the voters of the City at the first municipal election held during fiscal year 2012-2013.

Overview of the Operating Budget

The City’s Operating Budget is a flexible spending plan that is the legal authority for departments to commit financial resources to provide services within the City of Eastvale. The following funds are included in the Operating Budget:

General Funds

- 10 – General Fund
- 11 – Structural Fire Fund

Special Revenue Funds

- 20 – Gas Tax Fund
- 21 – Measure A Fund

Capital Projects Fund

- 62 – Development Impact Fee Fund

Agency Fund

- 80 – Developer Deposits Fund

The total combined Operating Budget for Fiscal Year 2011-2012 for all funds is \$13,362,450, excluding transfers. Total projected revenues for Fiscal Year 2011-2012 for all funds are \$14,229,279, excluding transfers.

Fiscal Year 2011-2012 Net Revenues

Fund	Revenue	Expenditures	Net Transfers	Results from Operations	Available Fund Balance 6/30/2012 ⁽¹⁾
General Fund	\$8,782,196	\$8,936,480	\$166,793	\$12,509	\$3,295,076
Structural Fire	3,233,000	1,714,305	(85,000)	1,433,695	1,433,695
Gas Tax	1,920,080	2,172,207	(81,793)	(333,920)	176,825
Measure A	591,915	1,021,793	-	(429,878)	622
DIF Fund	<u>1,234</u>	<u>-</u>	<u>-</u>	<u>1,234</u>	<u>42,359</u>
Totals	<u>\$14,528,425</u>	<u>\$13,844,785</u>	<u>\$ -</u>	<u>\$683,640</u>	<u>\$4,948,577</u>

⁽¹⁾ See Page 19, Fund Balance Summary for more information.

General Fund Overview

The Reserve Policy for the General Fund establishes the procedures for reporting unrestricted fund balance in the financial statements. Certain commitments and assignments of fund balance will help ensure that there will be adequate financial resources to protect the City against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures.

Fund Balance changes for Fiscal Year 2011-2012 resulting from General Fund revenues, expenditures and transfers are summarized below:

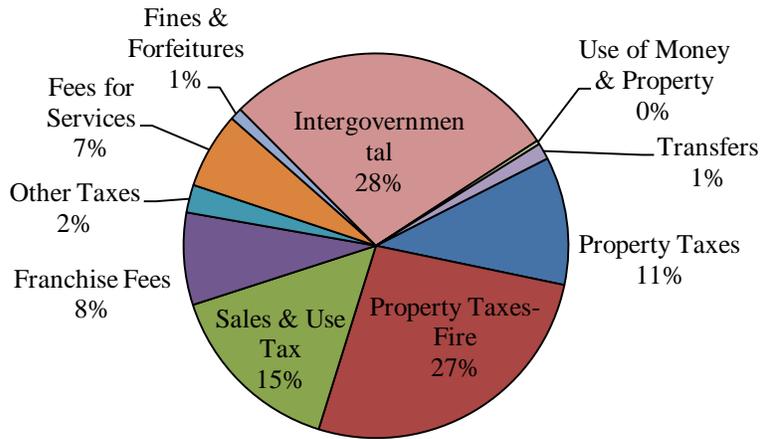
Fund Balance, July 1, 2011	\$ 3,282,567
Estimated Revenues	8,782,196
Transfers in	<u>166,793</u>
Total Sources of Funds	12,231,556

Uses of Funds:	
Appropriations	<u>8,936,480</u>
Total Uses of Funds	8,936,480

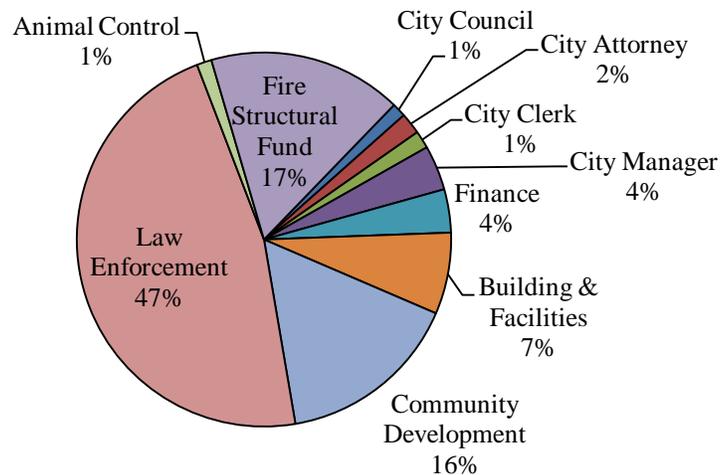
June 30, 2012 Estimated Fund Balance \$ 3,295,076

The charts below show the key General Fund revenues and their allocation to the main service categories.

General Fund Revenues



General Fund Expenditures



Revenue and Expenditures summaries can be found in schedules following the Budget Overview.

Key Financial Issues Ahead

All revenue and expenditure projections undergo considerable review during the budget preparation process, not only for the new fiscal year, but for future years' impacts as well. The following are some issues that will impact the City in the upcoming years:

- Motor Vehicle License Fees reduction from 150% to 100% over the next five years
- Budget deficits at the State level
- State and local economic conditions resulting in stalling revenue growth
- Rising costs of utilities, gasoline, and health care
- Maintaining adequate levels of fund balance reserve
- Maintaining City infrastructure
- Transitioning core services from the County of Riverside
- Developing a City General Plan
- Securing a permanent City Hall

The City will remain pro-active in anticipation of these and all related issues and how they will impact the budget.

RESERVE POLICY FISCAL YEAR 2011-2012

Policy

This Fund Balance Reserve Policy establishes the procedures for reporting unrestricted fund balance in the General Fund financial statements. Certain commitments and assignments of fund balance will help ensure that there will be adequate financial resources to protect the City against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures. The policy also authorizes and directs the Finance Director to prepare financial reports which accurately categorize fund balance as per Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

Procedures

Fund balance is essentially the difference between the assets and liabilities reported in a governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts can be spent.

- Nonspendable fund balance (*inherently nonspendable*)
- Restricted fund balance (*externally enforceable limitations on use*)
- Committed fund balance (*self-imposed limitations on use*)
- Assigned fund balance (*limitation resulting from intended use*)
- Unassigned fund balance (*residual net resources*)

The first two components listed above are not addressed in this policy due to the nature of their restrictions. An example of nonspendable fund balance is inventory. Restricted fund balance is either imposed by law or constrained by grantors, contributors, or laws or regulations of other governments. This policy is focused on financial reporting of unrestricted fund balance, or the last three components listed above. These three components are further defined below.

Committed Fund Balance

The City Council, as the City's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use through the same type of formal action taken to establish the commitment. City Council action to commit fund balance needs to occur within the fiscal reporting period; however, the amount can be determined subsequently.

General Fund Emergency Contingency

The City's General Fund fund balance committed for emergency contingencies is established at six months or 50% of annual regular General Fund operating expenditures in any fiscal year in which recurring sources exceed recurring uses in the General Fund. The City Council may, by

the affirming vote of three members, change the amount of this commitment and/or the specific uses of these monies.

Fund Balance Classification

The accounting policies of the City consider restricted fund balance to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts.

This policy is in place to provide a measure of protection for the City against unforeseen circumstances and to comply with GASB Statement No. 54. No other policy or procedure supersedes the authority and provisions of this policy.

ECONOMIC AND COMMUNITY PROFILE

Location

The City of Eastvale is located in northwestern Riverside County, California, the Inland Empire region of Southern California. It is bordered from Hellman Avenue to the West (the San Bernardino County Line), Bellegrave Avenue to the North (also the San Bernardino County Line), the Santa Ana River and Norco to the South, and Interstate 15 to the East.

The Los Angeles County line is approximately 8 miles northwest of Eastvale, while the Orange County line is approximately 5 miles to the southwest. The proximity of these last two heavily commercialized counties, and the fact that Eastvale is roughly squared between Interstate 15 and California State Routes 91, 60, and 71, has made Eastvale popular for those that commute to these counties for employment, making Eastvale something of a commuter town.

According to the Eastvale area plan, Eastvale has a total area of 13.1 square miles, of which 12.5 square miles is land and 0.6 square miles, or 4.76%, is water.

History

Eastvale's history is greatly tied to that of its neighbors—Chino and Ontario. For at least the last 176 years, the land was used for farming and the dairy industry. By 1834, the Mexican government had seized Spain's missions and taken control over its land from Native Americans and Spaniards. In an effort to colonize the area and encourage farming and raising livestock, the government handed out land grants to influential and wealthy Mexican politicians.

After California became the 31st state in 1850, the land in Riverside County was shared between San Bernardino and San Diego Counties (as of 1853). It wasn't until 1893 that Riverside County was created. In the minutes of one of the first meetings of the Riverside County Board of Commissioners, "East Vale" is listed as one of 53 school districts.

By the 1950s, Los Angeles' population had expanded into outlying farm lands. Dairymen began moving their operations into the valley. Dairies in Eastvale, the Chino Valley and Ontario were owned and operated primarily by Dutch and Portuguese families.

During the late 1990s, the area started to suburbanize to accommodate the influx of people coming from neighboring Orange and Los Angeles Counties seeking affordable housing. According to the U.S. Census Bureau, the population changed dramatically within the last decade.

Historical Populations		
Year	Population	% Change
1940	755	-----
1970	1,587	110%
2000	6,011	279%
2010	47,635	692%

On October 1, 2010, more than 100 years after the minutes of one of the first meetings of the Riverside County Commissioners referred to an "East Vale" school district, this farming community turned dairy enclave turned suburban hub became Riverside County's 27th city.

The City

Eastvale has a Council-Manager form of government. The Council members serve at-large for four-year terms. The Mayor and City Council serve as the legislative and policy making body of the City. The City Manager, appointed by the City Council, serves as the chief executive officer and is responsible for the day-to-day administration of City affairs.

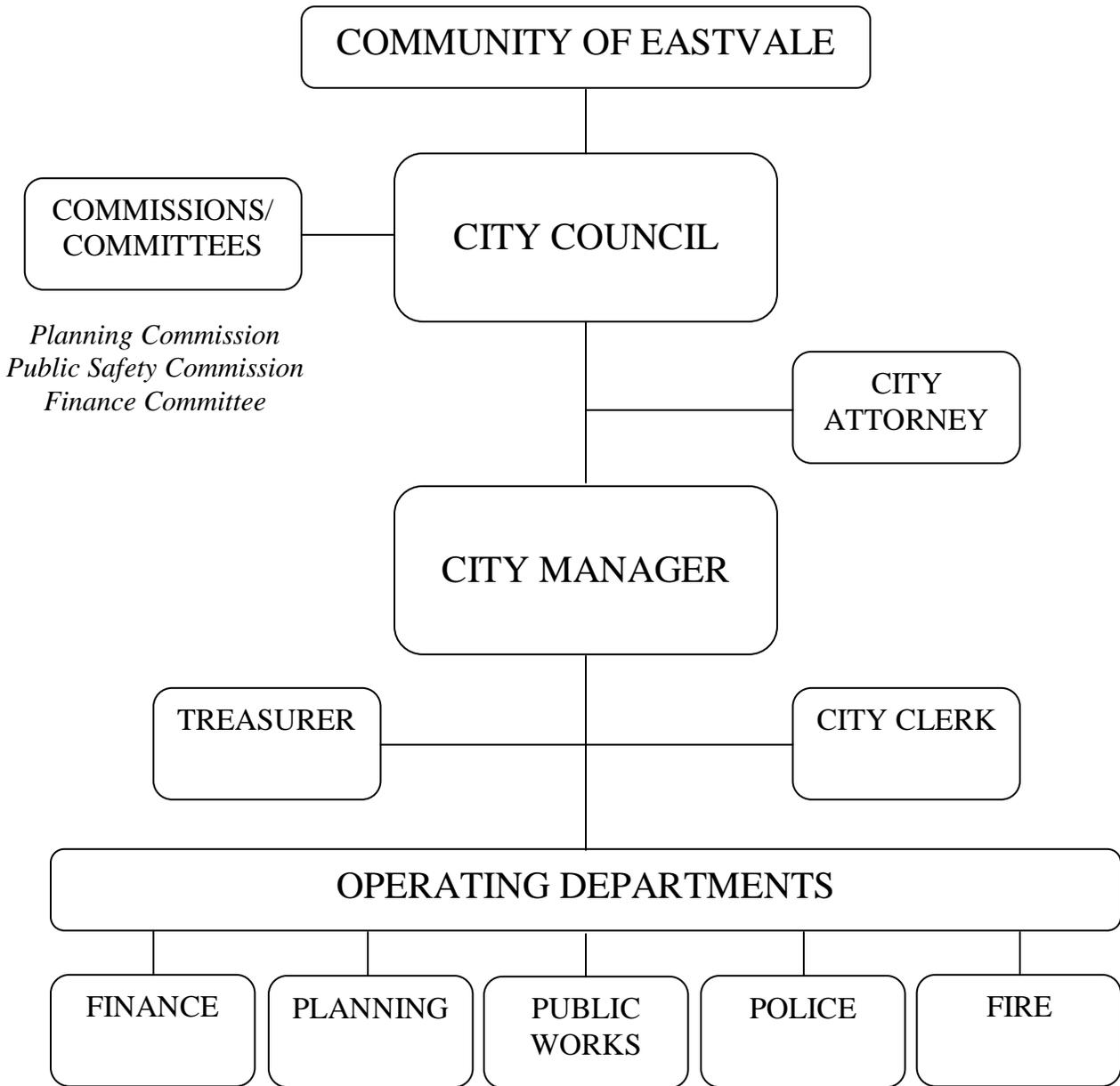
Local Economy

Eastvale, with a young and growing population, remains one of the bright spots in the local economy. Several housing tracts and commercial projects are under construction, and the pace of housing growth in Eastvale exceeds that of cities several times its size.

