ADOPTED BUDGET

FISCAL YEAR

2017 - 2018

San Fernando, California





DIRECTORY OF OFFICIALS

FISCAL YEAR 2017-2018

ELECTED OFFICIALS

CITY COUNCIL

Mayor Sylvia Ballin

Vice Mayor Antonio Lopez

COUNCILMEMBERS
JOEL FAJARDO
ROBERT C. GONZALES
JAIME SOTO

<u>City Treasurer</u> Margarita Solis

EXECUTIVE MANAGEMENT

INTERIM CITY MANAGER NICK KIMBALL

DEPUTY CITY MANAGER/ VACANT

DIRECTOR OF PUBLIC WORKS

CHIEF OF POLICE ANTHONY VAIRO

DIRECTOR OF COMMUNITY DEVELOPMENT VACANT

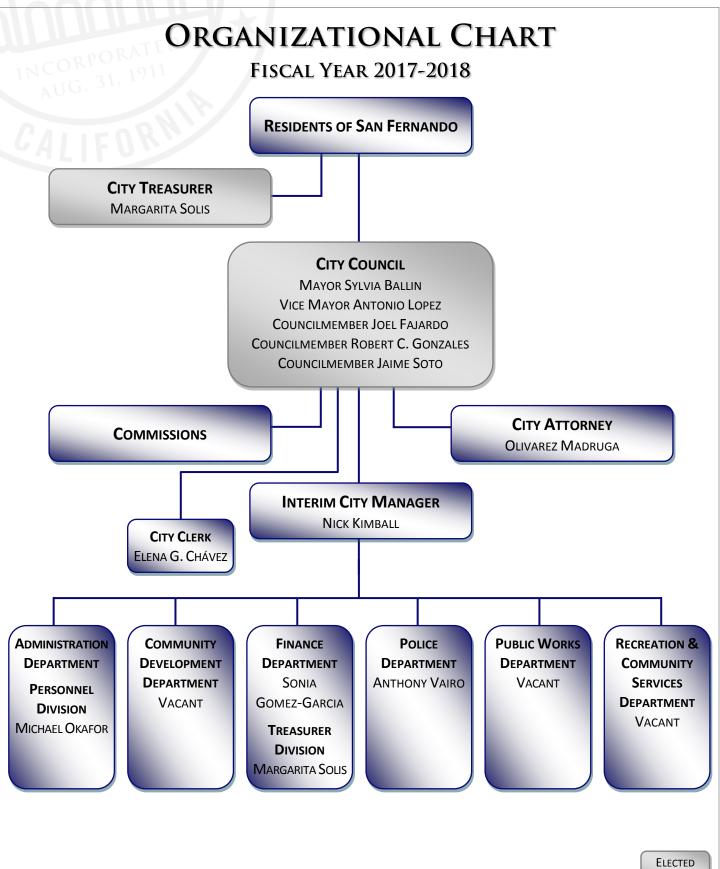
Interim Director of Finance Sonia Gomez-Garcia

DIRECTOR OF RECREATION AND VACANT

COMMUNITY SERVICES

CITY CLERK ELENA G. CHÁVEZ





OFFICIAL



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of San Fernando California

For the Fiscal Year Beginning

July 1, 2016

Jeffry R. Ener

Executive Director



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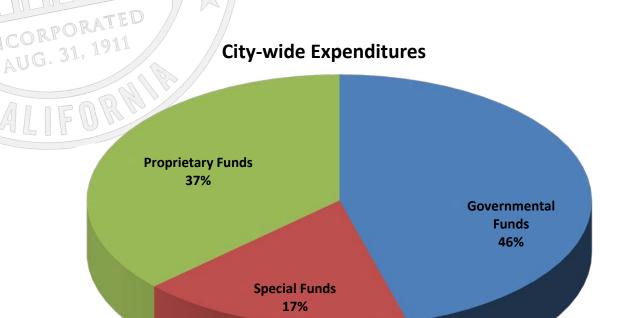


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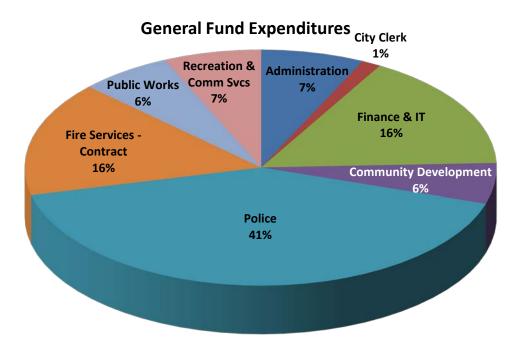


INCORPORATED AUG. 31, 1911 GALIFORNIA

SECTION I. INTRODUCTION AND BACKGROUND



Total Budget: \$41,635,899



Total Budget: \$19,003,087



MEMORANDUM

To: Mayor Sylvia Ballin and Councilmembers

From: Nick Kimball, Interim City Manager

Date: July 1, 2017

Subject: Fiscal Year 2017-2018 Budget Message

In accordance with the City's Municipal Code, I am pleased to present the FY 2017-2018 Adopted Budget. This document encompasses the General, Enterprise, Internal Service, and Special Revenue Funds under the jurisdiction of the City. In total, it represents \$38,420,040 in estimated revenue and \$41,635,899 in appropriated expenditures. It includes all changes directed by the City Council at the Budget Study Sessions on May 15, 2017, May 22, 2017, and June 5, 2017 as well as final changes when the budget was adopted on June 19, 2017 (the "Adopted Budget").

Due to a number of significant staffing changes during Fiscal Year 2016-2017, most notably vacancies in the City Manager, Deputy City Manager/Public Works Director, Community Development Director, and Recreation and Community Service Director positions, this budget cycle was particularly challenging. However, through this Adopted Budget, the City continues to make positive strides to stabilize the finances. These strides have been achievable primarily through prudent long-term fiscal planning and targeted cost efficient partnerships that reduce costs and have minimal impact on service levels to the community.

Revenues raised through Measure A (1/2 cent local sales tax) have been critical to cover the short-term operating budget deficit, pay down debt, establish reserves, and fund key one-time enhancements. Since voter approval of Measure A in 2013, the deficit fund balance in the General Fund has decreased from (\$5.7 million) in fiscal year 2013-2014 to a conservative projected deficit of (\$945,000) by the end of fiscal year 2017-2018. The City has also used Measure A to improve public safety through the purchase of new police vehicles and Mobile Data Terminals; fund key infrastructure improvements including the annual street paving program, Brand Boulevard Median project, and upcoming Glenoaks Blvd resurfacing project; replace the City's outdated IT network; and fund a number of park facility upgrades.

Unfortunately, Measure A will sunset in October 2020 and if it is not extended or replaced with another on-going revenue source, the City will be back on tenuous fiscal ground. More detail on the City's proposed use of Measure A for fiscal year 2017-2018 is included in the "Measure A" section of this Budget Message.

The operating budget deficit has also been decreasing, from over \$1 million in fiscal year 2014-2015 to approximately \$588,000 in fiscal year 2017-2018. The operating budget deficit is the

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City's ability to meet annual on-going expenditures using annual on-going revenue sources. The operating budget deficit had been projected to be less than \$500,000 in fiscal year 2017-2018; however, the City had to include approximately \$115,000 in new on-going costs related to the City's National Pollutant Discharge Elimination System (NPDES) program. More detail on the City's increased NPDES costs is provided in the "General Fund Expenditure" section of this Budget Message.

Considering the current vacancies in key Department Head positions and planning for the sunset of Measure A, the emphasis of the fiscal year 2017-2018 Budget is to get back to basics by focusing on maintaining the quality of the services the City currently provides, completing capital projects that are currently underway, and continuing to make significant strides toward reducing the operating budget deficit and General Fund deficit fund balance.

Budget Development

The fiscal year 2017-2018 Budget is another Maintenance of Effort budget, which means it is based on providing the same level of service as fiscal year 2016-2017. Departments were asked to prepare their FY 2017-2018 budgets assuming no Consumer Price Index (CPI) increase.

Lastly, enhancement requests were carefully considered. The enhancements included in the Adopted Budget are: a) required by law or contract, b) result in, or are offset by, additional revenue to the City, c) meet one of the citywide strategic goals, and/or d) provided a net long-term benefit to the City.

Since the focus of the fiscal year 2017-2018 Budget is to maintain existing services and complete current capital projects, enhancements are focused on replacing outdated vehicles and equipment necessary to maintain service levels as wells as training to provide staff with the tools necessary to increase efficiency and effectiveness.

Long-Term Deficit Reduction Plan

The City's General Fund has been in a deficit fund balance position since FY 2010-2011. The City took a number of steps to stabilize ongoing finances, including re-negotiating labor contracts, reducing programs and services, reducing professional development and membership opportunities for City staff, implementing layoffs and furloughs, and freezing vacant positions. Many of these were short-term fixes that were necessary to remain solvent; however, continuing these cuts is not sustainable in the long-term. Consequently, staff has worked with City Council to implement a multi-year plan to eliminate the General Fund deficit, which includes a balance of ongoing revenue enhancements and targeted expenditure reductions.

In 2013, the City declared a fiscal emergency and held a special election for a temporary one-half (½) cent transaction and use tax, which was approved by sixty percent (60%) of voters. This transaction tax, also referred to as "Measure A," will sunset in October 2020.

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The transaction tax, originally projected to raise less than \$2 million per year, has generated close to \$2.5 million per year in additional general tax revenue and is necessary to fund a number of critical one-time needs. Since the transaction tax will sunset, it is prudent to use the revenue on non-recurring expenditures. Consequently, transaction tax revenue has been earmarked to address the following needs: 1) establish General Fund and Self Insurance Fund reserves, 2) pay off existing debt, 3) re-establish the City's Equipment Replacement Fund, 4) replace the City's outdated technology infrastructure, 5) establish a trust to pre-fund Other Post-Employment Benefits (OPEB), and 6) fund overdue capital projects to reduce the City's deferred infrastructure and maintenance costs.

In addition to the revenue raised by Measure A, the City has taken a number of steps in the last three years to address the City's deficit and improve long-term financial stability, including:

- Renegotiated the Fire and Emergency Services contract with the Los Angeles Fire Department to reduce the City's annual cost without reducing service;
- Transferred operational and financial responsibility of the San Fernando Regional Pool to the County of Los Angeles;
- Retired debt from the outstanding California Housing Financing Agency (CHFA) and Section 108 Loans;
- Developed a five-year General Fund projection of revenues and expenditures;
- Adopted a Development Agreement Ordinance to provide additional tools to increase economic development efforts;
- Sold surplus land and used the land sale proceeds to reduce the City's deficit;
- Restructured future retiree health benefits to decrease the City's OPEB liability;
- Updated user fees, development fees, cost allocation calculations to ensure an appropriate cost recovery for City services;
- Re-established reserves for the Self Insurance and Equipment Replacement Funds; and
- Updated the City's long term financial planning policies, including budget, purchasing, debt management, grant management, investment, and reserve policies, with an emphasis on creating long term fiscal sustainability.

To continue implementation of the deficit reduction plan in FY 2017-2018, the Adopted Budget includes the following:

- Funding to replace the final two police patrol vehicles that have exceeded their useful life.
 All police patrol vehicles are now on a five-year replacement schedule with dedicated funding set aside for future replacements.
- Investment in staff training and education to maximize utilization of existing staff resources.
- A General Fund budget surplus of \$351,000 to further reduce the deficit fund balance.

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Despite the progress that has been made over the past few year, and the investments being funded in the upcoming fiscal year, the City is still facing a significant General Fund deficit and must continue to implement best financial management practices, protect revenues, and strategically appropriate funds based on sound cost-benefit analysis.

Economic Outlook

To develop the proposed budget, it is important to understand the projected direction of the economy. The national and state economies have been steadily growing over the last few years, and that trend is expected to continue in the near term; however, optimism is fading as many economists have pointed out that the United States is due for another economic contraction. Since the end of World War II, the United States has experienced a recession roughly every five years. There have been four recessions in the last twenty-six years; beginning in 1981, 1990, 2000, and 2007.

There is also a fair amount of uncertainty related to the impact the Trump Administration's policies will have on the economy. There has already been a measurable impact on the Country's tourism economy, presumably resulting from the travel ban implemented by the President. However, the stock market, which tends to be a leading economic indicator, has experienced strong growth. Much of the growth is related to optimism by the business community that this Administration will focus on deregulation and over-hauling the tax system. It is unclear how successful the Administration will be at implementing many of their proposed policies and their ultimate impact on the economy.

Federal Economy

According to the Bureau of Labor Statistics, Gross Domestic Product, which is a measure of output for the US economy, is expected to grow about 2.1% in 2017 and less than 2.5% annually over the next few years. Over the last ten years, GDP growth has averaged 3.3% per year. The national job market has remained steady as the employment rate has hovered around 4.5% over the last few months. Personal savings as a percentage of disposable income, which measures an individual's ability to weather economic downturns, has averaged approximate 6% over the last few years. Immediately prior to the Great Recession, the Personal Savings Rate was between 2% and 3%.

Low unemployment and an increasing Savings Rate are indicators of solid underlying fundamentals in the United States' consumer driven economy. However, the Federal Reserve Bank has held the federal funds rate at historic lows (i.e. less than 2%) for almost 9 years as the economy remains fragile. Unfortunately, keeping the federal funds rate so low over the long term is unsustainable as it can eventually lead to hyper-inflation and destabilization of the U.S. dollar as a world currency.

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State Economy

California's economy has also been steadily improving, although there are a number of factors that may dampen economic growth in the near term; the housing market has stabilized, but affordability is still an issue for many Californians; unemployment continues to fall, but many millennials are still unemployed or under-employed; gas prices, which have a significant impact on Californians' disposable income, have been increasing over the past few months; and policies enacted by the Trump Administration, particularly related to travel and immigration, may have significant negative impacts on the state's tourism industry and seasonal migrant worker population. The state has also enacted legislation to increase minimum wage to \$15 per hour by 2022. Reactions are mixed and the economic impact of that legislation is unknown.

There have also been a slew of bankruptcy filings and store closings from major retailers such as Macy's, Payless Shoes, JC Penney, Sears, and Kmart. The loss of revenue from these brick and mortar stores has been offset by substantial increases in online retailers, led by Amazon.com. This further emphasizes the fundamental economic shift away from physical retail locations toward online shopping.

The passage of Proposition 64 legalizing the adult use of recreational marijuana is expected to generate a significant amount of on-going tax revenue for the state. After an expected influx of tax dollars in 2018 and 2019, revenues will most likely level out after 2020 as the market normalizes.

Overall, the California economy is expected to remain strong through at least 2018. Beyond that, federal economic policies may begin to have a significant impact on the state economy.

Local Economy

Locally, sales and property taxes have shown steady growth over the last few years, which is expected to continue through 2018 due to strong market conditions and local investment. Median Single Family Residential sales price has hovered around \$420,000 over the last year, which is up from approximately \$320,000 three years ago.

The local economy is expanding in-line with the state and Los Angeles County economies and, as such, is exposed to the same risk of a slow down due to the Trump Administration's policies. In particular, San Fernando has a largely Latino population and workforce that may be disproportionately impacted by more restrictive immigration policies.

To account for potential economic slow-down, the long-term revenue projections include a slowing of revenue growth over the next few years. Please refer to the 5-year General Fund Projection section of the Proposed Budget for more information.

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General Fund Overview

In accordance with the City's Budget Policy, the Adopted General Fund Budget represents a balanced budget, with \$19,354,177 in projected revenue and \$19,003,087 in appropriated expenditures. Despite presenting a balanced budget, Measure A revenues are still needed to cover a \$588,000 operating budget shortfall (see Expenditures section below for more detail). This Budget continues to move the City toward being operationally balanced while addressing the General Fund deficit fund balance, reducing outstanding debt, and making targeted one-time investments in City infrastructure.

Revenue

The FY 2017-2018 Adopted Budget projects \$19,354,177 in General Fund revenue. The City's largest revenue source is Sales Tax, followed by Property Tax and Charges for Service.

The Budget projects an increase of 7% in Sales Tax related revenue (including Measure A), and a property tax receipts are projected to increase 3%, which is in line with

SALES AND **OTHER TAXES** LICENSES. FEE AND PERMITS PROPERTY TAXES REVENUE FROM OTHER OTHER REVENUE CHARGES FOR **AGENCIES SERVICES** 12% 12% INTEREST FINES AND MISCELLANEOUS **FORFEITS** INCOME REVENUE 1% 3% 0%

the projected increase in assessed property values.

Charges for Services are projected to increase by 7%, primarily due to an increase in charges to other funds for support provided by the General Fund. This increase is the result of the annual update of the City's Cost Allocation Plan prepared by a consultant.

Business License Taxes and Fees are projected to decrease by approximately 1.5% in FY 2017-2018. In FY 2016-2017, the City offered an amnesty program to waive late penalties for delinquent businesses that became current between January 2017 and June 2017. That program generated over \$100,000 in one-time Business License revenue as business owners paid prior year taxes. After adjusting for the one-time revenues received in FY 2016-2017 from the amnesty program, Business License Taxes and Fees are conservatively projected to remain relatively flat in FY 2017-2018.

Admissions Taxes are projected to generate \$715,000, which is the same as the projected revenue for FY 2016-2017. Admissions Taxes are primarily generated from the admission fee to the Swap Meet. The Swap Meet sells predominantly second hand and surplus goods, which tend to be anti-cyclical. In a poor economy, consumers try to stretch their disposable income by purchasing more second hand and surplus goods. As the economy improves, consumers tend to have more disposable income and buy less second hand and surplus goods. Although the

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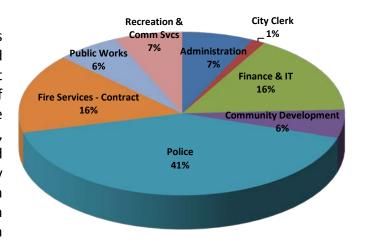
economy is slowly improving, local uncertainty in national economic policy may counteract the improvement, causing attendance at the Swap Meet to remain consistent.

Fines and Forfeitures are projected to increase by 10% due primarily to increased emphasis on parking and traffic enforcement in the City to improve the parking and safety conditions in the City. In the upcoming fiscal year, staff will be reviewing the City's entire parking program, including parking meters, permits, and enforcement. Staff will be presenting City Council with a number of options to revitalize the parking program and address community concerns.

Overall, total revenues are expected to increase by a modest 5.4% from fiscal year 2016-2017. On-going revenues are projected to account for 3.6% of the total 5.4% increase. Additional detail on projected revenues is provided in the "Revenue Analysis – General Fund" section of the Adopted Budget.

Expenditures

The fiscal year 2017-2018 Budget includes \$19,003,087 in General Fund expenditures. The Proposed Budget includes overall increase an approximately 3.5% in expenditures, due primarily to personnel related costs, including MOU increases (up to 2%) and approximately \$115,000 (approximately 1.5% of the General Fund's total O&M) in ongoing costs related to compliance with the City's NPDES permit. The section below includes additional information on the NPDES costs.



National Pollutant Discharge Elimination System (NPDES)

Storm water is runoff from rain or snow melt that runs off surfaces such as rooftops, paved streets, highways or parking lots and can carry with it pollutants such as: oil, pesticides, herbicides, sediment, trash, bacteria, and metals. The runoff can then drain directly into a local stream, lake or bay, or storm drains that eventually deposit untreated water into a local body of water. The Federal Clean Water Act prohibits certain discharges of storm water containing pollutants, except in compliance with a NPDES permit.

The City is permitted to discharge storm water containing pollutants into the storm drain system under a statewide general permit covering small cities of less than 100,000 residents. The permit requires the City to take certain actions to reduce the amount of pollutants that enter the storm drain system. Non-compliance with the permit can result in significant financial fines from state and federal regulatory bodies.

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In fiscal year 2016-2017, the City was required to install perforated screen inserts inside many of the catch basins and perforated screens on the curb opening of catch basins along the curb face throughout the City to prevent trash and other debris from entering the storm drains. Now that the screens have been installed, the City must pay a \$65,000 annual maintenance fee to ensure they remain clean and operational.

Additionally, the City pays approximately \$50,000 to a consultant to represent us at mandatory meetings and trainings to comply with the NPDES permit. In the past, this contract had been paid for by the Water and Sewer funds. However, since storm water is a completely separate system and is not associated with the water or sewer systems, the City cannot continue to pay that contract from those funds.

As a result of these NPDES costs being borne by the General Fund, ongoing O&M costs are increasing by more than \$115,000 in FY 2017-2018.

Approved Enhancements

Although this is a Maintenance of Effort budget that represents no increase in service levels in the short-term, the City does need to invest in a number of areas to better position ourselves for long-term stability. Funding for the following enhancements are included in the FY 2017-2018 Budget:

- \$80,000 to replace two police patrol units. These are the final two outdated patrol units to be replaced. All patrol units are now on a replacement schedule and funds are being set aside to replace these vehicles when they reach their useful life.
- \$50,000 to replace a utility truck for Street Maintenance Division. Public Works has an aging fleet that needs to be updated over the next few years. Aging vehicles tend to be costly to maintain annually and are unreliable, therefore, the 1999 Ford F-350 Crew Cab Utility Truck will be replaced.
- \$20,000 for the Street Maintenance Division to purchase equipment and additional material to improve the City's ability to provide regular street maintenance.
- \$40,000 to facilitate a strategic planning and community visioning survey to develop consensus about what future the community wants and deciding what steps are necessary to achieve that vision.
- \$40,000 to engage a consultant to prepare a parking study to analyze a permit parking program in the City.

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- \$30,500 in one-time training and tuition reimbursement for staff. Staff is the City's most valuable resource. Investing in staff training will give staff the skills to do more with less as well as prepare staff to advance within the City. Most of the additional training is needed to train the planned hiring of four new Police Officers and two Detectives.
- \$20,000 to purchase additional holiday lighting and the associated electrical upgrades along Maclay Avenue.
- \$12,500 for special event fee waivers per the revised fee waiver policy.
- \$5,600 in additional cost required for dance floor rental for the City's Jam sessions for FY 2017-2018. The additional cost is required as part of the City's match for the JAM Sessions grant.
- \$2,000 to replace chairs in the City Council Chambers which are in extremely poor condition.

Total General Fund enhancements = \$300,600

Retirement Costs – Pensions and Retiree Healthcare

Two of the fastest rising costs for most public agencies in the United States are retirement related costs, including pension costs and retiree healthcare premiums. The City participates in the California Public Employee Retirement System (CalPERS) to provide pension benefits for employees. As part of the CalPERS system, the City is required to make annual contributions to CalPERS, which is calculated as a percentage of payroll. CalPERS invests those contributions in various securities and relies on the investment returns to keep costs as low as possible for member agencies.

Prior to 2012, CalPERS calculated each member agency's annual contribution assuming an annual return on investments (ROI) of 7.75%. However, that was an extremely aggressive ROI and CalPERS was unable to meet that benchmark, which caused them to lower the expected ROI to 7.5% in 2012. The effect of this decision was increased annual contributions to member agencies. Basically, since less of the total pension costs would be funded through investment returns, more of the cost would need to be funded through member contributions. In 2016, CalPERS acknowledged that a 7.5% expected ROI was still aggressive and voted to lower the ROI (also referred to as discount rate) incrementally to 7.0% in FY 2019-2020. Although this decision was made to improve long-term sustainability of the CalPERS system, it will greatly increase annual costs to member agencies, including San Fernando.

Unlike most cities in California, San Fernando has a special property tax that can only be used to fund the City's pension costs. The vast majority of cities in California fund CalPERS costs from the

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General Fund, which means increases in CalPERS costs reduces the amount of General Fund dollars available to provide public safety, recreation and senior programs, road maintenance, tree trimming services, and economic development activity. Fortunately, San Fernando's special tax is sufficient to cover the City's entire CalPERS obligation and the increases over the next three years will not impact the services provided by the General Fund. However, the City must still take steps to control pension costs to ensure costs remain within the funding limits of the special tax.

Retiree healthcare is another benefit that has become extremely costly for cities, especially since the mid-2000's. Many cities provide some level of health care to retired employees; often based on years of service. This benefit is typically negotiated with local bargaining units and varies widely between cities. San Fernando has a very generous benefit; however, contrary to pension costs, this benefit is paid directly from the General Fund.

Over the last few years, the City has taken steps to control both pension and retiree health costs to make them more sustainable over the long run.

Pension:

- In 2005, the City reduced the retirement formula for non-safety employees hired after November 12, 2005 from 3%@60 calculated on single highest salary to 2%@55 calculated on 36-month average salary.
- In 2012, the City reduced the retirement formula for safety employees hired after September 8, 2012 from 3%@50 calculated on 36-month average salary to 3%@55 calculated on 36-month average salary.
- In 2013, the City implemented the Public Employees' Pension Reform Act (PEPRA), which further reduced the retirement formula for non-safety employees hired after January 1, 2013 from 2%@55 calculated on 36-month average salary to 2%@62 calculated on 36-month average salary; and safety employees hired after January 1, 2013 from 3%@55 calculated on 36-month average salary to 2.7%@55 calculated on 36-month average salary.

Retiree Healthcare:

In 2015, the City reduced the retiree health benefit for safety and non-safety employees
hired after July 1, 2015 from the City paying 100% of the healthcare premium for retiree
and spouse to the minimum allowed by the Public Employee Medical and Hospital Care
Act (PEMHCA), currently \$128 per month, plus \$50 to \$150 per month (depending on
bargaining unit) deposited by the City into a Retiree Health Savings Account for each
eligible employee.

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Although these were all important steps, the City must take additional steps, including establishing a trust account to fund future retiree health benefits, to ensure long-term sustainability of pension and retiree health costs.

Measure A

In June 2013, San Fernando voters approved a ½ cent local transaction use tax (Measure A) for a period of seven years, which is projected to raise approximately \$2.5 million in FY 2017-2018. Funds raised through the transaction tax are imperative to the City's short-term viability as they will be used to pay off existing debt, reduce the deficit fund balance in the General Fund, strengthen the Self Insurance and Equipment Replacement Funds, and fund one-time projects that address critical needs.

For FY 2017-2018, Measure A funds will be used for the following:

Repayment of Debt		Enhancements/Investment (cont.)	
To Retirement Fund	200,000	Strategic Planning & Comm. Vision	40,000
To Sewer Fund	50,000	Parking Study for Permit Program	40,000
To Water Fund	50,000	Special Events & Fee Waivers	18,100
	300,000	Replace Council Chamber chairs	2,000
<u>Establish Reserves</u>		Add'l Holiday Lighting on Maclay	20,000
Self-Insurance Fund	320,000	NPDES compliance costs	115,000
Equipment Replacement Fund	91,000	Add'l staff training	30,500
Facility Capital (Roof replacement)	75,000		415,600
-	486,000		
	.00,000		
Enhancements/Investment	.00,000	General Fund Deficit reduction	660,400
Enhancements/Investment Replace two (2) Patrol Units	80,000	General Fund Deficit reduction Subsidize Street Lighting District	660,400 50,000
-	•		,
Replace two (2) Patrol Units	80,000	Subsidize Street Lighting District	50,000

Enterprise Funds

Enterprise funds are used to account for services provided to the public on a fee for service basis, similar to the operation of a private enterprise. San Fernando currently operates three enterprise funds: 1) Water Fund, 2) Sewer Fund, and 3) Compressed Natural Gas Fund.

The total budget for the Water Fund is \$4,472,766, which includes \$1,253,803 for personnel, \$1,956,763 for operations and internal service charges, and \$1,262,200 in capital projects for water main replacements, service replacements, and to complete the nitrate removal system.

Total projected Water Fund revenues are \$3,748,000, resulting in an annual budget deficit in the Water Fund of \$725,000. The budget deficit is primarily the result of planned capital improvements, which will reduce the Water Fund reserve balance to approximately \$945,000.

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The total budget for the Sewer Fund is \$6,715,083, which includes \$861,077 for personnel, \$2,457,754 for operations and internal service charges, and \$3,396,252 in capital projects for sewer main replacement and capital improvement payments to City of Los Angeles.

Total projected Sewer Fund revenues are \$3,350,000, resulting in an annual budget deficit in the Sewer Fund of \$3.365 million. Similar to the Water Fund, the Sewer Fund budget deficit is primarily the result of planned capital improvements, which will reduce the Sewer Fund reserve balance to approximately \$5,000. However, it is anticipated that expenditures in FY 2016-2017 will be significantly under budget due to project delays, which will increase the actual Sewer Fund reserve.

A rate study will be completed in fiscal year 2017-2018 to analyze the existing fees and calculate rates to ensure that fees charged to customers are sufficient to meet the cost to operate the water and sewer systems and replace aging water and sewer main lines.

The Compressed Natural Gas (CNG) Fund accounts for the City's CNG fueling station operations. The CNG station will be going through a major renovation in FY 2017-2018 to increase capacity and decrease fill time, which will cause the station to be inoperable for a few months while the upgrades are constructed.

The total budget for the CNG Fund is \$144,000, which is appropriated entirely for operations. This includes purchasing wholesale CNG, contract maintenance services, and charges related to processing payments.

Total projected CNG Fund revenues are \$150,000, resulting in a slight annual budget surplus. As noted earlier, the CNG fueling station will be inoperable for a few months while major upgrades are constructed. Future revenues and expenditures are expected to increase with the increased capacity and decreased fill time due to the improvements.

Internal Service Funds

Internal Service funds are common in governmental accounting and used for operations serving other departments within a government on a cost-reimbursement basis. The City utilizes three internal service funds: 1) Self-Insurance Fund, 2) Equipment Maintenance and Replacement Fund, and 3) Facility Maintenance Fund.

The total budget for the Self Insurance Fund is \$1,900,000, which includes \$900,000 for insurance costs and \$1,000,000 for workers' compensation and liability claims costs.

The total budget for the Equipment Maintenance and Replacement Fund is \$812,086, which includes \$298,933 for personnel, \$383,153 for operations and internal service charges, and \$130,000 to fund three (3) vehicle replacements.

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The total budget for the Facility Maintenance Fund is \$1,330,163, which includes \$541,059 for personnel and \$719,104 for operations and internal service charges, and \$70,000 for roof maintenance at three (3) City facilities.

Special Revenue, Grant, and Capital Funds

Special Revenue, Grant, and Capital Funds are used to account for financial resources that are restricted by law or contractual agreement for specific purposes. San Fernando has a number of Special Revenue, Grant, and Capital Funds to account for a wide array of services provided to the community, including, but not limited to, dial-a-ride, traffic safety, street lighting, parking maintenance, supplemental law enforcement services, capital grants, capital projects, and park improvements. A number of these Funds also serve as a conduit for the receipt and transfer of funds.

The total appropriations in the Special Revenue, Grant, and Capital Funds are \$7,258,715. Capital Improvements

The FY 2017-2018 budget includes funding for a number of critical capital improvements to address the large backlog of deferred maintenance. Funding for these capital improvements is provided primarily through Special Revenue, Grant, Capital Funds, and Enterprise Funds.

<u>Category</u>	Amo	ount Budgeted	Funding Source(s)
Street and Sidewalk Improvements	\$	650,456	STPL; CDBG
Water System & Street Improvements	\$	500,000	Water Fund
Sewer System & Street Improvements		750,000	Sewer Fund
Total:	\$	1,900,456	

Although there are not a significant amount of new capital funds appropriated in FY 2017-2018, there are a number of significant capital projects, such as the CNG station upgrade, Glenoaks Blvd Resurfacing, Electric Vehicle Charging Stations, and Annual Street Resurfacing Project, that were budgeted in prior fiscal years. Funding for those projects will be carried over to FY 2017-2018 and staff will focus efforts on completing those projects.

Conclusion

The objective of the FY 2017-2018 budget is to get back to the basics by focusing on improving the quality of the services the City currently provides, completing capital projects that are currently underway, and continuing to make significant strides toward reducing the operating budget deficit and General Fund deficit fund balance. Having said that, it must be recognized that the City still has a long way to go before we truly achieve financial sustainability. The fiscal problems the City has experienced over the past several years have left many needs that cannot be met at this time. The City's financial position has stabilized for now, but creative ways to provide service will need to be explored to address the ongoing structural deficit, build sufficient reserves, fund savings accounts for needed maintenance and equipment replacement, pre-fund long term liabilities, and restore services and programs to the community.

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Acknowledgments

I would like to acknowledge the guidance of the City Council, the dedication of Finance Department staff, especially Interim Finance Director Sonia Garcia who worked tirelessly to produce this document, and all City staff that have stepped up over the last few months to ensure the City continues to provide a high level of service during this transition period.





City-wide Strategic Goals Fiscal Year 2017-2018

City-wide Strategic Goals articulate city-wide long-term strategic goals and objectives that the organization strives to achieve over the next three to five years. They provide broad context for budget development to ensure staff is working toward achieving the organization's long-term objectives. The Strategic Goals identified by the City Council for fiscal year 2017-2018 are:

- Continue to stabilize the City's finances by maintaining a balanced budget, continuing to reduce the General Fund deficit, and re-establishing reserve balances in a number of critical funds, including, but not limited to, the General Fund, Self-Insurance Fund, and Equipment Replacement Fund.
- 2. Continue outreach and opposition of the California High Speed Rail route through San Fernando and adjacent communities.
- 3. Pursue Economic Development opportunities to bolster the City's revenue and enhance the City of San Fernando's profile.
- Increase capital expenditures to address critical infrastructure needs, including, but not limited to, addressing deferred maintenance of City streets, water and sewer systems, and sidewalks.
- 5. Increase the City's use of technology to work more efficiently, increase transparency for citizens and stakeholders, and provide enhanced customer service.
- 6. Offer top notch recreation programs through the Healthy San Fernando initiative and explore opportunities to expand sports programs.
- 7. Pursue grant funding that addresses a need and provides a net benefit to the City.
- 8. Continue to review and update the City's policies and procedures.
- 9. Explore opportunities for community and cultural programs.
- 10. Increase water conservation efforts, including, but not limited to, community outreach and implementation of water conservation programs.



COMMUNITY PROFILE

ABOUT SAN FERNANDO

"First City of the Valley"

As you enter the City of San Fernando along picturesque, palm-lined Brand Boulevard, you discover a community rich in California history dating back almost two centuries. Named in honor of a Spanish Saint/King, San Fernando was selected for settlement long before the rest of Los Angeles. The City grew out of the ranching activities surrounding Mission de San Fernando Rey, whose graceful porticoes still stand today. By the early 1800's the settlement had blossomed into a small trading center where farm crop, olives, wine, and thousands of livestock raised by the resident Indians were bought and sold.

San Fernando enjoyed a brief gold rush in the 1840s when nuggets were discovered in a nearby canyon. In 1874, San Fernando became the valley's first organized community, thus earning the title "First City of the Valley". With the arrival of the railroad two years later, town lots soared from \$10 apiece to \$150.

The City of San Fernando is a community of attractive contrasts. What was once a land of farms and ranches adjoining the Mission de San Fernando Rey is now a vibrant center of manufacturing and commerce. San Fernando enjoys a sweeping view of the panoramic San Gabriel foothills and a sense of privacy; yet it is only minutes from downtown Los Angeles and only minutes away from other centers of commercial activity, thanks to a network of freeways and nearby airports. The City combines modern metropolitan conveniences with a close-knit community of friendly, civic-minded residents.

Moreover, San Fernando proudly offers responsive city services, good access to city government, a large labor pool, a lower business tax than Los Angeles, and no utility tax. A warm sunny climate and plenty of recreational activities add to the City's drawing power. The weather is downright Mediterranean, with average rainfall of 12'' - 17'' and 44% humidity. Average temperatures range from highs of 85 degrees in summer to lows of 47 degrees in winter. It's no wonder, then, that many people are finding San Fernando an ideal place to live and work! San Fernando has a rich history and flavor with a population of 24,050.

LOPEZ ADOBE

The Lopez Adobe is a popular local attraction that is a source of pride for many in San Fernando. The property was acquired from the King of Spain via a grant to DeCelis. The chain of title deed is on display in the dining room of the adobe. An upper apartment was the home of a

daughter, Kate Lopez Millen from 1931 until her death in 1961. Her children sold the adobe to the City of San Fernando in 1970. This purchase was made possible by a Historical Preservation grant, given to save the house from destruction. The 1971 earthquake did not do too much structural damage and, in 1974, it was restored as the original building for use as an early historical site. A group of San Fernando citizens, students and organizations contributed time, labor, talents, and money to prepare the home for its grand opening on April 5, 1975.

The adobe is operated by the San Fernando Historical Site and Preservation Commission. The adobe is registered as a National Historical Site, a state and county Historical Site, and the California Historical Advisory Committee says it is considered an important historical point of interest in the state.