Statistical Data

Date of Incorporation:	October 1, 2010
Form of Government:	Council-Manager
Area in Square Miles:	13.1
Population	54,303 (California Department of Finance, April 2011)
Number of Full-time Employees:	5
Recreation and Parks:	17 Parks Provided by Jurupa Community Services District and Jurupa Area Recreation and Park District 1 Library Provided by Riverside County
Fire Protection:	1 Fire Station Provided by Riverside County Cal Fire
Police Protection:	Provided by Riverside County Sheriff's Department
Schools:	4 Elementary Schools 2 Middle Schools 1 High School Provided by Corona-Norco Unified School District
Miles of Streets:	75 miles
Building Permits Issued:	687 through April 30, 2011
Housing Units:	14,680
Median Household Income:	\$78,491

CITY OF EASTVALE ORGANIZATION



PRINCIPAL MANAGEMENT PERSONNEL

Interim City Manager Robert L. Van Nort
City Attorney John E. Cavanaugh
City Clerk Judy Haughney
Chief of Police Cpt. Danny Feltenberger
Fire Chief Matthew Conoscente
Director of Public Works Michael Kashiwagi
Director of Planning Eric Norris
Finance Director Terry Shea

RESOLUTION NO. 11-41
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EASTVALE
ADOPTING THE CITY'S OPERATING BUDGET
FOR THE FISCAL YEAR 2011-2012

WHEREAS, the City of Eastvale is comprised of the following fund types: Governmental Funds and Agency Funds;

WHEREAS, the Governmental Fund group is comprised of the following funds: General Fund, Other General Funds, Special Revenue Funds, and Capital Project Funds;

WHEREAS, the Agency Fund group is comprised of the following funds: Enterprise Funds and Internal Service Funds;

NOW, THEREFORE, be it resolved, determined, and ordered by the City Council of the City of Eastvale that, the City's Operating Budget for the Fiscal Year 2011-2012, submitted by the City Manager to the City Council, and is herewith adopted for the City of Eastvale for the Fiscal Year 2011-2012.

NOW, THEREFORE, be it also resolved, that the 2010-2011 Operating Budget Appropriations are as follows:

General Fund	\$8,936,480
Other General Funds	1,799,305
Special Revenue Funds	<u>3,275,793</u>
Total Operating Budget	\$14,011,578

PASSED, APPROVED, AND ADOPTED this 22 day of June, 2011.

Adam Rush
Mayor

APPROVED AS TO FORM:

ATTEST:

John Cavanaugh
Interim City Attorney

Judy Haughney
City Clerk

RESOLUTION NO. 11-42

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EASTVALE
ESTABLISHING AN APPROPRIATIONS LIMIT OF \$14,547,298 PURSUANT TO
ARTICLE XIII (B) OF THE CALIFORNIA CONSTITUTION FOR
FISCAL YEAR 2011-2012**

WHEREAS, Article XIII (B) of the California Constitution provides that the total annual appropriations subject to limitation of the State and of each local government entity for the prior year is to be adjusted for changes in either the growth in the California Per Capita Income or the growth in the non-resident assessed valuation due to new construction and the changes in Population within either its own jurisdiction or county in which the public entity is located, and

WHEREAS, pursuant to said Article XIII (B) of the California Constitution, the City Council of the City deems it to be in the best interest of the City of Eastvale to establish an appropriations limit for Fiscal Year 2011-2012, and

WHEREAS, the City of Eastvale has determined that said appropriations limit for Fiscal Year 2011-2012 be established in the amount of \$14,547,298, calculated using the growth factor in the California Per Capita Income of 2.51% and change in population for the County of Riverside of 1.81% as reported by the California Department of Finance.

NOW, THEREFORE, be it resolved, determined, and ordered by the City Council of the City of Eastvale that said appropriations limit herein established may be changed as deemed necessary by resolution of the City Council.

PASSED, APPROVED, AND ADOPTED this 22 day of June, 2011.

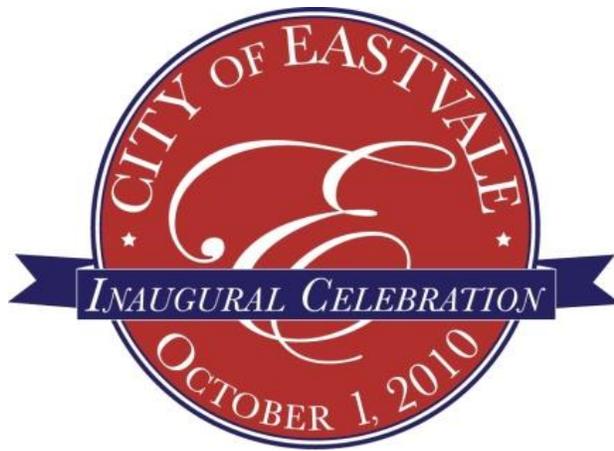
Adam Rush
Mayor

APPROVED AS TO FORM:

ATTEST:

John Cavanaugh
Interim City Attorney

Judy Haughney
City Clerk



CITY OF EASTVALE
 Fiscal Year 2011-2012
 Fund Balance Summary

<u>Fund Name & Type</u>	<u>Projected Available Balance 6/30/2011</u>	<u>Estimated Revenues 2011-12</u>	<u>Budgeted Appropriations 2011-12</u>	<u>Estimated Available Balance 6/30/2012</u>
GENERAL FUNDS				
General Fund	\$ 3,282,567	\$ 8,948,989	\$ 8,936,480	\$ 3,295,076
Fire Structural Fund	-	3,233,000	1,799,305	1,433,695
TOTAL General Funds	<u>3,282,567</u>	<u>12,181,989</u>	<u>10,735,785</u>	<u>4,728,771</u>
SPECIAL REVENUE FUNDS				
Gas Tax Fund	510,745	1,920,080	2,254,000	176,825
Measure A Fund	<u>430,500</u>	<u>591,915</u>	<u>1,021,793</u>	<u>622</u>
TOTAL Special Revenue Funds	941,245	2,511,995	3,275,793	177,447
CAPITAL PROJECTS FUND				
Development Impact Fees Fund	<u>41,125</u>	<u>1,234</u>	<u>-</u>	<u>42,359</u>
TOTAL Capital Projects Fund	41,125	1,234	-	42,359
 TOTAL	 <u>\$ 4,264,937</u>	 <u>\$ 14,695,218</u>	 <u>\$ 14,011,578</u>	 <u>\$ 4,948,577</u>

CITY OF EASTVALE
Fiscal Year 2011-2012
Revenue Overview

Revenue estimates are developed by the City of Eastvale Finance Department with input from various City departments. The estimates are developed using actual revenue data received during fiscal year 2010-2011, estimates of commercial and residential construction, and general economic factors.

Explanation of major revenue sources are as follows:

General Fund

Property Taxes – Property taxes include Secured and Unsecured Property Taxes, Penalties and Interest, and Supplemental Property Taxes. The valuation of property within the City is determined by the Riverside County Tax Assessor. The County levies a base tax for secured property at the rate of 1% of the assessed valuation. The County of Riverside has retained all property tax revenue for the City through June 30, 2011. The City will not receive actual property tax revenue information or assessed valuations until August 2012. The City estimates for fiscal year 2011-2012 were based on projections provided by the Comprehensive Fiscal Analysis.

Motor Vehicle License Fees – Vehicle License Fee (VLF) revenue is a subvention collected by the State and allocated to cities and counties based on a statutory formula. Assembly Bill 1602, signed into law in 2006, allocates VLF to newly incorporating cities on a per capita basis and multiplies the population factor by 1.50 in the first year of incorporation, 1.4 in the second year, 1.3 in the third year, 1.2 in the fourth year and 1.1 in the fifth year. Estimates are based on Motor Vehicle License Fees received during fiscal year 2010-2011.

Sales & Use Taxes – Sales and Use Taxes are imposed on retail transactions and are collected and administered by the California State Board of Equalization. In accordance with the California Revenue and Taxation Code, the State of California imposes a tax of 8.25%, plus .5% in Riverside County for Measure A, for a total of 8.75% on all taxable sales.

License, Permits & Fees – The City collects both fixed fee and deposit based permits for planning, building and safety, and engineering services for residential and commercial development. The fees are based on the type of development activity and were adopted from the County of Riverside fees schedule upon the City's incorporation.

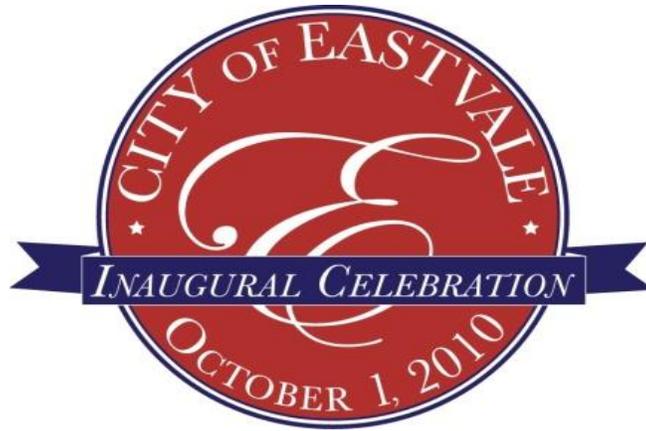
Other Funds

Gas Tax – The State of California assesses a tax on gasoline purchases as authorized by Sections 2103, 2105, 2106, 2107, and 2107.5 of the California Streets and Highway Code. A portion of the tax is allocated back to the City based on a per capita formula. The use of this money is limited to maintenance, rehabilitation, or improvement of public streets.

Measure A – Measure A is generated by a Riverside County one-half percent sales tax approved by the voters in 1989. This money is used to maintain and construct local streets and roads.

CITY OF EASTVALE
Fiscal Year 2011-2012
Revenue Overview

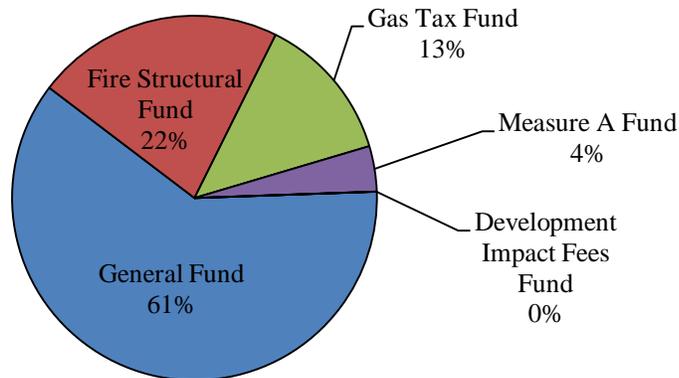
Development Impact Funds – The City charges fees for development related activities such as infrastructure and public facilities. The City adopted all Riverside County development impact fees upon incorporation and is currently undergoing a nexus study to determine the scope of impact fees specific to the City of Eastvale.