San Fernando has been presented with a Gold Seal Award from the San Fernando Valley Beautiful Association for the beautiful Casa de Geronimo Lopez adobe and the grounds surrounding the home.

LOCATION

The City of San Fernando is located in the northeast section of the San Fernando Valley at the southern foot of the San Gabriel Mountains. This compact community of 2.4 square miles is completely surrounded by the City of Los Angeles, including the nearby communities of Sylmar, Mission Hills and Pacoima. Major physiographic features located near the city include the San Gabriel Mountains (located approximately 3 miles to the north), the Pacoima Wash (located along the eastern side of the city), Hansen Lake (located 3 miles to the southeast of the city), and the Los Angeles Reservoir (located approximately 4 miles to the northwest). Regional access to the City of San Fernando is possible from three freeways located in the area: Interstate 5 Freeway (I-5), State Route 118 (SR-118), and Interstate 210 Freeway (I-210).

FORM OF GOVERNMENT: Council – City Manager

GOVERNING BODY: Five City Council members elected to overlapping four-year terms. The City Council selects the Mayor from its membership.

ADMINISTRATION: City Manager appointed by City Council (simple majority vote required to hire and dismiss).

CONTRACT SERVICES: Fire and Emergency Medical Services, Solid Waste Disposal, Cable Television, Animal Control, Street Sweeping and City Attorney.

DEMOGRAPHICSⁱ

AREA: 2.4 square miles

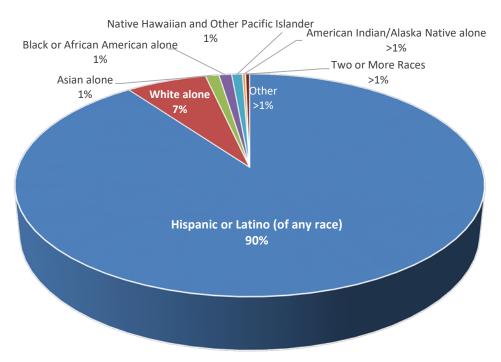
DATE OF INCORPORATION: August 31, 1911

POPULATION: 24,050

RACIAL COMPOSITION:

•	Hispanic or Latino (of any race)	21,638
•	White alone	1,559
•	Asian alone	261
•	Black or African American alone	245
•	Native Hawaiian and Other Pacific Islander	207
•	American Indian/Alaska Native alone	54
•	Two or More Races	7
•	Other	79

Racial Composition

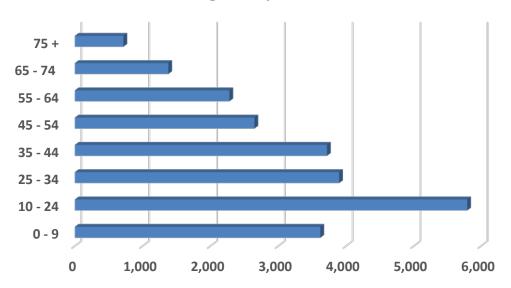


MEDIAN AGE: 32.3 years

AGE COMPOSITION:

•	0 - 9	3,620
•	10 - 24	5,794
•	25 - 34	3,897
•	35 - 44	3,718
•	45 - 54	2,648
•	55 - 64	2,279
•	65 - 74	1,378
•	75 +	716

Age Composition



HOUSEHOLDS/INCOME:

•	Number of Households	6,453
•	Median Household Income	\$55,044
•	Median Housing Value	\$295,600
•	Median Gross Rent	\$1,129

SCHOOLS:

•	Elementary	4
•	Intermediate	1
•	High School	1
•	Adult	1

LAND USE:

 Residential 	43.2 %
Commercial	10.2 %
• Industrial	9.7 %
 Public/Institutional 	7.4 %
Open Space	1.7 %
 Highway and Streets, rights-of-way 	26.3 %
Undeveloped Land	1.6 %

REGISTERED VOTERS: 10,772

NUMBER OF VOTES CAST IN LAST ELECTION: 1,802 (March 2017)

NUMBER OF PARKS: 6

NUMBER OF MILES OF STREETS: 50.0

of % of Total **TOP 10 EMPLOYERS: Employees Employment** Los Angeles Unified School District 2,021 16.98% Pharmavite LLC 370 3.11% Los Angeles County Superior Court 276 2.32% Pepsi Bottling 268 2.25% Home Depot 254 2.13% Puretek Corp ** 200 1.68% Production Resource Group LLC (PRG) 200 1.68% Sam's Club 170 1.43% Vallarta Supermarkets 162 1.36% Ricon Corp 149 1.25%

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ⁱ All demographical information was gathered from the United States Census Bureau; 2010-2014 American Community Survey 5-year Estimates

BUDGET GUIDE



BUDGET GUIDE

The Annual Budget, as adopted by the City Council, establishes the total appropriation provided for each City Department's operations. Expenditures may not exceed budgeted appropriations at the Department level within a fund. Budgeted appropriations are legally limited to the amount authorized by the City Council in the Annual Budget document, plus supplemental or increased appropriations individually approved by the City Manager or City Council.

The Budget sets forth a strategic resource allocation plan that addresses the City Council's Strategic Goals and can be thought of as a policy document, financial plan, operations guide, and communication device all in one.

An effective budget document:

- Outlines the quality and quantity of City programs and services;
- Details expenditure requirements and the estimated revenue available to meet these requirements;
- Connects the activities of individual City Departments to the City Council's Goals and Priorities;
- Sets targets and provides a means of measuring actual accomplishments against goals;
 and
- Serves as a communication device that promotes the City's vision and direction, fiscal health and vitality, and what the public is getting for its tax dollars.

Through the Annual Budget document, the City demonstrates its accountability to its residents, customers, and the community-at-large. Additionally, the Annual Budget provides the legal authority for expenditures and a means for control of municipal operations throughout the fiscal year. Accordingly, the City Charter mandates that a budget be adopted by July 20th of the fiscal year.

The budget process provides department heads with an opportunity to justify departmental work programs, propose changes in services, and recommend revisions in organizational structure and work methods. It also enables the City Manager to review operations and make appropriate recommendations to the City Council.

Presentation of the budget to the City Council provides an opportunity to explain municipal programs and organizational structures. It also provides the Council with the opportunity to judge the adequacy of the proposed operating programs, determine basic organizational and personnel staffing patterns, and establish the level of municipal services to be rendered with the available resources.

In order to accomplish these objectives, the annual budget must combine a detailed explanation of anticipated financial resources for the ensuing fiscal year with proposed expenditures, supported by sufficient information on the proposed programs and activities to assess the appropriateness of the recommended levels of services.

The Operating Budget, Capital Budget, and Capital Improvement Program

The Annual Budget document contains information about both the City's operating and capital budgets for a particular fiscal year. Typically, when one refers to the City's Annual Budget, the meaning is the combination of the operating and capital budgets. The operating budget details the funding for the day-to-day operations and obligations of the City for a particular fiscal year such as personnel costs, employee benefits, utility expenses, and building maintenance. The capital budget details planned expenditures for the same fiscal year to construct, maintain, or improve City facilities such as City Hall, the police station, parks, recreation centers, sewers, and electric and water infrastructure.

The Capital Improvement Plan (CIP) is a separate planning document that details planned capital expenditures. Capital projects range from road maintenance or construction to the renovation of municipal buildings, recreation centers and tot lots, to water main and sewerage system replacement. The CIP relates these capital projects' needs to the financial sources that will support their realization and the timeframe in which both the financing and work will take place. Capital improvement projects typically carry considerable future impact, meaning, they have a life span of at least five years or more. They are often financed over a longer period of time, in effect spreading the cost of the project across generations of users. Because of the more long-term nature of the CIP and the sometimes complex nature of capital project financing, the CIP is presented in a separate document.

Most expenditures found in the current year of the CIP are included in the Annual Budget's capital expenses or capital outlays component. However, certain projects for which funding is not yet secure or planning is not complete are budgeted through supplemental appropriations during the fiscal year. Additionally, debt-financed projects are typically reflected twice in the Annual Budget as an original capital expenditure from the proceeds of the debt and as payments of principal and interest over a number of years.

BUDGET DEVELOPMENT PROCESS TIMELINE

The City of San Fernando's fiscal year begins each July 1st and concludes on June 30th. In accordance with fundamental democratic principles, the City embraces the notion and practice of citizen participation, especially in key planning and resource allocation activities. Therefore, the development of the budget process begins early in the prior fiscal year to ensure adequate planning and community input into that planning. Departments obtain citizen input through Boards and Commission meetings, public hearings, study sessions and other forms of written and oral communication.

The development of the Annual Budget is comprised of three distinct phases.

- Phase One: Strategic Planning and Program Assessment
- Phase Two: Budget Directive and Departmental Submittal
- Phase Three: Budget Preparation and Adoption

Phase One represents the planning and assessment phase. Departments focus on the what, why, how, and at what service level they deliver individual services. This phase includes both strategic plan development and data gathering, such as performance information. This phase can begin as early as the start of the calendar year. Phase Two consists of the City Manager's Budget Policy Directive and Departmental Budget Submittal, and runs from March through May. Phase Three covers the period when the Proposed Budget is prepared and presented to the City Council (typically mid-May) through Budget Adoption.

Strategic Planning and Program Assessment

The City Council Strategic Plan is a process that brings into alignment the community's priorities and needs, Citywide Strategic Goals and City Council Priorities, and City operations. The Citywide Strategic Goals and Council Priorities are then used as a roadmap to realize the community vision through building a budget that effectively utilizes City resources.

Program Assessment is a crucial component of the Budget Development process. It engages City staff in linking past assumptions and decisions with current issues before focusing on dollars. Program Assessment is also designed to elicit evaluation of current service delivery efforts, as well as provide baseline and performance information on the services (activities) that a Department currently provides. Program Assessment is conducted around five main themes: the What, Why, How, How Well, and Impact of the program in question.

Budget Directive and Departmental Submittal

The City Manager establishes a Budget Directive based on short and long-term financial and organizational goals. Budget kickoff begins in March at a meeting attended by the City Manager, Finance Director, other Department Heads, and key staff from the Finance Department. Policy directives, general budgeting guidelines, and the technical and procedural aspects of preparing the budget are discussed. The Budget Preparation Schedule and target budget spreadsheets, distributed to each departmental representative in electronic format, provides the information necessary to prepare the Budget Submittal in an accurate and timely manner. Departments have approximately one month to prepare their budgets based on the City Manager's Budget Directive.

A City Manager Review is then conducted for each Department including the City Manager, Deputy City Manager, key staff from the Finance Department and Administration Division of the Office of the City Manager, Department Heads, and Departmental Budget Coordinators. Staff

presents an overview of the department's proposed budget, including increases, reductions, and/or other significant budgetary changes. The aim of the City Manager Review is to finalize decisions regarding departmental budget submittals and to discuss other outstanding issues.

Budget Preparation and Adoption

This phase consists of the preparation of the Proposed Budget through Budget Adoption. Once the City Manager Reviews have taken place and all departmental budget issues are resolved, the Finance Department prepares the Proposed Budget. The Proposed Budget takes into account any changes agreed upon at the City Manager Reviews and any other City Manager-directed changes.

The City Manager presents the Proposed Budget to the City Council in one or more workshop study sessions typically held in May. Although public comment is welcome throughout the workshop study sessions, a specially designated Public Hearing is expressly held for public participation. Subsequent to the Public Hearing, the City Manager will ask the City Council to adopt the Annual Budget with any necessary revisions made between the time of the publication of the Proposed Budget and the date of adoption. The Annual Budget is effective July 1st, and the printed document is available as soon as possible after the year-end accounting and final cost allocation plan are completed.

Adjustments to the Adopted Budget

The City Manager is responsible for the administration of the Annual Budget after its final adoption and shall keep the City Council fully advised at all times of the financial condition and needs of the City. In order to accomplish this mandate, the City Manager annually presents a mid-year fiscal review to the City Council, typically held between January and March. This review includes needed adjustments to the Adopted Budget that have been identified by staff since budget adoption and requires three affirmative votes of the City Council to effectuate adjustments to the Adopted Budget.

Additionally, the City Council may, at any regular or special meeting throughout the fiscal year, amend or supplement the Annual Budget by motion adopted by three affirmative votes authorizing the transfer of unused balances appropriated for one purpose to another purpose or to appropriate available funds not included in the budget. Budget adjustments requiring City Council approval shall be submitted as agenda items and approved in accordance with the City Code Section 2-650. City Council approval is also required for all transfers from unappropriated fund balances or contingency reserves.

BUDGET CALENDAR

January – April 2017	Review and calculate revenue projections for General Fund, Special Revenue Funds, Enterprise Funds and Capital Projects Funds.	Finance
February 2017	Review/update salary projections.	Personnel, Finance
February 21, 2017	City Council update and presentation: • FY 2015-2016 Audited Financial Statements • FY 2016-2017 Mid-year Budget • FY 2017-2018 Budget Outlook	Administration, Finance
February/March 2017	Prepare/update budget instructions and forms for departments to complete during budget development.	Finance
March 21, 2017	City Manager meets with Department Heads to discuss the budget schedule and provide direction regarding budget guidelines (e.g. Maintenance of effort, only funded enhancement requests, etc.). Budget forms distributed.	All Departments
March 21 - 31, 2017	Departments review and complete budget forms.	All Departments
April 3 - 7, 2017	Preliminary review of department budget forms, including review of enhancement and Capital requests.	Administration, Finance
April 10 - 13, 2017	City Manager/Finance Director meetings with Department Heads to discuss budget requests.	All Departments
April 17, 2017	Agenda item to discuss Council priorities for Fiscal Year 2017-2018.	Administration, Finance
April 27, 2017	Finalize City Manager's recommendations.	Administration, Finance
April/May 2017	Prepare Proposed Budget document.	Administration, Finance
May 11, 2017	Provide Proposed Budget to City Council.	Administration, Finance
May 15, 2017 May 22, 2017 June 5, 2017	Budget Study Sessions.	All Departments
May/June 2017	Update Proposed Budget based on direction provided at Budget Study Sessions.	Administration, Finance
June 1, 2017	Publish Notice of Public Hearing for budget adoptions.	City Clerk
June 19, 2017	Budget hearing and adoption, including adopting of Gann Limit.	Administration, Finance
July 3, 2017	Post adopted budget to the City's Finance system.	Finance
July/August 2017	Produce Adopted Budget book, distribute to City Council, post to the City's website, and submit for GFOA Award.	Finance

ACCOUNTING AND BUDGETARY BASIS

The modified accrual basis of accounting is used by all General, Special Revenue, Debt Service, and Capital Projects Funds. This means that revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when liabilities are incurred, except that principal and interest payments on long-term debt are recognized as expenditures when due. The accrual basis of accounting is utilized by all Enterprise Funds. This means that revenues are recorded when earned and that expenses are recorded at the time liabilities are incurred.

Similar to the basis of accounting, the City uses the modified accrual basis for budgeting to be consistent with accounting principles and the City's financial statements as presented in the Comprehensive Annual Financial Report (CAFR). Exceptions are as follows:

- Capital expenditures within the Enterprise Funds are recorded as assets on an accounting basis but are shown as expenditures on a budgetary basis.
- Depreciation of capital assets and amortization of various deferred charges are recorded on an accounting basis only.
- Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on an accounting basis but are shown as expenditures on a budgetary basis.
- Funds are appropriated for all of the City's funds (General, Special Revenue, Enterprise, and Internal Service Funds).

Accounting Structure and Terminology

The City utilizes fund accounting to record financial transactions on the City's General Ledger (GL). The three types of funds used by the City are Governmental Funds, Proprietary Funds, and Fiduciary Funds (see "Fund Structure" illustration in the following section).

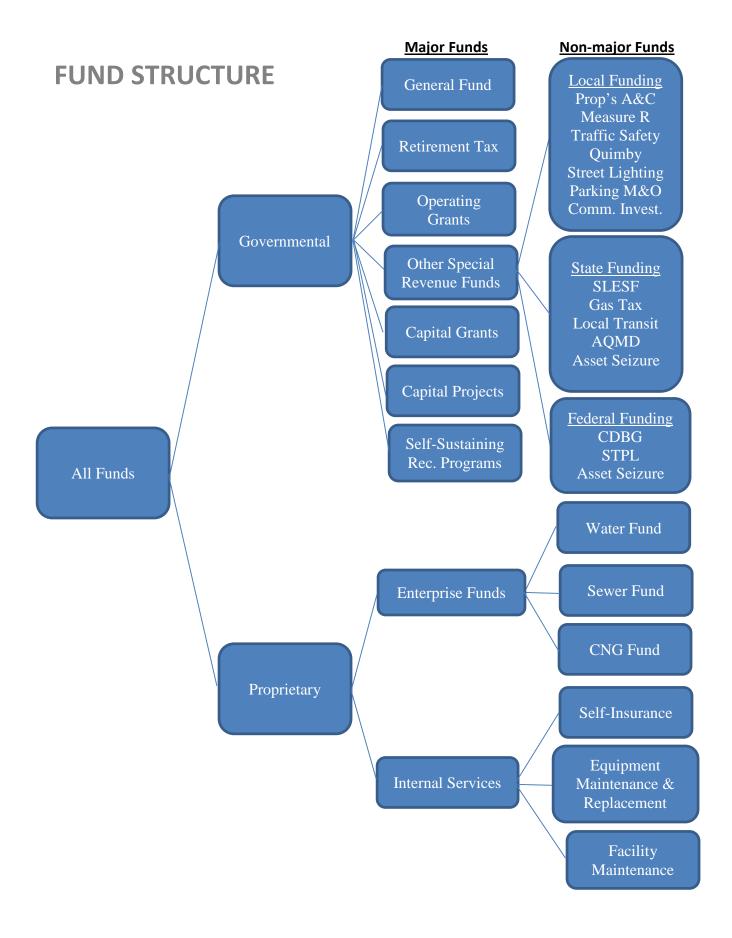
Governmental Funds are generally used to account for primarily tax supported activities. Governmental funds include the City's General Fund, which is the primary operating fund used by the City, and Special Revenue Funds, which are specific revenue sources that are restricted by law for expenditures on specific purposes.

Proprietary Funds are used to account for business-type activities or activities that are supported by fees or charges. Proprietary funds include Enterprise funds, which include the City's Water, Sewer, and Refuse funds, and internal service funds, such as the self-insurance fund.

Fiduciary Funds are used to account for resources that are held by the City as a trustee or agent for parties outside the government and that cannot be used to support the City's own programs. The City has two Fiduciary funds, which are not included in this budget document.

The complexities of the account structure utilized by the City do not lend themselves to a narrative and straight-forward description. However, some brief discussion is warranted to assist citizens with reviewing the City's budget. In the Departmental Budget Detail sections of the Annual Budget, expenditures are shown by an abbreviated GL account. In certain other sections of the Annual Budget, such as the Revenue Summary, GL accounts may also be shown. These GL accounts are the fundamental building blocks through which the budget is constructed. The City's GL structure includes four components: fund, division, project and object.

The City's GL structure keys are fourteen digit numbers representing the location and type of the expenditure are presented as [123 - 456 - 7890 - 1234]. For expenditures, the first three digits are the fund number. The next three digits are the Division (an organizational unit within a Department). Digits seven thru ten are the Project number (if applicable) and the last four digit numbers indicating the type of expenditure or revenue (such as telephone expense). Each of these objects has a text description. For expenditures, this description can be found next to the individual line item in the Departmental Budget Detail. For revenues, the object description is the category of revenue.



SUMMMARY OF SIGNIFICANT FINANCIAL POLICIES

Budget Policy

The City strives to adopt a balanced budget in which operating revenue is equal to, or exceeds, operating expenditures. In the event a balanced budget is not attainable, and the cause of the imbalance is expected to last for no more than one year, the planned use of reserves to balance the budget is permitted. In the event a budget shortfall is expected to continue by more than one year, the planned use of reserves should be developed as part of a corresponding strategic financial plan to close the gap through revenue increases and/or expenditure decreases.

One Time Revenues

The City's policy is to avoid the use of one time revenues to fund ongoing operations. Usage of one-time revenue may be appropriate to bridge short-term gaps in available resources and pay off loan balances.

Fund Balance Policy

The City believes that sound financial management principles require that sufficient funds be retained by the City to provide a stable financial base at all times. To retain this stable financial base, the City needs to maintain unrestricted fund balance in its funds sufficient to fund cash flows of the City and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. Committed, assigned, and unassigned fund balances are considered unrestricted.

The purpose of the City's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary shortfalls or unpredicted one-time expenditures.

It is a goal of the City to maintain a general operating reserve of, at a minimum, 15% of projected General fund operating expenditures for each fiscal year, excluding debt service, fund transfers, and encumbered funds. These reserves are designed to be used in the event of a significant financial emergency.

Adjustments to the Adopted Budget

Per the City Municipal Code, the City Manager shall be responsible for the administration of the budget after its final adoption and shall keep the City Council at all times fully advised of the financial condition and needs of the City and make such recommendations as (s)he deems necessary. In order to accomplish this mandate, the City Manager annually presents a mid-year fiscal review to the City Council, typically held between January and March. This review includes needed adjustments to personnel and non-personnel budgets that have been identified by staff since the adoption of the Annual Budget. Additionally, at any meeting after the adoption of the

budget, whether before or after the Mid-Year Review, the City Council may amend or supplement the budget by motion adopted by the affirmative votes of at least three members so as to authorize the transfer of unused balances appropriated for one purpose to another purpose or to appropriate available funds not included in the budget.

The Annual Budget, as adopted by the City Council, establishes the total appropriation provided for each City Department's operations. Expenditures may not legally exceed budgeted appropriations at the Department level within a fund. To ensure that the expenditures of each Department do not exceed the departmental appropriation, expenditures for each Department are legally limited to the amounts authorized by the City Council in the budget document, plus supplemental or increased appropriations individually approved by the City Council.

The Finance Director is authorized to transfer budget amounts between divisions within a department, within salary accounts, and within Maintenance and Operations accounts at his discretion. Budget transfers between funds, departments, and capital outlay accounts shall first be approved by the City Council. Transfers requiring City Council approval shall be submitted as agenda items and approved in accordance with the City Municipal Code section 2-650. City Council approval is also required for all transfers from un-appropriated fund balances.

Carryover Appropriations

The City Municipal Code states that all appropriations unexpended or unencumbered at the end of each fiscal year shall expire and revert to the un-appropriated fund balance or the fund from which it was appropriated. Any encumbering funds from the preceding fiscal year shall likewise expire and revert to the respective fund balances. The Budget Resolution provides for carryover of unexpended account balances required to complete approved capital projects.

Proposition 4 (Gann) Appropriation Limit

Article 13-B of the California Constitution was added by the November 1979 passage of the Gann Initiative. This legislation mandated that California Cities must compute an appropriation limit, which places a ceiling on the total amount of tax revenues that the City can appropriate annually. The legislation also provides that the governing body shall annually establish its appropriations limit by resolution.

The appropriations limit is calculated by determining appropriations financed by proceeds of taxes in the 1978/79 base year and adjusting the limit each subsequent year for changes in the cost of living and population. This Appropriation Limit is the maximum limit of proceeds from taxes the City may collect or spend each year. Budgeted appropriations are limited to actual revenues if they are lower than the limit. The Appropriations Limit may be amended at any time during the fiscal year to reflect new data.

Cost Allocation Plan and Direct Charges

The City employs a complex multi-step plan for distributing the costs of internal services to various Departments and funds. Through these allocations, a more realistic picture of the cost of doing business for the City's various organizational units and services is obtained.

Allocated costs are primarily determined through the City's Cost Allocation Plan (CAP). The CAP uses various statistical data to distribute the identified service costs to the appropriate Departments and funds. Additionally, in certain circumstances direct charges from one organizational unit to another are included in the budget outside of the CAP. Direct charges are typically utilized when the origin and destination of a specific cost are readily apparent and fixed.

Cash/Investment Management

One of the City's highest fiscal management priorities is maintaining the value of its cash and investment assets. The City values its cash and investments in accordance with the provisions of Government and Accounting Standards Board (GASB) Statement No. 31, "Accounting and Financial Reporting for Certain Investments and External Investment Pools (GASB 31)," which requires governmental entities, including governmental external investment pools, to report certain investments at fair value in the statement of net assets/balance sheet and recognize the corresponding change in the fair value of investments in the year in which the change occurred. Fair value is determined using published market prices.

Cash accounts for all funds are pooled for investment purposes to enhance safety and liquidity while maximizing interest earnings. Investments are stated at fair value. All highly liquid investments (including restricted assets) with a maturity of three months or less when purchased are considered cash equivalents. Cash and investments held on behalf of proprietary funds by the City Treasurer are considered highly liquid and are classified as cash equivalents for the purpose of presentations in the Statement of Cash Flows.

Debt Management

The California Constitution requires that long-term debt pledged by the full faith and credit of the City can only be approved by voter referendum. Per State of California statute, the City's debt limit is set at 15 percent of total adjusted assessed valuation of all the real and personal property within the City. The City's Assessed Value for Fiscal Year 2017-2018 is \$1,102,947,473 (excludes former Redevelopment Project Areas).

The City does not have any General Obligation debt and does not have any immediate plans to issue General Obligation debt. In Fiscal Year 2015-2016, the City participated in the Total Roads Improvement Program (TRIP) to leverage future Measure R funds in exchange for current resources (approximately \$2.7 million) for road improvements. Funds were raised through

issuance of Certificates of Participation and are secured by Measure R funds only; therefore, this debt is not subject to the debt limit. A debt service schedule is included as Appendix D.

Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. A Self Insurance Fund has been established to account for and finance the uninsured risks of loss. Various insurance policies are carried by the City to cover risks of loss beyond the self-insured amounts covered by the Self Insurance Fund. Using an internally developed allocation model, the cost of the various insurance coverage, whether self-insured or externally insured, are allocated to City Departments.

Complete Financial Policy Documents

For the complete text of the Comprehensive Financial Policy, Budget Policy, and Investment Policy, please refer to the Appendices E through G.

RESOLUTION NO. 7801

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN FERNANDO, CALIFORNIA, ADOPTING A BUDGET FOR THE FISCAL YEAR 2017-2018 AND ESTABLISHING ESTIMATED REVENUES AND APPROPRIATIONS AS DESCRIBED HEREIN

WHEREAS, the City Council has received and considered a proposed budget for Fiscal Year 2017-2018, commencing July 1, 2017, and ending June 30, 2018; and

WHEREAS, the City Council has reviewed and modified the proposed budget and conducted a Public Hearing on the budget on June 19, 2017; and

WHEREAS, the City Council has determined that it is necessary for the efficient management of the City that certain sums raised from revenues, transfers, and reserves of the City be appropriated to the various departments, offices, agencies and activities of the City;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SAN FERNANDO DOES HEREBY RESOLVE, FIND, DETERMINE AND ORDER AS FOLLOWS:

- Section 1: An annual budget for the City of San Fernando for the fiscal year beginning July 1, 2017 and ending June 30, 2018, a copy of which is on file in the City Clerk's Office (the "Annual Budget"), is hereby adopted; that Annual Budget being the proposed budget, as amended, modified and corrected in open study sessions before the City Council.
- Section 2: The sums of money set forth in the Annual Budget are hereby appropriated from the revenues and the reserves of the City of San Fernando to the respective funds and accounts therein set forth for expenditure during Fiscal Year 2017-2018 for each of the several objects of Salaries and Wages, Operations and Maintenance, Capital Outlay and Public Improvements.
- Section 3: The sums of money set forth in Exhibits "1", "2", "3", "4", "5" and "6" are hereby appropriated to the following named departments, offices, agencies and activities of the City for expenditures during Fiscal Year 2017-2018 as shown in Exhibits "1", "2", "3", "4", "5" and "6".
- Section 4: Work programs in the published adopted budget shall be revised to reflect necessary updates and direction from the City Council on May 15, 2017, May 22, 2017, June 5, 2017, and June 19, 2017.
- Section 5: Account balances that are encumbered as of June 30, 2017 may be carried over and re-budgeted in the fiscal year 2017-2018 budget with the approval of the City Manager or his/her designee.

Section 6: The unexpended account balances, as of June 30, 2017, for Capital expenditures, capital grants, and Capital Improvement Projects may be carried over and rebudgeted in the fiscal year 2017-2018 budget with the approval of the City Manager or his/her designee, provided it does not exceed the prior year adjusted budget.

Section 7: Appropriation transfers may be made within departmental budgets from one functional category to another or from one division or section to another with the approval of the City Manager or his/her designee, provided there is no net increase in the department's total appropriation.

Section 8: Appropriation transfers to cover retirement/termination related leave payoffs may be made from the non-departmental contingency account to accounts within the budget categories of the various departments, divisions and offices with the approval of the City Manager or his/her designee.

Section 9: No such carry overs or transfers authorized pursuant to the foregoing paragraphs shall be construed as establishing additional regular positions without prior approval of the City Council.

PASSED, APPROVED, AND ADOPTED this 19th day of June, 2017.

ATTEST:

Mena & Clavey

STATE OF CALIFORNIA COUNTY OF LOS ANGELES CITY OF SAN FERNANDO

I HEREBY CERTIFY that the foregoing Resolution was approved and adopted at a regular meeting of the City Council held on the 19th day of June, 2017, by the following vote to wit:

AYES:

Ballin, Fajardo, Gonzales – 3

NOES:

Soto - 1

ABSENT:

Lopez - 1

Una of Clark Elena G. Chávez, City Clerk



INCORPORATED INCORPORATED AUG. 31, 1911 CALIFORNIA

SECTION II. BUDGET OVERVIEW



	CITY OF SAN FERNANDO SUMMARY OF SOURCES AND USES BY FUND FISCAL YEAR 2016-2017						CITY OF SAN FERNANDO SUMMARY OF SOURCES AND USES BY FUND FISCAL YEAR 2017-2018 Estimated						-titd		
FUND NO.	FUND NAME	Actual Beginning Bala July 1, 2016		Estimated Expenditures FY 2016-2017	Enc	Estimated ding Balance ine 30, 2017	Estimated Revenues FY 2017-2018	Transfers In	Total Resources	Adopted Operating Expenditures FY 2017-2018	Capital Expense / Transfers	Transfers Out	Total Requirements	E	Ending Balance
General	Fund:														
001 Ge	neral Fund	\$ (3,080,	247) \$ 18,369,291	\$ 18,361,788	\$	(3,072,744)	\$ 18,934,943	\$ 419,234	\$ 19,354,177	\$ 18,512,087	\$ 491,000	\$ -	\$ 19,003,087	\$ (2,721,654)
	Total General Fund:	\$ (3,080,	247) 18,369,291	18,361,788	3 \$	(3,072,744)	\$ 18,934,943	419,234	19,354,177	18,512,087	491,000	-	19,003,087	\$ ((2,721,654)
	Revenue Funds:														
Fu	ESF (Supplemental Law Enforcement Services nd)	7 21,				21,049	\$ 100,000	-	100,000	-	-	100,000	100,000		21,049
	oposition "A" - Transit Development Fund	\$ 113,9			_	60,156	\$ 488,000	=	488,000	513,455	-	=	513,455	_	34,701
	oposition "C" - Transit Development Fund	\$ 164,2 \$ 20.5		630,808		(90,037) 20,589	\$ 385,000	-	385,000	199,917	45,000	-	244,917		50,046
	oposition "C" - Discretionary ant Fund	\$ 20,! \$ (327,!		3,762,717	\$ 7 \$	13,567	\$ 37,352	-	37,352	=	-	-	-	\$	20,589 50.919
	ant Fund ate Gas Tax Fund	\$ (327,				38.929	\$ 691.491		691,491	278,750		184.234	462,984	\$	267,436
		\$ 3,641,8				614,301	\$ 285,000		285,000	179,988		104,234	179,988	\$	719,314
	affic Safety Fund	. , ,	523 30,000	, ,		623	\$ 15,000		15,000	-		15,000	15,000	\$	623
	sh In-Lieu of Parking	\$ 271,0		-	Ś	271,672	\$ -	_	-	_	-	-	-	Ś	271,672
	cal Transportation Fund (SB 325)		- 19,600	19,000) \$	600	\$ 19,600	-	19,600	19,600	-	-	19,600	\$	600
	· · · · · · · · · · · · · · · · · · ·	\$ 195,0	551 29,100	186,469	9 \$	38,282	\$ 30,000	-	30,000	-	50,000	-	50,000	Ś	18,282
-	creation Self Sustaining Fund	\$ 61,0	,	,		9,488	\$ 166,366		166,366	167,788	-		167,788		8,066
	tirement Fund	\$ 2,932,4				2,130,293	\$ 3,555,000	274.868	3,829,868	4,064,758	-	-	4,064,758	_	1,895,403
	imby Act Fees	. , ,	525 -	-	\$	3,525	\$ -		-		-	-	-	\$	3,525
020 Sta	ate Asset Seizure	\$ 113,0	085 -	101,050) \$	12,035	\$ -	-	-	-	-	-	-	\$	12,035
	deral Asset Seizure	\$ 16,2	207 19,500	30,000) \$	5,707	\$ -	-	-	-	-	-	-	\$	5,707
022 ST	PL	\$ 283,9	963 -	281,831	L \$	2,132	\$ 425,401	-	425,401	-	425,401	-	425,401	\$	2,132
026 Co	mmunity Development Block Grant (CDBG)	\$ (10,:	143) 240,000	475,562	2 \$	(245,705)	\$ 470,759	-	470,759	-	225,055	-	225,055	\$	(1)
027 Str	reet Lighting	\$ 15,	509 397,000	397,007	7 \$	15,502	\$ 397,000		397,000	412,502	-		412,502	\$	-
	8	\$ 270,0	,		_	171,634	\$ 182,800	-	182,800	135,325	150,000	-	285,325		69,109
	pital Outlay	\$ 64,3		76,126		(11,755)	\$ -	-	=	-	-	-	-	\$	(11,755)
	vement Fund	\$ 33,:		20,000		13,182	\$ -	=	=	=	=	=	=	\$	13,182
	mmunity Investment Fund	·	555 25,000	,		2,555	\$ 10,000	-	10,000	10,000	-	-	10,000	_	2,555
	3109 Task Force Fund	\$ 13,0		-	\$	13,080	\$ -	-	-	-	-	-	-	\$	13,080
	lifornia Arts Council	,	080) 10,200			(1,080)	\$ -	-	-	-	-	-	-	\$	(1,080)
	itional Endowment for the Arts	\$ (40,3		55,000		(40,354)	\$ -	-	-	-	-	-	-	\$	(40,354)
	JI Avoid Campaign	\$ 3,0)56 -	42,094	\$ 1 \$	3,056 (104,746)	\$ - \$ -	-	-	-	-	-	-	\$	3,056 (104,746)
	TA TOD Planning Grant derly Nutrition Program/Program Income		- 100,000			(104,746)	\$ -				-	-	<u>-</u>	\$	(104,746)
	, , , , ,		- 100,000 - 43,202			-	\$ 40.159		40,159	40.159			40,159	\$	
	C Alcohol Beverage Control Grant	:	- 43,202	41,783		(41,783)	\$ 41,783		41,783	40,139			41,783	\$	(41,783)
IZO AB	Total Special Revenue Funds:					2,926,497	\$ 7,340,711	274,868	7,615,579	6,064,025	895,456	299,234	7,258,715	_	

		AN FERNANDO							CITY OF SAN FER					
SUMM	ARY OF SOUI	RCES AND USES	S BY FUND			SUMMARY OF SOURCES AND USES BY FUND								
	FISCAL YE	AR 2016-2017							FISCAL YEAR 201	7-2018				
													Es	stimated
		Actual	Estimated	Estimated	Estimated	Estimated			Adopted Operating	Capital			1	Ending
FUND	Beg	ginning Balance	Revenues	Expenditures	Ending Balance	Revenues			Expenditures	Expense /		Total	В	Balance
NO. FUND NAME		July 1, 2016	FY 2016-2017	FY 2016-2017	June 30, 2017	FY 2017-2018	Transfers In	Total Resources	FY 2017-2018	Transfers	Transfers Out	Requirements	June	e 30, 2018
		<u> </u>			<u> </u>							•		
Enterprise and Internal Service Funds:														
006 Self Insurance	\$	308,717	1,900,000	1,900,000	\$ 308,717	\$ 1,852,473	60,000	1,912,473	1,900,000	-	-	1,900,000	\$	321,190
041 Equipment Maintenance/Replacement	\$	104,689	893,156	804,484	\$ 193,361	\$ 826,727	130,000	956,727	608,044	130,000	74,042	812,086	\$	338,002
043 Facility Maintenance	\$	(71,763)	1,076,980	1,139,831	\$ (134,614)	\$ 1,333,084	-	1,333,084	1,141,559	70,000	118,604	1,330,163	\$	(131,693)
070 Water	\$	3,616,750	3,136,000	5,084,366	\$ 1,668,384	\$ 3,748,000	-	3,748,000	2,762,905	1,262,200	447,661	4,472,766	\$	943,618
072 Sewer	\$	5,894,524	2,957,000	5,481,374	\$ 3,370,150	\$ 3,300,000	50,000	3,350,000	3,065,462	3,396,252	253,369	6,715,083	\$	5,067
073 Refuse/Environmental	\$	104,186	-	95,000	\$ 9,186	\$ -	-	=	=	-	-	=	\$	9,186
074 Compressed Natural Gas	\$	16,493	200,000	193,717	\$ 22,776	\$ 150,000	-	150,000	144,000	-	-	144,000	\$	28,776
Total Enterprise and Internal Servi	ce Funds: \$	9,973,596	10,163,136	14,698,772	\$ 5,437,960	\$ 11,210,284	240,000	11,450,284	9,621,970	4,858,452	893,676	15,374,098	\$	1,514,146
TOTAL ALL CIT	Y FUNDS: \$	14,710,862	39,583,993	49,003,142	\$ 5,291,713	\$ 37,485,938	934,102	38,420,040	34,198,081	6,244,908	1,192,910	41,635,899	\$	2,075,854

	Funds with Significant Change in Fund Balance	% Change	Discussion of Change in Fund Balance:
	Major Funds:		
001	General Fund	11%	The General Fund deficit is estimated to decrease by 11% due to continued implementation of the deficit elimination plan.
012	Measure R Fund	17%	Measure R funds are being accumulated for a future large street resurfacing project.
018	Retirement Fund	-11%	An additional payment to CalPERS have been appropriated in FY 2017-18 to reduce the City's unfunded liability, which will reduce the on-hand reserves in this fund.
xxx	Nonmajor Funds: Aggregate	268%	The City's nonmajor funds are primarily special funds used for one-time capital projects. The City is accumulating funds to construct future capital projects.
	Proprietary Funds: Equipment Maintenand/Replacement Fund Water Fund Sewer Fund	75% -43% -100%	The Equipment Maintenance/Replacement Fund is accumulating a reserve to fund future vehicle replacements. Reserve funds are appropriated to continue to implement the master capital improvement plan for the City's water system. Reserve funds are appropriated to continue to implement the master capital improvement plan for the City's sewer system.

CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF REVENUES, EXPENDITURES, AND OTHER FINANCING FISCAL YEAR 2017-2018

The total budget for Governmental, Special and Proprietary Funds. This summary provides an overview of each fund's budget in each of the four main categories: Personnel, Maintenance and Operating Expenses (M & O), Capital/Transfers, and Internal Service Charges.

	Governmental	Special	Proprietary	Total:
	Funds	Funds	Funds	All Funds
Revenue - by Type				
Property Taxes	2,330,000	3,829,868	-	6,159,868
Sales and Other Taxes	10,587,500	-	-	10,587,500
Licenses and Permits	273,500	-	-	273,500
Fines and Forfeitures	513,800	-	-	513,800
Interest & Rental Income	195,000	-	-	195,000
From Other Agencies	2,398,500	3,785,711	-	6,184,211
Charges for Service	2,215,841	-	11,450,284	13,666,125
Miscellaneous Revenue	50,000	-	-	50,000
Other Revenue	370,802	-	-	370,802
Total Revenue - by Type	18,934,943	7,615,579	11,450,284	38,000,806
Other Financing Sources	419,234	-	-	419,234
Total Revenue and Other Financing Source	19,354,177	7,615,579	11,450,284	38,420,040
Expenditure - by Type				
Personnel	10,801,563	4,030,985	2,954,872	17,787,420
Operating	5,379,058	2,013,440	6,667,098	14,059,596
Capital Expenses/Transfers	491,000	915,056	4,858,452	6,264,508
Internal Service Charges	2,331,466	299,234	893,676	3,524,375
Total Expenditure by Type	19,003,087	7,258,715	15,374,098	41,635,899
Other Financing Uses	-	-	-	-
Total Expenditures and Other Financing Us	19,003,087	7,258,715	15,374,098	41,635,899
Total Budget Surplus(Deficit)	351,090	356,864	(3,923,814)	(3,215,859)

CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF REVENUES BY FUND - 5 YEAR HISTORY FISCAL YEAR 2017-2018

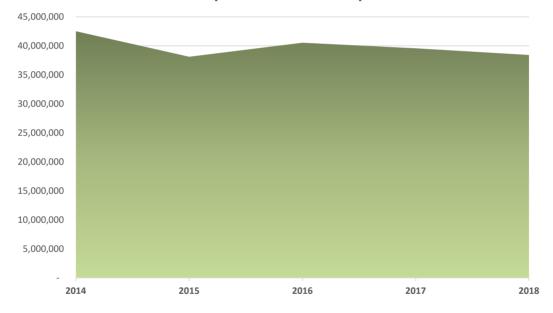
	2014	2015	2016	2017	2018
Governmental Funds	Actual	Actual	Actual	Adjusted	Adopted
001 General Fund	17,948,811	19,741,239	18,322,414	18,369,291	19,354,177
Total Governmental Funds	17,948,812	19,741,239	18,322,414	18,369,291	19,354,177

	2014	2015	2016	2017	2018
Special Funds	Actual	Actual	Actual	Adjusted	Adopted
002 SLESF	100,004	106,230	114,797	120,000	100,000
007 Proposition A	439,258	455,099	466,793	477,959	488,000
008 Proposition C	342,944	353,988	364,477	376,500	385,000
009 Proposition C - Discretionary	10	25	120	-	-
010 Capital Grants	2,471,083	60,656	90,556	4,104,271	37,352
011 State Gas Tax	817,550	683,659	534,234	556,000	691,491
012 Measure R	253,202	273,491	3,203,764	280,000	285,000
013 Traffic Safety	35,974	20,720	13,496	30,000	15,000
014 Cash In-Lieu of Parking	-	-	-	-	-
015 Local Transportation	12,755	19,606	7,500	19,600	19,600
016 AQMD	34,598	30,232	32,188	29,100	30,000
017 Recreation Self Sustaining	143,832	151,405	166,178	155,566	166,366
018 Retirement	8,704,460	3,715,013	4,425,213	3,829,868	3,829,868
019 Quimby Act	11,989	45	46	-	-
020 State Asset Seizure	10,778	3,200	83,785	-	-
021 Federal Asset Seizure	17	15,544	(15,381)	19,500	-
022 STPL	281,964	341	1,658	-	425,401
026 CDBG	348,075	1,025,453	-	240,000	470,759
027 Street Lighting	354,086	380,837	338,732	397,000	397,000
029 Parking and Maintenance Operations	204,962	175,058	181,505	182,800	182,800
032 Capital Outlay	-	-	195,052	-	-
050 Pavement Fund	290,151	190	483	-	-
053 Community Investment Fund	10,000	10,000	10,000	25,000	10,000
101 AB109 Task Force Fund	90,010	2	13,080	-	-
103 Gridley Elementary Grant Fund	108,056	96,730	100,862	-	-
104 Morningside Elementary Grant	130,567	115,679	114,917	-	-
105 HUD - EDI Wayfinding Grant	99,000	-	-	-	-
107 State Farm Grant	2,500	-	-	-	-
108 California Arts Council	9,937	11,364	10,860	10,200	-
109 National Endowment for the Arts	-	57,000	57,000	55,000	-
111 DUI Avoid Campaign	4,117	5,226	-	-	-
112 Alliance for CA Traditional Arts	5,000	-	-	_	-
113 MTA TOD Planning Grant	1,727	123,759	51,261	-	-
115 Elderly Nutrition Program Income	, -	115,483	109,142	100,000	-
118 Housing Related Parks (HRP) Program	-	-	188,050	-	-
119 Office of Traffic Safety	-	65,699	, -	43,202	40,159
120 Alcohol Beverage Control Grant	-	21,065	-	-	41,783
Total Special Funds	15,318,604	8,092,799	10,860,368	11,051,566	7,615,579

CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF REVENUES BY FUND - 5 YEAR HISTORY FISCAL YEAR 2017-2018

	2014	2015	2016	2017	2018
Proprietary Funds	Actual	Actual	Actual	Adjusted	Adopted
006 Self Insurance	1,207,726	2,960,489	2,112,783	1,900,000	1,912,473
041 Equipment Maint/Replacement	-	70,199	877,980	893,156	956,727
043 Facility Maintenance	-	-	1,004,761	1,076,980	1,333,084
070 Water	3,837,119	3,853,920	3,835,423	3,136,000	3,748,000
072 Sewer	3,348,520	3,414,533	3,378,330	2,957,000	3,350,000
073 Refuse	859,797	151	7,331	-	-
074 Compressed Natural Gas	-	-	149,055	200,000	150,000
Total Proprietary Funds	9,253,162	10,299,292	11,365,663	10,163,136	11,450,284
Total Citywide Revenues	42,520,579	38,133,329	40,548,445	39,583,993	38,420,040

Citywide Revenue History



CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF APPROPRIATIONS BY FUND - 5 YEAR HISTORY FISCAL YEAR 2017-2018

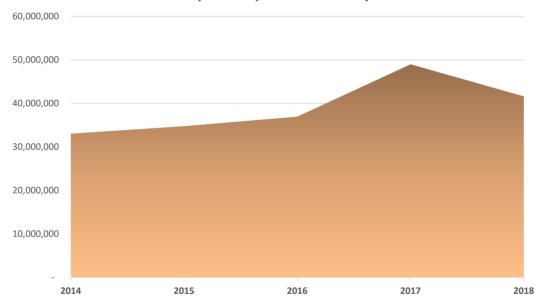
	Governmental Funds	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2018 Adopted
001	General Fund	17,478,360	19,706,571	17,443,660	18,361,788	19,003,087
	Total Governmental Funds	17,478,360	19,706,571	17,443,660	\$ 18,361,788	\$ 19,003,087

	2014	2015	2016	2017	2018
Special Funds	Actual	Actual	Actual	Adjusted	Adopted
002 SLESF	100,000	100,000	100,000	120,000	100,000
007 Proposition A	465,520	386,665	439,922	531,765	513,455
008 Proposition C	398,266	534,919	348,479	630,808	244,917
010 Capital Grants	450,966	24,352	394,574	3,762,717	-
011 State Gas Tax	569,676	758,130	989,575	534,430	462,984
012 Measure R	18,834	23,254	360,852	3,307,533	179,988
013 Traffic Safety	31,825	30,000	6,045	30,000	15,000
015 Local Transporation	16,200	19,606	7,500	19,000	19,600
016 AQMD	-	-	1,861	186,469	50,000
017 Recreation Self Sustaining	102,335	144,903	159,010	207,134	167,788
018 Retirement	2,361,100	2,598,306	3,337,423	4,632,036	4,064,758
019 Quimby Act	281,003	29,219	17,497	-	-
020 State Asset Seizure	6,441	-	-	101,050	-
021 Federal Asset Seizure	-	-	21,050	30,000	-
022 STPL	-	-	-	281,831	425,401
026 CDBG	348,075	1,025,453	10,143	475,562	225,055
027 Street Lighting	347,384	319,645	323,224	397,007	412,502
029 Parking and Maintenance Ops	131,420	116,884	136,341	281,835	285,325
032 Capital Outlay Fund	-	-	130,682	76,126	-
050 Pavement Fund	249,000	2,500	124,800	20,000	-
053 Community Investment Fund	-	11,763	15,682	25,000	10,000
101 AB109 Task Force Fund	71,384	18,629	-	-	-
103 Gridely Elementary Grant Fund	112,478	92,308	100,862	-	-
104 Morningside Elementary Grant	129,635	115,501	114,917	-	-
105 HUD - EDI Wayfinding Grant	99,000	-	-	-	-
107 State Farm Grant	2,500	-	-	-	-
108 California Arts Council	11,041	11,400	10,800	10,200	-
109 National Endowment for the Arts	23,847	68,223	62,284	55,000	-
111 DUI Avoid Campaign	1,061	5,226	-	-	-
112 Alliance for CA Traditional Arts	-	5,000	-	-	-
113 MTA TOD Planning Grant	3,030	153,243	83,125	42,094	-
115 Elderly Nutrition Program	-	115,483	109,142	100,000	_
118 Housing Related Parks (HRP)	-	-	188,050	-	-
119 Office of Comm. Oriented	-	65,699	-	43,202	40,159
120 Alcohol Beverage Control Grant	-	21,065	-	41,783	41,783
Total Special Funds	6,332,021	6,797,376	7,593,840	15,942,582	7,258,715

CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF APPROPRIATIONS BY FUND - 5 YEAR HISTORY FISCAL YEAR 2017-2018

	2014	2015	2016	2017	2018
Proprietary Funds	Actual	Actual	Actual	Adjusted	Adopted
006 Self Insurance Fund	1,215,676	1,042,268	1,916,594	1,900,000	1,900,000
041 Equipment Maint/Replacement	524,366	486,770	764,676	804,484	812,086
043 Facility Maintenance	680,537	836,838	1,076,524	1,139,831	1,330,163
070 Water	3,042,710	3,332,188	3,388,075	5,084,366	4,472,766
072 Sewer	2,953,128	2,551,408	4,623,155	5,481,374	6,715,083
073 Refuse	827,984	16,734	27,550	95,000	-
074 Compressed Natural Gas	-	-	132,562	193,717	144,000
Total Proprietary Funds	9,244,401	8,266,206	11,929,136	14,698,772	15,374,098
Total Citywide Expenditures	33,054,782	34,770,153	36,966,636	49,003,142	41,635,899

Citywide Expenditure History



CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF APPROPRIATIONS BY FUND - BY TYPE FISCAL YEAR 2017-2018

The total budget for Governmental, Special and Proprietary Funds. This summary provides an overview of each fund's budget in each of the four main categories: Personnel, Maintenance and Operating Expenses (M & O), Capital/Transfers, and Internal Service Charges.

				Capital	Internal	
	Governmental Funds	Personnel	Operating	Expenses	Svs. Chrg.	Total Budget
001	General Fund	10,801,563	5,379,058	491,000	2,331,466	19,003,087
Total	General Fund	10,801,563	5,379,058	491,000	2,331,466	19,003,087

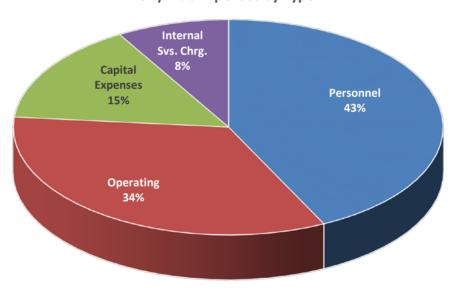
			Capital	Transfers	
Special Funds	Personnel	Operating	Expenses	Out	Total Budget
002 SLESF	-	-	-	100,000	100,000
007 Proposition A	27,543	485,912	-	-	513,455
008 Proposition C	64,565	135,352	45,000	-	244,917
010 Capital Grants	-	-	-	-	-
011 State Gas Tax	-	278,750	-	184,234	462,984
012 Measure R	-	179,988	-	-	179,988
013 Traffic Safety	-	-	-	15,000	15,000
015 Local Transportation	-	-	19,600	-	19,600
016 AQMD	-	-	50,000	-	50,000
017 Recreation Self Sustaining	71,745	96,043	-	-	167,788
018 Retirement	3,568,927	495,831	-	-	4,064,758
019 Quimby Act	-	-	-	-	-
020 State Asset Seizure	-	-	-	-	-
021 Federal Asset Seizure	-	-	-	-	-
022 STPL	-	-	425,401	_	425,401
026 CDBG	-	-	225,055	-	225,055
027 Street Lighting	135,761	276,741	-	-	412,502
029 Parking and Maintenance Operation	83,502	51,823	150,000	-	285,325
032 Capital Outlay Fund	-	-	-	-	-
050 Pavement Fund	-	-	-	-	-
053 Community Investment Fund	-	10,000	-	-	10,000
101 AB109 Task Force Fund	-	-	-	-	-
103 Gridley Elementary Grant Fund	-	-	-	-	-
104 Morningside Elementary Grant	-	-	-	-	-
108 California Arts Council	-	-	-	-	-
109 National Endowment for the Arts	-	-	-	-	-
112 Alliance for CA Tradition Arts	-	-	-	-	-
113 MTA TOD Planning Grant	-	-	-	-	-
115 Elderly Nutrition Program	-	-	-	-	-
118 Housing Related Parks (HRP)	-	-	-	-	-
119 Office of Comm. Oriented Policing	40,159	-	-	-	40,159
120 Alcohol Beverage Control Grant	38,783	3,000	-	-	41,783
Total Special Funds	4,030,985	2,013,440	915,056	299,234	7,258,715

CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF APPROPRIATIONS BY FUND - BY TYPE FISCAL YEAR 2017-2018

			Capital	Internal	
Proprietary Funds	Personnel	Operating	Expenses	Svs. Chrg.	Total Budget
006 Self Insurance Fund	-	1,900,000	-	-	1,900,000
041 Equipment Maint/Replacement	298,933	309,111	130,000	74,042	812,086
043 Facility Maintenance	541,059	600,500	70,000	118,604	1,330,163
070 Water	1,253,803	1,509,102	1,262,200	447,661	4,472,766
072 Sewer	861,077	2,204,385	3,396,252	253,369	6,715,083
073 Refuse	-	-	-	-	-
074 Compressed Natural Gas	-	144,000	-	-	144,000
Total Proprietary Funds	2,954,872	6,667,098	4,858,452	893,676	15,374,098

Total Citywide Expenditures \$ 17,787,420 \$ 14,059,596 \$ 6,264,508 \$ 3,524,375 \$ 41,635,899

Citywide Expenses by Type



CITY OF SAN FERNANDO

GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF TRANSFERS AND OTHER INTERFUND PAYMENTS FISCAL YEAR 2017-2018

	FUND		DESCRIPTION	AMOUNT FROM	AMOUNT TO
OPERATIO	NS RELAT	ED TRAN	SFERS:		
Transfers	FROM Gei	neral TO	Other Funds to support operations and repay debt:		
FROM:	001		General Fund	(180,000)	
TO:	027		Street Lighting Fund		50,000
	041		Equipment Replacement Fund		130,000
				(180,000)	180,000
Transfers	FROM Oth	ner Funds	TO the General Fund to support operations:		
FROM:	002		Supplemental Law Enforcement Services (SLESF)	(100,000)	
	011		Gas Tax Fund	(184,234)	
	013		Traffic Safety Fund	(15,000)	
	070	381	Water	(60,000)	
	072	360	Sewer	(60,000)	
то:	001		General Fund	(00)000)	419,234
				(419,234)	419,234
Daymonto	EDOM O+	har Eund	s TO the General Fund per Cost Allocation Plan:		
FROM:	007	nei runu	Proposition A	(28,412)	
FROIVI.	007		Proposition C	(20,352)	
	011		State Gas Tax Fund	(31,750)	
	011		Retirement Fund		
				(485,831)	
	027		Street Lighting	(40,674)	
	029	204	Parking M & O	(33,323)	
	070	381	Water	(456,469)	
	072	360	Sewer	(330,030)	
то:	001	3795	General Fund	(4.426.044)	1,426,841
				(1,426,841)	1,426,841
Payment F	ROM Wa	ter Funds	TO the Self Insurance Fund for property insurance:		
FROM:	070	381	Water	(60,000)	
TO:	006		Self Insurance Fund		60,000
				(60,000)	60,000
DEBT RELA	ATED TRAI	NSFERS			
Payments	FROM Ge		nd and Enterprise Funds TO Retirement Fund to Repa	=	
FROM:	001		General Fund	(200,000)	
	070		Water	(12,434)	
	072		Sewer	(12,434)	
TO:	018		Retirement Fund		224,868
				(224,868)	224,868
Payment F	ROM Ger	eral Fun	d TO Retirement Fund and Sewer Fund to repay Las Pa	almas Loan:	
FROM:	001		General Fund	(100,000)	
TO:	018		Retirement Fund		50,000
	072		Sewer		50,000
				(100,000)	100,000

CITY OF SAN FERNANDO CITYWIDE POSITION SUMMARY BY DEPARTMENT FISCAL YEAR 2017-2018

	2014	2015	2016	2017	2018
ADMINISTRATION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
ADMINISTRATION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
City Manager	1.00	1.00	1.00	1.00	1.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00
Treasurer Assistant*	1.00	1.00	1.00	1.00	0.00
Office Clerk*	1.00	1.00	1.00	1.00	0.00
Personnel Manager	1.00	1.00	1.00	1.00	1.00
Personnel Technician	1.00	1.00	1.00	1.00	1.00
Personnel Assistant (FTE)*	0.00	0.00	0.00	0.00	0.75
TOTAL ADMINISTRATION DEPARTMENT	6.00	6.00	6.00	6.00	4.75
	2014	2015	2016	2017	2018
CITY CLERK	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
CITT CLERK	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk (FTE)	0.00	0.00	0.50	0.50	0.69
TOTAL CITY CLERK DEPARTMENT	1.00	1.00	1.50	1.50	1.69
TOTAL CITY CLERK DEPARTIMENT	1.00	1.00	1.50	1.50	1.09
	2014	2015	2016	2017	2018
COMMUNITY DEVELOPMENT	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
COMMONITY DEVELOT MENT	ACTORE	ACIOAL	ACTORE	ACTORE	ADOLIED
Community Development Director	0.00	1.00	1.00	1.00	1.00
City Planner	1.00	0.00	0.00	0.00	0.00
Building & Safety Supervisor	1.00	1.00	1.00	1.00	1.00
Assistant Planner	1.00	0.00	0.00	0.00	0.00
Associate Planner	0.00	1.00	1.00	1.00	1.00
Community Development Secretary	1.00	1.00	1.00	1.00	1.00
Community Preservation Officer	2.00	2.00	2.00	2.00	2.00
Community Preservation Officer (FTE)	0.75	0.75	0.75	0.75	0.75
Maintenance Helper - Graffiti (FTE)	0.95	0.95	0.95	0.95	0.95
TOTAL COMMUNITY DEVELOPMENT DEPARTMENT	7.70	7.70	7.70	7.70	7.70
	2014	2015	2016	2017	2018
FINANCE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
Finance Director	1.00	1.00	1.00	1.00	1.00
Treasury Manager*	0.00	0.00	0.00	0.00	1.00
Senior Accountant	0.00	0.00	0.00	0.00	1.00
Junior Accountant	1.00	1.00	1.00	1.00	0.00
Senior Account Clerk II	1.00	1.00	1.00	1.00	1.00
Senior Account Clerk	2.00	2.00	2.00	2.00	2.00
Finance Office Specialist	1.00	1.00	1.00	1.00	1.00
Finance Clerk/Cashier (FTE)*	0.50	1.00	1.00	1.00	0.00
Office Clerk*	0.00	0.00	0.00	0.00	1.00
Office Cicir					
TOTAL FINANCE DEPARTMENT	6.50	7.00	7.00	7.00	8.00

CITY OF SAN FERNANDO CITYWIDE POSITION SUMMARY BY DEPARTMENT FISCAL YEAR 2017-2018

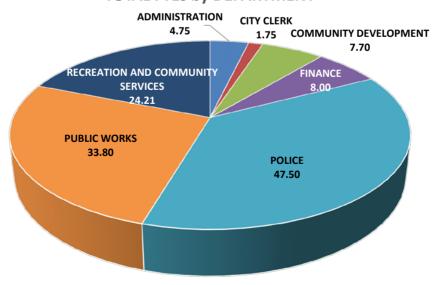
POLICE	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED
FOLICE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
Chief of Police	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	2.00	2.00	2.00	2.00	2.00
Police Sergeant	5.00	5.00	5.00	5.00	5.00
Police Officer	23.00	23.00	22.00	23.00	23.00
Office Specialist	1.00	1.00	1.00	1.00	1.00
Police Desk Officer	6.00	8.00	8.00	8.00	8.00
Records Administrator	1.00	1.00	1.00	1.00	1.00
Police Records Specialist	1.00	1.00	1.00	1.00	1.00
Property Control Officer	1.00	1.00	1.00	1.00	1.00
Secretary to the Chief	0.00	0.00	0.00	0.00	0.00
Community Service Officer (FTE)	4.00	2.00	2.00	2.00	2.00
Crossing Guard (FTE)	1.00	1.00	1.00	1.00	1.00
Junior Cadet (FTE)	1.50	1.50	1.50	1.50	1.50
TOTAL POLICE DEPARTMENT	47.50	47.50	46.50	47.50	47.50
	2014	2015	2016	2017	2018
PUBLIC WORKS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
Deputy City Manager/Public Works Director	1.00	1.00	1.00	1.00	1.00
Administrative Analyst	1.00	1.00	0.00	0.00	0.00
Management Analyst	0.00	0.00	1.00	1.00	1.00
Civil Engineering Assistant II	2.00	2.00	2.00	2.00	2.00
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00
Office Specialist	2.00	2.00	2.00	2.00	2.00
Electrical Supervisor	1.00	1.00	1.00	1.00	1.00
Bldg. Maintenance Worker/Electrical Helper	1.00	1.00	1.00	1.00	1.00
Equipment & Materials Supervisor	1.00	1.00	1.00	1.00	1.00
Mechanic Helper	1.00	1.00	1.00	1.00	1.00
Superintendent	2.00	2.00	2.00	2.00	2.00
Maintenance Worker	8.00	8.00	8.00	8.00	8.00
Field Supervisor II	3.00	3.00	3.00	3.00	3.00
Field Supervisor I	1.00	1.00	1.00	1.00	1.00
Senior Maintenance Worker	6.00	6.00	6.00	6.00	6.00
Meter Technician	1.00	1.00	1.00	1.00	1.00
Water Pumping Operator/Backflow Technician	1.00	1.00	1.00	1.00	1.00
Maintenance Helper (FTE)	1.70	0.80	0.80	0.80	0.80
TOTAL PUBLIC WORKS DEPARTMENT	34.70	33.80	33.80	33.80	33.80

CITY OF SAN FERNANDO CITYWIDE POSITION SUMMARY BY DEPARTMENT FISCAL YEAR 2017-2018

RECREATION AND COMMUNITY SERVICES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED
RCS Director	0.00	0.00	1.00	1.00	1.00
RCS Manager	1.00	1.00	0.00	0.00	0.00
Office Specialist	2.00	2.00	2.00	2.00	2.00
Community Services Supervisor	1.00	1.00	1.00	1.00	1.00
Cultural Arts Supervisor	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	0.00	0.00	1.00	1.00	1.00
Aquatic Supervisor	1.00	1.00	0.00	0.00	0.00
Recreation Coordinator	0.00	0.00	0.00	0.00	0.00
Program Specialist	2.00	2.00	2.00	2.00	1.75
Senior Day Camp/After School Counselor (FTE)	2.53	2.53	2.53	2.53	2.53
Day Camp/After School Counselor (FTE)	7.00	7.00	7.00	7.00	7.00
Recreation Leader I (FTE)	5.38	4.10	4.10	4.10	4.10
Recreation Leader II (FTE)	1.00	1.00	1.00	1.00	1.00
Recreation Leader III (FTE)	0.00	1.28	1.28	1.28	1.28
Cashier (FTE)	0.00	0.30	0.30	0.30	0.30
Pool Attendant (FTE)	0.50	2.00	0.00	0.00	0.00
Lifeguard (FTE)	4.00	4.50	0.00	0.00	0.00
Senior Lifeguards (FTE)	1.20	1.00	0.00	0.00	0.00
TOTAL RECREATION & COMMUNITY SERVICES DEPT	29.61	31.71	24.21	24.21	23.96
TOTAL POSITIONS (FULL TIME EQUIVALENT)	133.01	134.71	126.71	127.71	127.40

^{*}Transferred Treasurer's Office from Administrative Department to Finance Department and reduced total number of hours available for Part-Time Personnel Assistant.

TOTAL FTES by DEPARTMENT





FISCAL YEAR 2017-2018 ADOPTED BUDGET

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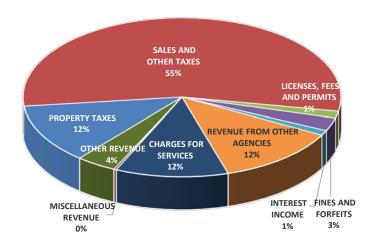
SECTION III. GENERAL FUND OVERVIEW





Revenue Analysis - Major General Fund Revenues

The total projected General Fund revenue for FY 2017-2018 is \$19,354,177, which represents an increase of 5% from FY 2016-2017. The primary drivers for the projected increase are: 1) 7% increase in Sales Tax to reflect continued moderate growth in local sales, 2) 3% increase in Property Tax revenue from continued local investment, and 3) 7% increase in Charges for Service due to updated cost allocation plan and fee schedule.

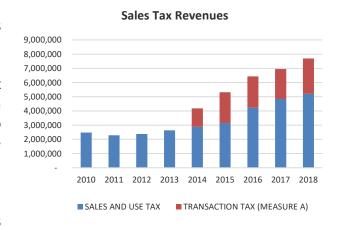


The following section provides a brief analysis of the City's top revenue sources and a discussion of the basis for the FY 2017-2018 projection. Additional detail on projected decreases will be included in the appropriate section.

Sales, Use and Transaction Tax

The sale of all tangible personal property is subject to sales or use tax in California, unless exempt or otherwise excluded by law. As of October 1, 2017, the sales and use tax in Los Angeles County is 9.5%, of which 6.25% is distributed to the State, 2.25% to the County of Los Angeles, and 1.0% to the City of San Fernando.

In addition to the state, county, and local sales and use tax, San Fernando voters



approved a ½ cent (0.5%) local transaction tax (commonly referred to as "Measure A") in April 2013. Funds raised through the transaction tax are imperative to the City's short-term viability. Unfortunately, the transaction tax will sunset in April 2020. It is prudent to begin planning for that loss of revenue by continuing to adjust expenditures.

Sales, use and transaction tax (Sales Tax) is the City's largest revenue, accounting for approximately 40% of total General Fund revenues. Since Sales Tax revenue is a function of business and consumer spending on tangible personal property, it is highly sensitive to economic cycles. California's economy has been steadily improving, although there are a number of factors that may dampen economic growth in the near term; the housing market has stabilized, but affordability is still an issue for many Californians; unemployment continues to fall, but many

millennials are still un- or under-employed; gas prices, which have a significant impact on Californians' disposable income, are volatile; and policies enacted by the Trump Administration, particularly related to travel and immigration, may have significant negative impacts on the state's tourism industry and seasonal migrant worker population.

There have also been a slew of bankruptcy filings and store closings from major retailers such as Macy's, Payless Shoes, JC Penney, Sears, and Kmart. The loss of revenue from these brick and mortar stores has been offset by substantial increases in online retailers, led by Amazon.com. This further emphasizes the fundamental economic shift away from physical retail locations toward online shopping.

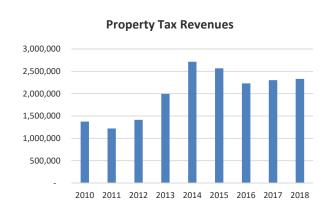
Overall, the California economy is expected to remain strong through at least 2018. Beyond that, federal economic policies may begin to have a significant impact on the state economy.

Locally, sales taxes have shown steady growth over the last few years, which is expected to continue through 2018 due to strong market conditions and local investment. The local economy is expanding in-line with the state and Los Angeles County economies and, as such, is exposed to the same risk of a slow down due to the Trump Administration's policies. In particular, San Fernando has a largely Latino population and workforce that may be disproportionately impacted by more restrictive immigration policies.

Although Sales Tax revenue is estimated to increase by 7% in FY 2017-2018 due to a continued economic expansion, the long-term revenue projections include a slowing of revenue growth beginning in 2019, to account for potential economic slow-down in the near future. Please refer to the 5-year General Fund Projection Section of the Adopted Budget for more information.

Property Tax

Property tax is an ad valorem tax levied on property owners in the City of San Fernando. The property tax rate is limited by Proposition 13 to 1% of the property's assessed value, which is typically established as the property's purchase price. Each year thereafter, the property's assessed value increases by two percent (2%) or the rate of inflation, whichever is lower, until the property is sold and re-assessed.



The City receives approximately fifteen cents for every dollar in property tax paid by property owners in San Fernando. The remaining amount is distributed to Los Angeles County agencies and local school districts. Property Tax accounts for approximately 12% of General Fund revenue.

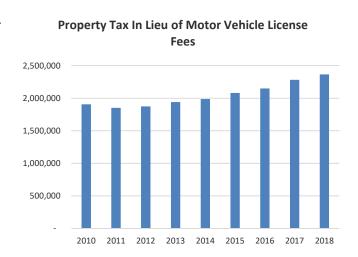
Assessed property values are steadily rebounding since they bottomed out in FY 2010-2011. Consequently, Property Tax revenue has shown steady growth over the last few years, which is expected to continue through 2018 due to strong market conditions and local investment. Median Single Family Residential sales price has hovered around \$420,000 over the last year, which is up from approximately \$320,000 three years ago.

Additionally, the elimination of redevelopment agencies and tax increment by the state has resulted in additional property tax for the City, which accounts for the large jump in FY 2012-2013. As the former San Fernando Redevelopment Agency winds down and retires debt, the City will continue to receive additional property tax revenue.

Although Proposition 13 limits the annual increase of Assessed Values to 2%, strong local investment and property turnover are expected to drive an increase in Property tax of approximately 3% in FY 2017-2018.

<u>Property Tax In-Lieu of Motor Vehicle</u> License Fee

Prior to 2004, cities in California received a share of the state's Motor Vehicle License Fee (VLF), which is a fee imposed on motor vehicles based on the original sale price of the vehicle. In 2004, the state shifted revenues from the VLF to fund other programs. To make cities whole, the state replaced the loss of VLF revenue with a like amount of property tax revenue.

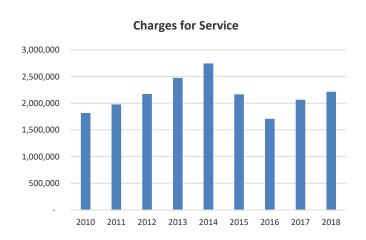


Property Tax In-lieu of Motor Vehicle License Fee accounts for approximately 12% of General Fund revenue.

Revenue and Taxation Code Section (c)(1)(B)(i) specifies the VLF Adjustment Amount for each city and county is to grow in proportion to the growth of gross assessed valuation in that jurisdiction from the prior year. Assessed value increases are projected to increase approximately 4%. Consequently, Property Tax In-lieu of VLF is conservatively projected to increase approximately 3.6% in FY 2017-2018.

Charges for Services

San Fernando charges fees for various services it provides to users who derive a direct benefit from the provision of those services. Some examples include, construction permit and inspection fees, livescan fingerprint fees, special police services, and administrative charges to the Enterprise and Special Revenue funds. Administrative charges are intended to reimburse the City for costs incurred to support non-General Fund



operations including, but are not limited to; recruiting and benefit administration services; billing, accounts payable, payroll and accounting services; and information technology services.

Charges for Services are the City's fourth largest revenues source, accounting for approximately 11% of total General Fund revenues.

Charges for Services are projected based on historical trends, known upcoming events (e.g. large development project or special event), and changes in the cost to provide the service (i.e. increase in personnel costs). Charges for Services are projected to increase by approximately 7% in FY 2017-2018 due to the recently updated cost allocation plan to charge Enterprise and Special funds their fair share of administrative costs, updated fee schedule based on a fee study expected to be completed by mid-year, and continued local investment in new construction and rehabilitation activity.

Business License Taxes and Fees

San Fernando imposes a Business License fee on certain businesses, trades, professions and occupations specified in the City's Municipal Code. There are a number of different fees based on business type, but generally the fee imposed is \$1.20 per \$1,000 in gross receipts for the sale of goods and \$2.40 per \$1,000 in gross receipts for services.



Business License is the City's fifth largest revenue source, accounting for approximately 7% of General Fund revenue.

Business License revenue is also very sensitive to economic conditions and decreased by more than 25% from FY 2009-2010 to FY 2010-2011. Although Business License revenue has

rebounded slightly since the recession, it is still well below pre-recession receipts and has remained relatively flat. Reductions over the last few years have necessitated directing staff resources away from Business License compliance efforts, further compounding the reduction in revenue.

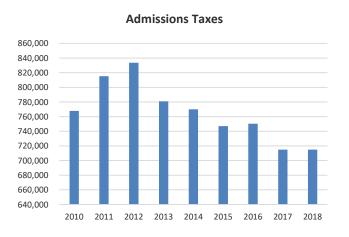
In FY 2015-2016, the City partnered with a private firm to provide full Business License Administration services. In FY 2016-2017, the City offered an amnesty program to waive late penalties for delinquent businesses that became current between January 2017 and June 2017. That program generated over \$100,000 in one-time Business License revenue as business owners paid prior year taxes. Due to the increased contract resources dedicated to Business License operations and a successful amnesty program, Business Tax revenues increased by almost 6% from the prior year.