CITY OF EASTVALE
Fiscal Year 2011-2012
Revenue Summary by Fund

Fund Name & Type	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
GENERAL FUNDS				
General Fund	\$ 12,905,000	\$ 13,398,691	\$ 9,902,000	\$ 8,948,989
Fire Structural Fund	-	-	3,233,000	3,233,000
TOTAL General Funds	12,905,000	13,398,691	13,135,000	12,181,989
SPECIAL REVENUE FUNDS				
Gas Tax Fund	1,509,800	1,371,750	1,601,800	1,920,080
Measure A Fund	573,000	430,500	588,000	591,915
TOTAL Special Revenue Funds	2,082,800	1,802,250	2,189,800	2,511,995
CAPITAL PROJECTS FUND				
Development Impact Fees Fund	-	41,125	-	1,234
TOTAL Capital Projects Fund	-	41,125	-	1,234
TOTAL REVENUES	\$ 14,987,800	\$ 15,242,066	\$ 15,324,800	\$ 14,695,218

Revenue by Fund



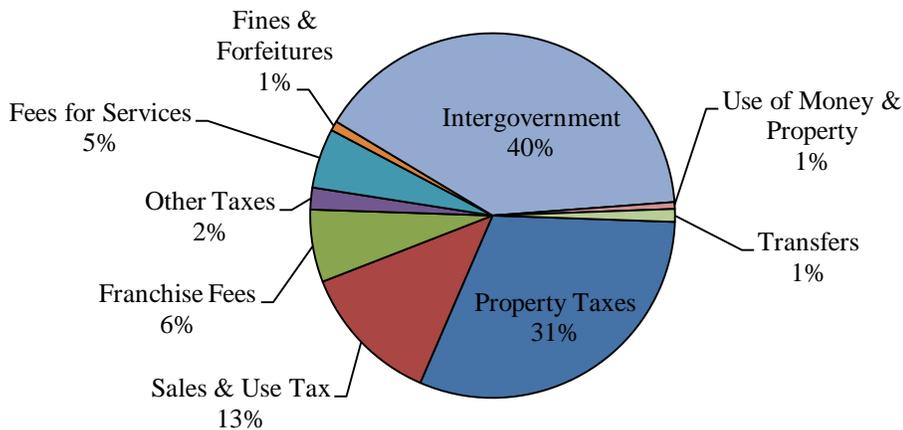
CITY OF EASTVALE
Fiscal Year 2011-2012
Revenue Summary by Type

<u>Fund Name & Type</u>	<u>CFA Adopted 2010-11</u>	<u>Projected 2010-11</u>	<u>CFA Estimate 2011-12</u>	<u>Adopted 2011-12</u>
GENERAL FUNDS				
General Fund				
Property Taxes	\$ 4,541,000	\$ 4,541,000	\$ 1,313,000	\$ 1,313,000
Sales & Use Tax	1,107,000	1,107,000	2,599,000	1,852,000
Franchise Fees	535,000	371,111	549,000	945,296
Other Taxes	281,000	257,167	285,000	285,000
Fees for Services	952,000	1,053,393	782,000	779,098
Fines & Forfeitures	271,000	-	279,000	125,000
Intergovernmental	2,274,000	3,214,906	3,498,000	3,442,802
Use of Money & Property	95,000	5,114	194,000	40,000
Other Financing Sources	2,849,000	2,849,000	-	-
Transfers	-	-	403,000	166,793
Total General Fund	<u>12,905,000</u>	<u>13,398,691</u>	<u>9,902,000</u>	<u>8,948,989</u>
Fire Structural Fund				
Property Taxes	-	-	3,233,000	3,233,000
Total Fire Structural Fund	-	-	3,233,000	3,233,000
TOTAL General Funds	<u>12,905,000</u>	<u>13,398,691</u>	<u>13,135,000</u>	<u>12,181,989</u>
SPECIAL REVENUE FUNDS				
Gas Tax Fund				
Intergovernmental	1,509,800	1,371,750	1,548,800	1,885,670
Use of Money & Property	-	-	53,000	34,410
Total Gas Tax Fund	<u>1,509,800</u>	<u>1,371,750</u>	<u>1,601,800</u>	<u>1,920,080</u>
Measure A Fund				
Intergovernmental	573,000	430,500	588,000	579,000
Use of Money & Property	-	-	-	12,915
Total Measure A Fund	<u>573,000</u>	<u>430,500</u>	<u>588,000</u>	<u>591,915</u>
TOTAL Special Revenue Funds	<u>2,082,800</u>	<u>1,802,250</u>	<u>2,189,800</u>	<u>2,511,995</u>

CITY OF EASTVALE
Fiscal Year 2011-2012
Revenue Summary by Type

Fund Name & Type	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
CAPITAL PROJECTS FUND				
Development Impact Fees Fund				
Fees for Services	-	41,125	-	-
Use of Money & Property	-	-	-	1,234
Total Development Impact Fees	-	41,125	-	1,234
 TOTAL Capital Projects Fund	 -	 41,125	 -	 1,234
 TOTAL REVENUES	 <u>\$ 14,987,800</u>	 <u>\$ 15,242,066</u>	 <u>\$ 15,324,800</u>	 <u>\$ 14,695,218</u>

Revenue by Type

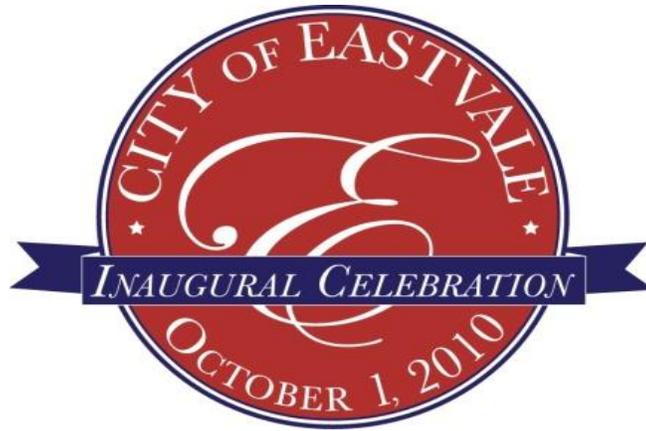


CITY OF EASTVALE
Fiscal Year 2011-2012
General Fund Revenue Detail

<u>Code</u>	<u>Description</u>	<u>CFA Adopted 2010-11</u>	<u>Projected 2010-11</u>	<u>CFA Estimate 2011-12</u>	<u>Adopted 2011-12</u>
GENERAL FUNDS					
GENERAL FUND					
Taxes					
4000	Base Property Tax	\$ 4,541,000	\$ 4,541,000	\$ 1,313,000	\$ 1,313,000
4050	Real Property Transfer Tax	281,000	257,167	285,000	285,000
4100	Sales & Use Tax	1,107,000	1,107,000	2,599,000	1,852,000
4150	Franchise Fee - Cable TV	535,000	96,531	549,000	328,707
4151	Franchise Fee - Electric	-	53,999	-	215,995
4152	Franchise Fee - Refuse Disposal	-	180,649	-	240,866
4153	Franchise Fee - So. Cal Gas	-	39,932	-	159,728
	Subtotal Taxes	<u>6,464,000</u>	<u>6,276,278</u>	<u>4,746,000</u>	<u>4,395,296</u>
License, Permits & Fees					
4200	Construction/Building Permit	-	92,295	782,000	120,000
4205	Conditional Use Permit	-	9,098	-	9,098
4215	Development Fees	952,000	952,000	-	650,000
	Subtotal Licenses, Permits & Fees	<u>952,000</u>	<u>1,053,393</u>	<u>782,000</u>	<u>779,098</u>
Fines & Forfeitures					
4300	Court, Vehicle & Parking Fines	271,000	-	279,000	125,000
	Subtotal Fines & Forfeitures	<u>271,000</u>	<u>-</u>	<u>279,000</u>	<u>125,000</u>
Intergovernmental					
4400	Motor Vehicle License Fees	2,274,000	3,214,906	3,498,000	3,442,802
	Subtotal Intergovernmental	<u>2,274,000</u>	<u>3,214,906</u>	<u>3,498,000</u>	<u>3,442,802</u>
Use of Money & Property					
4600	Interest Income	95,000	5,114	194,000	40,000
	Subtotal Use of Money & Property	<u>95,000</u>	<u>5,114</u>	<u>194,000</u>	<u>40,000</u>
Other Financing Sources					
4900	Proceeds from Debt	2,849,000	2,849,000	-	-
	Subtotal Other Financing Sources	<u>2,849,000</u>	<u>2,849,000</u>	<u>-</u>	<u>-</u>

CITY OF EASTVALE
Fiscal Year 2011-2012
General Fund Revenue Detail

<u>Code</u>	<u>Description</u>	<u>CFA Adopted 2010-11</u>	<u>Projected 2010-11</u>	<u>CFA Estimate 2011-12</u>	<u>Adopted 2011-12</u>
	Transfers				
4911	Transfers in from Structural Fire	-	-	85,000	85,000
4920	Transfers in from Gas Tax	-	-	318,000	81,793
	Subtotal Transfers	-	-	403,000	166,793
	Total General Fund Revenues	<u>12,905,000</u>	<u>13,398,691</u>	<u>9,902,000</u>	<u>8,948,989</u>
	FIRE STRUCTURAL FUND				
	Taxes				
4020	Property Tax - Fire	-	-	3,233,000	3,233,000
	Subtotal Taxes	-	-	3,233,000	3,233,000
	Total Structural Fire Fund Revenues	<u>-</u>	<u>-</u>	<u>3,233,000</u>	<u>3,233,000</u>
	TOTAL General Fund Revenue	<u>\$ 12,905,000</u>	<u>\$ 13,398,691</u>	<u>\$ 13,135,000</u>	<u>\$ 12,181,989</u>



CITY OF EASTVALE
Fiscal Year 2011-2012
Expenditure Overview

Estimating expenditures can be challenging, because throughout any given year, there are many factors substantially changing community service needs. Other expenditures are driven by the cost of goods (such as fuel or other types of supplies) and economic factors outside of the control of the City. In addition to the expenditure service driven aspect and uncertain economic factors, the City continues to transition services from the County of Riverside during the second year of incorporation. Because of these factors, the expenditure estimation is a local government resource allocation plan. During budget development, these factors are considered, and the resulting estimates become the adopted expenditure budget.

In the schedules on the following pages, departmental expenditures are grouped by broad categories:

General Government – this category includes departments that provide the overall general administration of the City such as City Council, City Attorney, City Clerk, City Manager, Finance, and Building and Facilities.

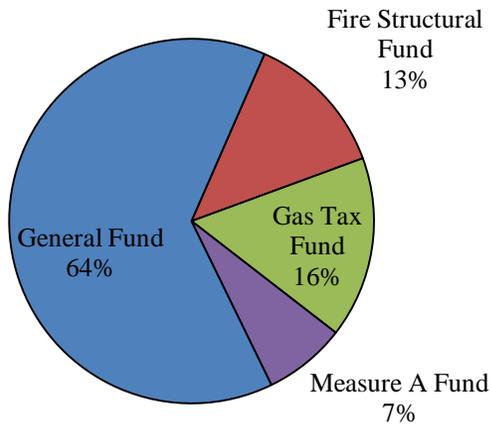
Community Development – this category includes departments that address the City’s overall development, marketing, planning needs and infrastructure needs such as Planning, Code Enforcement, Building and Safety, Engineering, and Public Works.

Public Safety – this category includes departments such as Law Enforcement and Animal Control and Fire, Rescue and Emergency that address citizenry protection.

CITY OF EASTVALE
 Fiscal Year 2011-2012
 Expenditure Summary by Fund

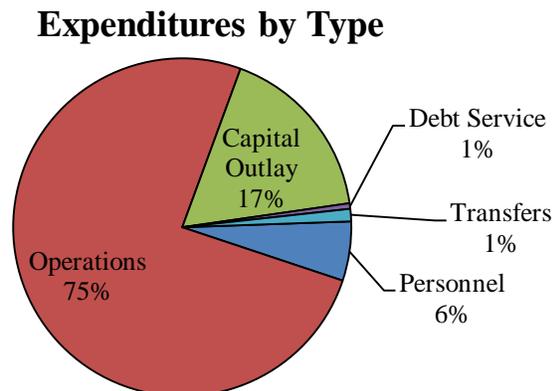
<u>Fund Name & Type</u>	<u>CFA Adopted 2010-11</u>	<u>Projected 2010-11</u>	<u>CFA Estimate 2011-12</u>	<u>Adopted 2011-12</u>
GENERAL FUNDS				
General Fund	\$ 7,883,000	\$ 8,189,124	\$ 9,275,000	\$ 8,936,480
Fire Structural Fund	<u>1,927,000</u>	<u>1,927,000</u>	<u>1,946,000</u>	<u>1,799,305</u>
TOTAL General Funds	9,810,000	10,116,124	11,221,000	10,735,785
SPECIAL REVENUE FUNDS				
Gas Tax Fund	1,061,000	861,005	900,000	2,254,000
Measure A Fund	<u>-</u>	<u>-</u>	<u>318,000</u>	<u>1,021,793</u>
TOTAL Special Revenue Funds	1,061,000	861,005	1,218,000	3,275,793
 TOTAL EXPENDITURES	 <u>\$ 10,871,000</u>	 <u>\$ 10,977,129</u>	 <u>\$ 12,439,000</u>	 <u>\$ 14,011,578</u>

Expenditures by Fund



CITY OF EASTVALE
Fiscal Year 2011-2012
Expenditure Summary by Type

Code	Description	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
GENERAL FUNDS					
	Personnel	\$ 630,000	\$ 356,018	\$ 743,000	\$ 794,362
	Operations	9,140,000	9,664,558	9,806,000	9,483,314
	Capital Outlay	40,000	95,548	-	299,037
	Debt Service	-	-	587,000	74,073
	Transfers	-	-	85,000	85,000
	Total General Fund Expenditures	<u>9,810,000</u>	<u>10,116,124</u>	<u>11,221,000</u>	<u>10,735,785</u>
GAS TAX					
	Operations	1,061,000	861,005	900,000	1,094,000
	Capital Outlay	-	-	-	1,160,000
	Total Gas Tax Fund Expenditures	<u>1,061,000</u>	<u>861,005</u>	<u>900,000</u>	<u>2,254,000</u>
MEASURE A					
	Capital Outlay	-	-	-	940,000
	Transfers	-	-	318,000	81,793
	Total Measure A Fund Expenditures	<u>-</u>	<u>-</u>	<u>318,000</u>	<u>1,021,793</u>
TOTAL EXPENDITURES BY TYPE					
	Personnel	630,000	356,018	743,000	794,362
	Operations	10,201,000	10,525,563	10,706,000	10,577,314
	Capital Outlay	40,000	95,548	-	2,399,037
	Debt Service	-	-	587,000	74,073
	Transfers	-	-	403,000	166,793
	Total Expenditures by Type	<u>\$ 10,871,000</u>	<u>\$ 10,977,129</u>	<u>\$ 12,439,000</u>	<u>\$ 14,011,578</u>