After adjusting for the one-time revenues received in FY 2016-2017 from the amnesty program, Business License Taxes and Fees are conservatively projected to remain relatively flat in FY 2017-2018.

Admissions Tax

San Fernando imposes a tax on each person who pays an admission charge to any place located within the City limits ("Admissions Tax"), which is collected by the operator at the time admission is paid.

Admissions Tax revenue is the City's sixth largest revenue source, accounting for approximately 4% of General Fund revenue.



The primary driver for Admissions Tax revenues is the City's Swap Meet. Swap Meet vendors sell new and used goods, typically at deeply discounted prices. Similar to other discount retailers, attendance at the Swap Meet has proven to be anti-cyclical in that, when the economy is depressed, the demand for discount goods increases and as the economy improves, the demand for discount goods declines. Consumers' antic-cyclical behavior is apparent with an increase in attendance, and consequently Admission Tax revenues, during and following the Great Recession. As the economy has steadily improved over the last few years, attendance, and consequently Admission Tax Revenues, has steadily declined.

Due to the continued improvement in the economy, staff has projected Admission Tax revenue to remain flat.

CITY OF SAN FERNANDO GENERAL FUND FIVE-YEAR FORECAST SUMMARY OF PROJECTED REVENUES AND EXPENDITURES AS OF JULY 1, 2017

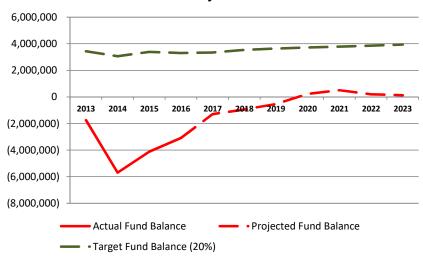
	Actual 2016	Estimated 2017	Adopted 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023
REVENUES								
Property Taxes	2,228,828	2,226,646	2,330,000	2,423,200	2,520,128	2,620,933	2,725,770	2,834,801
Sales Tax	5,387,412	5,387,976	5,400,000	5,562,000	5,782,420	6,011,595	6,249,873	6,497,617
Franchise Fees	636,652	636,402	622,500	646,425	667,955	683,144	698,692	714,608
Other Taxes	4,219,727	4,506,909	4,440,000	4,567,300	4,686,288	4,799,974	4,916,573	5,036,160
Licenses and Permits	269,033	322,101	298,500	312,010	321,317	330,907	340,789	350,972
Fines and Forfeitures	562,133	521,042	513,800	539,076	560,358	571,565	582,996	594,656
Use of Money & Property	267,633	272,073	270,000	295,600	326,624	348,089	372,513	400,538
Fees and Charges	694,916	715,873	689,000	711,860	736,874	762,771	789,610	817,428
Miscellaneous Revenue	198,072	104,459	123,500	150,970	153,489	156,059	158,680	161,354
Cost Allocation Revenue	1,244,255	1,602,739	1,747,643	1,759,908	1,791,086	1,772,888	1,730,325	1,763,412
Transfers In	300,483	333,911	419,234	437,919	441,677	445,511	449,421	453,409
Operating Revenue	16,009,144	16,630,131	16,854,177	17,406,268	17,988,215	18,503,436	19,015,243	19,624,955
Transaction Tax (Measure A)	2,212,987	2,464,287	2,500,000	2,575,000	2,678,000	696,280	-	-
Sale of Property	-	140,000	-	-	-	-	-	-
Development Fees	-	-	-	-	-	-	-	-
Other One-Time	100,012	39,843	-	20,000	-	20,000	-	20,000
One-time Revenue	2,312,999	2,644,130	2,500,000	2,595,000	2,678,000	716,280	-	20,000
TOTAL REVENUE	18,322,143	19,274,261	19,354,177	20,001,268	20,666,215	19,219,716	19,015,243	19,644,955
EXPENDITURES								
Personnel Expenses	10,103,503	10,491,861	10,801,564	11,067,383	11,343,818	11,629,033	11,923,376	12,227,216
Operating Expense	4,702,682	4,586,792	5,041,458	5,301,549	5,354,564	5,408,110	5,462,191	5,516,813
Capital Outlay	40,181	-	-	-	-	-	-	-
Transfers/Internal Service Charges	1,665,113	1,635,721	1,815,572	1,833,728	1,867,215	1,901,340	1,936,115	1,971,554
Operating Expenditures	16,511,479	16,714,374	17,658,594	18,202,659	18,565,597	18,938,482	19,321,682	19,715,583
Debt Reduction	-	-	300,000	250,000	250,000	-	-	-
Transfer to Equipment Replacement	-	-	130,000	150,000	150,000	-	-	-
ERF Pre-fund replacements	70,000	40,000	90,894	120,000	120,000	-	-	-
Transfer to SIF	165,000	320,000	350,000	320,000	320,000	-	-	-
Facility Maintenance Cap Improv	-	-	75,000	75,000	75,000	-	-	-
Capital Expense	281,542	64,828	11,000	200,000	200,000	-	-	-
Other One-time Expense	-	89,807	180,000	125,000	75,000	-	-	-
One-time Expenses Enhancements	260,600	261,250	207,600	150,000	150,000	-	-	-
One-time Expenditures	777,142	775,885	1,344,494	1,390,000	1,340,000	-	-	-
TOTAL EXPENDITURE	17,288,621	17,490,259	19,003,088	19,592,659	19,905,597	18,938,482	19,321,682	19,715,583
LESS: Est. Budget Savings	-	-	(216,031)	(221,348)	(226,876)	(232,581)	(238,468)	(244,544)
Operating Surplus(Deficit)	(502,335)	(84,243)	(588,386)	(575,044)	(350,506)	(202,466)	(67,972)	153,917
Total Budget Surplus(Deficit)	1,033,522	1,784,002	351,089	408,609	760,618	281,233	(306,439)	(70,628)

CITY OF SAN FERNANDO GENERAL FUND FIVE-YEAR FORECAST SUMMARY OF PROJECTED REVENUES AND EXPENDITURES AS OF JULY 1, 2017

	Actual 2016	Estimated 2017	Adopted 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023
Beginning Fund Balance Adjustment*	(4,114,046)	(3,080,524)	(1,296,522)	(945,433)	(536,824)	223,794	505,027	198,588
Ending Fund Balance	(3,080,524)	(1,296,522)	(945,433)	(536,824)	223,794	505,027	198,588	127,960
Reserve %	-19%	-8%	-5%	-3%	1%	3%	1%	1%

^{*}Added SIF fund balance into GF beginning balance since SIF is separated from General Fund in FY 15-16.

General Fund: Projected Fund Balance



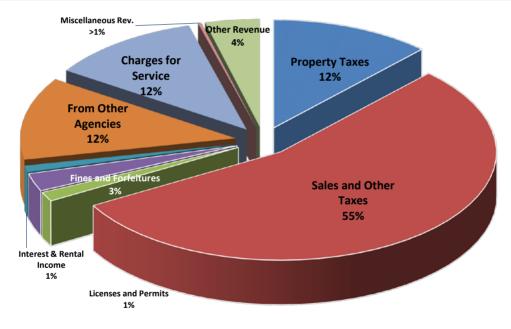
General Fund: Projected Revenue and Expenditure



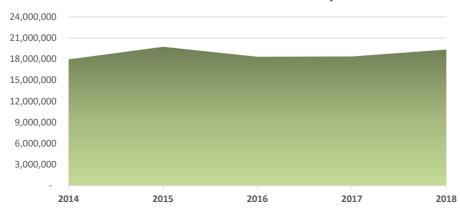
^{*}Based on activity through 5/1/2017, it is estimated that the General Fund deficit balance will decrease by at least \$1 million in FY 2016-2017.

CITY OF SAN FERNANDO GENERAL FUND SUMMARY OF REVENUE BY TYPE - 5 YEAR HISTORY FISCAL YEAR 2017-2018

General Fund	2014	2015	2016	2017	2018
Revenue	Actual	Actual	Actual	Adjusted	Adopted
Property Taxes	2,715,153	2,567,920	2,228,828	2,300,000	2,330,000
Sales and Other Taxes	7,663,635	9,125,631	10,288,142	9,845,000	10,587,500
Licenses and Permits	320,240	347,080	245,157	296,000	273,500
Fines and Forfeitures	560,920	537,371	562,133	465,300	513,800
Interest & Rental Income	285,141	219,533	205,013	199,900	195,000
From Other Agencies	2,023,343	2,301,900	2,217,630	2,332,500	2,398,500
Charges for Service	2,744,877	2,165,685	1,708,483	2,063,927	2,215,841
Miscellaneous Revenue	63,023	54,993	46,503	50,000	50,000
Other Revenue	1,572,479	2,421,126	820,525	816,664	790,036
Total Revenue	17,948,812	19,741,239	18,322,414	18,369,291	19,354,177



General Fund Revenue History



CITY OF SAN FERNANDO GENERAL FUND PROJECTED REVENUE DETAIL FISCAL YEAR 2017-2018

	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3100 PROPERTY TAXES						
3110-0000 SECURED PROPERTY TAXES-CY	1,953,432	2,095,676	1,996,023	1,850,000	1,949,918	1,900,000
3120-0000 UNSECURED PROPERTY TAXES C/Y	15,452	64,270	- (4.050)	50,000	62,462	50,000
3130-0000 PRIOR YEARS PROPERTY TAXES	(97,079)	842	(1,959)	-	(2,070)	-
3142-0000 RESIDUAL TAX REVENUE	286,978	308,231	188,207	300,000	151,858	300,000
3146-0000 CITY PASS THROUGH - TAXING ENTITY 3150-0000 PROPERTY TAX PENALTIES & INT	541,323	97,941	40,178	100,000	62,911	80,000
= =	15,048	960 2,567,920	6,379	2,300,000	1,568	2 220 000
	2,715,153	2,367,920	2,228,828	2,300,000	2,226,647	2,330,000
3200 SALES AND OTHER TAXES						
3210-0000 SALES AND USE TAXES	2,889,812	3,156,730	4,224,699	4,850,000	5,182,192	5,200,000
3210-3110 PROP TAX IN LIEU OF SALES & USE TAX	963,741	1,022,777	962,590	-	-, -, -	-
3210-3201 TRANSACTION SALES TAX - 1/2 CENT	1,286,012	2,156,696	2,212,987	2,100,000	2,464,287	2,500,000
3211-0000 P.S.A.F.	190,394	196,818	200,123	200,000	205,784	200,000
3230-0000 FRANCHISES	147,187	157,054	149,342	150,000	131,857	150,000
3231-0000 CABLE TV FRANCHISE	124,104	135,972	147,551	125,000	157,551	125,000
3232-0000 VEHICLE TOW FRANCHISE FEE	24,435	20,348	24,705	25,000	20,250	22,500
3234-0000 REPUBLIC SERVS INC FRANCHISE FEES	113,450	300,419	315,054	300,000	326,744	325,000
3240-0000 BUSINESS LICENSE TAXES	999,269	1,067,787	1,142,581	1,220,000	1,325,622	1,200,000
3240-3243 SWAPMEET BUSINESS LICENSE	46,440	45,184	42,434	45,000	40,088	45,000
3240-3245 BUSINESS LICENSE PROCESSING FEE	68,946	69,146	66,448	65,000	68,378	65,000
3240-9800 BUS LIC-TOBACCO VIOLATION FEES	250	-	-	-	-	-
3250-0000 DOCUMENTARY TAXES	39,544	49,529	49,179	50,000	61,136	40,000
3260-0000 ADMISSION TAXES	770,051	747,172	750,449	715,000	707,473	715,000
	7,663,635	9,125,631	10,288,142	9,845,000	10,691,362	10,587,500
2200 LICENCEC SEEC AND DEDINE						
3300 LICENSES, FEES AND PERMITS	220.640	262 520	474.054	225 000	400 226	200.000
3320-0000 CONSTRUCTION PERMITS	230,649	263,528	171,054	225,000	198,236	200,000
3325-0000 COMMERCIAL AND HOME OCCUPANCY PERMITS	26,717	24,975	24,547	25,000	22,077	25,000
3330-0000 PLANNING REVIEW	20,309	18,586	14,125	13,000	14,752	15,000
3335-0000 GARAGE SALE PERMITS 3345-0000 ATM TRANSACTION FEE	4,042 2,621	3,320 2,867	3,125 2,803	3,500	2,690 2,278	3,000 3,000
3350-0000 BUSINESS LICENSE PERMITS	16,622			3,000	6,400	
3351-0000 SB1186 STATE FEE	2,184	12,580 2,192	10,590 2,101	10,000 1,500	2,181	11,000 1,500
3385-0000 SELF HAUL PERMIT	2,104	2,192	2,101	-	2,161	1,500
3390-0000 BANNER AND SIGN PERMITS	17,095	19,032	16,610	15,000	14,557	15,000
= = = = = = = = = = = = = = = = = = =	320,240	347,080	245,157	296,000	263,171	273,500
	320,240	347,000	243,137	250,000	203,171	273,300
3400 FINES AND FORFEITS						
3410-0000 VEHICLE CODE FINES	-	125	8	-	447	_
3415-0000 VEHICLE REPOSSESSION FEES	780	705	850	800	990	800
3420-0000 GENERAL COURT FINES	8,163	5,572	30,893	6,500	5,758	6,500
3425-0000 CODE ENFORCEMENT CITATIONS	4,229	5,305	6,365	8,000	7,800	6,500
3430-0000 PARKING CITATIONS	547,698	525,663	524,017	450,000	506,047	500,000
3435-0000 ANIMAL CONTROL VIOLATIONS	50	-	· -	-	-	
-	560,920	537,371	562,133	465,300	521,042	513,800
3500 INTEREST INCOME						
3500-0000 INTEREST INCOME	529	3,311	9,908	3,500	38,997	5,000
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT	-	-	6,230	-	(24,163)	-
3510-0000 FILMING REVENUE	68,997	41,210	23,876	45,000	58,930	25,000
3520-0000 RENTAL INCOME	215,615	175,012	164,999	151,400	165,636	165,000
	285,141	219,533	205,013	199,900	239,400	195,000

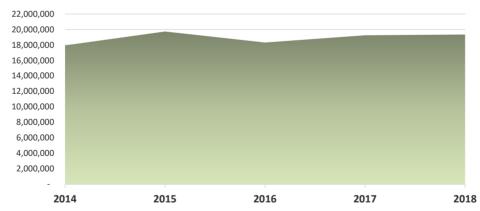
CITY OF SAN FERNANDO GENERAL FUND PROJECTED REVENUE DETAIL FISCAL YEAR 2017-2018

Account Number & Title :	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
3600 REVENUE FROM OTHER AGENCIES	Actual	Actual	Actual	Aujusteu	Estimateu	Auopteu
3605-0000 MOTOR VEHICLE IN-LIEU TAX	10,762	10,395	9,909	10,000	10,990	_
3605-3110 PROP TAX IN LIEU OF MOTR VHCL LIC FEES	1,988,375	2,080,884	2,148,780	2,282,700	2,283,356	2,365,500
3625-0000 HOMEOWNERS PROPERTY TAX RELIEF	9,886	10,184	9,947	8,500	9,865	9,500
3655-0000 P.O.S.T. REIMBURSEMENT	7,667	9,728	5,240	15,000	•	7,500
3685-0000 CALIF REIMB FOR MANDATED COSTS	7,007	86,297	38,034	-	11,290 7,210	10,000
				10,000		
3688-0000 CORRECTIONS TRAINING	5,893	5,620	5,720	6,300	4,769	6,000
3690-0000 REDEVELOPMENT AGENCY REIMB.	-	98,787 5	-	-	-	-
3699-0000 MISCELLANEOUS REIMBURSEMENTS	2,023,343	2,301,900	2,217,630	2,332,500	2,327,480	2,398,500
	2,020,0 .0	2,301,300	2,227,000	2,002,000	2,027,100	2,000,000
3700 CHARGES FOR SERVICES						
3705-0000 ZONING & PLANNING FEES	102,394	57,202	74,354	75,000	91,681	75,000
3706-0000 PUBLIC NOTIFICATION FEES	2,881	703	840	1,000	1,200	1,000
3708-0000 ENVIRONMENTAL ASSESSMENT FEES	1,836	816	1,428	1,500	2,040	1,500
3710-0000 DUPLICATING FEES	14,876	18,126	18,405	16,000	20,669	16,000
3712-0000 CODE ENFORCEMENT INSPECTION ORDER FEE	-	-	247	4,700	1,559	4,500
3714-0000 INSPECTION UPON RESALE PROGRAM	23,520	21,765	26,400	25,000	23,280	25,000
3715-0000 SPECIAL POLICE SERVICES	248,371	215,298	227,457	225,000	199,414	225,000
3715-0039 TREASURY FORFEITURE	-	-	271	-	-	-
3719-0154 AIMS MAINT & DEVELOP SURCHARGE EDGESOFT	30,560	18,045	21,678	27,000	24,255	25,000
3720-0000 FINGERPRINT SERVICES	48,001	47,932	42,027	43,000	42,201	43,000
3720-3721 FINGERPRINT - LIVESCAN SERVICES	-	-	-	-	-	-
3723-0000 DUI RECOVERY COST PROGRAM	1,479	200	-	-	-	-
3725-0000 BOOKING & PROCESSING FEE REIMB	18,419	11,865	11,593	12,000	12,673	12,000
3726-0000 VEHICLE INSPECTION FEES	12,400	8,755	13,788	12,000	11,663	12,000
3728-0000 VENDOR INSPECTION FEES	18,067	20,234	25,270	18,000	16,356	20,000
3730-0000 ENGINEERING & INSPECTION FEES	204,317	208,110	52,314	60,000	83,591	60,000
3731-0000 SWIMMING POOL AREA RENTAL FEES	13,473	7,640	-	-	-	-
3732-0000 UPSTAIRS BANQUET RENTAL AT REC PARK	23,238	9,548	-	_	-	-
3733-0000 SWIM TEAM FEES	169,802	86,371	-	-	-	-
3734-0000 CLASSES/AEROBICS	6,414	(38)	-	_	-	-
3735-3661 CNG FUELING STATION	343,968	188,297	-	_	-	-
3738-0000 SPECIAL EVENT SERVICES	-	-	1,302	3,000	4,658	2,500
3740-0000 WEED ABATEMENT PROGRAM	-	-	-	-	-	-
3770-0000 PARK & RECREATION PROGRAM	-	-	-	_	-	-
3770-1335 SNACK BAR	1,400	1,000	514	_	_	-
3770-1338 SWIM LESSONS	71,682	22,562	-	_	_	-
3777-0000 FACILITY RENTAL	120,092	103,765	86,496	100,000	91,603	100,000
3778-0000 DAY CAMP	-	-	-	-	-	-
3779-0000 SWIMMING POOL	14,810	14,802	_	_	_	_
3780-0000 COURT COMMITMENT PROGRAM	125,000	114,033	116,225	125,000	117,580	115,000
3781-0000 IMPOUNDED VEHICLES	27,203	23,310	23,135	25,000	33,273	23,000
3783-0000 VEHICLE ADMIN. PROCESSING FEE	9,300	8,600	9,150	8,500	7,350	8,500
3785-0000 VEHICLE ADMIN. PROCESSING FEE	20,145	18,863	28,789	20,000	22,430	20,000
3795-0000 ADMINISTRATIVE OVERHEAD	1,071,231	937,881	926,800	1,262,227	1,262,227	1,426,841
= =	2,744,877	2,165,685	1,708,483	2,063,927	2,069,703	2,215,841
	, ,-	, .,	, -,	, -,-	, -,	, -,
3800 MISCELLANEOUS REVENUE	64 00=	F4 000	40.046	F0 005	4.0	50 0C-
3855-0000 PARKING METER REV-CIVIC CENTER	61,937	54,993	42,946	50,000	44,017	50,000
3890-0195 RELAY FOR LIFE =	1,086	-	3,557	-		-
	63,023	54,993	46,503	50,000	44,017	50,000

CITY OF SAN FERNANDO GENERAL FUND PROJECTED REVENUE DETAIL FISCAL YEAR 2017-2018

	2014	2015	2016	2017	2017	2018
Account Number & Title :	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3900 OTHER REVENUE						
3900-0000 OTHER REVENUE	-	-	-	-	15	-
3901-0000 MISCELLANEOUS REVENUE	99,958	33,169	101,807	50,000	35,527	50,000
3904-0000 VENDING MACHINE	4,563	1,206	43	-	-	-
3907-0000 REFUND OF EXCISE TAXES	56,815	(15,902)	-	-	-	-
3908-0000 MISCELLANEOUS REVENUE - SWIMMING POOL	1,290	12,066	-	-	-	-
3910-0000 SALE OF PROPERTY & EQUIPMENT	16,631	1,033,066	-	-	140,000	-
3920-0000 GENERAL CITY ELECTION	60	40,428	12	20,000	(157)	-
3930-0000 MALL MAINTENANCE LEVY	90,100	95,417	66,026	100,000	85,742	100,000
3947-0000 SA ADMINISTRATIVE COST ALLOWANCE	293,838	223,961	250,000	250,000	250,000	218,302
3949-0000 SOLID WASTE ADMIN FEES	-	-	-	4,000	3,071	1,000
3950-0000 PROPERTY DAMAGE REIMBURSEMENT	35,056	22,671	725	2,000	1,631	-
3960-0000 AREA B ASSESSMENT ADMIN LEVY	1,484	1,566	1,429	1,500	1,700	1,500
3961-0000 TRANSFER FROM GAS TAX FUND	369,852	523,006	73,438	99,164	99,164	184,234
3963-0000 TRANSFER FROM TRAFFIC SAFETY	31,825	30,000	6,045	30,000	14,747	15,000
3965-0000 TRANSFER FROM TDA-LOCAL TRANSPORTATION	-	19,506	-	-	-	-
3968-0000 TRANSFER FROM PROP C FUND	119,682	179,967	-	-	-	-
3972-0000 TRNSFR FROM COPS SLESF FUND 2	100,000	100,000	100,000	120,000	120,000	100,000
3976-0000 TRANSFER-FIRE RETIREMENT TRNSF	-	-	-	-	-	-
3978-0000 TRANS FROM RETIREMENT TAX FUND	-	-	-	-	-	-
3979-0000 TRANSFER FROM PAVEMENT MANAGEMENT	230,326	-	100,000	20,000	20,000	-
3992-0000 TRANSFER FROM SEWER	60,000	60,000	60,000	60,000	60,000	60,000
3995-0000 TRANSFER FROM THE WATER FUND	61,000	61,000	61,000	60,000	40,000	60,000
_	1,572,479	2,421,126	820,525	816,664	871,440	790,036
TOTAL GENERAL FUND PROJECTED REVENUE	17,948,811	19,741,239	18,322,414	18,369,291	19,254,262	19,354,177

General Fund Revenue - 5 year History



CITY OF SAN FERNANDO GENERAL FUND SUMMARY OF APPROPRIATIONS BY DIVISION - 5 YEAR HISTORY FISCAL YEAR 2017-2018

		2014	2015	2016	2017	2018
A DRAINIC	TRATION	2014 Actual	Actual	Actual	Adjusted	Adopted
01-101	STRATION City Council	85,946	87,052	126,383	246,723	176,108
01-101	City Council Treasurer	141,843	143,894	157,574	161,833	170,108
01-102		234,490	351,916	421,385	423,177	451,011
01-105	Administration Personnel	301,603	261,190	308,005	318,304	385,788
01-100		208,105	181,009	314,487	250,000	250,000
01-110	City Attorney	79,563	41,429	65,420	230,000 85,000	80,000
01-112	Labor Attorney Fire Services - Contract	79,303 2,224,887	2,676,891	2,841,311	2,900,000	3,000,000
	ministration Department	3,276,437	3,743,381	4,234,565	4,385,037	4,342,906
TOTAL AU	illillistration Department	3,270,437	3,743,361	4,234,303	4,363,037	4,342,300
		2014	2015	2016	2017	2018
CITY CLER	SK.	Actual	Actual	Actual	Adjusted	Adopted
01-115	City Clerk	124,922	150,030	230,640	230,804	249,594
01-115	Elections	552	62,845	300	68,200	243,334
	y Clerk Department	125,474	212,875	230,940	299,004	249,594
Total Cit	y cierk bepartment	123,474	212,073	230,340	255,004	243,334
		2014	2015	2016	2017	2018
FINANCE		Actual	Actual	Actual	Adjusted	Adopted
01-130	Finance Administration	575,206	577,386	645,317	647,345	670,696
01-131	Treasury	141,843	143,894	157,574	161,833	181,495
01-135	Information Technology	-	, -	478,196	396,324	412,948
01-180	Retirement Health Premiums	820,779	801,312	833,127	875,000	875,000
01-190	Non-Departmental	2,481,884	3,480,949	641,355	799,195	903,100
Total Fin	nance Department	4,019,712	5,003,541	2,755,568	2,879,697	3,043,240
	•					
		2014	2015	2016	2017	2018
COMMU	NITY DEVELOPMENT	Actual	Actual	Actual	Adjusted	Adopted
01-140	Building and Safety	204,242	216,453	241,901	259,593	265,870
01-150	Planning/Administration	261,699	233,184	289,027	293,427	281,882
01-152	Community Preservation	303,995	325,761	409,726	476,994	508,786
Total Co	mmunity Development	769,936	775,398	940,654	1,030,014	1,056,538
		2014	2015	2016	2017	2018
POLICE		Actual	Actual	Actual	Adjusted	Adopted
01-222	Police Admin	1,164,467	1,304,768	1,139,929	1,168,065	1,052,472
01-224	Detectives	679,660	508,964	761,240	1,008,571	1,133,913
01-225	Patrol	3,835,912	4,218,238	5,164,634	5,194,851	5,386,753
01-226	Reserves/Explorers	25,315	27,509	68,556	77,804	78,819
01-230	Community Service	184,390	179,901	161,806	167,655	185,891
01-250	Emergency Services	5,000	6,864	-	5,000	5,000
Total Pol	ice Department	5,894,744	6,246,244	7,296,165	7,621,946	7,842,849

CITY OF SAN FERNANDO GENERAL FUND SUMMARY OF APPROPRIATIONS BY DIVISION - 5 YEAR HISTORY FISCAL YEAR 2017-2018

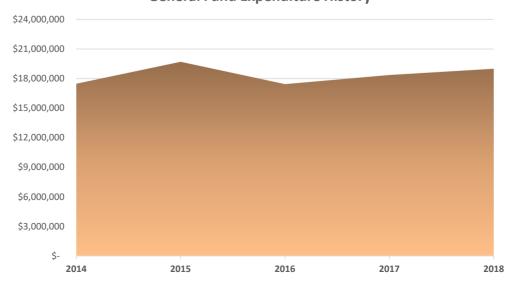
		2014	2015	2016	2017	2018
PUBLIC W	/ORKS	Actual	Actual	Actual	Adjusted	Adopted
01-310	PW Administration	186,935	235,784	460,450	423,526	575,697
01-311	Street Maintenance	78,743	168,187	89,048	169,892	266,518
01-312	Graffiti Removal	-	8,179	-	-	-
01-313	Bus Shelter Maintenance	76,007	86,634	646	-	-
01-320**	Equipment Maintenance	524,366	486,770	-	-	-
01-341	Mall Maintenance	60,001	58,006	26,555	21,900	22,300
01-343	Street Sweeping	121,200	146,450	27,595	27,600	27,600
01-346	Streets, Trees, & Parkways	113,868	200,108	127,869	127,601	132,144
01-370	Traffic Safety	79,967	58,589	171,721	134,880	134,917
01-371	Traffic Signals	104,629	211,818	40,278	30,500	36,500
01-390**	Facility Maintenance	734,439	835,539	-	-	-
Total Pu	blic Works	2,080,154	2,496,065	944,162	935,899	1,195,675

		2014	2015	2016	2017	2018
RECREAT	TION & COMM SERVICES	Actual	Actual	Actual	Adjusted	Adopted
01-420	Administration	355,423	433,885	386,000	489,365	458,925
01-422	Community Services	146,653	174,615	206,652	207,215	184,583
01-423	Recreation	75,012	81,887	299,491	336,754	469,063
01-424	Special Events	146,228	175,897	146,599	176,857	159,715
01-430	Aquatics	588,587	362,784	2,863	-	-
Total Re	creation & Comm Services	1,311,902	1,229,067	1,041,606	1,210,191	1,272,286

TOTAL GENERAL FUND	\$ 17,478,360	\$ 19,706,571	\$ 17,443,660	\$ 18,361,788	\$ 19,003,087
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^{*} This division has been moved to the Finance department in FY 2017-2018

General Fund Expenditure History



^{**}Converted to Internal Service Fund in FY 2015-2016

CITY OF SAN FERNANDO GENERAL FUND SUMMARY OF APPROPRIATIONS BY DIVISION - BY TYPE FISCAL YEAR 2017-2018

The total budget for each General Fund division, by department. This summary provides an overview of each division's budget in each of the four main categories: Personnel, Maintenance and Operating Expenses (M & O), Capital/Transfers, and Internal Service Charges.

			Capital I	nternal Svc.	
ADMINISTRATION	Personnel	Operating	Expenses	Chrg.	Total Budget
01-101 City Council	114,634	41,500	-	19,974	176,108
01-105 Administration	330,951	73,250	-	46,810	451,011
01-106 Personnel	287,653	46,905	-	51,230	385,788
01-110 City Attorney	-	250,000	-	-	250,000
01-112 Labor Attorney	-	80,000	-	-	80,000
01-500 Fire Services - Contract	-	3,000,000	-	-	3,000,000
Total Administration Department	733,238	3,491,655	-	118,013	4,342,906

			Capital	Internal Svc.	
CITY CLERK	Personnel	Operating	Expenses	Chrg.	Total Budget
01-115 City Clerk	192,090	26,185	-	31,319	249,594
01-116 Elections	-	-	_	-	-
Total City Clerk Department	192,090	26,185	-	31,319	249,594

			Capital	Internal Svc.	
FINANCE	Personnel	Operating	Expenses	Chrg.	Total Budget
01-130 Finance Administration	449,277	142,150	-	79,269	670,696
01-131 Treasury	150,073	1,715	-	29,707	181,495
01-135 Information Technology	-	412,948	-	-	412,948
01-180 Retirement Health Premiums	875,000	-	-	-	875,000
01-190 Non-Departmental	64,500	358,600	480,000	-	903,100
Total Finance Department	1,538,850	915,413	480,000	108,977	3,043,240

			Capital I	nternal Svc.	
COMMUNITY DEVELOPMENT	Personnel	Operating	Expenses	Chrg.	Total Budget
01-140 Building and Safety	219,904	9,710	-	36,256	265,870
01-150 Planning/Administration	183,207	67,955	-	30,720	281,882
01-152 Community Preservation	367,198	28,895	-	112,693	508,786
Total Community Development	770,309	106,560	-	179,669	1,056,538

			Capital I	nternal Svc.	
POLICE	Personnel	Operating	Expenses	Chrg.	Total Budget
01-222 Police Admin	696,127	210,250	-	146,095	1,052,472
01-224 Detectives	896,532	19,615	-	217,766	1,133,913
01-225 Patrol	4,325,697	68,700	-	992,356	5,386,753
01-226 Reserves/Explorers	55,000	12,000	-	11,819	78,819
01-230 Community Service	139,578	400	-	45,913	185,891
01-250 Emergency Services	-	5,000	-	-	5,000
Total Police Department	6,112,934	315,965	-	1,413,950	7,842,849

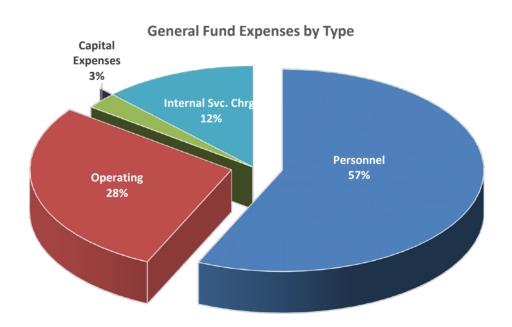
CITY OF SAN FERNANDO GENERAL FUND SUMMARY OF APPROPRIATIONS BY DIVISION - BY TYPE FISCAL YEAR 2017-2018

The total budget for each General Fund division, by department. This summary provides an overview of each division's budget in each of the four main categories: Personnel, Maintenance and Operating Expenses (M & O), Capital/Transfers, and Internal Service Charges.

			Capital I	nternal Svc.	
PUBLIC WORKS*	Personnel	Operating	Expenses	Chrg.	Total Budget
01-310 PW Administration	327,826	193,930	-	53,941	575,697
01-311 Street Maintenance	81,684	102,550	-	82,284	266,518
01-341 Mall Maintenance	-	11,300	11,000	-	22,300
01-343 Street Sweeping	-	27,600	-	-	27,600
01-346 Streets, Trees, & Parkways	82,818	7,000	-	42,326	132,144
01-370 Traffic Safety	72,294	15,500	-	47,123	134,917
01-371 Traffic Signals	-	36,500	-	-	36,500
Total Public Works	564,622	394,380	11,000	225,673	1,195,675

			Capital	Internal Svc.	
RECREATION & COMM SERVICES	Personnel	Operating	Expenses	Chrg.	Total Budget
01-420 Administration	328,413	58,300	-	72,212	458,925
01-422 Community Services	134,117	20,000	-	30,466	184,583
01-423 Recreation	330,617	6,000	-	132,446	469,063
01-424 Special Events	96,374	44,600	-	18,741	159,715
Total Recreation & Comm Services	889,521	128,900	-	253,865	1,272,286
TOTAL GENERAL FUND	\$ 10.801.563	\$ 5.379.058	\$ 491.000	\$ 2.331.466	\$ 19.003.087

^{*}Excludes Special Revenue and Enterprise Funded expenditures.





FISCAL YEAR 2017-2018 ADOPTED BUDGET

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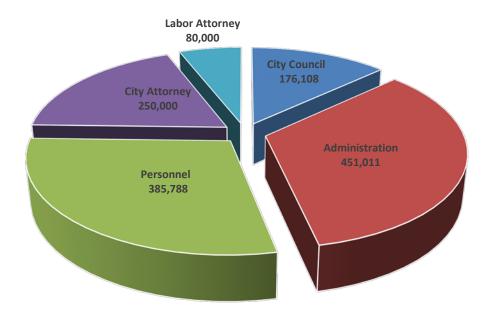
SECTION IV. GENERAL FUND DEPARTMENTAL BUDGETS





ADMINISTRATION DEPARTMENT

INCORPORATED AUG. 31, 1911





FISCAL YEAR 2017-2018 ADOPTED BUDGET

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ADMINISTRATION DEPARTMENT



MISSION STATEMENT

The mission of the Administration Department is to sustain and enhance the quality of life in the San Fernando community by implementing City Council policies, developing and maintaining responsive City programs and services within approved budgetary guidelines, providing leadership and motivation to City staff, maintaining and planning for fiscal integrity, and initiating and continuing strong relationships with local and regional businesses and governmental agencies.

DEPARTMENT OVERVIEW

The Administration Department includes the City Manager's Office, Personnel Division, and management of the City Attorney and Fire Services contract. The Administration Department is responsible for managing day-to-day operations of the City, including, but not limited to, facilitating quality City service delivery to internal and external customers, coordinating inter-departmental cooperation, recruiting and retaining talented staff, and setting overall fiscal policy.

ACCOMPLISHMENTS FOR FY 2016-2017

- 1) Significantly increased the City's social media presence; improving transparency through more effective communication with constituents.
- 2) Awarded 2017 Excellence in Communication Award of Distinction for Website Redesign by the California Association of Public Information Officers.
- 3) The City Treasurer function was transferred to the Finance Department during fiscal year 2016-2017 after the electorate approved converting the City Treasurer position from an elective to an appointive position.
- 4) Facilitated multiple study sessions on Proposition 64, which legalized commercial cannabis and recreational adult use of marijuana in California. Coordinated a Request for Qualifications and Quotations process to award a professional services agreement to develop and implement a local cannabis regulation and permitting program.
- 5) Implemented tracking procedures to enhance the employee performance management system and ensure employee evaluations are up to date.
- 6) Initiated negotiations for a new MOU with the City's largest bargaining unit, San Fernando Employees' Association (SFPEA). Negotiations expected to continue into fiscal year 2017-2018.

OBJECTIVES FOR FY 2017-2018

- 1) Coordinate a community visioning process to develop consensus about what future the community wants and deciding what steps are necessary to achieve that vision.
- 2) Continue to increase transparency and communication by expanding the City's social media footprint.
- 3) Complete negotiating a new Memorandum of Understanding with SFPEA.

SAN FERNANDO

ADMINISTRATION DEPARTMENT

OBJECTIVES FOR FY 2017-2018

- 4) Work with City Council to develop and implement a local cannabis regulation and permitting program that is appropriately scaled for the City of San Fernando.
- 5) Adopt and implement updated personnel rules and general policies.
- 6) Adopt and implement City Council approved changes resulting from the classification and compensation study.
- 7) Facilitate a smooth transition for a permanent City Manager.



ADMINISTRATION DEPARTMENT

PERSONNEL					
ADMINISTRATION	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2018 Adopted
City Manager	1.00	1.00	1.00	1.00	1.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00
Treasurer Assistant	1.00	1.00	1.00	1.00	0.00
Office Clerk	1.00	1.00	1.00	1.00	0.00
Personnel Manager	1.00	1.00	1.00	1.00	1.00
Personnel Technician	1.00	1.00	1.00	1.00	1.00
Personnel Assistant	0.00	0.00	0.00	0.00	0.75
Total Administration Department	6.00	6.00	6.00	6.00	4.75

APPROPRIATIONS BY DIVISION										
ADMIN	ISTRATION	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2018 Adopted				
01-101	City Council	85,946	87,052	126,383	246,723	176,108				
01-102*	Treasurer	141,843	143,894	157,574	161,833	-				
01-105	Administration	234,490	351,916	421,385	423,177	451,011				
01-106	Personnel	301,603	261,190	308,005	318,304	385,788				
01-110	City Attorney	208,105	181,009	314,487	250,000	250,000				
01-112	Labor Attorney	79,563	41,429	65,420	85,000	80,000				
01-500	Fire Services - Contract	2,224,887	2,676,891	2,841,311	2,900,000	3,000,000				
Total Ad	ministration Department	3,276,437	3,743,381	4,234,565	4,385,037	4,342,906				

SOURCES OF FUNDS					
	2014	2015	2016	2017	2018
ADMINISTRATION	Actual	Actual	Actual	Adjusted	Adopted
General Revenue	3,276,437	3,743,381	4,234,565	4,385,037	4,342,906
Total Funding Sources	3,276,437	3,743,381	4,234,565	4,385,037	4,342,906

ADMINISTRATION DEPARTMENT



CITY COUNCIL

DIVISION NO. 101

DIVISION OVERVIEW

Serving as the City's legislative body, the City Council establishes policy for the City. Its members are elected at large on a nonpartisan basis to four-year overlapping terms. The Mayor is a member of the City Council that is selected annually by his or her peers, and acts as the ceremonial head of the City.

The Council also sits as the Board of Directors for the Public Financing Authority, Parking Authority, and Successor Agency to the San Fernando Redevelopment Agency. Individual Councilmembers also serve on various regional and local organizations to collaborate or to voice concerns on issues that may affect San Fernando's quality of life.

The City Council has the authority to create advisory bodies on matters of policy and to regularly appoint residents to serve on City's boards and commissions. Regular City Council meetings are held on the first and third Monday of every month. Special and adjourned meetings are conducted on an as-needed basis.

Dept: Administration Div: City Council

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
001-101-0000-4101 SALARIES-PERMANENT EMPLOYEES	33,154	34,629	36,411	34,800	74,257	37,200
001-101-0000-4120 O.A.S.D.I.	3,137	3,171	3,651	2,662	6,785	2,662
001-101-0000-4126 HEALTH INSURANCE	21,382	21,868	39,600	91,804	43,383	64,874
001-101-0000-4128 DENTAL INSURANCE	3,302	3,639	5,047	-	5,301	5,103
001-101-0000-4136 OPTICAL INSURANCE	832	873	1,248	-	1,322	1,285
001-101-0000-4138 LIFE INSURANCE	-	-	255	510	510	510
001-101-0000-4140 WELLNESS BENEFIT	-	-	-	3,000	-	3,000
Personnel Costs	61,806	64,180	86,212	132,776	131,559	114,634
001-101-0000-4270 PROFESSIONAL SERVICES	-	-	-	25,000	19,247	-
001-101-0000-4300 DEPARTMENT SUPPLIES	1,834	2,711	2,286	32,137	31,251	4,100
001-101-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	-	-	-	-
001-101-0000-4390 VEHICLE ALLOW & MILEAGE	6,105	6,040	11,316	16,000	14,439	14,900
001-101-0101-4140 WELLNESS BENEFIT	-	-	600	-	600	-
001-101-0101-4220 PHONE & PAGER - S. BALLIN	762	760	317	500	-	-
001-101-0101-4370 MEETINGS & TRAVEL - S. BALLIN	1,276	18	3,290	4,000	3,808	4,000
001-101-0101-4380 SUBSCRIPTIONS, DUES & MMBRSHIPS - S.	116	100	175	200	-	200
001-101-0103-4220 PHONE & PAGER - J. FAJARDO	-	-	-	500	-	-
001-101-0103-4370 MEETINGS & TRAVEL - J. FAJARDO	2,769	2,652	3,050	4,000	3,733	4,000
001-101-0103-4380 SUBSCRIPTIONS, DUES & MMBRSHIPS - J. F	100	40	132	200	162	200
001-101-0107-4220 PHONE & PAGER - J. SOTO	-	183	399	500	401	500
001-101-0107-4370 MEETINGS & TRAVEL - J. SOTO	-	-	-	4,000	-	4,000
001-101-0107-4380 SUBSCRIPTIONS, DUES & MMBRSHIPS - J. S	-	-	-	200	-	200
001-101-0109-4220 PHONE & PAGER - A. LOPEZ	448	467	565	500	393	500
001-101-0109-4370 MEETINGS & TRAVEL - A. LOPEZ	2,371	3,950	3,007	4,000	2,089	4,000
001-101-0109-4380 SUBSCRIPTIONS, DUES & MMBRSHIPS - A.	100	100	124	200	109	200
001-101-0111-4140 WELLNESS BENEFIT	-	-	283	-	345	-
001-101-0111-4220 PHONE & PAGER - R. GONZALES	462	519	619	500	486	500
001-101-0111-4370 MEETINGS & TRAVEL - R. GONZALES	2,371	3,867	4,423	4,000	3,039	4,000
001-101-0111-4380 SUBSCRIPTIONS, DUES & MMBRSHIPS - R.	100	100	100	200	-	200
001-101-0113-4220 PHONE & PAGER - J. AVILA	471	520	-	-	-	-
001-101-0113-4370 MEETINGS & TRAVEL - J. AVILA	2,843	845	-	-	-	-
001-101-0113-4380 SUBSCRIPTIONS, DUES & MMBRSHIPS - J. /_	100	-	-	-	-	-
Operations & Maintenance Costs	22,229	22,872	30,688	96,637	60,856	41,500
001-101-0000-4706 LIABILITY CHARGE	-	-	3,864	7,606	7,606	7,737
001-101-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	5,620	9,704	9,704	12,237
Internal Service Charges	-	-	9,484	17,310	17,310	19,974
001-101-0000-4500 ****CAPITAL EXPENSES****	1,911	-	-	-	-	-
Capital Costs	1,911	-	-	-	-	-
Division Total	85,946	87,052	126,383	246,723	209,725	176,108

ADMINISTRATION DEPARTMENT



CITY MANAGER'S OFFICE

DIVISION NO. 105

DIVISION OVERVIEW

The City Manager serves as the professional administrator of the City and is responsible for coordinating all day-to-day operations and administration. Duties include personnel and labor relations, the preparation and administration of the City budget, inter-governmental relations and organizing and implementing the City Council's policies. The City Manager is hired by the City Council and serves as the City Council's chief advisor.

The City Manager's Office also leads the City's economic development effort and will continue to seek funding for public improvement projects and identify new development opportunities that are in line with the community's desire for national retailers and restaurants.

Dept: Administration
Div: City Manager's Office

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
001-105-0000-4101 SALARIES-PERMANENT EMPLOYEES	163,890	262,565	270,108	296,782	300,791	271,291
001-105-0000-4105 OVERTIME	1,224	1,845	10,370	1,500	1,083	1,500
001-105-0000-4111 COMMISSIONER'S REIMBURSEMENT	450	200	-	-	-	-
001-105-0000-4120 O.A.S.D.I.	12,729	18,657	16,950	15,666	18,274	16,262
001-105-0000-4126 HEALTH INSURANCE	15,514	31,034	31,249	35,108	33,477	32,313
001-105-0000-4128 DENTAL INSURANCE	1,956	2,491	2,491	352	2,401	2,491
001-105-0000-4130 WORKER'S COMPENSATION INS.	2,629	4,256	4,382	4,087	4,655	4,099
001-105-0000-4134 LONG TERM DISABILITY INSURANCE	-	1,061	1,591	1,591	795	1,591
001-105-0000-4136 OPTICAL INSURANCE	466	583	583	209	456	600
001-105-0000-4138 LIFE INSURANCE	126	204	204	204	159	204
001-105-0000-4140 WELLNESS BENEFIT REIMBURSEMENT	-	-	-	-	600	600
Personnel Costs	198,985	322,895	337,928	355,499	362,691	330,951
001-105-0000-4220 TELEPHONE	412	399	585	720	761	600
001-105-0000-4230 ADVERTISING	-	_	16,429	_	_	-
001-105-0000-4260 CONTRACTUAL SERVICES	18,915	3,250	1,100	1,100	1,340	1,340
001-105-0000-4270 PROFESSIONAL SERVICES	7,611	2,536	2,869	5,000	3,869	52,500
001-105-0000-4300 DEPARTMENT SUPPLIES	3,540	14,867	3,360	3,250	2,279	3,010
001-105-0000-4360 PERSONNEL TRAINING	-	-	351	500	-	500
001-105-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	1,390	1,309	5,115	7,500	3,612	7,500
001-105-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	1,400	1,828	2,217	3,000	2,488	3,000
001-105-0000-4390 VEHICLE ALLOW & MILEAGE	1,284	4,832	4,684	4,800	4,131	4,800
Operations & Maintenance Costs	34,552	29,021	36,709	25,870	18,480	73,250
001-105-0000-4706 LIABILITY CHARGE	-	-	19,048	22,399	22,399	22,335
001-105-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	27,701	19,409	19,409	24,474
Internal Service Charges	-	-	46,749	41,808	41,808	46,810
001-105-0000-4500 ****CAPITAL EXPENSES****	953		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Costs	953	-	-	-	-	-
Division Total	234,490	351,916	421,385	423,177	422,979	451,011



PERSONNEL DIVISION NO. 106

DIVISION OVERVIEW

The Personnel Division is responsible for providing human resource services in support of City departments and the community. Those services include effective administration of the recruitment and selection process to provide the community with the most qualified employees that will in turn provide the best quality services. Other services include the maintenance of all personnel files, administration of the bi-weekly employee payroll process, coordination of various training programs for employees, administration of the City's personnel rules and policies, and administration of the Memoranda of Understanding with each of the City's bargaining units. The Division also manages the City's risk management function, which includes workers' compensation, liability and property insurance, safety training, and claims management.

Dept: Administration

Div: Personnel

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
001-106-0000-4101 SALARIES-PERMANENT EMPLOYEES	167,863	178,540	186,338	175,501	184,852	182,725
001-106-0000-4103 WAGES-PERMANENT EMPLOYEES	2,133	-	-	-	-	28,903
001-106-0000-4105 OVERTIME	97	-	121	-	-	-
001-106-0000-4120 O.A.S.D.I.	13,012	13,658	14,264	13,426	14,160	15,855
001-106-0000-4126 HEALTH INSURANCE	26,484	27,484	32,976	40,042	39,658	48,644
001-106-0000-4128 DENTAL INSURANCE	4,276	4,276	4,276	2,138	4,365	5,987
001-106-0000-4130 WORKER'S COMPENSATION INS.	2,681	2,814	2,805	2,773	2,832	3,275
001-106-0000-4134 LONG TERM DISABILITY INSURANCE	939	931	939	921	948	939
001-106-0000-4136 OPTICAL INSURANCE	713	749	749	374	787	1,080
001-106-0000-4138 LIFE INSURANCE	216	204	204	204	204	245
Personnel Costs	218,415	228,657	242,672	235,379	247,806	287,653
001-106-0000-4220 TELEPHONE	592	483	479	600	826	600
001-106-0000-4230 ADVERTISING	2,296	1,179	1,450	2,880	312	2,880
001-106-0000-4260 CONTRACTUAL SERVICES	65,781	4,851	5,705	12,900	6,768	12,900
001-106-0000-4270 PROFESSIONAL SERVICES	9,157	19,702	19,489	19,000	12,901	19,000
001-106-0000-4300 DEPARTMENT SUPPLIES	902	1,480	4,415	2,500	2,643	2,500
001-106-0000-4320 DEPARTMENT EQUIPMENT MAINT	3,873	3,999	-	4,125	-	4,125
001-106-0000-4360 PERSONNEL TRAINING	-	291	70	250	6,063	250
001-106-0000-4365 TUITION REIMBURSEMENT	-	-	-	3,000	-	3,000
001-106-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	400	40	400
001-106-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	150	150	-	450	150	450
001-106-0000-4390 VEHICLE ALLOW & MILEAGE	158	302	408	400	272	400
001-106-0000-4430 ACTIVITIES AND PROGRAMS	279	96	175	400	-	400
Operations & Maintenance Costs	83,188	32,533	32,191	46,905	29,975	46,905
001-106-0000-4706 LIABILITY CHARGE	-	-	13,504	16,611	16,611	19,413
001-106-0000-4743 FACILITY MAINTENANCE CHARGE		-	19,639	19,409	19,409	31,816
Internal Service Charges	-	-	33,143	36,020	36,020	51,230
001-106-0000-4500 CAPITAL EQUIPMENT		-	-	-	-	-
Capital Costs	-	=	-	-	=	-
Division Total	301,603	261,190	308,005	318,304	313,801	385,788



LEGAL SERVICES (CITY ATTORNEY)

DIVISION NO. 110

DIVISION OVERVIEW

The City Attorney serves as the Chief Legal Officer for the City of San Fernando, the Successor Agency to the San Fernando Redevelopment Agency, Public Financing Authority and the Parking Authority. The City Attorney renders professional legal advice to the City Council, boards and commissions, and all City Departments. The City Attorney also represents the City in certain court proceedings and prepares all legal documents necessary to support the ongoing operations of the City. The City contracts with an outside law firm, Olivarez Madruga Lemieux O'Neill, LLP, to provide City Attorney services.

Dept: Administration
Div: City Attorney

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
001-110-0000-4270 PROFESSIONAL SERVICES	208,105	181,009	309,863	250,000	204,587	250,000
001-110-0098-4270 SUCCESSOR AGENCY TO THE RDA	-	-	4,624	-	-	-
Operations & Maintenance Costs	208,105	181,009	314,487	250,000	204,587	250,000
Division Total	208,105	181,009	314,487	250,000	204,587	250,000

ADMINISTRATION DEPARTMENT



LEGAL SERVICES (LABOR ATTORNEY)

DIVISION NO. 112

DIVISION OVERVIEW

The Legal Services - Labor Division accounts for special legal services for employment and labor-related issues. These services include consultation with expert legal professionals and subject matter experts to assist the City with labor contract negotiations, investigation of complaints and/or grievances, and consultation on day-to-day disciplinary issues, and conducting of appeals hearings.

Dept: Administration Div: Labor Attorney

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
001-112-0000-4270 PROFESSIONAL SERVICES	79,563	41,429	65,420	85,000	116,425	80,000
Operations & Maintenance Costs	79,563	41,429	65,420	85,000	116,425	80,000
Division Total	79,563	41,429	65,420	85,000	116,425	80,000





FIRE SERVICES

DIVISION NO. 500

DIVISION OVERVIEW

Fire services are provided by the Los Angeles City Fire Department (LAFD) on a contractual basis. The services provided by the LAFD include, but are not limited to, fire suppression, fire prevention, inspection, paramedic, emergency medical technician functions, and emergency medical response.

Dept: Administration

Div: Fire Services (LAFD Contract)

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
001-500-0000-4260 CONTRACTUAL SERVICES	2,224,887	2,676,891	2,841,311	2,900,000	2,765,294	3,000,000
Operations & Maintenance Costs	2,224,887	2,676,891	2,841,311	2,900,000	2,765,294	3,000,000
Division Total	2,224,887	2,676,891	2,841,311	2,900,000	2,765,294	3,000,000



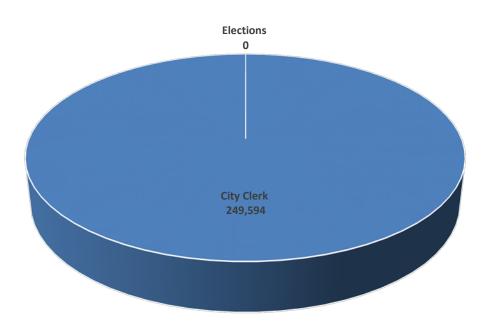
FISCAL YEAR 2017-2018 ADOPTED BUDGET

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CITY CLERK DEPARTMENT

AUG. 31, 1911





FISCAL YEAR 2017-2018 ADOPTED BUDGET

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MISSION STATEMENT

The City Clerk Department is dedicated to providing courteous, professional, and efficient service to the City Council, City staff, and the community in an ethical and neutral manner while ensuring the governmental process is transparent and open. The City Clerk Department is committed to conducting fair and impartial elections, preserving the City's legislative history, and providing timely access to public records.

DEPARTMENT OVERVIEW

The City Clerk Department is responsible for administering federal, state and local laws pertaining to elections, the Brown Act, the Public Records Act, the Political Reform Act, and AB1234 Ethics Training compliance; oversees City records management; provides legislative support functions including the preparation of agendas and minutes; prepares records and maintains all City Council legislative actions; safeguards the City seal; and performs a variety of other administrative duties in support of the City Council as assigned.

ACCOMPLISHMENTS FOR FY 2016-2017

- 1) **Public Records Requests.** Received and processed over 130 requests for records in a timely manner. Per the California Public Records Act, within 10 days of receipt, the department is required to provide notification to requestors.
- 2) City Council Meeting Documents. Processed approximately 120 documents (i.e., contracts, resolutions, ordinances, Notices of Completion) that are approved/adopted by the City Council and Successor Agency. Final documents were distributed to appropriate parties (i.e., vendors/consultants/City departments/County and State offices), logged and filed for quick accessibility.
- 3) Fair Political Practices Commission (FPPC). As Filing Officer for the FPPC, the department monitors 40+ employees, candidates and committees regarding FPPC campaign forms and Statements of Economic Interests as required by State law and the City's Conflict of Interest Code.
- 4) **AB1234 Ethics Training Compliance.** Monitor 60+ employees, elected officials, and City commissioners regarding mandatory AB1234 Ethics Training compliance.
- 5) **Education Commission.** Facilitate meetings, follow up on assignments, and assist with events. This year, in coordination with the U.S. Postal Service Federal Credit Union, the Commission organized a "Bite of Reality" event (an interactive simulation of real-life money challenges) for approximately 70 students at the César E. Chávez Learning Academies. Also, in conjunction with the Latino Water Coalition Foundation, Republic Services, ICFA and private donors, the Commission held its 2nd Annual Scholarship Awards Ceremony awarding over \$11,000 to local students.
- 6) Conflict of Interest Code Update. Per the Political Reform Act, the biennial review of the Conflict of Interest Code was completed; changes were made and the new Code was adopted by City Council.



ACCOMPLISHMENTS FOR FY 2016-2017

- 7) Presidential Primary and General Elections. Assisted the LA County Registrar-Recorder/County Clerk regarding the Presidential Primary Election (June 7) and General Election (November 8) by securing local polling places, serving as contact for election inquiries, and ensuring City staff assistance on both election nights. This year, services were expanded with the City's participation in the Vote by Mail (VBM) Drop-off Program allowing voters to securely and easily drop off their VBM ballot at City Hall. Also assisted City of Los Angeles with their General Election (May 16) with securing polling places in San Fernando.
- 8) General Municipal Election. Although our March 7 election was consolidated with the Los Angeles County Special Countywide Election, certain actions were completed by this office such as election-related notices were published and posted; candidate packets were prepared and distributed during the Nomination Period. Prepared various documents (i.e., resolutions, ordinance) for Council for adoption and worked with Martin & Chapman Co. (City's election consultant) in preparing the bilingual Voter Information Guide. As with the Presidential Primary and General elections, the department participated in the Vote by Mail Drop-off Program at City Hall.

OBJECTIVES FOR FY 2017-2018

- 1) Public Records Request Policy: Establish an administrative policy for handling requests to inspect and/or copy public records in compliance with the California Public Records Act (Gov. Code § 6250 et seq.) and all existing laws pertaining to disclosure of public records. (Strategic Goal # 8)
- 2) City Records Retention Policy: Update the records retention policy to conform to California Records Retention and Destruction (Gov. Code §34090) and provide the necessary guidance for managing and maintaining records including a disposition and destruction authority process. The new policy will also address retention guidelines for electronic records and emails. (Strategic Goal #8)
- 3) **Contracts Execution Policy:** Update the latest administrative policy (dated 1996) to establish a standard procedure regarding the execution of City contracts. (Strategic Goal # 8)
- 4) **City-wide Records Destruction:** Conduct another annual City-wide records destruction event during the next fiscal year.





PERSONNEL					
CITY CLERK	2014	2015	2016	2017	2018
	Actual	Actual	Actual	Adjusted	Adopted
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk (FTE)	0.00	0.00	0.50	0.50	0.69
Total City Clerk Department	1.00	1.00	1.50	1.50	1.69

APPROPRIATIONS BY DIVISION							
CITY CLERK	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2018 Adopted		
01-115 City Clerk	124,922	150,030	230,640	230,804	249,594		
01-116 Elections	552	62,845	300	68,200	-		
Total City Clerk Department	125,474	212,875	230,940	299,004	249,594		

SOURCES OF FUNDS					
	2014	2015	2016	2017	2018
CITY CLERK	Actual	Actual	Actual	Adjusted	Adopted
General Revenue	125,414	172,447	230,928	279,004	249,594
3920-0000 GENERAL CITY ELECTION	60	40,428	12	20,000	-
3920-0935 2012 ELECTION RECALL	-	-	-	-	-
Total Funding Sources	125,474	212,875	230,940	299,004	249,594



CITY CLERK Division No. 115

DIVISION OVERVIEW

The responsibilities of the City Clerk's Department include: 1) agenda and packet preparation and distribution for all legislative meetings of the City Council and Successor Agency; 2) record and maintain proceedings of the meetings and process documents resulting from actions taken; 3) publish ordinances and other notices as required by law; 4) receive and open all City bids; 5) certify copies of official City documents; 6) maintain custody of official City records including codification of ordinances into the City Code; 7) serve as filing officer of the Fair Political Practices Commission (FPPC) responsible for all candidate and campaign committee filings as required by State law and the City's conflict of interest code; 8) provide records research upon request from the public, City Council, and departments, under the Public Records and Freedom of Information Acts; 9) maintain roster of City Council appointments to Commissions and Committees; 10) custodian of the official City Seal; 11) monitor AB1234 Biennial Ethics Training for Elected Officials, Commissioners and City employees; 12) administer oaths and affirmations, including Oath of Office to newly elected officials; 13) as liaison to the Education Commission, facilitates the meetings and performs all follow up assignments.

Dept: City Clerk Department Div: City Clerk's Office

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
001-115-0000-4101 SALARIES-PERMANENT EMPLOYEES	89,760	95,252	126,139	108,397	116,398	117,638
001-115-0000-4103 WAGES-TEMPORARY & PART-TIME	-	12,643	23,218	39,300	35,625	38,053
001-115-0000-4105 OVERTIME	5,579	10,225	3,642	-	-	-
001-115-0000-4111 COMMISSIONER'S REIMBURSEMENT	-	-	2,000	3,000	2,350	3,000
001-115-0000-4120 O.A.S.D.I.	7,293	9,036	10,942	8,292	11,615	11,367
001-115-0000-4126 HEALTH INSURANCE	11,068	11,853	13,013	13,597	15,477	16,548
001-115-0000-4128 DENTAL INSURANCE	1,264	1,264	1,264	1,264	1,317	1,264
001-115-0000-4130 WORKER'S COMPENSATION INS.	1,506	1,866	2,059	1,713	2,293	2,348
001-115-0000-4134 LONG TERM DISABILITY	-	-	457	886	914	904
001-115-0000-4136 OPTICAL INSURANCE	199	209	209	209	224	215
001-115-0000-4138 LIFE INSURANCE	108	102	102	102	102	153
001-115-0000-4140 WELLNESS BENEFIT	-	-	600	600	600	600
Personnel Costs	116,777	142,450	183,644	177,360	186,915	192,090
001-115-0000-4220 TELEPHONE	-	-	-	720	-	
001-115-0000-4230 ADVERTISING	43	259	13,788	13,350	8,645	13,350
001-115-0000-4260 CONTRACTUAL SERVICES	6,463	3,561	5,074	6,000	4,273	6,000
001-115-0000-4300 DEPARTMENT SUPPLIES	1,021	960	2,644	500	546	900
001-115-0000-4360 PERSONNEL TRAINING	253	2,084	287	1,070	300	1,070
001-115-0000-4365 TUITION REIMBURSEMENT	-	-	-	-	-	1,500
001-115-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	185	415	2,009	2,665	1,543	2,665
001-115-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	130	130	235	500	265	500
001-115-0000-4390 VEHICLE ALLOW & MILEAGE	50	171	329	200	322	200
001-115-0000-4450 OTHER EXP (EDUCATION COMMISSION)	-	-	766	2,234	539	-
Operations & Maintenance Costs	8,145	7,580	25,132	27,239	16,433	26,185
001-115-0000-4706 LIABILITY CHARGE	-	-	8,908	11,649	11,649	12,964
001-115-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	12,955	14,556	14,556	18,356
Internal Service Charges	-	-	21,863	26,205	26,205	31,319
Division Total	124,922	150,030	230,640	230,804	229,553	249,594



ELECTIONS DIVISION NO. 116

DIVISION OVERVIEW

The City holds its General Municipal Elections on the first Tuesday after the first Monday in March of odd-numbered years; the next election is scheduled for March 5, 2019.

As the Election Official, the City Clerk is responsible for administering elections in accordance with federal, state, and local procedures and in a manner that assures public confidence in the accuracy, efficiency, fairness and transparency of the election process. The City Clerk plans, conducts, and supervises the election process from election pre-planning to certification of election results and filing of final campaign disclosure documents (assists candidates in meeting their legal responsibilities before, during and after an election). The City contracts with a specialty firm, Martin & Chapman Co. (for election services and supplies) and with the Los Angeles County Registrar-Recorder/County Clerk's (RRCC) Office (for voter and precinct information).

In June and November of even-numbered years, the City assists the RRCC with the statewide Primary and General Elections by accommodating the use of City facilities.

Since 2003, the City of San Fernando has consolidated its General Municipal Election with the City of Los Angeles (Los Angeles Unified School District and Los Angeles Community College District). The City of L.A. shares the costs with San Fernando. In 2015, the City of San Fernando was reimbursed \$40,000+ which was returned to the General Fund.

Dept: City Clerk Department

Div: Elections

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
001-116-0000-4103 WAGES-TEMPORARY & PART-TIME	-	-	118	1,000	45	-
001-116-0000-4105 OVERTIME	-	5,024	146	6,000	737	-
001-116-0000-4112 TEMP. NON-EMPLOYEE WAGES	-	2,325	-	2,700	-	-
001-116-0000-4120 O.A.S.D.I.	-	384	20	400	59	-
001-116-0000-4130 WORKER'S COMPENSATION INS.		79	16	100	81	
Personnel Costs	-	7,812	300	10,200	922	-
001-116-0000-4230 ADVERTISING	-	2,030	-	3,700	150	-
001-116-0000-4260 CONTRACTUAL SERVICES	552	51,583	-	51,500	32,474	-
001-116-0000-4300 DEPARTMENT SUPPLIES	-	1,324	-	2,500	1,135	-
001-116-0000-4360 PERSONNEL TRAINING	-	-	-	-	-	-
001-116-0000-4390 VEHICLE ALLOW & MILEAGE	-	96	-	300	63	-
Operations & Maintenance Costs	552	55,033	-	58,000	33,822	-
001-105-0000-4706 LIABILITY CHARGE	-	-	-	-	11,649	-
001-116-0000-4743 FACILITY MAINTENANCE CHARGE		-	-	-	14,556	
Internal Service Charges	-	-	-	-	26,205	-
Division Total	552	62,845	300	68,200	60,948	-



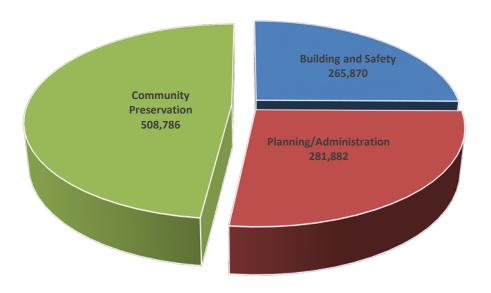
FISCAL YEAR 2017-2018 ADOPTED BUDGET

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CORPORATED COMMUNITY DEVELOPMENT DEPARTMENT

AUG. 31, 1911





FISCAL YEAR 2017-2018 ADOPTED BUDGET

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MISSION STATEMENT

The Community Development Department is committed to serving the public, other City staff, and outside agencies in a courteous and professional manner that supports community values, promotes economic development, and facilitates the efficient use of the City's environmental and financial resources while protecting the public health, safety and general welfare.

DEPARTMENT OVERVIEW

The Department staff works collaboratively with the City Council, the Successor Agency, the Planning and Preservation Commission, residents, businesses and property owners within the community in addressing urban planning, environmental, housing, historic and neighborhood preservation, and other building and zoning related matters.

Staff is responsible for:

- Ensuring that building construction adheres to the City's life/safety codes;
- Providing comprehensive planning and development review services in order to facilitate compliance with the City's general plan and zoning regulations;
- Enforcing the City's zoning code, housing code and property maintenance regulations; and
- Facilitating new development, neighborhood preservation, and environmental impact assessment through technical support in the areas of urban and environmental planning to the City Council, the City's Successor Agency, and the City Planning and Preservation Commission.

ACCOMPLISHMENTS FOR FY 2016-2017

- 1. Undertook the Environmental Impact Report for the TOD Overlay Zone Project to facilitate development and transportation mobility in close proximity to the Sylmar/San Fernando Metrolink Station funded primarily with \$282,392 in County Metro Grant Funds including preparation of Draft Environmental Impact Report.
- 2. Facilitated economic development efforts that lead to \$10,670,000 investment in the community including \$7,660,000 in residential rehabilitation work and \$3,010,000 in commercial and industrial building rehabilitation.
- 3. Processed an entitlement in in order to facilitate the development of a new 13,275 square foot commercial building located at 1204 San Fernando Road with a valuation of \$1,800,000, thus promoting economic viability of commercial areas and attracting new commercial activities into the City's San Fernando Corridors Specific Plan (SP-4) Zone.

OBJECTIVES FOR FY 2017-2018

- 1. Present TOD Overlay Zone Project/Specific Plan Update for City Council for review. (Strategic Goal # 3)
- 2. Update and ongoing implementation of General Plan Elements. (Strategic Goal #'s 3 & 8)
- 3. Update Zoning Code and Building Codes. (Strategic Goal #'s 3 & 8)



OBJECTIVES FOR FY 2017-2018

- 4. Establish Economic Development Strategy and associated city marketing strategy to promote city's long term redevelopment efforts. (Strategic Goal # 3)
- 5. Complete a Development Agreement with Swap Meet Owner/Operator. (Strategic Goal # 3)



PERSONNEL					
COMMUNITY DEVELOPMENT	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2018 Adopted
Community Development Director	0.00	1.00	1.00	1.00	1.00
City Planner	1.00	0.00	0.00	0.00	0.00
Building & Safety Supervisor	1.00	1.00	1.00	1.00	1.00
Assistant Planner	1.00	0.00	0.00	0.00	0.00
Associate Planner	0.00	1.00	1.00	1.00	1.00
Community Development Secretary	1.00	1.00	1.00	1.00	1.00
Community Preservation Officer	2.00	2.00	2.00	2.00	2.00
Community Preservation Officer (FTE)	0.75	0.75	0.75	0.75	0.75
Maintenance Helper - Graffiti (FTE)	0.95	0.95	0.95	0.95	0.95
Total Community Development	7.70	7.70	7.70	7.70	7.70

APPR	OPRIATIONS BY DIVISION					
СОММ	UNITY DEVELOPMENT	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2018 Adopted
01-140	Building and Safety	204,242	216,453	241,901	259,593	265,870
01-150	Planning/Administration	261,699	233,184	289,027	293,427	281,882
01-152	Community Preservation	303,995	325,761	409,726	476,994	508,786
Total Co	mmunity Development	769,936	775,398	940,654	1,030,014	1,056,538

SOURCES OF FUNDS					
	2014	2015	2016	2017	2018
COMMUNITY DEVELOPMENT	Actual	Actual	Actual	Adjusted	Adopted
GENERAL REVENUE	287,636	321,887	554,611	588,314	640,038
3320-0000 CONSTRUCTION PERMITS	230,649	263,528	171,054	225,000	200,000
3325-0000 COMMERCIAL AND HOME	26,717	24,975	24,547	25,000	25,000
OCCUPANCY PERMITS 3330-0000 PLANNING REVIEW	20.200	10 506	14 125	12.000	15 000
	20,309	18,586	14,125	13,000	15,000
3335-0000 GARAGE SALE PERMITS	4,042	3,320	3,125	3,500	3,000
3390-0000 BANNER AND SIGN PERMITS	17,095	19,032	16,610	15,000	15,000
3425-0000 CODE ENFORCEMENT CITATIONS	4,229	5,305	6,365	8,000	6,500
3705-0000 ZONING & PLANNING FEES	102,394	57,202	74,354	75,000	75,000
3706-0000 PUBLIC NOTIFICATION FEES	2,881	703	840	1,000	1,000
3708-0000 ENVIRONMENTAL ASSESSMENT FEES	1,836	816	1,428	1,500	1,500
3712-0000 CODE ENFORCEMENT INSPECTION	-	-	247	4,700	4,500
ORDER FEE					
3714-0000 INSPECTION UPON RESALE PROGRAM	23,520	21,765	26,400	25,000	25,000
3719-0154 AIMS MAINT & DEVELOP SURCHARGE	30,560	18,045	21,678	27,000	25,000
EDGESOFT 3728-0000 VENDOR INSPECTION FEES	18,067	20,234	25,270	18,000	20,000
Total Funding Sources	769,936	775,398	940,654	1,030,014	1,056,538



BUILDING AND SAFETY

DIVISION NO. 140

DIVISION OVERVIEW

The Building and Safety Division ensures the safe occupancy of buildings by verifying construction compliance with regulated building and fire codes, and construction that is built in accordance with approved planning entitlements. Building and Safety operations include public counter permitting operations, plan check review and building inspection. The building and safety, planning and administrative personnel will continue to work together on improving the department's standard operating procedures, including the coordination with other departments and plan checking consultants in an effort to streamline and shorten the time necessary to review development proposals and complete the processing of construction permits.

In FY 2016-2017, 1,055 building permits were issued. Much of this building activity occurred in residential rehabilitation, which included repairs, remodels, and additions to existing dwelling units resulting in a total valuation of \$7,660,000. The valuation of interior and exterior improvements to existing commercial and industrial buildings was \$3,010,000. The valuation of one (1) new commercial building submitted for plan check was \$1,800,000.

For the upcoming FY 2017-2018, it is anticipated that building activity will have a modest increase as economic conditions improve in the residential construction sector and rehabilitation of the current housing stock is expected to continue as new market demand and residential opportunities stimulate improvements. Regional demand for alteration of existing commercial and industrial buildings and for housing is expected to continue. Ongoing implementation of the city's zoning standards and design guidelines, including the San Fernando Corridors Specific Plan, is expected to further promote and accommodate market demand for development of new high-quality commercial retail and in-fill residential development. Projected total development activity is expected to generate approximately \$210,172 in revenues (including approximately \$160,000 in structural plan check and construction permits, \$15,000 in resale inspections, and AIMS-Maintenance fees totaling \$14,500).