CITY OF EASTVALE
Fiscal Year 2011-2012
General Fund Expenditure Summary by Function

<u>Code</u>	<u>Description</u>	<u>CFA Adopted 2010-11</u>	<u>Projected 2010-11</u>	<u>CFA Estimate 2011-12</u>	<u>Adopted 2011-12</u>
GENERAL FUNDS					
GENERAL FUND					
General Government					
100	City Council	\$ 58,000	\$ 92,399	\$ 58,000	\$ 129,366
110	City Attorney	166,000	156,415	168,000	198,000
120	City Clerk	153,000	124,389	240,000	163,271
200	City Manager	213,000	228,594	284,000	416,139
210	Finance	327,000	127,332	930,000	401,879
550	Building & Facilities	250,000	97,324	990,000	756,270
	Subtotal General Government	<u>1,167,000</u>	<u>826,453</u>	<u>2,670,000</u>	<u>2,064,925</u>
Community Development					
300	Planning	78,000	214,687	607,000	810,890
440	Code Enforcement	-	43,696	20,000	122,350
310	Building & Safety	1,328,000	1,784,100	198,000	622,400
320	Engineering	280,000	35,000	325,000	46,500
500	Public Works	-	80,000	245,000	100,000
	Subtotal Community Development	<u>1,686,000</u>	<u>2,157,483</u>	<u>1,395,000</u>	<u>1,702,140</u>
Public Safety					
400	Law Enforcement	4,768,000	4,943,188	4,941,000	5,031,483
430	Animal Control	262,000	262,000	269,000	137,932
	Subtotal Public Safety	<u>5,030,000</u>	<u>5,205,188</u>	<u>5,210,000</u>	<u>5,169,415</u>
	Total General Fund Expenditures	<u>7,883,000</u>	<u>8,189,124</u>	<u>9,275,000</u>	<u>8,936,480</u>
FIRE STRUCTURAL FUND					
Public Safety					
420	Fire Department	1,927,000	1,927,000	1,946,000	1,799,305
	Subtotal Public Safety	<u>1,927,000</u>	<u>1,927,000</u>	<u>1,946,000</u>	<u>1,799,305</u>
	Total Structural Fire Fund Expenditure:	<u>1,927,000</u>	<u>1,927,000</u>	<u>1,946,000</u>	<u>1,799,305</u>
	TOTAL General Fund Expenditures	<u>\$ 9,810,000</u>	<u>\$ 10,116,124</u>	<u>\$ 11,221,000</u>	<u>\$ 10,735,785</u>

CITY OF EASTVALE
Fiscal Year 2011-2012
Department Summary

City Council

	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
Resources Allocated				
Personnel	\$ 30,000	\$ 28,756	\$ 30,000	\$ 62,609
Operations	28,000	63,643	28,000	66,757
Capital Outlay	-	-	-	-
Total	\$ 58,000	\$ 92,399	\$ 58,000	\$ 129,366
Program Financing				
General Fund	-	-	-	-

DEPARTMENT SUMMARY

The City Council provides policy direction upon which all actions, programs, and priorities are based. The Council relies on input from appropriate committees, commissions, and constituents interested in the issues under consideration to assist the public debates to formulate policies that reflect the needs and priorities of the citizens of Eastvale. The City Council strives to promote the economic, cultural and governmental well being of the community and to establish and maintain cooperative and effective relationships with state, local, and federal agencies to influence policy decisions, legislation, and services which affect the City of Eastvale.

DEPARTMENT GOALS

1. Public Safety - Ensure that all those who live, work and play in Eastvale are safe by providing for public safety through a community-based approach that focuses on prevention of problems and a timely response.
2. Financial Stability - Ensure long-term financial stability of the City by maintaining the fund balance, contingency reserves, and service levels to ensure efficient operations.
3. Public Infrastructure - Ensure that Eastvale has a well-maintained and sustainable infrastructure that meets the functional needs of the community by maintaining levels of service commensurate with growing community requirements at optimum life-cycle costs.

CITY OF EASTVALE
Fiscal Year 2011-2012
General Fund Expenditure Detail

Function: GENERAL GOVERNMENT	Department: CITY COUNCIL - 100
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Object Code	Description	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
PERSONNEL					
6020	Salaries & Wages	\$ 30,000	\$ 18,000	\$ 30,000	\$ 24,000
6120	Medicare	-	261	-	348
6130	PERS - Employer	-	-	-	-
6150	Insurance - Health	-	5,200	-	31,200
6155	Insurance - Workers Comp	-	4,665	-	6,221
6160	Insurance - State Unemployment	-	630	-	840
	Subtotal Personnel	<u>30,000</u>	<u>28,756</u>	<u>30,000</u>	<u>62,609</u>
OPERATIONS					
6215	Community Promotion	-	-	-	10,000
6240	Meetings & Conferences	10,000	8,269	10,000	7,500
6250	Mileage Reimbursement	-	536	-	600
6414	Advertising	-	950	-	-
6428	Memberships/Dues	15,000	17,515	15,000	20,277
6474	Rents/Leases - Land & Buildings	-	4,698	-	2,880
6490	Other Professional Services	-	25,000	-	25,000
6512	Operating/Departmental Supplies	-	175	-	500
6590	Other Equipment/Supplies	3,000	6,500	3,000	-
	Subtotal Operations	<u>28,000</u>	<u>63,643</u>	<u>28,000</u>	<u>66,757</u>
	TOTAL City Council	<u>\$ 58,000</u>	<u>\$ 92,399</u>	<u>\$ 58,000</u>	<u>\$ 129,366</u>

CITY OF EASTVALE
Fiscal Year 2011-2012
Department Summary

City Attorney

	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Resources Allocated				
Personnel	\$ -	\$ -	\$ -	\$ -
Operations	166,000	156,415	168,000	198,000
Capital Outlay	-	-	-	-
Total	<u>\$ 166,000</u>	<u>\$ 156,415</u>	<u>\$ 168,000</u>	<u>\$ 198,000</u>
Program Financing				
General Fund	-	-	-	-

DEPARTMENT SUMMARY

The City Attorney acts as legal advisor to the City Council, the City Manager, and various City departments, boards, commissions, and committees. The City Attorney prepares and approves as to legal form all proposed City ordinances, resolutions, agreements, contracts, and other legal documents necessary for the proper conduct of City business. The office of the City Attorney manages the City in all litigation in which the City is involved and prosecutes violations of City laws. The City Attorney also reviews and monitors general liability claims processed by the City's claims administrator.

DEPARTMENT GOALS

1. Assist the Planning Department staff in modifying the County of Riverside adopted land use and zoning codes.
2. Assist the Planning Department in the development and completion of the City of Eastvale's inaugural General Plan.
3. Assist City Manager and Administrative staff in preparation of all utility company franchise renewals, including Southern California Edison, Gas Company and Solid Waste Handling Services.
4. Work closely with Administrative and Engineering personnel on development of permanent City Hall facilities.
5. Develop and implement City sponsored Non-Profit Community Foundation.

CITY OF EASTVALE
 Fiscal Year 2011-2012
 General Fund Expenditure Detail

Function: GENERAL GOVERNMENT	Department: CITY ATTORNEY- 110
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Object Code	Description	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
OPERATIONS					
6420	Legal - City Attorney	\$ 166,000	\$ 156,315	\$ 168,000	\$ 168,000
6421	Legal - Special Projects	-	-	-	30,000
6514	Postage/Shipping	-	100	-	-
	Subtotal Operations	166,000	156,415	168,000	198,000
	TOTAL City Attorney	\$ 166,000	\$ 156,415	\$ 168,000	\$ 198,000

CITY OF EASTVALE
Fiscal Year 2011-2012
Department Summary

City Clerk

	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
Resources Allocated				
Personnel	\$ 146,000	\$ 53,781	\$ 171,000	\$ 136,771
Operations	7,000	57,248	69,000	25,500
Capital Outlay	-	13,360	-	1,000
Total	\$ 153,000	\$ 124,389	\$ 240,000	\$ 163,271
Program Financing				
General Fund	-	-	-	-

DEPARTMENT SUMMARY

The City Clerk is the custodian of records for the City of Eastvale and the City's election official. The City Clerk's office is responsible for the preparation and distribution of the City Council Minutes and maintains the legislative history of City Council actions. The City Clerk also performs centralized processing of all legal notices, coordinates appointments to City boards and commissions, issues and administers oaths of office, maintains campaign and economic interest statement filings in accordance with the Political Reform Act, manages the retention and retrieval of all official City Council actions, implements the City's records management program, and maintains and administers the Eastvale Municipal Code.

DEPARTMENT GOALS

In our effort to maintain an efficient and effective department we have identified areas that will require resources to implement.

1. Locating, archiving and storing all documents related to the City of Eastvale, prior to incorporation, is a priority. These documents belong to the City and should be in the custody of the City.
2. Having an updated and pertinent records retention guideline will assist us with the task of retaining that which is needed both historically and legally, as well as allow us to discard those documents that are no longer needed.
3. Receiving training, necessary to obtain the Certified Municipal Clerk designation, for Deputy City Clerk Berry is a goal that has been established.
4. Additionally, the process of codifying the Municipal Code has been started and we expect to have the process completed by early 2012. The codification company has been generous in allowing us to remit payment in two equal installments.

CITY OF EASTVALE
Fiscal Year 2011-2012
General Fund Expenditure Detail

Function: GENERAL GOVERNMENT	Department: CITY CLERK - 120
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Object Code	Description	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
PERSONNEL					
6010	Salaries & Wages - Full-time	\$ 122,000	\$ 27,398	\$ 123,000	\$ 54,000
6020	Salaries & Wages - Part-time	24,000	14,060	48,000	51,000
6040	Overtime	-	136	-	4,000
6120	Medicare	-	608	-	1,581
6130	PERS - Employer	-	-	-	8,700
6150	Insurance - Health	-	10,400	-	15,600
6155	Insurance - Workers Comp	-	444	-	1,155
6160	Insurance - State Unemployment	-	735	-	735
	Subtotal Personnel	<u>146,000</u>	<u>53,781</u>	<u>171,000</u>	<u>136,771</u>
OPERATIONS					
6210	Association Dues	-	120	-	500
6240	Meetings & Conferences	-	100	-	200
6260	Education	-	-	-	1,600
6412	Technology Services	-	872	-	1,500
6414	Advertising	-	1,000	-	3,000
6427	Election Services	-	6,151	60,000	-
6480	Payments to Other Agencies	-	-	-	-
6495	Other Contractual Services	-	34,544	-	8,000
6510	Office Supplies	-	4,022	-	4,200
6512	Operating/Departmental Supplies	-	7,203	-	2,500
6514	Postage/Shipping	-	-	-	1,000
6590	Other Equipment/Supplies	<u>7,000</u>	<u>3,236</u>	<u>9,000</u>	<u>3,000</u>
	Subtotal Operations	<u>7,000</u>	<u>57,248</u>	<u>69,000</u>	<u>25,500</u>
CAPITAL OUTLAY					
6622	Office Equipment	<u>-</u>	<u>13,360</u>	<u>-</u>	<u>1,000</u>
	Subtotal Capital Outlay	<u>-</u>	<u>13,360</u>	<u>-</u>	<u>1,000</u>
	TOTAL City Clerk	<u><u>\$ 153,000</u></u>	<u><u>\$ 124,389</u></u>	<u><u>\$ 240,000</u></u>	<u><u>\$ 163,271</u></u>

CITY OF EASTVALE
Fiscal Year 2011-2012
Department Summary

City Manager

	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Resources Allocated				
Personnel	\$ 203,000	\$ 214,445	\$ 270,000	\$ 398,139
Operations	10,000	14,149	14,000	18,000
Capital Outlay	-	-	-	-
Total	<u>\$ 213,000</u>	<u>\$ 228,594</u>	<u>\$ 284,000</u>	<u>\$ 416,139</u>
Program Financing				
General Fund	-	-	-	-

DEPARTMENT SUMMARY

The City Manager is appointed by the City Council and serves as the Chief Executive Officer of the city. The City Manager is responsible for the daily administration of the city and appoints and supervises all departments' directors. The goal of the Manager's office is to provide comprehensive coordination and direction to city activities, finances and personnel to deliver effective, efficient and economical municipal services. The Manager's office also assists the City Clerk in providing staff support services to the City Council. The City Manager also directs the administration of personnel relations, participates in inter-governmental relations that affect Eastvale, and makes final investigations of citizen complaints.