Dept: Community Development

Div: Building & Safety

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimate	2018 Adopted
001-140-0000-4101 SALARIES-PERMANENT EMPLOYEES	146,518	158,353	157,083	159,601	168,945	160,301
001-140-0000-4105 OVERTIME	746	117	-	-	749	-
001-140-0000-4120 O.A.S.D.I.	11,035	11,707	11,681	11,923	12,607	12,105
001-140-0000-4126 HEALTH INSURANCE	21,785	22,587	27,143	29,627	31,566	34,969
001-140-0000-4128 DENTAL INSURANCE	1,980	2,879	2,873	2,841	2,966	3,376
001-140-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	-	149	150
001-140-0000-4130 WORKER'S COMPENSATION INS.	7,243	8,594	8,559	7,750	9,054	7,781
001-140-0000-4134 LONG TERM DISABILITY INSURANCE	-	-	-	283	-	261
001-140-0000-4136 OPTICAL INSURANCE	558	583	592	520	612	632
001-140-0000-4138 LIFE INSURANCE	138	120	137	179	146	179
001-140-0000-4140 WELLNESS BENEFIT		-	-	200	200	150
Personnel Costs	190,003	204,939	208,068	212,924	226,994	219,904
001-140-0000-4220 TELEPHONE	145	385	141	1,200	65	200
001-140-0000-4260 CONTRACTUAL SERVICES	-	5,263	-	-	-	-
001-140-0000-4270 PROFESSIONAL SERVICES	5,605	-	-	5,400	100	5,400
001-140-0000-4300 DEPARTMENT SUPPLIES	1,531	1,178	1,138	1,300	1,295	2,300
001-140-0000-4320 DEPARTMENT EQUIPMENT MAINT	5,828	3,900	-	-	-	-
001-140-0000-4360 PERSONNEL TRAINING	149	-	-	2,800	-	550
001-140-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	-	75	-	-	-
001-140-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	125	125	135	360	-	360
001-140-0000-4390 VEHICLE ALLOW & MILEAGE		-	880	3,600	608	900
Operations & Maintenance Costs	13,382	10,851	2,369	14,660	2,068	9,710
001-140-0000-4706 LIABILITY CHARGE	-	-	12,470	15,027	15,027	14,841
001-140-0000-4743 FACILITY MAINTENANCE CHARGE		-	18,135	16,982	16,982	21,415
Internal Service Charges	-	-	30,605	32,009	32,009	36,256
001-140-0000-4500 ****CAPITAL EXPENSES****	856	663	860	-	-	
Capital Costs	856	663	860	-	-	-
Division Total	204,242	216,453	241,901	259,593	261,072	265,870



PLANNING/ADMINISTRATION

DIVISION NO. 150

DIVISION OVERVIEW

The Planning/Administration Division administers and implements City land use and development policies, urban design policies, and historic preservation program. The division provides direct services to the public by staffing the public counter, responding to citizen inquiries, processing a variety of development review applications, and working closely with the Planning and Preservation Commission, the Successor Agency, and the City Council to ensure new development reflects City land use policy and enhances the built environment.

Planning personnel continue to work on improving the department's review and processing of project entitlements, including coordination with building and safety personnel, other City departments, and design consultants in order to implement council directives and department priority projects. Planning personnel continue to reevaluate the department's standard operating procedures in order to find ways of streamlining and shorten the time necessary to review development proposals and process construction permits.

During FY 2016-2017, the division's staff processed 27 site plan review applications, nine (9) discretionary permit applications (e.g., conditional use permit, variance, zone change request) and prepared 38 staff reports on cases involving discretionary review by the Planning and Preservation Commission, the Successor Agency to the former Redevelopment Agency, and the City Council. During FY 2016-2017, the department will continue to provide staff support for the implementation of the San Fernando Corridors Specific Plan, the San Fernando Long Range Property Management Plan, and the City's 2013-2021 Housing Element Update. In addition, the division will be responsible for implementation of the City's economic development strategy and associated marketing efforts.

Dept: Community Development Div: Planning/Administration

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimate	2018 Adopted
001-150-0000-4101 SALARIES-PERMANENT EMPLOYEES	116,800	120,416	126,269	135,421	143,233	134,975
001-150-3673-4101 SALARIES-PERMANENT EMPLOYEES	258	7,503	16,574	-	3,704	-
001-150-0000-4105 OVERTIME	1,492	1,218	2,139	2,000	1,995	2,000
001-150-0000-4111 COMMISSIONER'S REIMBURSEMENT	1,950	1,800	1,800	3,000	1,500	3,000
001-150-0000-4120 O.A.S.D.I.	8,840	8,936	9,151	9,786	10,164	10,009
001-150-3673-4120 O.A.S.D.I.	-	102	-	-	284	-
001-150-0000-4126 HEALTH INSURANCE	18,025	16,511	21,156	23,284	24,055	26,913
001-150-3673-4126 HEALTH INSURANCE	-	757	-	-	-	-
001-150-0000-4128 DENTAL INSURANCE	1,470	1,442	1,470	1,406	1,657	2,475
001-150-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	-	298	300
001-150-0000-4130 WORKER'S COMPENSATION INS.	1,912	3,373	3,531	2,140	3,951	2,067
001-150-3673-4130 WORKER'S COMPENSATION INS	-	21	-	-	778	-
001-150-0000-4134 LONG TERM DISABILITY INSURANCE	760	821	1,167	567	778	522
001-150-0000-4136 OPTICAL INSURANCE	403	411	435	291	453	493
001-150-0000-4138 LIFE INSURANCE	258	186	220	153	209	153
001-150-0000-4140 WELLNESS BENEFIT	-	-	-	200	200	300
Personnel Costs	152,169	163,497	183,913	178,248	193,259	183,207
001-150-0000-4220 COMM. DEV. CELL PHONES	458	263	58	450	-	-
001-150-0000-4230 ADVERTISING	8,657	3,251	7,803	9,000	1,905	9,000
001-150-3673-4230 ADVERTISING	-	1,904	-	-	-	-
001-150-0000-4270 PROFESSIONAL SERVICES	66,005	38,067	54,978	45,100	59,595	43,900
001-150-0138-4270 HUNTINGTON ST OVERLAY PROJ		-	5,000	-	2,554	-
001-150-3609-4270 LOPEZ ADOBE CONSTRUCTION	5,311	-	-	-	-	-
001-150-3673-4270 PROFESSIONAL SERVICES (EIR DWNTWN)	-	8,635	1,818	19,873	-	-
001-150-0000-4280 OFFICE SUPPLIES	-	-	16	460	55	460
001-150-0000-4300 DEPARTMENT SUPPLIES	2,494	7,466	4,542	5,000	3,144	5,000
001-150-0000-4320 DEPARTMENT EQUIPMENT MAINT	5,828	7,043	-	-	-	-
001-150-0000-4360 PERSONNEL TRAINING	-	35	-	70	653	70
001-150-0000-4365 TUITION REIMBURSEMENT	-	-	-	3,000	1,809	3,000
001-150-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	6	859	298	990	1,061	1,625
001-150-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	415	1,220	1,356	2,900	1,719	2,900
001-150-0000-4390 VEHICLE ALLOW & MILEAGE	-	-	1,761	1,200	1,216	2,000
Operations & Maintenance Costs	89,174	68,743	77,630	88,043	73,712	67,955
001-150-0000-4706 LIABILITY CHARGE	-	-	10,498	12,580	12,580	12,364
001-150-0000-4743 FACILITY MAINTENANCE CHARGE			15,267	14,556	14,556	18,356
Internal Service Charges	-	-	25,765	27,136	27,136	30,720
001-150-0000-4500 CAPITAL EQUIPMENT	856	944	1,719	_	_	_
Capital Costs	856	944	1,719	-	-	-
001-150-3609-4600 CAPITAL PROJECTS	19,500		_	_	_	_
Capital Projects	19,500	-	-	-	-	-
Division Total	261,699	233,184	289,027	293,427	294,107	281,882



COMMUNITY PRESERVATION

DIVISION NO. 152

DIVISION OVERVIEW

The City's community preservation program corrects property-based violations of the San Fernando City Code (SFCC). Division staff perform inspections and enforce City Code standards to correct illegal/unsafe building conditions and structures, inadequate property maintenance and nuisances, noncompliance with business licensing requirements, and violations of the City's housing code standards and zoning regulations.

During Fiscal Year (FY) 2016-2017, the Community Preservation Division issued 582 code enforcement compliance notices for such things as orders to de-convert garages, working without a building permit, operating a business without a City business license, illegal dumping of hazardous waste in to the public storm drains, and illegal signs resulting in issuance of \$27,525 worth of administrative fines. Division funding also provides for implementation of the City's graffiti abatement program consistent with the City's graffiti abatement regulations. During FY 2016-17, approximately 65,918 square feet of graffiti was removed from the public right-of-ways.

Dept: Community Development Div: Community Preservation

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimate	2018 Adopted
001-152-0000-4101 SALARIES-PERMANENT EMPLOYEES	170,885	184,997	184,654	189,253	197,353	191,845
001-152-0000-4103 WAGES-TEMPORARY & PART-TIME	52,115	47,438	58,195	73,834	59,477	77,857
001-152-0000-4105 OVERTIME	746	2,934	302	1,000	4,221	1,000
001-152-0000-4120 O.A.S.D.I.	16,978	17,668	18,356	19,946	19,488	20,474
001-152-0000-4126 HEALTH INSURANCE	31,274	36,908	40,507	49,970	47,624	51,516
001-152-0000-4128 DENTAL INSURANCE	4,137	4,104	4,137	703	4,372	4,640
001-152-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	-	169	150
001-152-0000-4130 WORKER'S COMPENSATION INS.	13,551	14,615	15,693	17,323	16,655	17,973
001-152-0000-4134 LONG TERM DISABILITY INSURANCE	-	-	-	283	-	261
001-152-0000-4136 OPTICAL INSURANCE	608	629	801	146	852	847
001-152-0000-4138 LIFE INSURANCE	342	337	374	449	382	485
001-150-0000-4140 WELLNESS BENEFIT	-	-	-	200	200	150
Personnel Costs	290,635	309,629	323,020	353,107	350,794	367,198
001-152-0000-4220 TELEPHONE	1,254	1,368	1,140	1,440	1,368	2,240
001-152-0000-4230 ADVERTISING	-	-	-	3,100	-	3,100
001-152-0000-4260 CONTRACTUAL SERVICES	1,350	138	485	4,000	1,500	3,900
001-152-0000-4300 DEPARTMENT SUPPLIES	6,530	8,335	7,350	12,200	8,968	11,600
001-152-0000-4320 DEPARTMENT EQUIPMENT MAINT	3,975	3,900	-	-	-	-
001-152-0000-4325 UNIFORM ALLOWANCE	-	-	-	-	-	1,000
001-152-0000-4340 SMALL TOOLS	-	-	-	2,000	-	2,000
001-152-0000-4360 PERSONNEL TRAINING	-	-	-	400	-	400
001-152-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	100	228	989	3,355	2,278	3,355
001-152-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	150	294	340	400	340	400
001-140-0000-4390 VEHICLE ALLOW & MILEAGE	-	-	880	1,200	773	900
Operations & Maintenance Costs	13,360	14,263	11,185	28,095	15,227	28,895
001-152-0000-4706 LIABILITY CHARGE	-	-	20,512	24,920	24,920	24,782
001-152-0320-4741 EQUIP MAINT CHARGE	-	_	18,640	27,688	27,688	33,457
001-152-0000-4741 EQUIP REPLACEMENT CHARGE	_	-	5,500	, -	, -	-
001-152-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	29,829	43,184	43,184	54,455
Internal Service Charges	-	-	74,481	95,792	95,792	112,693
001-152-0000-4500 ****CAPITAL EXPENSES****	-	1,869	1,040	-	8,837	-
Capital Costs	-	1,869	1,040	-	8,837	-
Division Total	303,995	325,761	409,726	476,994	470,651	508,786

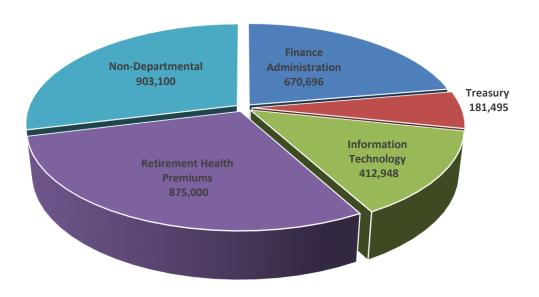


FISCAL YEAR 2017-2018 ADOPTED BUDGET

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FINANCE DEPARTMENT





FISCAL YEAR 2017-2018 ADOPTED BUDGET

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MISSION STATEMENT

The mission of the Finance Department is to provide accurate, timely, clear and complete financial information to City Council, City departments, citizens, and the community at large while acting as the chief financial consultant to the City Manager and City Council. The Finance Department is committed to maintaining the financial stability and integrity of the City through sound fiscal policies and procedures that safeguard the City's assets.

DEPARTMENT OVERVIEW

The Finance Department is responsible for providing fiscal oversight and control to all City operating departments. As a central support function, the Finance Department administers and oversees all financial operations, including, but not limited to, working in partnership with other City departments to adhere to the adopted budget, implementing financial control measures, developing financial policies, and maximizing the value of the City's assets. As such, the Department provides quality services in conformance with the highest professional standards.

The Finance Department's primary functions include: accounting, budgeting, business licensing, cashiering, short/long-term financial planning and reporting, technology networking services, payroll services, purchasing, risk management, vendor payments, utility billing, and providing support to internal departments.

ACCOMPLISHMENTS FOR FY 2016-2017

- 1) Completed the non-utility user fee study.
- 2) Revised and adopted amendments to the City's General Financial Policy and Budget Policy.
- 3) Successfully transitioned the City Treasurer position from an elected to an appointive position and reorganized to include the City Treasurer Division in the Finance Department to take advantage of staffing efficiencies.
- 4) Implemented a Business License Amnesty Program that has resulted in over \$120,000 in additional Business License revenue to date.
- 5) Received the *Distinguished Budget Presentation Award* for the FY 2016-2017 Adopted Budget (3rd year in a row) and the *Certificate of Achievement for Excellence in Financial Reporting* for the FY 2014-2015 Comprehensive Annual Financial Report (27th year in a row) from the Government Finance Officers Association.

OBJECTIVES FOR FY 2017-2018

1) Provide a study session on all aspects of the City's pension system, including but not limited to: (a) benefits and disadvantages of the current system; (b) historic shortfalls and projected shortfalls; and (c) the special property tax used to balance such shortfalls.

FINANCE DEPARTMENT



- 2) Work with City Council to implement the non-utility user fee and development impact fee studies.
- 3) Complete the Cost of Doing Business and minimum wage studies and present the results to City Council.
- 4) Engage HdL Companies to conduct a Business License Discovery Audit to ensure all businesses in the City have a valid business license.
- 5) Develop Quarterly Budget Reports to distribute to Council, Management, and post on City website.
- 6) Receive the *Distinguished Budget Presentation Award* for the FY 2017-2018 Adopted Budget and the *Certificate of Achievement for Excellence in Financial Reporting* for the FY 2015-2016 Comprehensive Annual Financial Report (CAFR) from the Government Finance Officers Association.



PERSONNEL					
	2014	2015	2016	2017	2018
FINANCE	Actual	Actual	Actual	Adjusted	Adopted
Finance Director	1.00	1.00	1.00	1.00	1.00
Treasury Manager	0.00	0.00	0.00	0.00	1.00
Senior Accountant	0.00	0.00	0.00	0.00	1.00
Junior Accountant	1.00	1.00	1.00	1.00	0.00
Senior Account Clerk II	1.00	1.00	1.00	1.00	1.00
Senior Account Clerk	2.00	2.00	2.00	2.00	2.00
Finance Office Specialist	1.00	1.00	1.00	1.00	1.00
Finance Clerk/Cashier (FTE)	0.50	1.00	1.00	1.00	0.00
Office Clerk	0.00	0.00	0.00	0.00	1.00
Total Finance Department	6.50	7.00	7.00	7.00	8.00

APPROPRIATIONS BY DIVISION									
FINANCE		2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2018 Adopted			
01-130	Finance Administration	575,206	577,386	645,317	647,345	670,696			
01-131	Treasury	141,843	143,894	157,574	161,833	181,495			
01-135	Information Technology	-	-	478,196	396,324	412,948			
01-180	Retirement Health Premiums	820,779	801,312	833,127	875,000	875,000			
01-190	Non-Departmental	2,481,884	3,480,949	641,355	799,195	903,100			
Total Finan	ce Department	4,019,712	5,003,541	2,755,568	2,879,697	3,043,240			

SOURCES OF FUNDS					
	2014	2015	2016	2017	2018
FINANCE	Actual	Actual	Actual	Adjusted	Adopted
General Revenue	3,792,301	4,777,921	2,520,957	2,642,864	2,967,240
3240-3245 BUSINESS LICENSE PROCESSING FEE	68,946	69,146	66,448	65,000	65,000
3350-0000 BUSINESS LICENSE PERMITS	16,622	12,580	10,590	10,000	11,000
Total Funding Sources	3,877,869	4,859,647	2,597,995	2,717,864	3,043,240



FINANCE - ADMINISTRATION

DIVISION NO. 130

DIVISION OVERVIEW

The Finance – Administration Division is responsible for: financial administration, budgeting and financial analysis, accounting and auditing of City resources, establishment of sound internal controls, cash management, debt management, purchasing, billing and collection of monies due to the City, managing the business license program, accounts payable, payroll, utility billing, and providing support to internal departments.

The Finance – Administration Division prepares and monitors the City's award winning Budget and Comprehensive Annual Financial Report (CAFR). The division also provides all finance administration services for the Successor Agency to the San Fernando Redevelopment Agency.

Dept: Finance

Div: Finance Administration

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimate	2018 Adopted
001-130-0000-4101 SALARIES-PERMANENT EMPLOYEES	209,410	330,246	338,540	319,537	288,691	332,253
001-130-0000-4103 WAGES-TEMPORARY & PART-TIME	6,851	8,600	9,832	21,937	26,453	-
001-130-0000-4105 OVERTIME	1,737	2,759	1,429	2,000	1,686	2,000
001-130-0000-4112 TEMP. NON-EMPLOYEE WAGES	169,756	10,997	-	-	63,900	-
001-130-0000-4120 O.A.S.D.I.	16,678	26,134	26,534	23,817	23,116	24,541
001-130-0000-4126 HEALTH INSURANCE	52,510	67,841	65,728	64,488	66,321	74,615
001-130-0000-4128 DENTAL INSURANCE	6,163	7,945	7,232	7,232	7,362	7,313
001-130-0000-4130 WORKER'S COMPENSATION INS.	3,422	11,438	12,823	5,049	4,931	5,112
001-130-0000-4134 LONG TERM DISABILITY INSURANCE	-	788	1,021	1,106	1,004	1,123
001-130-0000-4136 OPTICAL INSURANCE	1,036	1,399	1,275	1,274	1,457	1,312
001-130-0000-4138 LIFE INSURANCE	441	519	519	408	519	408
001-130-0000-4140 WELLNESS BENEFIT	-	-	600	600	600	600
Personnel Costs	468,002	468,666	465,532	447,448	486,039	449,277
001-130-0000-4220 TELEPHONE	-	602	463	1,200	23	765
001-130-0000-4230 ADVERTISING	-	455	-	-	-	-
001-130-0000-4260 CONTRACTUAL SERVICES	3,550	3,461	43,730	50,000	82,091	67,500
001-130-0000-4270 PROFESSIONAL SERVICES	51,865	59,456	58,790	59,500	58,651	59,935
001-130-0000-4300 DEPARTMENT SUPPLIES	5,784	7,350	6,424	6,950	7,406	6,950
001-130-0000-4320 DEPARTMENT EQUIPMENT MAINT	37,199	35,179	-	-	-	-
001-130-0000-4360 PERSONNEL TRAINING	-	75	230	300	-	300
001-130-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	250	892	3,113	2,500	1,714	2,500
001-130-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	405	945	445	500	485	500
001-130-0000-4390 VEHICLE ALLOW & MILEAGE	-	305	3,629	3,700	1,879	3,700
Operations & Maintenance Costs	99,053	108,720	116,824	124,650	152,248	142,150
001-130-0000-4706 LIABILITY CHARGE	-	-	25,654	31,578	31,578	30,321
001-130-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	37,307	43,669	43,669	48,948
Internal Service Charges	-	-	62,961	75,247	75,247	79,269
001-130-0000-4500 CAPITAL EQUIPMENT	8,151	-		-		
Capital Costs	8,151	-	-	-	-	-
Division Total	575,206	577,386	645,317	647,345	713,534	670,696



FINANCE - TREASURY

DIVISION NO. 131

DIVISION OVERVIEW

The primary mission of the City Treasurer is the safeguarding of City funds with the goal of ensuring liquidity to meet the City's daily, weekly, monthly and annual cash needs and investing of funds to generate revenues without compromising the goals of safety and liquidity.

The City Treasurer is elected by the citizens of San Fernando every four years. The principal duties and responsibilities of the City Treasurer are: receipt and custody of all funds including those funds initially received by other departments; deposit of funds; custody of the warrants until the approval of the City Council; and the investment of funds. The City Treasurer complies with all laws governing the depositing and securing of public funds. Criteria for selecting investments, in order of priority, are: (1) Safety, (2) Liquidity, and (3) Yield. It is the City Treasurer's responsibility to accurately monitor and forecast expenditures and revenues, thus enabling her to invest funds to the fullest extent possible.

Dept: Finance Div: Treasury

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimate	2018 Adopted
001-131-0000-4101 SALARIES-PERMANENT EMPLOYEES	99,870	100,115	95,261	94,663	61,545	104,627
001-131-0000-4120 O.A.S.D.I.	7,734	7,751	7,360	7,242	4,743	7,817
001-131-0000-4126 HEALTH INSURANCE	24,883	26,865	26,825	27,715	19,057	31,821
001-131-0000-4128 DENTAL INSURANCE	3,074	3,150	2,722	2,722	2,339	3,421
001-131-0000-4130 WORKER'S COMPENSATION INS.	1,554	1,559	1,478	1,393	957	1,607
001-131-0000-4136 OPTICAL INSURANCE	504	541	466	466	422	617
001-131-0000-4138 LIFE INSURANCE	216	204	204	163	136	163
Personnel Costs	137,834	140,185	134,316	134,364	89,199	150,073
001-131-0000-4300 DEPARTMENT SUPPLIES	324	489	364	250	135	160
001-131-0000-4320 DEPARTMENT EQUIPMENT MAINT	1,803	1,857	-	-	-	-
001-131-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	155	35	850	190	1,400
001-131-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	155	-	155	160	-	155
001-131-0000-4390 VEHICLE ALLOW & MILEAGE	1,221	1,208	937	1,200	480	
Operations & Maintenance Costs	3,503	3,709	1,491	2,460	805	1,715
001-131-0000-4706 LIABILITY CHARGE	-	-	8,869	9,482	4,741	10,128
001-131-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	12,898	15,527	7,764	19,579
Internal Service Charges	-	-	21,767	25,009	12,505	29,707
001-131-0000-4500 ****CAPITAL EXPENSES****	506	-	-	-	-	
Capital Costs	506	-	-	-	-	-
Division Total	141,843	143,894	157,574	161,833	102,508	181,495

NOTE: Division 102 was changed to division 131 in FY 2017-2018. For budgetary purposes these two divisions have been combined.



INFORMATION TECHNOLOGY SERVICES

DIVISION NO. 135

DIVISION OVERVIEW

The Information Technology (IT) Services Division is responsible for maintaining centralized information processing, telecommunications, and networking systems to all departments and divisions within the City. Contract IT staff manage the daily operations and support for network and server infrastructure and computing resources of the City. Support services include: system analysis, hardware and software maintenance management, and training.

Information Technology services are provided through a competitively procured professional services contract with an Information Technology Management Services firm.

Dept: Finance

Div: Information Technology

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimate	2018 Adopted
001-135-0000-4260 CONTRACTUAL SERVICES	-	-	283,713	270,324	269,309	286,948
001-135-0000-4270 PROFESSIONAL SERVICES	-	-	120,060	125,000	120,000	125,000
001-135-0000-4300 DEPARTMENT SUPPLIES		-	1,419	1,000	980	1,000
Operations & Maintenance Costs	-	-	405,192	396,324	390,289	412,948
001-135-0000-4500 CAPITAL EQUIPMENT		-	73,004	-	-	
Capital Costs	-	-	73,004	-	-	-
Division Total	-	-	478,196	396,324	390,289	412,948



RETIREMENT COSTS

DIVISION NO. 180

DIVISION OVERVIEW

The Retirement Costs Division accounts for payments for retirement related costs made directly from the General Fund, which are primarily healthcare premiums for eligible retired employees and payments to the City's membership in the Public Employees Retirement System (PERS) in excess of the City's special tax, if any.

A voter approved special tax levy is used to pay pension costs to the Public Employees Retirement System (PERS) for active employees (see Fund 018). Currently, the special tax levy raises sufficient funds to cover the City's entire obligation, so there are currently no pension related payments from the General Fund.

Dept: Finance

Div: Retirement Costs

Account Number & Title	2014	2015	2016	2017	2017	2018
	Actual	Actual	Actual	Adjusted	Estimate	Adopted
001-180-0000-4127 RETIRED EMP. HEALTH INS. Personnel Costs	820,779	801,312	833,127	875,000	869,068	875,000
	820.779	801.312	833.127	875.000	869.068	875.000
Division Total	820.779	801.312	833.127	875.000	869.068	875.000



NON-DEPARTMENTAL

DIVISION NO. 190

DIVISION OVERVIEW

The Non-Departmental Division provides for those activities that are not easily segregated into individual division's budgets or would cost more to segregate than economically feasible. Such items include, but are not limited to: debt payments (if applicable), telephone services, leased copy and fax equipment, City memberships, bank charges, postage, animal control services, various contingency funding and transfers to other funds.

Dept: Finance

Div: Non-Departmental

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimate	2018 Adopted
001-190-0000-4101 SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	50,000
001-190-0000-4126 HEALTH INS. ADMIN FEE	1,353	4,479	4,464	4,500	4,622	4,500
001-190-0000-4132 UNEMPLOYMENT INSURANCE	104	252	(1,265)	16,900	-	10,000
001-190-0150-4132 COMMUNITY DEVELOPMENT - UNEMPLO	1,350	-	3,200	-	5,120	-
001-190-0222-4132 POLICE - UNEMPLOYMENT INSURANCE	10,366	19,812	11,431	-	6,694	-
001-190-0310-4132 ENGINEERING - UNEMPLOYMENT INSURA	(54)	-	-	-	-	-
001-190-0420-4132 RECREATION DEPT - UNEMPLOYMENT IN_	2,842	7,480	7,852	-	1,393	-
Personnel Costs	15,961	32,023	25,682	21,400	17,829	64,500
001-190-0000-4220 TELEPHONE	50,086	55,956	48,573	55,000	45,389	55,000
001-190-0000-4230 ADVERTISING	548	3,331	-	-	-	-
001-190-0000-4260 CONTRACTUAL SERVICES	51,747	154,588	74,356	91,000	76,338	91,000
001-190-0000-4267 APPROPRIATED RESERVE	-	-	38,232	84,279	39,807	80,000
001-190-0000-4270 PROFESSIONAL SERVICES	-	6,000	82,246	84,234	40,116	28,900
001-190-0000-4265 ADMINISTRATIVE EXPENSE	2,787	-	-	-	-	_
001-190-0000-4280 POSTAGE	21,774	20,894	18,598	23,000	21,175	23,000
001-190-0000-4300 DEPARTMENT SUPPLIES	2,654	5,832	27,257	10,000	5,584	30,000
001-190-0000-4320 DEPARTMENT EQUIPMENT MAINT	20,111	34,206	, -	, -	-	-
001-190-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	28,870	27,905	30,666	31,700	31,656	31,700
001-190-0000-4405 INTEREST EXPENSE	-,-	29,136	27,559	-	29,166	-
001-190-0000-4430 ACTIVITIES & PROGRAMS	-	-	-	-	-	12,500
001-190-0000-4435 BANK CHARGES	1,749	939	2,723	1,500	10,045	6,500
001-190-0000-4437 CASH OVER & SHORT	14	97	(162)	-	(170)	-
001-190-0222-4437 CASH OVER & SHORT	-	-	-	-	(9)	-
001-190-0220-4437 CASH OVER & SHORT	_	_	(26)	_	91	_
001-190-0000-4450 OTHER EXPENSE	20	87,010	651	_	1,067	_
001-190-0094-4450 OTHER EXPENSE	100,000	692,270	-	_	-,	_
001-190-0130-4280 FINANCE DEPARTMENT - POSTAGE	(13)	1,390	_	_	_	_
001-190-0241-4260 COMPUTER SYSTEM-COMPUTER ROOM	128,329	70,280	_	_	_	_
001-190-0241-4320 DEPARTMENT EQUIPMENT MAINT	-,-	1,919	_	-	-	-
001-190-3904-4300 VENDING MACHINE	606	521	_	_	_	_
Operations & Maintenance Costs	409,285	1,192,274	350,673	380,713	300,254	358,600
001-190-0000-4500 ****CAPITAL EXPENSES****	-	9,126	-	7,082	-	-
001-190-0241-4500 POLICE DEPT HARDWARE	2,373	-	_	-	-	-
Capital Costs =	2,373	9,126	-	7,082	-	-
001-190-0000-4906 TRANSFER TO SELF-INSURANCE FND	100,000	1,796,549	-	-	-	-
001-190-0000-4910 TRANSFER TO GRANT FUND	1,847,066	-	-	-	-	-
001-190-0000-4911 TRANSFER TO GAS TAX FUND	-	43,954	-	-	-	-
001-190-0000-4918 TRANSFER TO RETIREMENT FUND	-	-	_	250,000	-	250,000
001-190-0000-4926 TRANSFER TO CDBG	94,787	116,820	_	-	-	-
001-190-0000-4927 TRANSFER TO STREET LIGHTING	12,413	38,967	_	50,000	50,000	50,000
001-190-0178-4932 TRANSFER TO CAPITAL OUTLAY FUND	-	-	100,000	-	-	-
001-190-0842-4932 TRANSFER TO CAPITAL OUTLAY FUND	-	-	95,000	-	-	_
001-190-0000-4972 TRANSFER TO SEWER FUND	-	-	-	50,000	-	50,000
001-190-0000-4941 TRANSFER TO EQUIP REPLACE FND	-	-	70,000	40,000	40,000	130,000
001-190-0000-4998 TRANSFER TO SUCCESSOR AGENCY TO RI	_	251,236	-,	-,	-	-
Transfers	2,054,266	2,247,526	265,000	390,000	90,000	480,000



FISCAL YEAR 2017-2018 ADOPTED BUDGET

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INCORPORATED AUG. 31, 1911

FINANCE DEPARTMENT:

INTERNAL SERVICE FUND: SELF-INSURANCE

INTERNAL SERVICE FUNDS



DESCRIPTION

<u>Internal Service Funds</u> are proprietary funds used to account for activities that provide goods and services to other funds or departments within the City on a cost reimbursement basis.

The following is a list of the Internal Service Funds used by the City:

FUND NUMBER	DESCRIPTION
	INTERNAL SERVICE FUNDS
006	Self-Insurance Fund (Finance)
041	Equipment Maintenance and Replacement Fund (See Public Works Budget)
043	Facility Maintenance Fund (See Public Works Budget)



SELF-INSURANCE FUND

FUND NO. 006

FUND OVERVIEW

The City of San Fernando is a self-insured entity with deductible and aggregate limits. The City is a member of the Independent Cities Risk Management Authority (ICRMA). ICRMA is comprised of Southern California member cities and is organized under a Joint Powers Agreement pursuant to the California Government Code. The purpose of the Authority is to arrange and administer programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage. Each city member has a representative on the Board of Directors. This fund is established to provide reserves to offset potential losses due to either personal or property damage.

<u>A. Workers' Compensation:</u> The City maintains a program of self-insurance for any liability to City employees pursuant to the Workers' Compensation Laws of the State of California. The City is self-insured for the first \$500,000 on each claim. The City participates in the ICRMA's worker's compensation program, which provides insurance coverage in excess of the self-insured amount. Worker's compensation administration fees and liability and property insurance are paid from this fund.

<u>B. General Liability:</u> The City belongs to the ICRMA's liability program. Specific coverage includes comprehensive and general automotive liability, personal injury, contractual liability, errors and omissions and certain other coverage. Annual premium payments are paid by member cities and are adjusted retrospectively to cover costs. San Fernando self-insures from the first dollar to a limit of \$250,000 for all cases that fall under the contract with the ICRMA. Participating cities then share above the retention level of \$250,000 to \$20,000,000 per loss occurrence.

<u>C. Revenues and Expenditures:</u> This fund is reimbursed through labor allocations charged to each department. Should the fund not have sufficient monies to offset expenditures, any payments would have to be paid by the individual home department or by the General Fund.

MAJOR PROJECTS/PROGRAMS

- Re-establish a reserve to fund unforeseen litigation and claims expenses.
- Continue to implement the safety program.

Fund: Self-Insurance Fund Resp. Dept: Admin/Finance

	Beginning Fund Balance:				308,717		308,717
REVENUES Accor	unt Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimate	2018 Adopted
3901-0000 MISCELLAN	NEOUS REVENUE	86,057	58,975	308,392	25,000	-	-
3925-0000 WORKER'S	COMP PREMIUM TRANSFER	1,021,668	1,045,911	1,029,451	950,000	1,061,184	987,473
3951-0000 LIABILITY (CHARGE	-	-	714,940	865,000	864,330	865,000
3970-0000 TRANSFER	FROM GENERAL FUND	100,000	1,796,549	-	-	-	-
3995-0000 TRANSFER	FROM THE WATER FUND		59,054	60,000	60,000	60,000	60,000
Total Revenue		1,207,726	2,960,489	2,112,783	1,900,000	1,985,514	1,912,473
APPROPRIATIONS		2014	2015	2016	2017	2017	2018
Acco	unt Number & Title	Actual	Actual	Actual	Adjusted	Estimate	Adopted
	unt Number & Title ROFESSIONAL SERVICES	Actual 5,000	Actual -	Actual	Adjusted -	Estimate -	Adopted -
006-110-5635-4270 P			Actual - -	Actual _	Adjusted - -	Estimate - -	Adopted - -
006-110-5635-4270 P 006-110-5636-4270 C	ROFESSIONAL SERVICES	5,000	-	Actual - 266,222	Adjusted 300,000	- - 263,927	- - 300,000
006-110-5635-4270 P 006-110-5636-4270 C 006-190-0000-4240 IN	ROFESSIONAL SERVICES ONFIDENTIAL	5,000 2,589	-	-	- -	- -	- -
006-110-5635-4270 P 006-110-5636-4270 C 006-190-0000-4240 IN 006-190-0000-4480 C	ROFESSIONAL SERVICES ONFIDENTIAL NSURANCE AND SURETY	5,000 2,589 273,088	- - 300,281	- 266,222	- -	- -	- -
006-110-5635-4270 P 006-110-5636-4270 C 006-190-0000-4240 IN 006-190-0000-4480 C 006-190-0000-4800 LI	ROFESSIONAL SERVICES ONFIDENTIAL NSURANCE AND SURETY OST ALLOCATION	5,000 2,589 273,088 16,852	- - 300,281 16,852	- 266,222 16,852	300,000	- - 263,927 -	300,000
006-110-5635-4270 P 006-110-5636-4270 C 006-190-0000-4240 IN 006-190-0000-4480 C 006-190-0000-4800 LI 006-190-0000-4810 W	ROFESSIONAL SERVICES ONFIDENTIAL NSURANCE AND SURETY OST ALLOCATION ABILITY INSURANCE CLAIMS	5,000 2,589 273,088 16,852 40,837	- - 300,281 16,852 317,582	- 266,222 16,852 467,352	300,000 - 500,000	- 263,927 - 1,023,477	300,000 - 500,000
006-110-5635-4270 P 006-110-5636-4270 C 006-190-0000-4240 IN 006-190-0000-4480 C 006-190-0000-4800 LI 006-190-0000-4810 W	ROFESSIONAL SERVICES ONFIDENTIAL NSURANCE AND SURETY OST ALLOCATION IABILITY INSURANCE CLAIMS VORKER'S COMP CLAIMS IABILITY INS REQUIREMENTS	5,000 2,589 273,088 16,852 40,837 488,366	- 300,281 16,852 317,582 1,738	- 266,222 16,852 467,352 708,844	300,000 - 500,000 500,000	263,927 - 1,023,477 (57,481)	300,000 - 500,000 500,000
006-110-5635-4270 P 006-110-5636-4270 C 006-190-0000-4240 IN 006-190-0000-4480 C 006-190-0000-4800 LI 006-190-0000-4810 W 006-190-0000-4830 LI	ROFESSIONAL SERVICES ONFIDENTIAL NSURANCE AND SURETY OST ALLOCATION IABILITY INSURANCE CLAIMS VORKER'S COMP CLAIMS IABILITY INS REQUIREMENTS	5,000 2,589 273,088 16,852 40,837 488,366 388,944	300,281 16,852 317,582 1,738 405,815	- 266,222 16,852 467,352 708,844 457,324	300,000 - 500,000 500,000 600,000	263,927 - 1,023,477 (57,481) 582,234	300,000 - 500,000 500,000 600,000

308,717

321,190

NOTE: This Division was converted to an Internal Service Fund in FY 2015-2016

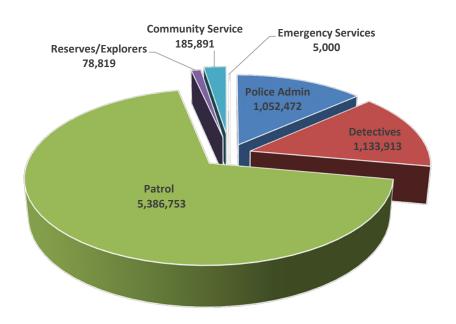
Ending Balance:



CORPORATED

AUG. 31, 1911

POLICE DEPARTMENT





FISCAL YEAR 2017-2018 ADOPTED BUDGET

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MISSION STATEMENT

In partnership with the community, the Police Department is committed to achieving excellence in public safety by providing the highest quality leadership and police services. The Department's purpose is to ensure a safe environment for residents and visitors of San Fernando by providing proactive law enforcement to our diverse community and business members.

DEPARTMENT OVERVIEW

The Police Department is a dedicated group of law enforcement professionals vested in the highest quality of life for the community. Through investigations, patrols, crime prevention, and other specialized services, the Department protects life, property, and the rights of all persons. The Department continues to enjoy strong community support based upon efficient and effective law enforcement operations.

ACCOMPLISHMENTS FOR FY 2016-2017

- 1. Hired 2 new police officers.
- 2. Replaced two (2) patrol vehicles with Ford Explorer Police Interceptors.
- 3. Updated/added web based Records Management System (RMS)/Field Base Reporting (FBR) programs.
- 4. Working with State Senator Robert Hertzberg and Assemblyman Raul Bocanegra for additional grants to fund the Department's critical capital needs.
- 5. Applied for Department Alcoholic Beverage Control (ABC) and Office of Traffic Safety (OTS) Grants.
- 6. Replaced Communications Center Furniture funded by State funds.
- 7. Awarded 2016 Urban Area Security Initiative (UASI) Grant.
- 8. Mobile Data Terminal (MDT) RFP process.

OBJECTIVES FOR FY 2017-2018

- 1. Fill five (5) vacant patrol positions.
- 2. Replace two (2) eight year old black and white patrol units. (Strategic Goal # 4)
- 3. Replace two (2) fifteen year old detective vehicles. (Strategic Goal # 4)
- 4. Replace one (1) eleven year old community service vehicle. (Strategic Goal #4)
- 5. Obtain server for video storage, critical infrastructure for Virtual Patrol. (Strategic Goal # 5)
- 6. Replace Ballistic Vests for all Police Officers.
- 7. Pursue grant funding.



PERSONNEL					
	2014	2015	2016	2017	2018
POLICE	Actual	Actual	Actual	Adjusted	Adopted
	4.00	4.00	4.00	4.00	4.00
Chief of Police	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	2.00	2.00	2.00	2.00	2.00
Police Sergeant	5.00	5.00	5.00	5.00	5.00
Police Officer	23.00	23.00	22.00	23.00	23.00
Office Specialist	1.00	1.00	1.00	1.00	1.00
Police Desk Officer	6.00	8.00	8.00	8.00	8.00
Records Administrator	1.00	1.00	1.00	1.00	1.00
Police Records Specialist	1.00	1.00	1.00	1.00	1.00
Property Control Officer	1.00	1.00	1.00	1.00	1.00
Secretary to the Chief	0.00	0.00	0.00	0.00	0.00
Community Service Officer (FTE)	4.00	2.00	2.00	2.00	2.00
Crossing Guard (FTE)	1.00	1.00	1.00	1.00	1.00
Junior Cadet (FTE)	1.50	1.50	1.50	1.50	1.50
Total Police Department	47.50	47.50	46.50	47.50	47.50

APPROPRIATIONS BY DIVISION								
POLICE		2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2018 Adopted		
01-222	Police Admin	1,164,467	1,304,768	1,139,929	1,168,065	1,052,472		
01-224	Detectives	679,660	508,964	761,240	1,008,571	1,133,913		
01-225	Patrol	3,835,912	4,218,238	5,164,634	5,194,851	5,386,753		
01-226	Reserves/Explorers	25,315	27,509	68,556	77,804	78,819		
01-230	Community Service	184,390	179,901	161,806	167,655	185,891		
01-250	Emergency Services	5,000	6,864	-	5,000	5,000		
Total Police	ce Department	5,894,744	6,246,244	7,296,165	7,621,946	7,842,849		



SOURCES OF FUNDS					
	2014	2015	2016	2017	2018
POLICE	Actual	Actual	Actual	Adjusted	Adopted
GENERAL REVENUE	4,699,300	5,131,974	6,138,876	6,536,846	6,747,549
3415-0000 VEHICLE REPOSSESSION FEES	780	705	850	800	800
3420-0000 GENERAL COURT FINES	8,163	5,572	30,893	6,500	6,500
3430-0000 PARKING CITATIONS	547,698	525,663	524,017	450,000	500,000
3435-0000 ANIMAL CONTROL VIOLATIONS	50	-	-	-	-
3655-0000 P.O.S.T. REIMBURSEMENT	7,667	9,728	5,240	15,000	7,500
3688-0000 CORRECTIONS TRAINING	5,893	5,620	5,720	6,300	6,000
3710-0000 DUPLICATING FEES	14,876	18,126	18,405	16,000	16,000
3715-0000 SPECIAL POLICE SERVICES	248,371	215,298	227,457	225,000	225,000
3720-0000 FINGERPRINT SERVICES	48,001	47,932	42,027	43,000	43,000
3720-3721 FINGERPRINT - LIVESCAN SERVICES	-	-	-	-	-
3723-0000 DUI RECOVERY COST PROGRAM	1,479	200	-	-	-
3725-0000 BOOKING & PROCESSING FEE REIMB	18,419	11,865	11,593	12,000	12,000
3726-0000 VEHICLE INSPECTION FEES	12,400	8,755	13,788	12,000	12,000
3780-0000 COURT COMMITMENT PROGRAM	125,000	114,033	116,225	125,000	115,000
3781-0000 IMPOUNDED VEHICLES	27,203	23,310	23,135	25,000	23,000
3783-0000 VEHICLE ADMIN. PROCESSING FEE	9,300	8,600	9,150	8,500	8,500
3785-0000 ALARM FEES	20,145	18,863	28,789	20,000	20,000
3972-0000 TRNSFR FROM COPS SLESF FUND 2	100,000	100,000	100,000	120,000	100,000
Total Funding Sources	5,894,744	6,246,244	7,296,165	7,621,946	7,842,849



SUPPORT SERVICES

DIVISION NO. 222

DIVISION OVERVIEW

Police Department Support Services is comprised of the Office of the Chief of Police, the Support Services Commander, Records Bureau, Cadet Program, Crossing Guard program and the Training Coordinator. The Department's Community Relations programs, including School Resource Officer (SRO) Program (when funded), Media Relations are also administered within the Support Services Division.

Support Services Division Commander

The Support Services Division Commander, a component of the Support Services, manages the Division's various units and is charged with budget preparation and administration, procurement management, soliciting/managing grants, is the Emergency Services Coordinator, mandated Jail Administrator and Custodian of Records for the Department.

Support Services Sergeant

The Support Services Sergeant is primarily responsible for personnel matters, including recruitment, background investigations, training, meeting legal mandates and supervises the School Resource Officer as well as, conducting internal investigations as assigned by the Chief of Police. This position also manages the Neighborhood Watch and Business Watch Programs as well as any other community relations.

Records Bureau

The Records Bureau processes and maintains Department records, serves the public, provides Applicant Fingerprinting (LiveScan), vehicle inspections, manages the Court Commitment Program, criminal and sex registrant compliance, mandated State and Federal reporting, as well as Accounts Payable, purchasing and compiling Department statistics.

Dept: Police Div: Police Support Services

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimate	2018 Adjusted
001-222-0000-4101 SALARIES-PERMANENT EMPLOYEES	359,275	456,204	447,549	488,526	497,448	414,950
001-222-0000-4103 WAGES-TEMPORARY & PART-TIME	20,389	4,442	66,041	55,000	57,865	88,993
001-222-0000-4105 OVERTIME	35,102	34,397	32,921	35,000	44,183	35,000
001-222-0000-4109 OVERTIME-CONTRACT DUTY	181,325	153,295	74,230	-	3,441	-
001-222-0000-4120 O.A.S.D.I.	17,359	17,721	20,071	14,261	20,158	20,851
001-222-0000-4126 HEALTH INSURANCE	48,092	56,722	59,826	68,557	64,548	64,798
001-222-0000-4128 DENTAL INSURANCE	5,759	6,571	6,295	3,402	7,206	5,303
001-222-0000-4130 WORKER'S COMPENSATION INS.	72,446	71,127	67,492	61,585	79,311	62,113
001-222-0000-4134 LONG TERM DISABILITY INSURANCE	1,480	1,659	1,033	2,364	2,314	2,117
001-222-0000-4136 OPTICAL INSURANCE	914	1,102	1,060	520	1,328	1,135
001-222-0000-4138 LIFE INSURANCE	236	204	255	408	306	867
Personnel Costs	742,377	803,443	776,773	729,623	778,108	696,127
001-222-0000-4210 UTILITIES	82,410	77,104	564	-	-	-
001-222-0000-4220 TELEPHONE	59,238	60,862	65,353	61,790	64,898	61,790
001-222-0000-4260 CONTRACTUAL SERVICES	147,730	39,196	12,403	22,633	21,608	16,950
001-222-0000-4270 PROFESSIONAL SERVICES	-	-	2,750	12,500	2,476	6,500
001-222-0000-4300 DEPARTMENT SUPPLIES	106,615	120,311	101,254	108,908	91,024	100,095
001-222-0000-4320 DEPARTMENT EQUIPMENT MAINT	19,139	175,873	24,448	8,800	6,170	8,800
001-222-0000-4325 UNIFORM ALLOWANCE						300
001-222-0000-4350 CARE OF PERSONS	-	-	361	-	-	-
001-222-0000-4360 PERSONNEL TRAINING	5,558	7,661	4,969	6,536	6,649	5,000
001-222-0000-4370 MEETINGS, CONFERENCES & TRAVEL	-	-	-	9,200	8,271	9,200
001-222-0000-4380 SUBSCRIPTIONS, DUES & MILEAGE	1,400	2,024	1,569	1,560	3,855	1,615
001-222-0000-4390 VEHICLE ALLOW & MILEAGE		413	-	-	-	-
Operations & Maintenance Costs	422,090	483,443	213,671	231,927	204,953	210,250
001-222-0000-4706 LIABILITY CHARGE	-	-	52,183	65,607	65,607	46,981
001-222-0320-4741 EQUIP MAINT CHARGE	-	-	21,415	20,766	20,766	25,692
001-222-0000-4743 FACILITY MAINTENANCE CHARGE		-	75,887	75,208	75,208	73,422
Internal Service Charges	-	-	149,485	161,581	161,581	146,095
001-222-000-4500 ***CAPITAL EXPENSES***			<u>-</u>	44,934	43,312	<u>-</u>
Capital Expenses	-	-	-	44,934	43,312	-
001-222-0000-4941 EQUIPMENT REPLACEMENT CHRG		17,882	-	-	-	_
Transfers	-	17,882	-	-	-	-
Division Total	1,164,467	1,304,768	1,139,929	1,168,065	1,187,954	1,052,472



<u>DETECTIVE</u> <u>DIVISION NO. 224</u>

DIVISION OVERVIEW

The primary responsibility of the Detective Division is to follow-up on reported crimes, arrest criminal offenders, obtain arrest and search warrants, file criminal complaints, and serve as the liaison with the Office of the Los Angeles District Attorney. The Division Commander manages criminal investigations, property and evidence control, subpoena control, warrant services, narcotic and gang enforcement, sex registration and parole compliance, and serves as the liaison to the presiding judge and other management level employees at the Los Angeles Superior Courts. The Division assists the public through advocacy programs and referrals to counseling centers, as well as, with releases for impounded and recovered vehicles.

Dept: Police

Div: Police Detectives

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimate	2018 Adopted
001-224-0000-4101 SALARIES-PERMANENT EMPLOYEES	443,992	328,264	393,107	507,118	404,569	556,281
001-224-0000-4103 WAGES-TEMPORARY & PART-TIME	-	191	-	-	-	-
001-224-0000-4105 OVERTIME	31,886	30,428	25,488	25,000	38,796	25,000
001-224-0000-4109 OVERTIME-CONTRACT DUTY	-	-	34,421	100,000	43,460	100,000
001-224-0000-4120 O.A.S.D.I.	14,077	12,881	14,477	14,360	14,384	14,779
001-224-0000-4126 HEALTH INSURANCE	85,338	55,427	64,975	92,981	72,021	95,660
001-224-0000-4128 DENTAL INSURANCE	10,608	6,976	7,512	7,089	7,170	9,617
001-224-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	-	287	600
001-224-0000-4130 WORKER'S COMPENSATION INS.	77,716	56,027	70,660	61,585	74,547	89,059
001-224-0000-4134 LONG TERM DISABILITY INSURANCE	2,435	2,000	3,721	2,364	2,424	3,188
001-224-0000-4136 OPTICAL INSURANCE	1,796	1,227	1,453	520	1,393	1,736
001-224-0000-4138 LIFE INSURANCE	537	526	585	408	522	612
Personnel Costs	668,387	493,948	616,399	811,425	659,573	896,532
001-224-0000-4270 PROFESSIONAL SERVICES	11,273	9,845	2,486	10,000	5,305	10,000
001-224-0000-4300 DEPARTMENT SUPPLIES	-	3,457	-	-	1,957	-
001-224-0000-4360 PERSONNEL TRAINING	-	1,669	1,634	5,000	6,268	6,000
001-224-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	45	-	1,415	676	3,555
001-224-0000-4380 SUBSCRIPTIONS, MEMBERSHIPS & DUES _	-	-	-	-	-	60
Operations & Maintenance Costs	11,273	15,016	4,120	16,415	14,206	19,615
001-224-0000-4706 LIABILITY CHARGE	-	-	41,503	50,208	50,208	60,506
001-224-0320-4741 EQUIP MAINT CHARGE	-	-	38,861	62,297	62,297	73,838
001-224-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	10,000	10,000	10,000
001-224-0000-4743 FACILITY MAINTENANCE CHARGE	-		60,357	58,226	58,226	73,422
Internal Service Charges	-	-	140,721	180,731	180,731	217,766
Division Total	679,660	508,964	761,240	1,008,571	854,510	1,133,913



PATROL DIVISION NO. 225

DIVISION OVERVIEW

The Patrol Division represents the first contact that community members have with the Department; either through the Police Dispatchers manning the 24-hour Communications Center or uniformed personnel on patrol. Patrol Division receives initial calls for service, responds and utilizes varied resources, conducts preliminary investigations, apprehends criminal suspects, and documents these activities through professional police reports. The Patrol Commander manages deployment of all field personnel which includes civilian and sworn personnel, mid-line field supervisors, the Communications Division, the Reserve Officer Program, the Community Service Officers and serves as Incident Commander for all critical incidents and scheduling, as well as Jail Operations although some of these units are independently budgeted for accounting purposes.

Dept: Police Div: Police Patrol

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
001-225-0000-4101 SALARIES-PERMANENT EMPLOYEES	2,462,239	2,685,978	2,649,390	2,735,216	2,547,244	2,807,711
001-225-0000-4103 WAGES-TEMPORARY & PART-TIME	93,876	97,242	1,696	-	53,719	-
001-225-0000-4105 OVERTIME	175,146	252,310	372,234	255,000	425,011	250,000
001-225-0000-4107 OVERTIME-COURT	22,224	16,149	15,393	15,000	25,547	15,000
001-225-0000-4109 OVERTIME-CONTRACT DUTY	241	-	61,881	100,000	109,066	100,000
001-225-0000-4120 O.A.S.D.I.	68,411	81,079	79,914	70,220	82,469	71,935
001-225-0000-4126 HEALTH INSURANCE	386,052	396,644	418,260	487,113	426,953	500,717
001-225-0000-4128 DENTAL INSURANCE	44,354	47,042	40,472	36,567	39,294	43,023
001-225-0000-4129 RETIREE HEALTH SAVINGS				4,800	8,498	17,280
001-225-0000-4130 WORKER'S COMPENSATION INS.	511,259	557,630	541,773	482,718	547,634	490,976
001-225-0000-4134 LONG TERM DISABILITY INSURANCE	14,863	14,224	17,048	17,365	16,248	17,625
001-225-0000-4136 OPTICAL INSURANCE	7,858	9,086	7,892	6,867	7,541	8,105
001-225-0000-4138 LIFE INSURANCE	3,849	3,522	3,319	3,325	3,482	3,325
001-225-0000-4139 RETIREE HEALTH SAVINGS		-	-	-	-	-
Personnel Costs	3,790,371	4,160,907	4,209,271	4,214,191	4,292,706	4,325,697
001-225-0000-4270 PROFESSIONAL SERVICES	2,633	6,366	3,361	6,000	432	6,000
001-225-0000-4300 DEPARTMENT SUPPLIES	71	367	284	-	2,950	-
001-225-0000-4350 CARE OF PERSONS	28,455	34,532	20,859	32,000	2,061	32,000
001-225-0000-4360 PERSONNEL TRAINING	8,240	9,455	20,433	20,500	18,026	21,500
001-225-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	63	759	9,069	5,100	1,449	2,900
001-225-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	-	30	-	-	-	-
001-225-3688-4360 CORRECTIONS TRAINING (STC)	6,059	5,822	6,373	6,300	5,708	6,300
Operations & Maintenance Costs	45,520	57,331	60,380	69,900	30,625	68,700
001-225-0000-4706 LIABILITY CHARGE	-	-	250,607	290,002	290,002	291,936
001-225-0320-4741 EQUIP MAINT CHARGE	-	-	221,205	131,517	131,517	219,007
001-225-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	47,333	49,000	49,000	70,250
001-225-0000-4743 FACILITY MAINTENANCE CHARGE		-	364,447	320,241	320,241	411,164
Internal Service Charges	-	-	883,592	790,760	790,760	992,356
001-225-0000-4500 ****CAPITAL EXPENSES****	20	<u>-</u>	11,392	120,000	<u>-</u>	<u>-</u>
Capital Costs	20	-	11,392	120,000	-	-
Division Total	3,835,912	4,218,238	5,164,634	5,194,851	5,114,091	5,386,753



POLICE RESERVES/ EXPLORERS

DIVISION No. 226

DIVISION OVERVIEW

The Police Reserves are dedicated community members who donate their time to serving the citizens of San Fernando. Reserve personnel augment every segment of the Department, providing thousands of hours of coverage during peak periods of activity, emergency response for critical events and special events throughout the year.

The San Fernando Explorers are youths who are interested in law enforcement. The program provides mentorship and development opportunities. The Explorer Post provides numerous community service benefits in the area of Christmas Baskets, pet vaccinations, Relay for Life, 4th of July celebrations and Child ID, just to name a few. Mentoring of Explorers will continue with the goal of developing future law enforcement professionals.

Dept: Police

Div: Police Reserves/Explorers

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
001-226-0000-4103 PART-TIME EMPLOYEES	19,600	19,290	44,673	55,000	29,719	55,000
001-226-0000-4120 O.A.S.D.I.	-	71	2,826	-	1,958	-
001-226-0000-4130 WORKERS COMPENSATION INS	-	-	5,075	-	3,016	-
Personnel Costs	19,600	19,361	52,573	55,000	34,692	55,000
001-226-0000-4360 PERSONNEL TRAINING-RESERVES	1,710	-	1,730	500	226	500
001-226-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	-	1,890	-	-	-	-
001-226-0000-4370 MEETINGS, CONFERENCES & TRAVEL	-	-	-	6,000	1,728	6,000
001-226-0230-4380 CONFERENCES, EXPLORER/ADVISOR MEI	-	-	3,132	-	-	-
001-226-0230-4430 EXPLORER POST PROGRAM	4,005	6,258	6,111	5,500	10,038	5,500
Operations & Maintenance Costs	5,715	8,148	10,973	12,000	11,992	12,000
001-226-0000-4706 LIABILITY CHARGE	-	-	1,508	3,882	3,882	3,712
001-226-0320-4741 EQUIP MAINT CHARGE	-	-	1,309	6,922	6,922	8,108
001-226-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	2,193	-		
Internal Service Charges	-	-	5,010	10,804	10,804	11,819
Division Total	25,315	27,509	68,556	77,804	57,488	78,819



COMMUNITY SERVICE/ PARKING ENFORCEMENT PROGRAM

DIVISION No. 230

DIVISION OVERVIEW

Community Service Officers provide a high level of professional services to the community. Community Service Officers frequently assist at the scene of traffic collisions, during special city events, grant funded operations, with contract duties, in addition to their parking control activities. Community Service Officers round out the services of the Department helping to keep traffic flowing, streets safe and free from unsightly abandoned or inoperable vehicles.

Dept: Police
Div: Community Services Program

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
001-230-0000-4101 SALARIES-PERMANENT EMPLOYEES	75,965	1,561	4,197	-	3,819	-
001-230-0000-4103 WAGES-TEMPORARY & PART-TIME	53,119	102,690	96,580	138,473	106,653	97,700
001-230-0000-4120 O.A.S.D.I.	9,875	7,975	7,709	-	8,451	7,428
001-230-0000-4126 HEALTH INSURANCE	34,071	61,006	26,735	-	23,909	24,061
001-230-0000-4128 DENTAL INSURANCE	3,333	562	56	-	765	2,612
001-230-0000-4130 WORKER'S COMPENSATION INS.	7,268	5,957	5,711	-	7,923	7,059
001-230-0000-4136 OPTICAL INSURANCE	549	122	61	-	153	514
001-230-0000-4138 LIFE INSURANCE	210	28	168	-	168	204
			444 645	100 100		
Personnel Costs	184,390	179,901	141,217	138,473	151,842	139,578
Personnel Costs 001-230-0000-4325 UNIFORM ALLOWANCE	184,390	179,901	141,217	138,473	151,842	139,578 400
	184,390	179,901	141,217	-	-	•
001-230-0000-4325 UNIFORM ALLOWANCE	184,390 	•	- 8,389	- 9,773	- 9,773	400
001-230-0000-4325 UNIFORM ALLOWANCE Operations & Maintenance Costs	184,390 - - - -	-	-	-	-	400
001-230-0000-4325 UNIFORM ALLOWANCE Operations & Maintenance Costs 001-230-0000-4706 LIABILITY CHARGE	184,390 - - - -	- -	-	-	9,773	400 400 9,420
001-230-0000-4325 UNIFORM ALLOWANCE Operations & Maintenance Costs 001-230-0000-4706 LIABILITY CHARGE 001-230-0320-4741 EQUIP MAINT CHARGE	184,390 - - - - - -	- - -	- 8,389 -	9,773	9,773	400 400 9,420 12,019



EMERGENCY SERVICES

DIVISION No. 250

DIVISION OVERVIEW

The Emergency Services Division is responsible for developing emergency plans for natural and manmade disasters, hazardous materials incidents, and civil unrest. In addition to developing plans for these incidents, the Emergency Services Division advises policy makers and key appointed staff on how to respond to these situations.

Dept: Police

Div: Emergency Services

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
001-250-0000-4300 DEPARTMENT SUPPLIES	-	6,864	-	5,000	-	5,000
001-250-0000-4360 PERSONNEL TRAINING	5,000	-	-	-	-	
Operations & Maintenance Costs	5,000	6,864	-	5,000	-	5,000
Division Total	5,000	6,864	-	5,000	-	5,000



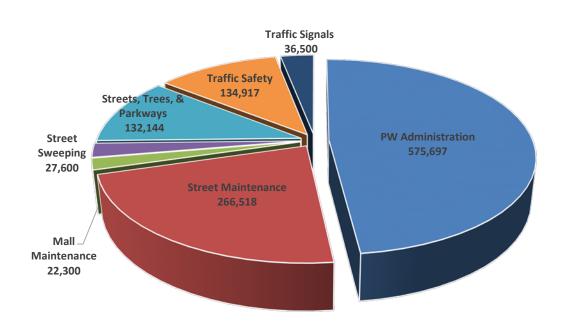
FISCAL YEAR 2017-2018 ADOPTED BUDGET

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PUBLIC WORKS DEPARTMENT





FISCAL YEAR 2017-2018 ADOPTED BUDGET

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MISSION STATEMENT

The Public Works Department is committed to providing the highest quality services in the most cost effective manner, while ensuring that the maintenance, construction, and operations of the public facilities and programs under its care are adequate, safe and serviceable to the satisfaction of its customers.

DEPARTMENT OVERVIEW

The Public Works Department provides engineering services and capital improvement planning to ensure a high quality of public infrastructure. The Public Works Department is responsible for rehabilitating and restoring the City's infrastructure (i.e. facilities, streets, water pipelines, sewer system), providing safe and reliable water delivery, improving the flow of traffic, maintaining parkway streets and landscape, cleaning of City streets, overseeing transportation programs, managing the City's sanitary sewer system, and coordinating refuse and recycling programs.

ACCOMPLISHMENTS FOR FY 2016-2017

- 1. Completed Safe Routes to School Project, installed approximately 44 accessible curb ramps, 3,000 square feet of cross gutter, 48 pedestrian countdown head devices, 20 solar flashing signs, new street striping and new street signage.
- 2. Completed Highway Safety Improvement Program Project, installed approximately 80 new pedestrian countdown head devices on City traffic signals.
- 3. Completed FY 2017 Annual Street Resurfacing Project, including resurfacing 10,380 linear feet of roadway on Phillippi Street, Warren Street, Eighth Street, N. Brand Boulevard, Lucas Street, and Macneil Street. Work also included the replacement of 2,530 linear feet of curb/gutter, 20,375 square feet of sidewalk, approximately 20 curb ramps, street striping and street signage, 1,000 linear feet of water mains, 30 water service connections, and 4 fire hydrants.
- 4. Completed FY 2017 CDBG Street Resurfacing Project, included resurfacing 1,050 feet of roadway on South Huntington Street (San Fernando Rd to Hollister St). Work also included replacement of 175 linear feet of curb/gutter, 5,200 square feet of sidewalk, 1,750 square feet of cross gutter, new striping and new signage.
- 5. Initiated engineering design for FY 2017 Annual Street Resurfacing Project, including resurfacing 18,595 linear feet of roadway on Phillippi Street (Harding to Orange Grove), Arroyo Avenue (5th to Glenoaks), Lazard Street (4th to Glenoaks), Glenoaks Boulevard, Harding Avenue (Glenoaks to North City Limit), Alexander Street (3rd to 5th), and Workman Street (Glenoaks to 7th). Project will go to advertisement in late spring and initiate construction shortly afterwards.
- 6. Initiated engineering design for Glenoaks Boulevard Improvements, including street resurfacing, utility upgrades and grant-funded traffic safety improvements.
- 7. Completed Citywide Safe and Active Streets Plan document to guide future safe routes to school and active transportation improvements.



ACCOMPLISHMENTS FOR FY 2016-2017

- 8. Completed and implemented solid waste lien process for delinquent accounts.
- 9. Purchased 3 new alternative fuel work trucks for public works operational activities utilizing AQMD alternative fuel funding.
- 10. Purchased new water valve truck and equipment.
- 11. Held a Public Works week open house day to teach local children about the importance of public works in the community.
- 12. Completed a tree planting event with local school children to continue City's designation as a "Tree City USA".
- 13. Established on-call contract services program for engineering services, street patching maintenance, sewer flow monitoring and street striping maintenance to expedite local improvements and supplement staff efforts.
- 14. Completed street striping maintenance, included restriping curb markings, lane lines, crosswalks, parking stalls and street legends.
- 15. Completed street patching maintenance of approximately 5,000 square feet of roadway (Glenoaks Blvd., misc. street locations).
- 16. Completed concrete maintenance of 8,460 square feet of bus pads, curb and gutter, and sidewalk.
- 17. Initiated operation of nitrate removal ion exchange system.
- 18. Completed wet weather sewer flow monitoring at 11 locations to evaluate sewer system conditions.
- 19. Continued coordination of pilot program for student loading with Los Angeles Unified School District.
- 20. Completed study of City development impact fees to ensure development pays its fair share toward impacts to local infrastructure.
- 21. Completed competitive bid process for design/build construction of new City compressed natural gas fueling facility. Construction expected to initiate in fall 2017.
- 22. Received grant funding through the following programs:
 - Cal Recycle Rubberized Asphalt Concrete Program
 - Air Quality Management District Electric Vehicle Charging Stations
 - Air Quality Management District Pacoima Wash Bikeway
 - Prop 1 grant funds through the CA Department of Water Resources for the San Fernando Regional Park Project.
 - o Prop 1 grant funds through CA Department of Water Resources for green streets improvements (with local non-profit agency).
- 23. Completed the renovation of City entry monument on Brand Boulevard.
- 24. Completed installation of holiday decorations in City right-of-way areas.
- 25. Completed the installation of catch basin trash inserts and coordinated participation in the Los Angeles enhanced watershed management plan group to comply with storm water regulations.
- 26. Completed competitive bid process for traffic signal maintenance services.
- 27. Completed 2015 Urban Water Management Plan to meet statewide requirements.
- 28. Initiated grant-funded pedestrian improvement project on Truman Street, from Brand Blvd. to San



ACCOMPLISHMENTS FOR FY 2016-2017

Fernando Mission Blvd.

- 29. Coordinated implementation of geographic information system improvements with California State University at Northridge and Southern California Association of Governments.
- 30. Completed competitive bid process and initiated study of City utility rates.
- 31. Completed grant-funded improvements to install electric vehicle charging stations at City-owned public parking facilities.

OBJECTIVES FOR FY 2017-2018

- 1. Rehabilitate City streets and infrastructure using the City's Pavement Management System and subject to budget limitations. (Strategic Goal # 4)
- 2. Continue to renovate public landscaped areas to reduce water usage and minimize maintenance costs. (Strategic Goal # 10)
- 3. Complete analysis of City utility rates and consideration of necessary adjustments to improve infrastructure. (Strategic Goal # 4)
- 4. Rehabilitate City utility infrastructure including water and sewer system components. (Strategic Goal # 4)
- 5. Complete infrastructure improvements at the City's Compressed Natural Gas (CNG) fueling station. (Strategic Goal # 4)
- 6. Purchase low-emission alternative fuel vehicles. (Strategic Goal # 4)
- 7. Modernization of City facilities including paint, flooring, lighting and furnishings. (Strategic Goal # 4)
- 8. Installation of traffic and pedestrian safety improvements adjacent to local schools and in residential neighborhoods. (Strategic Goal # 4)
- 9. Continue to restripe street striping and markings. (Strategic Goal # 4)
- 10. Complete energy efficiency assessment and improvements. (Strategic Goal # 4)
- 11. Continue to reduce water consumption throughout the community. (Strategic Goal # 10)
- 12. Apply for grant funding to help leverage local funding for infrastructure improvements. (Strategic Goal # 7)



PERSONNEL					
PUBLIC WORKS	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2018 Adopted
Deputy City Manager/Public Works Director	1.00	1.00	1.00	1.00	1.00
Administrative Analyst	1.00	1.00	0.00	0.00	0.00
Management Analyst	0.00	0.00	1.00	1.00	1.00
Civil Engineering Assistant II	2.00	2.00	2.00	2.00	2.00
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00
Office Specialist	2.00	2.00	2.00	2.00	2.00
Electrical Supervisor	1.00	1.00	1.00	1.00	1.00
Bldg. Maintenance Worker/Electrical Helper	1.00	1.00	1.00	1.00	1.00
Equipment & Materials Supervisor	1.00	1.00	1.00	1.00	1.00
Mechanic Helper	1.00	1.00	1.00	1.00	1.00
Superintendent	2.00	2.00	2.00	2.00	2.00
Maintenance Worker	8.00	8.00	8.00	8.00	8.00
Field Supervisor II	3.00	3.00	3.00	3.00	3.00
Field Supervisor I	1.00	1.00	1.00	1.00	1.00
Senior Maintenance Worker	6.00	6.00	6.00	6.00	6.00
Meter Technician	1.00	1.00	1.00	1.00	1.00
Water Pumping Operator/Backflow Technician	1.00	1.00	1.00	1.00	1.00
Maintenance Helper (FTE)	1.70	0.80	0.80	0.80	0.80
Total Public Works	34.70	33.80	33.80	33.80	33.80

APPRO	APPROPRIATIONS BY DIVISION								
PUBLIC V	VORKS	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2018 Adopted			
01-310	PW Administration	186,935	235,784	460,450	423,526	575,697			
01-311	Street Maintenance	78,743	168,187	89,048	169,892	266,518			
01-312	Graffiti Removal	-	8,180	-	-	-			
01-313	Bus Shelter Maintenance	76,007	86,634	646	-	-			
01-320**	Equipment Maintenance	524,366	486,770	-	-	-			
01-341	Mall Maintenance	60,001	58,006	26,555	21,900	22,300			
01-343	Street Sweeping	121,200	146,450	27,595	27,600	27,600			
01-346	Streets, Trees, & Parkways	113,868	200,108	127,869	127,601	132,144			
01-370	Traffic Safety	79,967	58,589	171,721	134,880	134,917			
01-371	Traffic Signals	104,629	211,818	40,278	30,500	36,500			
01-390**	Facility Maintenance	734,439	835,539	-	-	-			
Total Publ	lic Works	2,080,155	2,496,065	944,162	935,899	1,195,675			





SOURCES OF FUNDS					
	2014	2015	2016	2017	2018
PUBLIC WORKS	Actual	Actual	Actual	Adjusted	Adopted
GENERAL REVENUE	718,247	1,292,186	669,419	676,735	886,441
3730-0000 ENGINEERING & INSPECTION FEES	204,317	208,110	52,314	60,000	60,000
3735-3661 CNG FUELING STATION	343,968	188,297	-	-	-
3855-0000 PARKING METER REV-CIVIC CENTER	61,937	54,993	42,946	50,000	50,000
3961-0000 TRANSFER FROM GAS TAX FUND	369,852	523,006	73,438	99,164	184,234
3963-0000 TRANSFER FROM TRAFFIC SAFETY	31,825	30,000	6,045	30,000	15,000
3965-0000 TRANSFER FROM TDA-LOCAL	-	19,506	-	-	-
TRANSPORTATION					
3968-0000 TRANSFER FROM PROP C FUND	119,682	179,967	-	-	-
3979-0000 TRANSFER FROM PAVEMENT	230,326	-	100,000	20,000	-
MANAGEMENT					
Total Funding Sources	2,080,155	2,496,065	944,162	935,899	1,195,675



ENGINEERING & ADMINISTRATION

DIVISION NO. 310

DIVISION OVERVIEW

The Public Works Engineering and Administration Division provides oversight for department functions, including financial management, capital project planning, contract services, engineering support, and operations support.