DEPARTMENT GOALS

1. Based on Council direction, implement budget interventions to ensure a balanced budget for 2011-2012.
2. Work with Council to move forward on developing a temporary/permanent City Hall.
3. Work with Council and Planning Commission to move forward on the development of the city's first General Plan.

CITY OF EASTVALE
Fiscal Year 2011-2012
General Fund Expenditure Detail

Function: GENERAL GOVERNMENT	Department: CITY MANAGER - 200
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Object Code	Description	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
PERSONNEL					
6010	Salaries & Wages - Full-time	\$ 203,000	\$ 196,700	\$ 270,000	\$ 281,400
6020	Salaries & Wages - Part-time	-	4,000	-	-
6120	Medicare	-	2,910	-	4,080
6130	PERS - Employer	-	-	-	79,550
6150	Insurance - Health	-	3,900	-	24,700
6155	Insurance - Workers Comp	-	6,200	-	7,673
6160	Insurance - State Unemployment	-	735	-	735
	Subtotal Personnel	<u>203,000</u>	<u>214,445</u>	<u>270,000</u>	<u>398,139</u>
OPERATIONS					
6240	Meetings & Conferences	-	1,099	-	3,000
6250	Mileage Reimbursement	-	4,774	-	5,000
6376	Utilities - Telephone	-	2,862	-	3,000
6428	Memberships/Dues	-	65	-	1,500
6510	Office Supplies	-	300	-	500
6512	Operating/Departmental Supplies	-	100	-	-
6514	Postage/Shipping	-	-	-	-
6590	Other Equipment/Supplies	<u>10,000</u>	<u>4,949</u>	<u>14,000</u>	<u>5,000</u>
	Subtotal Operations	<u>10,000</u>	<u>14,149</u>	<u>14,000</u>	<u>18,000</u>
CAPITAL OUTLAY					
6622	Office Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Subtotal Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL City Manager	<u><u>\$ 213,000</u></u>	<u><u>\$ 228,594</u></u>	<u><u>\$ 284,000</u></u>	<u><u>\$ 416,139</u></u>

CITY OF EASTVALE
Fiscal Year 2011-2012
Department Summary

Finance

	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
Resources Allocated				
Personnel	\$ 251,000	\$ 47,490	\$ 252,000	\$ 105,753
Operations	76,000	63,969	91,000	143,869
Capital Outlay	-	15,873	-	78,185
Debt Service	-	-	587,000	74,073
Total	\$ 327,000	\$ 127,332	\$ 930,000	\$ 401,879

Program Financing

General Fund	-	-	-	-
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DEPARTMENT SUMMARY

Finance Division - The Finance Division is to manage and maintain financial records in conformity with generally accepted governmental accounting principles and in compliance with federal, state and local laws. Additionally, the department oversees the investment of public funds, cash management and the issuance of debt. The department develops and maintains effective and efficient financial planning, reporting and central support systems in order to assist the operating departments in achieving their program objectives; provides the City Council, City Manager, and other City officials with financial information on a timely and meaningful basis; provides quality service to the City's customers and safeguards the City's assets.

Personnel Division - The Personnel Division assists the City Manager in the areas of personnel recruitment, salary and benefit administration, performance evaluations, and classification and position allocation. Additionally, administer the City's self funded Workers' Compensation and cafeteria plans.

Risk Management - The Risk Management Division administers the City workers compensation and general liability insurance, receives and processes claims made against the city, and recovers losses caused by others to city property.

Information Technology - The Information Technology Division is responsible for the development, support, and maintenance of department software applications. Information Technology maintains the City's technology infrastructure, networking and wireless systems, and all City telecommunications systems.

DEPARTMENT GOALS

1. Coordinate annual audit of City financial records by November 2011.
2. Prepare and issue the City's first Comprehensive Annual Financial Report for the fiscal year ending June 30, 2011.

CITY OF EASTVALE
Fiscal Year 2011-2012
Department Summary

Finance

3. Prepare and submit all required fiscal reports to local, state, and federal agencies in a timely manner.
4. Provide quarterly budget to actual financial reports and issue quarterly treasurers reports to the City Council.
5. Establish a capital assets listing, including infrastructure assets in correlation with the Development Department's asset management system.
6. Research alternatives to State Compensation Insurance Fund workers' compensation program.
7. Assist departments in implementing customer relationship management (CRM) based comprehensive land management, community development software application.

CITY OF EASTVALE
Fiscal Year 2011-2012
General Fund Expenditure Detail

Function: GENERAL GOVERNMENT	Department: FINANCE - 210
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Object Code	Description	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
PERSONNEL					
6010	Salaries & Wages - Full-time	\$ 210,000	\$ 35,704	\$ 211,000	\$ 72,000
6020	Salaries & Wages - Part-time	41,000	-	41,000	5,000
6120	Medicare	-	518	-	1,117
6130	PERS - Employer	-	-	-	10,800
6150	Insurance - Health	-	10,400	-	15,600
6155	Insurance - Workers Comp	-	378	-	816
6160	Insurance - State Unemployment	-	490	-	420
	Subtotal Personnel	<u>251,000</u>	<u>47,490</u>	<u>252,000</u>	<u>105,753</u>
OPERATIONS					
6210	Association Dues	-	110	-	110
6240	Meetings & Conferences	-	120	-	1,240
6250	Mileage Reimbursement	-	156	-	240
6410	Accounting	-	39,550	-	40,000
6411	Auditing	-	-	-	18,000
6490	Other Professional Services	-	2,890	-	30,200
6510	Office Supplies	-	651	-	1,000
6512	Operating/Departmental Supplies	-	200	-	200
6590	Other Equipment/Supplies	13,000	-	13,000	-
	Subtotal Operations	<u>13,000</u>	<u>43,677</u>	<u>13,000</u>	<u>90,990</u>
CAPITAL OUTLAY					
6622	Office Equipment	-	7,093	-	3,185
	Subtotal Capital Outlay	<u>-</u>	<u>7,093</u>	<u>-</u>	<u>3,185</u>
DEBT SERVICE					
6810	Principal Payments	-	-	501,473	63,896
6820	Interest Payments	-	-	85,527	10,177
	Subtotal Debt Service	<u>-</u>	<u>-</u>	<u>587,000</u>	<u>74,073</u>
	TOTAL Finance	<u>\$ 264,000</u>	<u>\$ 98,260</u>	<u>\$ 852,000</u>	<u>\$ 274,000</u>

CITY OF EASTVALE
 Fiscal Year 2011-2012
 General Fund Expenditure Detail

Function: GENERAL GOVERNMENT	Department: PERSONNEL - 220
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Object Code	Description	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
OPERATIONS					
6414	Advertising	\$ -	\$ 1,259	\$ -	\$ 1,000
6510	Office Supplies	-	135	-	200
	Subtotal Operations	-	1,394	-	1,200
	TOTAL Personnel	<u>\$ -</u>	<u>\$ 1,394</u>	<u>\$ -</u>	<u>\$ 1,200</u>

CITY OF EASTVALE
 Fiscal Year 2011-2012
 General Fund Expenditure Detail

Function: GENERAL GOVERNMENT	Department: RISK MANAGEMENT - 230
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Object Code	Description	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
	OPERATIONS				
6440	Insurance - General/Liability	\$ 63,000	\$ 18,898	\$ 78,000	\$ 29,059
	Subtotal Operations	63,000	18,898	78,000	29,059
	TOTAL Risk Management	<u>\$ 63,000</u>	<u>\$ 18,898</u>	<u>\$ 78,000</u>	<u>\$ 29,059</u>

CITY OF EASTVALE
 Fiscal Year 2011-2012
 General Fund Expenditure Detail

Function: GENERAL GOVERNMENT	Department: INFORMATION TECHNOLOGY - 240
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Object Code	Description	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
OPERATIONS					
6412	Technology Services	\$ -	\$ -	\$ -	\$ 12,000
6490	Other Professional Services	-	-	-	8,865
6512	Operating/Departmental Supplies	-	-	-	455
6590	Other Equipment/Supplies	-	-	-	1,300
	Subtotal Operations	-	-	-	22,620
CAPITAL OUTLAY					
6622	Office Equipment	-	8,780	-	75,000
	Subtotal Capital Outlay	-	8,780	-	75,000
	TOTAL Information Technology	\$ -	\$ 8,780	\$ -	\$ 97,620

CITY OF EASTVALE
Fiscal Year 2011-2012
Department Summary

Community Development

	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
Resources Allocated				
Personnel	\$ -	\$ 11,546	\$ 20,000	\$ 86,850
Operations	1,686,000	2,113,787	1,375,000	1,615,290
Capital Outlay	-	32,150	-	-
Total	\$ 1,686,000	\$ 2,157,483	\$ 1,395,000	\$ 1,702,140
Program Financing				
General Fund	952,000	952,000	-	650,000

DEPARTMENT SUMMARY

Planning Division - Planning is responsible for the implementation of the City Council's policy direction (including the General Plan and Zoning Code) in large part through the review of proposed development projects. Planning provides staff support to the City Council and Planning Commission, and coordinates the environmental analysis of proposed public and private projects. Planning ensures that the City remains up-to-date with regard to state and federal mandates for planning and environmental analysis.

Code Enforcement Division - Enforcement of land use ordinances and related code provisions, investigates and reports on complaints and issues warnings and citations for noncompliance.

Building & Safety Division - The Building & Safety Division processes all building permit applications, assists in building plan reviews and performs building inspections in accordance to the Uniform Building Code and local ordinances.

Engineering Division - Development Engineering includes developing and administering capital projects to maintain and improve the City-wide capital infrastructure. Traffic engineering and transportation planning ensures the that city-wide road system is operating safely and efficiently through traffic signals, signs, pavement and review of private development projects.

Public Works - The Public Works Division administers storm drainage compliance, street maintenance, signing and striping, and traffic signal operations and maintenance.

DEPARTMENT GOALS

1. Begin preparation of the City's first General Plan. Budgeted amount includes consultant and City Planning costs.

CITY OF EASTVALE
Fiscal Year 2011-2012
Department Summary

Community Development

2. Complete interim updates to the Zoning Code to streamline the planning process, better reflect Eastvale issues and policies, and create a more user-friendly document.
3. Respond to requests for information from the public on zoning and other planning-related issues.
4. Represent the City in regional forums (Western Riverside Council of Governments, etc.) and report back to the City Manager and City Council.
5. Work collaboratively with City Planning and development community to create a seamless, predictable, and efficient development review and permitting process to facilitate high quality development projects.
6. Establish professional, collaborative, and cooperative relationships with neighboring cities, regional agencies, the local building industry, and school district to facilitate effective partnerships necessary to strategically position the City to successfully compete for economic development opportunities, regional funding opportunities, and successfully resolve issues.
7. Continue to effectively work with Riverside County to plan and deliver important transportation improvements such as the Limonite Interchange Improvements and Schleishman Interchange.
8. Effectively work with Jurupa Community Services District to deliver important water and sanitary sewer improvements.
9. Program manage and administer the requirements of the City's NPDES MS-4 permit issued by the Santa Ana Regional Water Quality Control Board.
10. Investigate and respond to community requests, suggestions, and complaints relating to traffic safety issues.
11. Utilize an asset management approach to effectively manage the maintenance and repair of the City's transportation infrastructure network.
12. Continually review and monitor the cost of Community Development Services to ensure effective and prudent fund expenditures and capturing of all appropriate revenues.

CITY OF EASTVALE
Fiscal Year 2011-2012
General Fund Expenditure Detail

Function: COMMUNITY DEVELOPMENT	Department: PLANNING - 300
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Object Code	Description	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
OPERATIONS					
6212	Stipends	\$ -	\$ 1,800	\$ -	\$ 4,800
6240	Meetings & Conferences	-	4,775	-	5,000
6414	Advertising	-	862	-	2,100
6426	General Plan Services	-	7,750	417,000	500,000
6431	Planning	78,000	192,900	190,000	165,000
6433	Private Development	-	-	-	130,000
6474	Rents/Leases - Land & Buildings	-	2,025	-	3,240
6480	Payments to Other Agencies	-	-	-	-
6490	Other Professional Services	-	1,175	-	-
6512	Operating/Departmental Supplies	-	3,000	-	250
6514	Postage/Shipping	-	300	-	500
6590	Other Equipment/Supplies	-	100	-	-
	Subtotal Operations	<u>78,000</u>	<u>214,687</u>	<u>607,000</u>	<u>810,890</u>
	TOTAL Planning	<u>\$ 78,000</u>	<u>\$ 214,687</u>	<u>\$ 607,000</u>	<u>\$ 810,890</u>

CITY OF EASTVALE
Fiscal Year 2011-2012
General Fund Expenditure Detail

Function: COMMUNITY DEVELOPMENT	Department: CODE ENFORCEMENT - 440
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Object Code	Description	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
PERSONNEL					
6010	Salaries & Wages - Full-time	\$ -	\$ 8,000	\$ 20,000	\$ 60,000
6120	Medicare	-	116	-	870
6130	PERS - Employer	-	-	-	9,000
6150	Insurance - Health	-	2,600	-	15,600
6155	Insurance - Workers Comp	-	85	-	635
6160	Insurance - State Unemployment	-	245	-	245
6170	Uniforms	-	500	-	500
	Subtotal Personnel	-	11,546	20,000	86,850
OPERATIONS					
6250	Mileage Reimbursement	-	-	-	1,500
6330	Vehicle Operations/Gas	-	-	-	5,000
6332	Vehicle Maintenance/Repair	-	-	-	1,000
6480	Payments to Other Agencies	-	-	-	-
6490	Other Professional Services	-	-	-	12,000
6510	Office Supplies	-	-	-	1,000
6512	Operating/Departmental Supplies	-	-	-	10,000
6590	Other Equipment/Supplies	-	-	-	5,000
	Subtotal Operations	-	-	-	35,500
CAPITAL OUTLAY					
6610	Vehicles	-	32,150	-	-
	Subtotal Capital Outlay	-	32,150	-	-
	TOTAL Code Enforcement	\$ -	\$ 43,696	\$ 20,000	\$ 122,350

CITY OF EASTVALE
 Fiscal Year 2011-2012
 General Fund Expenditure Detail

Function: COMMUNITY DEVELOPMENT	Department: BUILDING & SAFETY - 310
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Object Code	Description	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
OPERATIONS					
6432	Building & Safety	\$ 138,000	\$ 160,000	\$ 163,000	\$ 100,000
6433	Private Development	-	433,600	-	520,000
6480	Payments to Other Agencies	1,190,000	1,190,000	-	-
6510	Office Supplies	-	500	-	-
6590	Other Equipment/Supplies	-	-	35,000	2,400
	Subtotal Operations	<u>1,328,000</u>	<u>1,784,100</u>	<u>198,000</u>	<u>622,400</u>
	TOTAL Building & Safety	<u>\$ 1,328,000</u>	<u>\$ 1,784,100</u>	<u>\$ 198,000</u>	<u>\$ 622,400</u>

CITY OF EASTVALE
 Fiscal Year 2011-2012
 General Fund Expenditure Detail

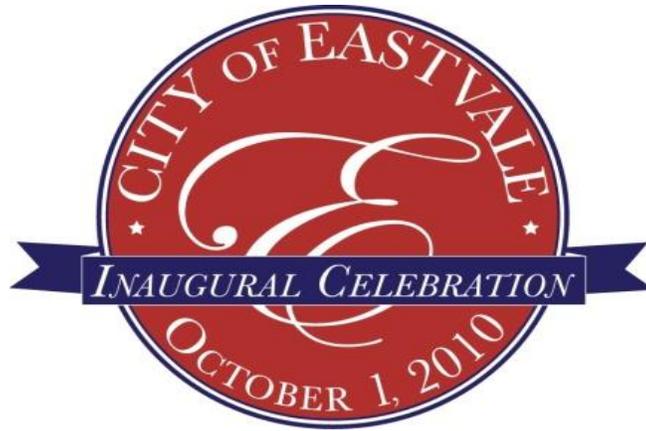
Function: COMMUNITY DEVELOPMENT	Department: ENGINEERING - 320
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<u>Object</u> <u>Code</u>	<u>Description</u>	<u>CFA Adopted</u> <u>2010-11</u>	<u>Projected</u> <u>2010-11</u>	<u>CFA Estimate</u> <u>2011-12</u>	<u>Adopted</u> <u>2011-12</u>
	OPERATIONS				
6430	Engineering	\$ 280,000	\$ 35,000	\$ 325,000	\$ 46,500
	Subtotal Operations	280,000	35,000	325,000	46,500
	TOTAL Engineering	<u>\$ 280,000</u>	<u>\$ 35,000</u>	<u>\$ 325,000</u>	<u>\$ 46,500</u>

CITY OF EASTVALE
 Fiscal Year 2011-2012
 General Fund Expenditure Detail

Function: COMMUNITY DEVELOPMENT	Department: PUBLIC WORKS - 500
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Object Code	Description	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
OPERATIONS					
6480	Payments to Other Agencies	\$ -	\$ -	\$ -	\$ -
6664	Storm Drainage	-	80,000	245,000	100,000
	Subtotal Operations	-	80,000	245,000	100,000
	TOTAL Public Works	<u>\$ -</u>	<u>\$ 80,000</u>	<u>\$ 245,000</u>	<u>\$ 100,000</u>



CITY OF EASTVALE
Fiscal Year 2011-2012
Department Summary

Public Safety

	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
Resources Allocated				
Personnel	\$ -	\$ -	\$ -	\$ 4,240
Operations	5,030,000	5,201,688	5,210,000	5,156,955
Capital Outlay	-	3,500	-	8,220
Total	\$ 5,030,000	\$ 5,205,188	\$ 5,210,000	\$ 5,169,415
Program Financing				
General Fund	-	-	-	-

DEPARTMENT SUMMARY

Police - The police department is responsible for providing full-service public safety in the form of first responder, investigative services, community-oriented policing, traffic team, gang and narcotic enforcement, crime prevention, forensic services, administrative services and a volunteer program. Our mission is to meet the mandates prescribed by law, provide progressive, innovative and efficient public safety, while working in partnership with the community we serve and allied agencies.

Animal Control - Animal control is responsible for enforcement of city and state regulations pertaining to animal welfare. Animal Control is also responsible for the impound, treatment, care, adoption, redemption and disposal of domestic animals.

DEPARTMENT GOALS

1. Implementation of the Crime Control Model of policing.
2. Reduction of Part 1 crimes.
3. Exploration and exercise of available grant opportunities.
4. Develop a tracking mechanism for citywide traffic complaints and resolutions.
5. Encourage the growth and expansion of our volunteer forces.

CITY OF EASTVALE
Fiscal Year 2011-2012
General Fund Expenditure Detail

Function: PUBLIC SAFETY	Department: LAW ENFORCEMENT - 400
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Object Code	Description	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
PERSONNEL					
6020	Salaries & Wages	\$ -	\$ -	\$ -	\$ 4,000
6120	Medicare	-	-	-	58
6155	Insurance - Workers Comp	-	-	-	42
6160	Insurance - State Unemployment	-	-	-	140
	Subtotal Personnel	-	-	-	4,240
OPERATIONS					
6170	Uniforms	\$ -	\$ -	\$ -	\$ 2,000
6212	Stipends	-	-	-	3,000
6230	Training	-	-	-	3,035
6240	Meetings & Conferences	-	-	-	1,400
6330	Vehicle Operations/Gas	-	7,684	-	-
6332	Vehicle Maintenance/Repair	-	-	-	8,907
6342	Field Equipment Repair	-	-	-	400
6376	Utilities - Telephone	-	-	-	-
6414	Advertising	-	-	-	1,000
6416	Printing/Publishing	-	-	-	200
6428	Memberships/Dues	-	-	-	920
6452	Police Services	-	161,104	4,941,000	4,665,935
6453	Youth Explorer Program	-	-	-	-
6454	Booking Fees	-	-	-	31,419
6455	Crime Prevention	-	-	-	2,150
6456	Cal ID	-	-	-	46,324
6457	Blood Draws	-	-	-	30,000
6458	County RMS System	-	-	-	38,000
6459	Forensic	-	-	-	6,300
6463	Citizen's Patrol	-	-	-	7,200
6464	Security	-	-	-	3,392
6465	Extra Duty - Police	-	-	-	24,017
6467	Facility Rate	-	-	-	132,824
6480	Payments to Other Agencies	4,768,000	4,768,000	-	-
6490	Other Professional Services	-	-	-	10,000
6495	Other Contractual Services	-	2,900	-	-

CITY OF EASTVALE
 Fiscal Year 2011-2012
 General Fund Expenditure Detail

Function: PUBLIC SAFETY	Department: LAW ENFORCEMENT - 400
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Object Code	Description	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
6510	Office Supplies	-	-	-	300
6514	Postage/Shipping	-	-	-	300
	Subtotal Operations	<u>4,768,000</u>	<u>4,939,688</u>	<u>4,941,000</u>	<u>5,019,023</u>
	CAPITAL OUTLAY				
6624	Other Capital Equipment	-	3,500	-	8,220
	Subtotal Capital Outlay	<u>-</u>	<u>3,500</u>	<u>-</u>	<u>8,220</u>
	TOTAL Law Enforcement	<u>\$ 4,768,000</u>	<u>\$ 4,943,188</u>	<u>\$ 4,941,000</u>	<u>\$ 5,031,483</u>

CITY OF EASTVALE
 Fiscal Year 2011-2012
 General Fund Expenditure Detail

Function: PUBLIC SAFETY	Department: ANIMAL CONTROL - 430
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<u>Object</u> <u>Code</u>	<u>Description</u>	<u>CFA Adopted</u> <u>2010-11</u>	<u>Projected</u> <u>2010-11</u>	<u>CFA Estimate</u> <u>2011-12</u>	<u>Adopted</u> <u>2011-12</u>
	OPERATIONS				
6480	Payments Made to Other Agencies	\$ 262,000	\$ 262,000	\$ 269,000	\$ 137,932
	Subtotal Operations	262,000	262,000	269,000	137,932
	TOTAL Animal Control	<u>\$ 262,000</u>	<u>\$ 262,000</u>	<u>\$ 269,000</u>	<u>\$ 137,932</u>

CITY OF EASTVALE
Fiscal Year 2011-2012
Department Summary

Public Safety (Fire Department)

	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Resources Allocated				
Personnel	\$ -	\$ -	\$ -	\$ -
Operations	1,927,000	1,927,000	1,861,000	1,552,673
Capital Outlay	-	-	-	161,632
Transfers	<u>-</u>	<u>-</u>	<u>85,000</u>	<u>85,000</u>
Total	\$ 1,927,000	\$ 1,927,000	\$ 1,946,000	\$ 1,799,305
Program Financing				
Structural Fire Fund	-	-	3,233,000	3,233,000

DEPARTMENT SUMMARY

Fire Department - Provide efficient, effective emergency services to the City of Eastvale as part of Integrated, Cooperative, Regional Fire and Rescue Protection System.

DEPARTMENT GOALS

1. Transition Engine Company staffing to a more traditional municipal model.
2. Commence search for site of second City Fire Station.
3. Dedicate the new Eastvale City Fire Station.
4. Allocate funding for FF&E for the new fire station.
5. Develop a line item budget impound account for specialized direct bill equipment.

CITY OF EASTVALE
Fiscal Year 2011-2012
Structural Fire Fund Expenditure Detail

Function: PUBLIC SAFETY	Department: FIRE DEPARTMENT - 420
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Object Code	Description	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
OPERATIONS					
6215	Community Promotion	\$ -	\$ -	\$ -	\$ 5,000
6330	Vehicle Operations	-	-	-	14,400
6426	General Plan Services	-	-	-	50,000
6450	Fire Services	-	-	1,692,000	1,395,011
6451	Hazmat Services	-	-	-	25,897
6480	Payments to Other Agencies	1,927,000	1,927,000	-	-
6490	Other Professional Services	-	-	-	62,365
6499	Contingency	-	-	169,000	-
	Subtotal Operations	<u>1,927,000</u>	<u>1,927,000</u>	<u>1,861,000</u>	<u>1,552,673</u>
CAPITAL OUTLAY					
6620	Furniture/Fixtures	-	-	-	61,632
6622	Office Equipment	-	-	-	100,000
	Subtotal Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>161,632</u>
TRANSFERS					
6910	Transfer Out to General Fund	-	-	85,000	85,000
	Subtotal Transfers	<u>-</u>	<u>-</u>	<u>85,000</u>	<u>85,000</u>
	TOTAL Fire Department	<u><u>\$ 1,927,000</u></u>	<u><u>\$ 1,927,000</u></u>	<u><u>\$ 1,946,000</u></u>	<u><u>\$ 1,799,305</u></u>

CITY OF EASTVALE
 Fiscal Year 2011-2012
 Department Summary

Building & Facilities

	<u>CFA Adopted 2010-11</u>	<u>Projected 2010-11</u>	<u>CFA Estimate 2011-12</u>	<u>Adopted 2011-12</u>
Resources Allocated				
Personnel	\$ -	\$ -	\$ -	\$ -
Operations	210,000	66,659	990,000	706,270
Capital Outlay	<u>40,000</u>	<u>30,665</u>	<u>-</u>	<u>50,000</u>
Total	\$ 250,000	\$ 97,324	\$ 990,000	\$ 756,270
Program Financing				
General Fund	-	-	-	-

DEPARTMENT SUMMARY

Building and Facilities includes general fund expenses that don't apply to a single department, or miscellaneous expenses that aren't associated with any of the operating departments. The majority of expenditures in this department consists of facilities maintenance and related lease and utilities for operations of City Hall.

CITY OF EASTVALE
Fiscal Year 2011-2012
General Fund Expenditure Detail

Function: GENERAL GOVERNMENT	Department: BUILDING & FACILITIES - 550
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Object Code	Description	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
OPERATIONS					
6372	Utilities - Electric	\$ -	\$ 1,245	\$ -	\$ 5,040
6376	Utilities - Telephone	-	8,831	-	13,950
6378	Utilities - Water/Sewer	-	953	-	3,960
6412	Technology Services	-	2,730	-	3,000
6460	Janitorial	-	1,710	-	4,560
6472	Rents/Leases - Equipment/Vehicles	-	4,427	-	7,200
6474	Rents/Leases - Land/Buildings	93,000	31,653	121,000	60,960
6495	Other Contractual Services	-	-	-	-
6499	Contingency	117,000	-	869,000	600,000
6510	Office Supplies	-	11,499	-	-
6514	Postage/Shipping	-	518	-	2,600
6520	Janitorial Supplies	-	1,121	-	5,000
6590	Other Equipment/Supplies	-	1,972	-	-
	Subtotal Operations	<u>210,000</u>	<u>66,659</u>	<u>990,000</u>	<u>706,270</u>
CAPITAL OUTLAY					
6622	Office Equipment	40,000	20,935	-	-
6624	Other Capital Equipment	-	9,730	-	50,000
	Subtotal Capital Outlay	<u>40,000</u>	<u>30,665</u>	<u>-</u>	<u>50,000</u>
	TOTAL Building & Facilities	<u>\$ 250,000</u>	<u>\$ 97,324</u>	<u>\$ 990,000</u>	<u>\$ 756,270</u>

CITY OF EASTVALE
Fiscal Year 2011-2012
Gas Tax Special Revenue Fund

Function: PUBLIC WORKS	Fund: GAS TAX - FUND 20
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Object Code	Description	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
REVENUES					
4428	Gas Tax, 2103	\$ -	\$ 608,977	\$ -	\$ 838,129
4430	Gas Tax, 2105	429,000	260,272	440,000	358,211
4431	Gas Tax, 2106	140,800	157,768	144,800	217,135
4432	Gas Tax, 2107	495,000	338,733	508,000	466,195
4433	Gas Tax, 2107.5	6,000	6,000	6,000	6,000
4435	Traffic Relief Revenue	439,000	-	450,000	-
4600	Interest Income	-	-	53,000	34,410
4900	Proceeds from Debt	759,000	759,000	-	-
	TOTAL Gas Tax Fund Revenue	<u>2,268,800</u>	<u>2,130,750</u>	<u>1,601,800</u>	<u>1,920,080</u>
EXPENDITURES					
OPERATIONS					
6426	General Plan Services	-	-	-	100,000
6430	Engineering	-	1,500	-	-
6434	Street Maintenance	302,000	2,625	326,000	205,000
6438	Signal Maintenance	-	-	309,000	70,000
6480	Payments to Other Agencies	759,000	759,000	201,000	-
6490	Other Professional Services	-	97,880	-	419,000
6499	Contingency	-	-	64,000	300,000
	Subtotal Operations	<u>1,061,000</u>	<u>861,005</u>	<u>900,000</u>	<u>1,094,000</u>
CAPITAL OUTLAY					
6695	Other Capital Outlay	-	-	-	1,160,000
	Subtotal Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,160,000</u>
	TOTAL Gas Tax Expenditures	<u>1,061,000</u>	<u>861,005</u>	<u>900,000</u>	<u>2,254,000</u>
	Gas Tax Fund Net Revenue	<u>\$ 1,207,800</u>	<u>\$ 1,269,745</u>	<u>\$ 701,800</u>	<u>\$ (333,920)</u>

CITY OF EASTVALE
Fiscal Year 2011-2012
Measure A Special Revenue Fund

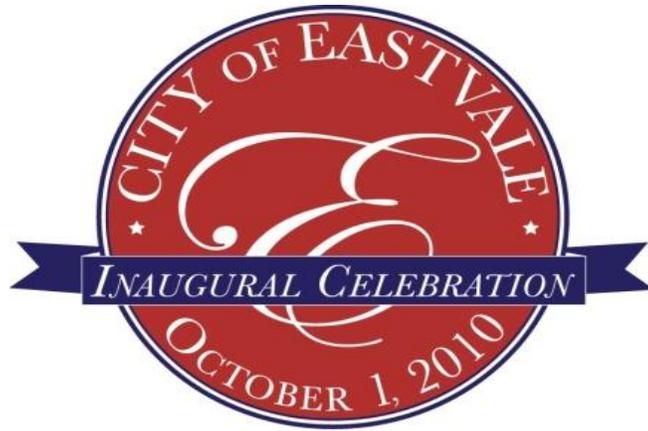
Function: PUBLIC WORKS	Fund: MEASURE A TAX - FUND 21
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Object Code	Description	CFA Adopted 2010-11	Projected 2010-11	CFA Estimate 2011-12	Adopted 2011-12
REVENUES					
4500	Measure A Fees	\$ 573,000	\$ 430,500	\$ 588,000	\$ 579,000
4600	Interest Income	-	-	-	12,915
	TOTAL Measure A Fund Revenue	<u>573,000</u>	<u>430,500</u>	<u>588,000</u>	<u>591,915</u>
EXPENDITURES					
CAPITAL OUTLAY					
6695	Other Capital Outlay	-	-	-	940,000
	Subtotal Capital Outlay	-	-	-	940,000
TRANSFERS					
6910	Transfer Out to General Fund	-	-	318,000	81,793
	Subtotal Transfers	-	-	318,000	81,793
	TOTAL Measure A Expenditures	<u>-</u>	<u>-</u>	<u>318,000</u>	<u>1,021,793</u>
	Measure A Fund Net Revenue	<u>\$ 573,000</u>	<u>\$ 430,500</u>	<u>\$ 270,000</u>	<u>\$ (429,878)</u>

CITY OF EASTVALE
 Fiscal Year 2011-2012
 Development Impact Fee Capital Projects Fund

Function: PUBLIC WORKS	Fund: DEVELOPMENT IMPACT FEE FUND - FUND 62
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<u>Object</u> <u>Code</u>	<u>Description</u>	<u>CFA Adopted</u> <u>2010-11</u>	<u>Projected</u> <u>2010-11</u>	<u>CFA Estimate</u> <u>2011-12</u>	<u>Adopted</u> <u>2011-12</u>
REVENUES					
4235	Development Impact Fee	\$ -	\$ 41,125	\$ -	\$ -
4600	Interest Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,234</u>
	TOTAL DIF Fund Revenue	<u>-</u>	<u>41,125</u>	<u>-</u>	<u>1,234</u>
	DIF Fund Net Revenue	<u>\$ -</u>	<u>\$ 41,125</u>	<u>\$ -</u>	<u>\$ 1,234</u>



CAPITAL IMPROVEMENT PROGRAM Fiscal Years 2012-2016

INTRODUCTION

The 2012-2016 Capital Improvement Program (CIP) describes transportation capital improvements planned by the City for the five-year period from Fiscal Year 2011-12 through Fiscal Year 2015-16 and sets forth a funding strategy for their implementation.

The CIP will be updated each year and presented to the City Council for consideration. The capital improvements listed in the CIP necessitate the expenditure of public funds over and above the City's annual operating expenditures.

As a multi-year program which includes forecasts of anticipated capital improvement expenditures, the CIP links the project development process with the fiscal planning process of the City. The expenditures shown for the first year of the CIP comprise the Capital Budget for the current fiscal year (FY 11-12), which is adopted annually by the City Council. Subsequent years are also included in the CIP, although these "future years" are subject to change due to more detailed engineering analysis becoming available, possible changes in priorities, updates or revisions to anticipated revenues, and/or changes in cost and funding projections.

The information included in the CIP is based on the best information available at the time the program was developed. A new five-year CIP will be submitted for consideration to the City Council each year with recommended adjustments to project budgets, funding sources, descriptions, and/or schedules. Financial information included in the CIP is shown in 2011 dollars.

The CIP includes all active transportation projects and programs and those expected to be undertaken during the coming five fiscal years. Specific projects and their scheduled completions are selected based upon:

- Implementation of the City's General Plan;
- Existing traffic patterns and associated improvement needs;
- Projected traffic patterns, based on assumptions regarding the quantity and location of expected development;
- The need to establish a coherent roadway network, with strategic connections that distribute traffic flows efficiently;
- Minimizing disruptions associated with construction activity;
- Availability of funding; and
- City Council direction.

Approximately \$7.8 million is planned to be invested on CIP programs and projects over the five-year planning horizon. A summary of the programmed funding for the CIP, by funding source and fiscal year, is shown in the table below. Refer to the Funding Source Summaries section of the CIP for more detailed information regarding the specific funding sources.

**2012-2016 Capital Improvement Program
Programmed Funding by Fiscal Year**

Funding Source	5-Year CIP					2012-16 Total	2012-16 %
	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		
Measure A	\$940,000	\$548,000	\$565,000	\$581,000	\$599,000	\$3,233,000	41.3%
Gas Tax	1,160,000	1,061,000	926,000	792,000	657,000	4,596,000	58.7%
Totals:	\$2,100,000	\$1,609,000	\$1,491,000	\$1,373,000	\$1,256,000	\$7,829,000	100.0%

CIP programs are dedicated to enhancing accessibility and safety throughout the City by targeting various improvements relating to pedestrian accessibility, roadway safety, and traffic signs, markings, and signals.

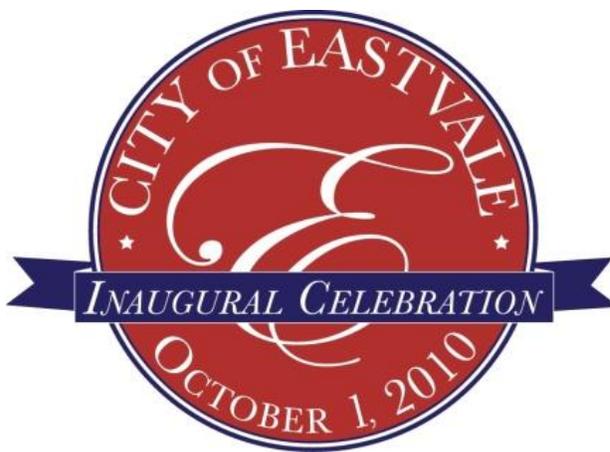
The CIP contains two sections:

- **Funding Source Summaries** - Information regarding key transportation funding sources utilized in the program, including how funds are generated, restrictions on use, and appropriations by fiscal year, historical use, and legislative references.
- **Ongoing Transportation Program Summaries** - A description, funding plan, and schedule information for each annual transportation program in the CIP.

Each section above includes a separate table of contents.

CIP FUNDING SOURCES

Gas Tax.....	64
Measure A	65

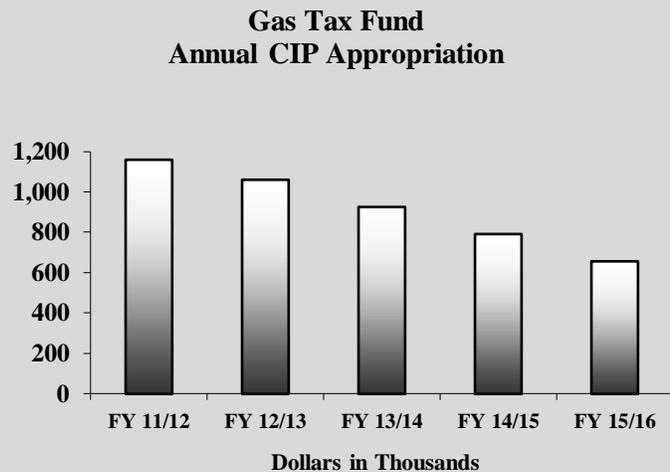


Gas Tax Fund

Gas Tax Fund revenues are generated from the State excise tax on motor vehicle fuel sold in California. The State Board of Equalization administers the tax and the State controller distributes the proceeds to cities and counties using formulas based on population and lane-miles of maintained roadways.

How are these funds used?

Gas Tax funds are used primarily for pavement maintenance. Gas Tax is also used to support ongoing transportation planning and traffic engineering activities and to fund minor capital improvements.



What are the restrictions on the use of these funds?

Use of Gas Tax funds is limited to research, planning, construction, improvements, maintenance and operation of public streets and public transit guideways.

What legislation governs the use of these funds?

State of California Streets and Highways Code Sections 2105, 2106, 2107, and 2107.5.

Measure A Fund

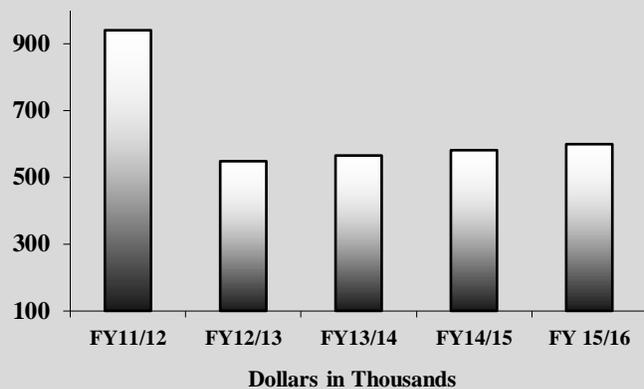
Measure A Fund revenues are generated from a 20-year countywide one-half percent sales tax for transportation improvements approved by voters in 1988 and 2002. The program is administered by the Riverside County Transportation Commission (RCTC), who distributes the proceeds to jurisdictions within Riverside County via a population-based formula, with a specific amount to be spent on maintenance and a specific amount to be spent on capital improvements. The Measure A Ordinance requires recipients of Measure A funding to provide a five-year expenditure plan to the Commission on an annual basis.

How are these funds used?

Measure A funds are used to fund the City's ongoing transportation programs (Accessibility Improvements, Roadway Safety and Traffic Improvements, Street Improvements, and Citywide Maintenance).

The chart shows Measure A revenue from 10/11 and 11/12 (combined) in FY 11/12. The CIP programming already reflects 8 percent taken off the top for Finance Administration purposes.

Measure A Annual CIP Appropriation



What are the restrictions on the use of these funds?

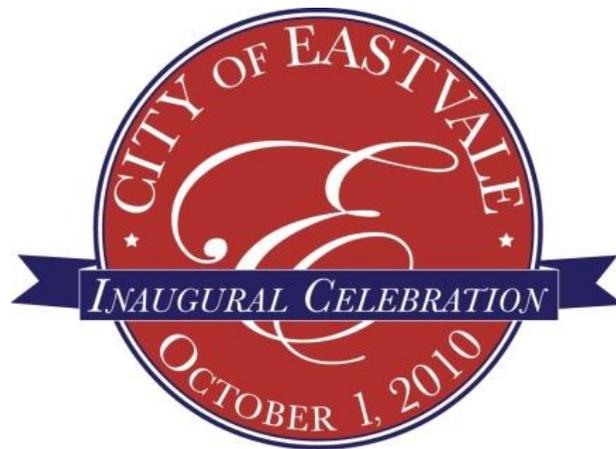
Measure A funds must be spent on specific projects and programs as approved by voters in the original ballot measure. Modifications to the list can be made but such amendments must be approved by the RCTC.

What legislation governs the use of these funds?

Local Transportation Authority and Improvement Act. (Public Utilities Code Division 19, Section 180000 et seq. added by Statutes of 1987, Chapter 786).

PROGRAM SUMMARIES

Accessibility Improvements Program 67
Roadway Safety/Traffic Improvements Program 68
Street Improvements Program 69
Citywide Maintenance Program 70



ACCESSIBILITY IMPROVEMENTS PROGRAM
Funding Plan and Tentative Schedule

PROGRAM DESCRIPTION

This program is dedicated to improving ADA accessibility through various types of repairs to curbs, gutters, and sidewalks throughout the City. Priority is given to safety-related issues and those which have been requested by citizens. This first year includes costs to prepare legally-mandated ADA Transition Plan.

		5- Year CIP					
Funding Source	11/12	12/13	13/14	14/15	15/16	Totals	
Measure A	\$ 100	\$ 50	\$ 50	\$ 50	\$ 50	\$ 300	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
Totals	\$ 100	\$ 50	\$ 50	\$ 50	\$ 50	\$ 300	
Expenditures	11/12	12/13	13/14	14/15	15/16	Totals	
PE, ROW, Construction	\$ 100	\$ 50	\$ 50	\$ 50	\$ 50	\$ 300	
Totals	\$ 100	\$ 50	\$ 50	\$ 50	\$ 50	\$ 300	
Schedule	11/12	12/13	13/14	14/15	15/16		
PE, ROW, Construction							

Notes:

1. All dollar figures in thousands

ROADWAY SAFETY/TRAFFIC IMPROVEMENTS PROGRAM
Funding Plan and Tentative Schedule

PROGRAM DESCRIPTION

This program improves roadway safety and traffic through upgrades to existing and/or adding new high-visibility traffic signs, pavement markings, and other geometric improvements (i.e. site distance) or traffic improvements.

5- Year CIP						
Funding Source	11/12	12/13	13/14	14/15	15/16	Totals
Measure A	\$ 150	\$ 75	\$ 75	\$ 75	\$ 75	\$ 450
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Totals	\$ 150	\$ 75	\$ 75	\$ 75	\$ 75	\$ 450
Expenditures	11/12	12/13	13/14	14/15	15/16	Totals
PE, ROW, Construction	\$ 150	\$ 75	\$ 75	\$ 75	\$ 75	\$ 450
Totals	\$ 150	\$ 75	\$ 75	\$ 75	\$ 75	\$ 450
Schedule	11/12	12/13	13/14	14/15	15/16	
PE, ROW, Construction						

Notes:

1. All dollar figures in thousands

**STREET IMPROVEMENTS PROGRAM
Funding Plan and Tentative Schedule**

PROGRAM DESCRIPTION

This program is dedicated to improving various streets. Improvements may include widening or capital pavement maintenance.

5-Year CIP						
Funding Source	11/12	12/13	13/14	14/15	15/16	Totals
Measure A	390	200	-	-	-	\$ 590
Gas Tax	960	-	-	-	-	\$ 960
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Totals	\$ 1,350	\$ 200	\$ -	\$ -	\$ -	\$ 1,550
Expenditures	11/12	12/13	13/14	14/15	15/16	Totals
PE, ROW, Construction	\$ 1,350	\$ 200	\$ -	\$ -	\$ -	\$ 1,550
Totals	\$ 1,350	\$ 200	\$ -	\$ -	\$ -	\$ 1,550
Schedule	11/12	12/13	13/14	14/15	15/16	
PE, ROW, Construction						

Notes:

1. All dollar figures in thousands

**CITYWIDE MAINTENANCE PROGRAM
Funding Plan and Tentative Schedule**

PROGRAM DESCRIPTION

This program is dedicated to right-of-way maintenance and repair including, but not limited to: striping, stenciling, repairs to streets and culvert/drainage facilities, storm damage/flood control projects, and widening/pavement maintenance of streets (slurry seals/asphalt concrete overlays).

5-Year CIP						
Funding Source	11/12	12/13	13/14	14/15	15/16	Totals
Measure A	\$ 300	\$ 223	\$ 440	\$ 456	\$ 474	\$ 1,893
Gas Tax	200	1,061	926	792	657	\$ 3,636
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Totals	\$ 500	\$ 1,284	\$ 1,366	\$ 1,248	\$ 1,131	\$ 5,529
Expenditures	11/12	12/13	13/14	14/15	15/16	Totals
PE, ROW, Construction	\$ 500	\$ 1,284	\$ 1,366	\$ 1,248	\$ 1,131	\$ 5,529
Totals	\$ 500	\$ 1,284	\$ 1,366	\$ 1,248	\$ 1,131	\$ 5,529
Schedule	11/12	12/13	13/14	14/15	15/16	
PE, ROW, Construction						

Notes:

1. All dollar figures in thousands

**CITY OF EASTVALE
BUDGET GLOSSARY
FISCAL YEAR 2011-2012**

Appropriation – An authorization made by the City Council which permits the City to incur obligations and to make expenditures of resources. Budgetary/operating fund appropriations lapse at the end of each fiscal year. Non-operating fund appropriations continue in force until fully expended or until the City has accomplished or abandoned the purpose for which the City Council granted the funds. Spending cannot exceed the level of appropriation without the City Council's approval.

Assessed Valuation – The value established for real property for use as a basis in levying property taxes. For all agencies in the State of California, assessed value is established by the County for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization. Under Article XIII of the State Constitution (Proposition 13 adopted by the voters on June 6, 1978), properties are assessed at 100% of full value. Proposition 13 also modified the value of real taxable property for fiscal 1979 by rolling back values to fiscal 1976 levels. From this base of assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal.

Audit – Prepared by an independent certified public accountant, or CPA, the primary objective of an audit is to determine if the City's Financial Statements fairly present the City's financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.

Budget – A financial plan for a specified period of time that matches planned revenues and expenditures to municipal services. The City of Eastvale uses a financial plan covering one fiscal year from July 1 through June 30 of each year.

Budget Amendments – The City Council has the responsibility for adopting the City's budget, and may amend or supplement the budget at any time after adoption by majority vote. The City staff has the authority to approve line item budgetary transfers between expenditure objects of the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances.

Budget Message – Included in the opening section of the budget, the Budget Message provides the City Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendations of the City Manager.

Capital Improvement Program (CIP) – A plan to provide for the maintenance or replacement of existing public facilities and assets and for the construction or acquisition of new ones. The CIP document identifies capital needs on a five-year basis.

Capital Project Funds – Funds used to account for financial resources used in the acquisition or construction of major capital facilities other than those financed by Proprietary Funds or Trust Funds.

Contingency – An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as flood emergencies, federal mandates, shortfalls in revenue, and similar events.

Debt Service – Payments of principal and interest on bonds and other debt instruments according to a predetermined schedule.

Deficit – A shortfall of resources to meet expenditures.

Department – A major organizational unit of the City which has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

Development Impact Fee – Funds created to provide for infrastructure projects through Development Impact Fees.

Encumbrance – Commitment of funds to purchase an item or service.

Expenditure – The outflow of funds paid, or to be paid, for an item obtained regardless of when the expense is actually paid.

Fiduciary Funds – Also known as trust or agency funds; held in a fiduciary capacity by a governmental unit for individuals, organizations, or other governmental units as an agent or trustee.

Fees for Services – Charges paid to the City by users of a service to help support the costs of providing that service.

Fiscal Year – A 12 month period for recording financial transactions. The City has specified July 1 through June 30 as its fiscal year.

Franchise Fee – A fee charged for the privilege of using public rights-of-way and property within the City for public or private purposes. The City currently assesses franchise fees on cable television, gas, electric, and refuse.

Fund – An accounting entity that records all financial transactions for specific activities or governmental functions.

Fund Balance – Also known as financial position, fund balance is the difference between assets and liabilities, and represents the cumulative effect of revenues and other financing sources over expenditures and other financing uses.

Gas Tax Fund – A fund to account for receipts and expenditures of money apportioned under the Street and Highway Code Sections 2103, 2105, 2106 and 2107 of the State of California for money derived from the use of certain fuels and borne by the consumer, for transportation improvements. The money is restricted to research, planning, construction, improvement, and

maintenance of public streets. Section 2107.5 funds must be used for engineering costs and administrative expenses related to city streets.

General Fund – The primary operating fund of the City where all revenues that are not allocated by law or contractual agreement are accounted for. With the exception of subvention or grant revenues restricted for specific uses, General Fund resources can be utilized for any legitimate governmental purpose. A limited number of capital improvements are financed from this source since its focus is to fund ongoing operations.

Governmental Accounting Standards Board (GASB) – The Governmental Accounting Standards Board establishes and improves standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

Highway Users Tax (HUT) – State accounting for excise taxes on various transportation fuels. California motor vehicle fuel taxes include the gasoline tax, diesel fuel tax, and the use fuel tax. Allocations to cities and counties are based on the formulas outlined in the Streets and Highways Code. See *Gas Tax Fund*.

Infrastructure – The physical assets of the City, i.e., streets, water, sewer, public buildings, parks, and the support structures within a development.

Interest Revenue – Revenues received as interest from the investment of funds not immediately required to meet cash disbursement obligations.

Measure A Sales Tax Fund – A fund to account for the money generated by a Riverside County one-half percent sales tax approved by the voters in 1989. The money is used to maintain and construct local streets and roads.

Ordinance – A formal legislative enactment by the City Council. It has the full force and effect of the law within City boundaries unless pre-empted by a higher form of law. An Ordinance has a higher legal standing than a Resolution and is typically codified in a City's municipal regulation.

Property Tax – A statutory limited tax levy, which may be imposed for any purpose.

Real Property Transfer Tax – Real property transfer tax is collected by the County Tax Collector and is based on the value of property transferred.

Resolution – A special or temporary order of a legislative body (e.g., City Council) that requires less formality than an Ordinance.

Revenue – Funds that the City receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Risk Management – An organized attempt to protect an organization's assets against accidental loss in the most cost effective manner.

Sales Tax – A tax on the purchase of goods and services.

Licenses and Permits – These charges are directly charged to individuals for specific services rendered by the City. They include charges to process or issue building permits and the cost to conduct engineering and planning reviews of any building project undertaken by a licensed contractor or private property owner.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Subventions – Revenues collected by the state, or other level of government, which are allocated to the City on a formula basis. The major subventions received by the City from the State of California include vehicle license fees and gasoline taxes.

Transfers – To account for money that moves from one funding source to another funding source, for a specific purpose.

Trust and Agency Funds – Also known as Fiduciary Funds, these individual funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies. Agency funds are custodial in nature (assets equal liabilities) and do not measure the results of operations.

User Fees – The payment of a fee for direct receipt of a service by the party benefiting from the service.