Dept: Public Works

Div: Engineering & Administration

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
001-310-0000-4101 SALARIES-PERMANENT EMPLOYEES	90,959	98,060	247,105	179,546	185,763	244,863
001-310-0000-4105 OVERTIME	4,320	6,744	2,024	3,000	3,484	3,000
001-310-0000-4111 COMMISSIONER'S REIMBURSEMENT	1,850	1,350	1,600	3,000	1,100	3,000
001-310-0000-4112 TEMP. NON-EMPLOYEE WAGES	1,323	-	-	-	-	-
001-310-0000-4120 O.A.S.D.I.	6,626	7,632	18,708	13,444	14,030	18,083
001-310-0000-4126 HEALTH INSURANCE	14,608	11,874	30,678	29,516	28,506	40,937
001-310-0000-4128 DENTAL INSURANCE	1,933	1,900	4,199	2,582	2,274	4,199
001-310-0000-4130 WORKER'S COMPENSATION INS.	5,662	4,024	5,992	9,450	9,671	11,815
001-310-0000-4134 LONG TERM DISABILITY INSURANCE	67	-	-	402	-	710
001-310-0000-4136 OPTICAL INSURANCE	327	342	752	466	622	774
001-310-0000-4138 LIFE INSURANCE	90	84	84	204	84	265
001-310-0000-4140 WELLNESS BENEFIT	-	-	-	-	-	180
Personnel Costs	127,766	132,011	311,141	241,610	245,533	327,826
001-310-0000-4210 UTILITIES	1,078	1,262	-	-	-	-
001-310-0000-4220 TELEPHONE	1,834	1,725	1,476	1,800	1,015	1,500
001-310-0000-4260 CONTRACTUAL SERVICES	22,730	17,566	4,630	22,500	22,807	99,550
001-310-0000-4270 PROFESSIONAL SERVICES	23,715	61,904	60,208	90,500	57,376	75,000
001-310-0000-4300 DEPARTMENT SUPPLIES	6,363	6,688	6,445	6,600	9,158	9,600
001-310-0000-4310 EQUIPMENT AND SUPPLIES	372	103	2,312	2,500	326	1,700
001-310-0000-4320 DEPARTMENT EQUIPMENT MAINT	1,300	1,043	-	1,000	-	1,000
001-310-0000-4360 PERSONNEL TRAINING	1,280	284	1,313	1,500	2,404	1,500
001-310-0000-4365 TUITION REIMBURSEMENT	-	-	3,000	3,000	2,550	-
001-310-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	1,262	379	1,000	43	1,000
001-310-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	-	861	4,290	5,000	200	2,000
001-310-0000-4390 VEHICLE ALLOW & MILEAGE	473	179	1,168	1,000	633	1,080
001-310-0000-4430 ACTIVITIES AND PROGRAMS	24	22	-	50	-	-
001-310-0000-4450 OTHER EXPENSE	-	1,081	1,030	1,400	75	-
001-310-3636-4230 ADVERTISING	-	-	1,140	-	-	-
001-310-3636-4270 PROFESSIONAL SERVICES	-	-	5,180	495	-	-
001-310-3697-4270 CLEAN TRANSP MSRC NO. ML14062	-	-	-	1,500	2,730	-
001-310-6673-4270 PROFESSIONAL SERVICES	-	-	4,130	-	-	-
Operations & Maintenance Costs	59,169	93,980	96,700	139,845	99,318	193,930
001-310-0000-4706 LIABILITY CHARGE	-	-	17,730	16,840	16,840	22,125
001-310-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	25,784	25,231	25,231	31,816
Internal Service Charges	-	-	43,514	42,071	42,071	53,941
001-310-000-4912 TRANSFER TO MEASURE R FUND			9,095	<u> </u>		
Transfers	-	-	9,095	-	-	-
001-310-0000-4500 CAPITAL EQUIPMENT	-	9,793	-	-	-	-
Capital Costs	-	9,793	-	-	-	-
Division Total	186,935	235,784	460,450	423,526	386,923	575,697



STREET MAINTENANCE

DIVISION NO. 311

DIVISION OVERVIEW

The Street Maintenance Division is responsible for the maintenance and repair of streets, curbs, gutters, sidewalks, storm drains, and traffic markings. The Division oversees, inspects and maintains more than 50 miles of public streets; 37 alleys; 80 miles of City sidewalks and 237 storm drains. In addition, the Division cleans and maintains 79 bus stops; including 28 City Trolley stops. Of these bus stop locations, 18 are currently equipped with bus shelters. In addition, the division provides maintenance functions for the downtown business area (Mall). The Division collects refuse from public receptacles on a daily basis; conducts landscape maintenance five days a week; cleans sidewalks daily and power washes once a week.

The Division oversees the City's street sweeping services contract. Street sweeping is conducted to improve the cleanliness, health and safety of the City. Street sweepers remove debris from streets and prevent it from entering storm drains. Street sweeping not only helps maintain clean and healthy streets, but also helps the City comply with mandatory and increasingly stringent state and federal storm water quality requirements.

<u>NOTE</u>: Beginning In Fiscal Year 2015-2016, Bus Shelter Maintenance (Division 313), Mall Maintenance (Division 341), and Street Sweeping (Division 343) were consolidated and included under Street Maintenance – Division 311. The detailed worksheets for those former division are included for historical purposes.

Dept: Public Works
Div: Street Maintenance

001-311-0000-4101 SALARIES-PERMANENT EMPLOYEES 49,845 81,387 62 63,310 41,679 001-311-0000-4103 WAGES-TEMPORARY & PART-TIME - - - - 14,384 001-311-0000-4105 OVERTIME 6,839 12,895 33 - 20,448 001-311-0000-4112 TEMP. NON-EMPLOYEE WAGES 331 -	57,293 - - 4,383 10,669 850 8,147 199 143 81,684 - 65,000 36,025
001-311-0000-4105 OVERTIME 6,839 12,895 33 - 20,448 001-311-0000-4112 TEMP. NON-EMPLOYEE WAGES 331 - 9,71 - - - 9,72 9,72 - 9,72 9,72 9,72 9,72 9,72 - 9,72	4,383 10,669 850 8,147 199 143 81,684
001-311-0000-4112 TEMP. NON-EMPLOYEE WAGES 331 -<	4,383 10,669 850 8,147 199 143 81,684
001-311-0000-4120 O.A.S.D.I. 4,337 7,153 7 5,434 6,045 001-311-0000-4126 HEALTH INSURANCE 8,282 14,123 - 9,474 9,979 001-311-0000-4128 DENTAL INSURANCE 979 1,552 (6) 793 793 001-311-0000-4130 WORKER'S COMPENSATION INS. 7,202 9,806 14 10,060 10,845 001-311-0000-4136 OPTICAL INSURANCE 190 346 (1) 221 227 001-311-0000-4138 LIFE INSURANCE - - - 72 - Personnel Costs 78,006 127,261 108 89,364 104,399 001-311-0000-4210 UTILITIES-LOT 6N LIGHTING 102 - - - - - 001-311-0000-4210 UTILITIES-LOT 6N LIGHTING 102 - - - - - - - - - - - - - - - - - - -	4,383 10,669 850 8,147 199 143 81,684
001-311-0000-4126 HEALTH INSURANCE 8,282 14,123 - 9,474 9,979 001-311-0000-4128 DENTAL INSURANCE 979 1,552 (6) 793 793 001-311-0000-4130 WORKER'S COMPENSATION INS. 7,202 9,806 14 10,060 10,845 001-311-0000-4136 OPTICAL INSURANCE 190 346 (1) 221 227 001-311-0000-4138 LIFE INSURANCE - - - - 72 - Personnel Costs 78,006 127,261 108 89,364 104,399 001-311-0000-4210 UTILITIES-LOT 6N LIGHTING 102 -	10,669 850 8,147 199 143 81,684
001-311-0000-4128 DENTAL INSURANCE 979 1,552 (6) 793 793 001-311-0000-4130 WORKER'S COMPENSATION INS. 7,202 9,806 14 10,060 10,845 001-311-0000-4136 OPTICAL INSURANCE 190 346 (1) 221 227 001-311-0000-4138 LIFE INSURANCE - - - - 72 - Personnel Costs 78,006 127,261 108 89,364 104,399 001-311-0000-4210 UTILITIES-LOT 6N LIGHTING 102 - - - - 001-311-0000-4260 CONTRACTUAL SERVICES - - - - - 001-311-0000-4300 DEPARTMENT SUPPLIES 230 14,709 19,471 8,449 12,837 001-311-0000-4310 EQUIPMENT AND SUPPLIES 405 655 1,116 - 233 001-311-0000-4320 UNIFORM ALLOWANCE - - - - - - - - - - - </td <td>850 8,147 199 143 81,684</td>	850 8,147 199 143 81,684
001-311-0000-4130 WORKER'S COMPENSATION INS. 7,202 9,806 14 10,060 10,845 001-311-0000-4136 OPTICAL INSURANCE 190 346 (1) 221 227 001-311-0000-4138 LIFE INSURANCE - - - - 72 - Personnel Costs 78,006 127,261 108 89,364 104,399 001-311-0000-4210 UTILITIES-LOT 6N LIGHTING 102 - - - - - 001-311-0000-4260 CONTRACTUAL SERVICES -	8,147 199 143 81,684 - 65,000
001-311-0000-4136 OPTICAL INSURANCE 190 346 (1) 221 227 001-311-0000-4138 LIFE INSURANCE - - - - 72 - Personnel Costs 78,006 127,261 108 89,364 104,399 001-311-0000-4210 UTILITIES-LOT 6N LIGHTING 102 - - - - 001-311-0000-4260 CONTRACTUAL SERVICES - - - - - 001-311-0000-4300 DEPARTMENT SUPPLIES 230 14,709 19,471 8,449 12,837 001-311-0000-4310 EQUIPMENT AND SUPPLIES 405 655 1,116 - 233 001-311-0000-4325 UNIFORM ALLOWANCE -	199 143 81,684 - 65,000
O01-311-0000-4138 LIFE INSURANCE - - - - 72 - Personnel Costs 78,006 127,261 108 89,364 104,399 001-311-0000-4210 UTILITIES-LOT 6N LIGHTING 102 - - - - - 001-311-0000-4260 CONTRACTUAL SERVICES - <	143 81,684 - 65,000
Personnel Costs 78,006 127,261 108 89,364 104,399 001-311-0000-4210 UTILITIES-LOT 6N LIGHTING 102 - - - - - 001-311-0000-4260 CONTRACTUAL SERVICES -	81,684 - 65,000
001-311-0000-4210 UTILITIES-LOT 6N LIGHTING 102 - <td>- 65,000</td>	- 65,000
001-311-0000-4260 CONTRACTUAL SERVICES -	,
001-311-0000-4300 DEPARTMENT SUPPLIES 230 14,709 19,471 8,449 12,837 001-311-0000-4310 EQUIPMENT AND SUPPLIES 405 655 1,116 - 233 001-311-0000-4325 UNIFORM ALLOWANCE - - - - - - 001-311-0000-4360 PERSONNEL TRAINING - - - - 40 001-311-0000-4430 ACTIVITIES AND PROGRAMS - - 1,367 1,351 1,367 001-311-0301-4300 PW MAINT. & REPAIR SUPPLIES - 217 1,249 - - Operations & Maintenance Costs 738 15,581 23,204 9,800 14,477	,
001-311-0000-4310 EQUIPMENT AND SUPPLIES 405 655 1,116 - 233 001-311-0000-4325 UNIFORM ALLOWANCE -	36,025
001-311-0000-4325 UNIFORM ALLOWANCE - - - - - - - 40 001-311-0000-4360 PERSONNEL TRAINING - - - - 40 001-311-0000-4430 ACTIVITIES AND PROGRAMS - - 1,367 1,351 1,367 001-311-0301-4300 PW MAINT. & REPAIR SUPPLIES - 217 1,249 - - Operations & Maintenance Costs 738 15,581 23,204 9,800 14,477	
001-311-0000-4360 PERSONNEL TRAINING - - - - 40 001-311-0000-4430 ACTIVITIES AND PROGRAMS - - 1,367 1,351 1,367 001-311-0301-4300 PW MAINT. & REPAIR SUPPLIES - 217 1,249 - - Operations & Maintenance Costs 738 15,581 23,204 9,800 14,477	-
001-311-0000-4430 ACTIVITIES AND PROGRAMS - - 1,367 1,351 1,367 001-311-0301-4300 PW MAINT. & REPAIR SUPPLIES - 217 1,249 - - - Operations & Maintenance Costs 738 15,581 23,204 9,800 14,477	150
001-311-0301-4300 PW MAINT. & REPAIR SUPPLIES - 217 1,249 - - Operations & Maintenance Costs 738 15,581 23,204 9,800 14,477	-
Operations & Maintenance Costs 738 15,581 23,204 9,800 14,477	1,375
	102,550
001-311-0000-4706 LIABILITY CHARGE 13,015 5,857 5,857	5,513
001-311-0320-4741 EQUIP MAINT CHARGE 25,321 34,610 34,610	57,502
001-311-0000-4741 EQUIP REPLACEMENT CHARGE 6,000 6,000	7,644
001-311-0000-4743 FACILITY MAINTENANCE CHARGE 18,927 24,261 24,261	11,625
Internal Service Charges 57,263 70,728 70,728	82,284
001-311-0000-4500 CAPITAL EQUIPMENT	_
Capital Costs	-
001-311-0000-4600 CAPITAL PROJECTS 25,345 8,474	_
Capital Projects - 25,345 8,474	-
Division Total 78,743 168,187 89,048 169,892 189,604	266,518

Dept: Public Works

Div: Bus Shelter/Stop Maintenance

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
001-313-0000-4101 SALARIES-PERMANENT EMPLOYEES	50,078	56,084	-	-	-	-
001-313-0000-4103 WAGES-TEMPORARY & PART-TIME	-	1,033	-	-	-	-
001-313-0000-4105 OVERTIME	284	1,213	530	-	580	-
001-313-0000-4120 O.A.S.D.I.	3,853	4,462	41	-	44	-
001-313-0000-4124 RETIREMENT	3,400	-	-	-	-	-
001-313-0000-4126 HEALTH INSURANCE	8,511	12,756	-	-	-	-
001-313-0000-4128 DENTAL INSURANCE	843	1,264	-	-	-	-
001-313-0000-4130 WORKER'S COMPENSATION INS.	7,033	8,244	75	-	83	-
001-313-0000-4136 OPTICAL INSURANCE	238	374	-	-	-	-
001-313-0000-4138 LIFE INSURANCE	-	-	-	-	-	_
Personnel Costs	74,239	85,430	646	-	707	-
001-313-0000-4300 DEPARTMENT SUPPLIES	1,268	1,137	-	-	-	-
001-313-0000-4320 DEPARTMENT EQUIPMENT MAINT	500	67	-	-	-	
Operations & Maintenance Costs	1,768	1,204	-	-	-	-
001-313-0000-4706 LIABILITY CHARGE	-	-	-	-	-	-
Internal Service Charges	-	-	-	-	-	-
Division Total	76,007	86,634	646	-	707	-

Dept: Public Works Div: Mall Maintenance

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
001-341-0000-4101 SALARIES-PERMANENT EMPLOYEES	27,447	33,580	-	-	-	-
001-341-0000-4103 WAGES-PERMANENT EMPLOYEES	4,135		3,305	-	-	-
001-341-0000-4105 OVERTIME	7,020	2,354	4,699	7,190	11,501	-
001-341-0000-4120 O.A.S.D.I.	2,954	2,749	613	-	877	-
001-341-0000-4126 HEALTH INSURANCE	9,258	8,730	-	-	-	-
001-341-0000-4128 DENTAL INSURANCE	553	511	-	-	-	-
001-341-0000-4130 WORKER'S COMPENSATION INS.	5,332	4,692	1,136	-	1,627	-
001-341-0000-4136 OPTICAL INSURANCE	218	205	-	-	-	-
001-341-0000-4138 LIFE INSURANCE	254	171	144	-	-	-
Personnel Costs	57,172	52,992	9,897	7,190	14,005	-
001-341-0000-4210 UTILITIES	361	317	-	-	-	-
001-341-0000-4250 RENT & LEASES	-	-	-	-	-	500
001-341-0000-4260 CONTRACT SERVICES	-	-	-	-	-	5,000
001-341-0000-4300 DEPARTMENT SUPPLIES	122	-	309	-	229	-
001-341-0000-4310 EQUIPMENT AND SUPPLIES	-	3,236	241	2,000	1,589	-
001-341-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	88	366	400	-	1,200
001-341-0000-4340 SMALL TOOLS	314	58	-	-	-	1,000
001-341-0301-4300 PW MAINT. & REPAIR SUPPLIES	2,032	1,315	2,203	3,500	3,693	3,600
Operations & Maintenance Costs	2,829	5,014	3,119	5,900	5,512	11,300
001-341-0000-4500 CAPITAL EXPENSES		-	13,538	8,810		11,000
Capital Costs	-	-	13,538	8,810	-	11,000
Division Total	60,001	58,006	26,555	21,900	19,517	22,300

Dept: Public Works
Div: Street Cleaning

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
001-343-0000-4260 CONTRACTUAL SERVICES	121,200	146,450	27,595	27,600	27,600	27,600
Operations & Maintenance Costs	121,200	146,450	27,595	27,600	27,600	27,600
Division Total	121,200	146,450	27,595	27,600	27,600	27,600



FISCAL YEAR 2017-2018 ADOPTED BUDGET

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STREETS, TREES, & PARKWAYS

DIVISION NO. 346

DIVISION OVERVIEW

The Streets Trees and Parkways Division provides a program of tree general maintenance for approximately 7,138 City trees in parkways and at City facilities. In order to preserve aging trees, the Division performs additional services under the guidance of an arborist for things such as wind trimming, hole fillings and cabling. The City's active tree maintenance program helps to prolong tree life expectancy and the beauty of our trees. These activities also help the City to meet the requirements for designation as a "Tree City USA".

Dept: Public Works

Div: Street Trees & Parkways

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
001-346-0000-4101 SALARIES-PERMANENT EMPLOYEES	38,069	63,644	60,995	51,149	50,290	61,134
001-346-0000-4103 WAGES-TEMPORARY & PART-TIME	-	2,581	-	-	-	-
001-346-0000-4105 OVERTIME	4,542	3,716	3,397	4,500	7,091	4,500
001-346-0000-4120 O.A.S.D.I.	3,177	5,351	4,577	3,322	3,878	4,321
001-346-0000-4126 HEALTH INSURANCE	6,578	12,354	4,911	3,523	1,677	8,066
001-346-0000-4128 DENTAL INSURANCE	587	1,257	849	169	432	849
001-346-0000-4130 WORKER'S COMPENSATION INS.	5,065	8,719	5,185	3,127	4,169	3,340
001-346-0000-4134 LONG TERM DISABILITY INSURANCE	66	-	-	244	-	248
001-346-0000-4136 OPTICAL INSURANCE	158	301	169	52	99	174
001-346-0000-4138 LIFE INSURANCE	-	-	27	46	27	66
001-346-0000-4140 WELLNESS BENEFIT		-	-	-	-	120
Personnel Costs	58,242	97,925	80,110	66,132	67,660	82,818
001-346-0000-4250 RENTS AND LEASES	150	-	-	-	-	-
001-346-0000-4260 CONTRACTUAL SERVICES	47,458	94,235	25,011	20,000	12,777	-
001-346-0000-4300 DEPARTMENT SUPPLIES	184	2,677	787	-	-	500
001-346-0000-4310 EQUIPMENT AND SUPPLIES	367	543	417	3,082	4,276	4,000
001-346-0000-4320 DEPARTMENT EQUIPMENT MAINT	607	895	930	-	-	
001-346-0000-4340 SMALL TOOLS	231	580	-	-	-	1,780
001-346-0000-4360 PERSONNEL TRAINING	55	54	-	-	-	-
001-346-0000-4390 VEHICLE ALLOW & MILEAGE	-	-	704	-	597	720
001-346-0000-4430 ACTIVITIES AND PROGRAMS	4,700	1,161	989	-	-	-
001-346-0301-4300 PW MAINT. & REPAIR SUPPLIES	767	687	1,215	-	249	-
001-346-7510-4300 NORTH MACLAY STREETSCAPE	7	-	173	-	-	-
Operations & Maintenance Costs	54,527	100,832	30,226	23,082	17,899	7,000
001-346-0000-4706 LIABILITY CHARGE	-	-	4,546	4,391	4,391	5,589
001-346-0320-4741 EQUIP MAINT CHARGE	-	-	6,377	27,688	27,688	28,782
001-346-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-346-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	6,611	6,308	6,308	7,954
Internal Service Charges	-	-	17,534	38,387	38,387	42,326
001-346-0000-4500 ****CAPITAL EXPENSES****	1,098	1,352	-	-	-	-
Capital Costs	1,098	1,352	-	-	-	-
Division Total	113,868	200,108	127,869	127,601	123,946	132,144



TRAFFIC SIGNALS / LIGHTING

DIVISION NO. 370

DIVISION OVERVIEW

The Traffic Signals/Lighting Division provides for the operation and maintenance of 44 traffic signal controlled intersections and 6 stop sign controlled intersections flashing beacons. The Division also oversees the routine scheduled maintenance to all street signs and off street parking controls. The focus of the Division is to conduct preventative maintenance, operational checks and inspections, to guarantee the safe flow of traffic and ensure the adequate safety and protection of pedestrians.

<u>NOTE</u>: Beginning in Fiscal Year 2015-2016, Traffic Safety - Division 370 and Traffic Signals - Division 371 were consolidated and included as Traffic Signals/Lighting — Division 370.

Dept: Public Works Div: Traffic Safety

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
001-370-0000-4101 SALARIES-PERMANENT EMPLOYEES	15,875	25,259	47,448	47,078	48,103	48,328
001-370-0000-4105 OVERTIME	429	155	1,917	3,150	2,676	-
001-370-0000-4120 O.A.S.D.I.	1,046	1,945	3,776	3,601	3,875	3,697
001-370-0000-4126 HEALTH INSURANCE	1,975	3,610	12,960	11,054	12,057	12,184
001-370-0000-4128 DENTAL INSURANCE	207	495	1,191	1,191	1,191	872
001-370-0000-4130 WORKER'S COMPENSATION INS.	1,512	2,447	6,923	6,694	7,136	6,872
001-370-0000-4136 OPTICAL INSURANCE	31	89	204	204	210	270
001-370-0000-4138 LIFE INSURANCE	108	102	306	72	204	71
Personnel Costs	21,182	34,103	74,725	73,044	75,452	72,294
001-370-0000-4260 CONTRACTUAL SERVICES	890	7,264	2,053	-	-	-
001-370-0000-4300 DEPARTMENT SUPPLIES	147	1,030	696	-	900	-
001-370-0000-4310 EQUIPMENT AND SUPPLIES	352	100	-	-	-	-
001-370-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	2,833	-	-	-	-
001-370-0000-4340 SMALL TOOLS	38	159	184	-	-	-
001-370-0000-4360 PERSONNEL TRAINING	-	115	189	-	900	-
001-370-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	85	-	-	-
001-370-0000-4430 ACTIVITIES AND PROGRAMS	5,101	5,010	6,195	1,000	125	-
001-370-0301-4300 PW MAINT. & REPAIR SUPPLIES	37,519	7,975	33,932	14,500	23,249	15,500
Operations & Maintenance Costs	44,048	24,487	43,334	15,500	25,173	15,500
001-370-0000-4706 LIABILITY CHARGE	-	-	4,102	4,933	4,933	4,879
001-370-0320-4741 EQUIP MAINT CHARGE	-	-	37,594	34,610	34,610	33,678
001-370-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	6,000	-	-	-
001-370-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	5,966	6,793	6,793	8,566
Internal Service Charges	-	-	53,662	46,336	46,336	47,123
001-370-0000-4600 CAPITAL PROJECTS	14,737	-	-	-		
Capital Projects	14,737	-	-	-	-	-
Division Total	79,967	58,589	171,721	134,880	146,962	134,917

Dept: Public Works Div: Traffic Signals

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
001-371-0000-4101 SALARIES-PERMANENT EMPLOYEES	54,990	58,924	-	-	-	-
001-371-0000-4105 OVERTIME	1,398	5,013	-	-	-	-
001-371-0000-4120 O.A.S.D.I.	4,112	4,815	-	-	84	-
001-371-0000-4126 HEALTH INSURANCE	10,319	10,392	-	-	-	-
001-371-0000-4128 DENTAL INSURANCE	1,361	1,393	-	-	-	-
001-371-0000-4130 WORKER'S COMPENSATION INS.	7,676	8,233	-	-	-	-
001-371-0000-4136 OPTICAL INSURANCE	222	238	-	-	-	-
001-371-0000-4138 LIFE INSURANCE	216	204	-	-	-	
Personnel Costs	80,294	89,213	-	-	84	-
001-371-0000-4210 UTILITIES	23,150	54,840	-	-	-	-
001-371-0000-4300 DEPARTMENT SUPPLIES	219	302	26	-	-	-
001-371-0000-4310 EQUIPMENT AND SUPPLIES	636	630	1,057	1,000	638	1,000
001-371-0000-4320 DEPARTMENT EQUIPMENT MAINT	280	90	-	-	-	-
001-371-0000-4340 SMALL TOOLS	-	65	-	-	-	-
001-371-0000-4360 PERSONNEL TRAINING	50	-	-	-	40	6,000
001-371-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	100	-	-	-	-
001-371-0301-4300 PW MAINT. & REPAIR SUPPLIES		11,804	22,498	29,500	29,642	29,500
Operations & Maintenance Costs	24,335	67,831	23,581	30,500	30,321	36,500
001-371-0000-4500 ****CAPITAL EXPENSES****		54,774	16,697	-	-	-
Capital Costs	-	54,774	16,697	-	-	-
Division Total	104,629	211,818	40,278	30,500	30,405	36,500



CALIFOR PUBLIC WORKS:

INTERNAL SERVICE AND ENTERPRISE FUNDS

INTERNAL SERVICE FUNDS



DESCRIPTION

<u>Internal Service Funds</u> are proprietary funds used to account for activities that provide goods and services to other funds or departments within the City on a cost reimbursement basis.

<u>Enterprise Funds</u> are proprietary funds used to account for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise.

The following is a list of the Internal Service and Enterprise Funds included in this section:

FUND NUMBER	DESCRIPTION
	INTERNAL SERVICE FUNDS
006	Self-Insurance Fund (See Finance Budget)
041	Equipment Maintenance and Replacement Fund
043	Facility Maintenance Fund
	ENTERPRISE FUNDS
070	Water Fund
072	Sanitary Sewer Fund
073	Refuse Fund (Inactive)
074	Compressed Natural Gas Fund

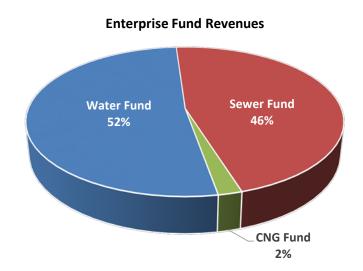


Revenue Analysis - Major Enterprise Fund Revenues

Enterprise Funds are used to account for activities for which the majority of revenues are generated by fees charged to external users for the provision of goods or services. The City operates three Enterprise Funds:

1) Water Fund, 2) Sewer Fund, and 3) Compressed Natural Gas Fund.

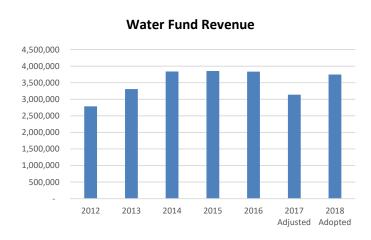
The adopted revenue for all Enterprise Funds in FY 2017-2018 is \$7,248,000, which represents an increase of approximately 15% from adjusted FY 2016-2017 revenues.



The final water and sewer rate increase of the most recent five-year rate plan was implemented in July 2016. The City is currently conducting another water and sewer rate study to ensure that rates keep up with operating and capital costs for long term sustainability.

Water Fund

The City owns, operates, and maintains a system of wells, booster stations, reservoirs pump pressure regulation stations to provide water to all customers in sufficient quantities to meet domestic and fire service demands. The system consists of approximately 66.5 miles of water mains, 5,049 water service points, and 547 fire hydrants. Imported water is purchased from Metropolitan Water



District (MWD) of Southern California to supplement the local ground water supplies.

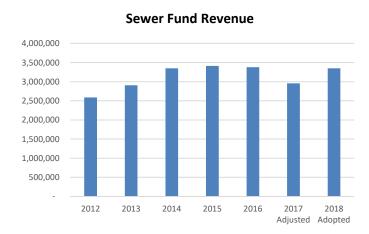
The operation is primarily funded by selling water to residential and commercial customers in the City of San Fernando. In FY 2011-2012, the City adopted a five year fee schedule to increase fees by approximately 45% and better align revenues with operating costs. Total revenues in FY 2017-2018 are projected to be \$3,748,000, which is an increase of approximately 20% from FY 2016-2017.

The City had expected mandatory water conservation efforts to have a significant negative impact on water rate revenues, resulting in projecting a decrease in revenue in FY 2016-2017. However, the water rate increase offset the decrease in consumption and actual revenues have remained relatively flat since FY 2013-2014. Therefore, the City projects water revenue to continue to be relatively flat in FY 2017-2018.

Sewer Fund

The City owns, operates, and maintains a sanitary sewer system consisting of approximately 40 miles (215,915 linear feet) of sewer mains and over 800 manholes. The City contracts with the City of Los Angeles for sewage treatment and disposal.

The operation is primarily funded by sewer service charges based on average water usage. In FY 2011-

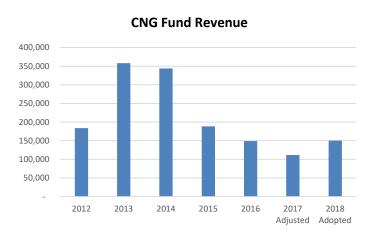


2012, the City adopted a five year fee schedule to increase fees and better align revenues with operating costs.

Total revenues in FY 2017-2018 are projected to be \$3,350,000, which is an increase of 13% from FY 2016-2017. Most sewer fees are calculated based on water usage; consequently, the direction of sewer revenues tend to closely mirror water revenues. As previously mentioned, increased sewer rates have served to offset mandatory conservation efforts and the expected decrease in sewer revenues in FY 2016-2017 did not materialize. Therefore, FY 2017-2018 sewer revenues are projected to remain in line with actual FY 2015-2016 revenues.

Compressed Natural Gas Fund

The Compressed Natural Gas (CNG) Fund accounts for operations of the City's CNG fueling station, which is Public located at the Works Administration facility. CNG purchased from SoCal Gas and resold to users at a price that is sufficient to cover operating costs. The CNG station will be going through a major renovation in FY 2017-2018 to increase capacity and reduce fill time,



which will cause the station to be inoperable for a few months while the upgrades are constructed.

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Similar to gas and diesel fuel prices, the cost of CNG can be volatile and fluctuate based on current market conditions, which makes forecasting difficult. According to the U.S. Energy Information Administration (EIA), CNG prices are expected to increase in 2017 and 2018 due to natural gas consumption and exports exceeding supply and imports, leading to lower average inventory levels.¹ Therefore, based on historical usage, projected increase in prices, and adjusting for expected down time in FY 2017-2018, CNG Fund revenues are estimated to be \$150,000 in FY 2017-2018. Future revenues are expected to increase as storage capacity increases and fill time decreases due to the improvements.

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¹ https://www.eia.gov/todayinenergy/detail.php?id=29632; visited 10/25/2017.

CITY OF SAN FERNANDO ENTERPRISE FUNDS SUMMARY OF REVENUES AND APPROPRIATIONS FISCAL YEAR 2017-2018

Fund: Water Enterprise Fund

	Beginning Balance:				3,616,750		1,668,384
REVENUE		2014	2015	2016	2017	2017	2018
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	1,283	4,040	15,221	1,000	27,517	1,000
3508-0000		-,	-	6,566	-	(12,295)	-,
3699-0000	MISCELLANEOUS REIMBURSE	-	_	-	-	23,663	
3810-0000	SALE OF WATER	3,418,324	3,490,157	3,529,712	2,900,000	3,873,970	3,500,000
3820-0000	DELINQUENT PENALTIES	72,038	75,672	75,560	70,000	77,821	70,000
3830-0000	METER & FIRE SERVICE	116,946	122,948	123,603	115,000	126,138	115,000
3835-0000	WATER INSTALLATION CHARGE	82,159	96,205	50,753	25,000	99,133	25,000
3840-0000	CAPITAL FACILITY CHARGES	102,067	36,290	17,817	25,000	41,277	25,000
3885-0000	BACKFLOW PREVENTION FEE	-	-	-	-	15,681	12,000
3901-0000	MISCELLANEOUS REVENUE	15,263	16,506	15,890	-	16,235	-
3910-0000	SALE OF PROPERTY & EQUIPMENT	-	12,102	-	-	204	-
3950-0000	PROPERTY DAMAGE REIMBURSEMENT	-	-	300	-	-	-
3978-0000	TRANS FROM RETIREMENT TAX FUND	29,039	-	-	-	-	
Total Reve	nue	3,837,119	3,853,920	3,835,423	3,136,000	4,289,344	3,748,000
APPROPRIA	ATIONS	2014	2015	2016	2017	2017	2018
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
070-180 \	Nater Retirement	88,949	73,407	(46,304)	75,000	33,638	75,000
070-381 \	Water Administration	850,204	876,949	1,845,138	2,319,779	1,404,774	2,152,861
070-382 เ	Jtility Billing	281,907	280,130	200,837	205,844	116,747	244,755
070-383 \	Water Distribution	1,025,176	1,109,916	94,776	103,663	82,419	119,400
070-384 \	Water Production	885,423	1,065,193	589,589	663,869	252,374	619,950
070-385 \	Water Capital Projects	-	-	657,735	1,716,211	388,320	1,260,800
Total Appro	opriations	3,131,658	3,405,595	3,341,771	5,084,366	2,278,272	4,472,766
	URPLUS/DEFICIT	705,461	448,325	493,652	(1,948,366)	2,011,072	(724,766)

CITY OF SAN FERNANDO ENTERPRISE FUNDS SUMMARY OF REVENUES AND APPROPRIATIONS FISCAL YEAR 2017-2018

Fund: Sewer Enterprise Fund

Beginning Balance	::			5,894,524		3,370,151
REVENUE	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME	9,116	13,096	31,825	10,000	48,801	10,000
3508-0000 NET INCR/DECR FAIR VAL INVEST.	-	-	10,253	-	(16,485)	-
3745-0000 SEWER SERVICE CHARGES	3,109,080	3,265,149	3,226,210	2,800,000	3,274,543	3,200,000
3810-0000 SEWER COLLECTIONS-MO. BILLS	1,785	-	-	-	-	-
3820-0000 DELINQUENT PENALTIES	38,536	42,488	42,090	35,000	41,594	35,000
3821-0000 INDUSTRIAL WASTE PERMITS	19,810	27,789	31,951	25,000	34,013	25,000
3840-0000 CAPITAL FACILITY CHARGES	143,405	51,553	20,890	25,000	17,922	30,000
3885-0000 BACKFLOW PREVENTION FEE	13,972	14,457	15,111	12,000	-	-
3970-0000 TRANS FROM GENERAL FUND	-	-	-	50,000	-	50,000
3978-0000 TRANS FROM RETIREMENT TAX FUND	12,817	-	-	-	-	-
Total Revenue	3,348,520	3,414,533	3,378,330	2,957,000	3,400,388	3,350,000
APPROPRIATIONS	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
072-360 Sewer Maintenance	2,953,128	2,551,408	3,029,761	3,502,122	1,820,233	3,258,831
072-365 Sewer Capital	-	-	1,593,394	1,979,252	793,714	3,456,252
Total Appropriations	2,953,128	2,551,408	4,623,155	5,481,374	2,613,947	6,715,083
ANNUAL SURPLUS/DEFICIT	395,392	863,124	(1,244,826)	(2,524,374)	786,441	(3,365,083)
Ending Balance	:			3,370,151		5,068

CITY OF SAN FERNANDO ENTERPRISE FUNDS SUMMARY OF REVENUES AND APPROPRIATIONS FISCAL YEAR 2017-2018

Fund: Refuse Fund

Beginning Balan	ce:			104,186		9,186
REVENUE	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME	59	150	488	_	336	
3508-0000 NET INCR/DECR FAIR VAL INVEST.	39	150	192	_	(74)	_
·	- C 997	-		-	, ,	-
	6,887	-	6,651	-	12,984	-
3755-0000 REFUSE COLLECTION FEES	655,061	-	-	-	-	-
3760-0000 RECYCLING PROGRAM FEES	61,239	-	-	-	-	-
3820-0000 DELINQUENT PENALTIES	13,977	1	-	-	-	-
3901-0000 MISCELLANEOUS REVENUE	121,352	-	-	-	-	-
3978-0000 TRANS FROM RETIREMENT TAX FUND	1,222	-	-	-	-	-
Total Revenue	859,797	151	7,331	-	13,246	-
APPROPRIATIONS	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
073-350 REFUSE	827,984	16,734	27,550	95,000	57,795	<u>-</u>
Total Appropriations	827,984	16,734	27,550	95,000	57,795	-
ANNUAL SURPLUS/DEFICIT	31,812	(16,583.54)	(20,219.48)	(95,000.00)	(44,548.50)	-
Ending Balan	ce:			9,186		9,186

Fund: Compressed Natural Gas Fund

Be	eginning Balance:			(132,562)		(326,279)
REVENUE	2014	2015	2016	2017	2017	2018
Account Number & Tit	le Actua	al Actual	Actual	Adjusted	Estimated	Adopted
3735-3661 CNG FUELING STATION			-	-	-	150,000
3970-0000 TRANS FROM GENERAL FUN	ND		-	-	-	
Total Revenue			-	-	-	150,000
APPROPRIATIONS	2014	2015	2016	2017	2017	2018
APPROPRIATIONS Account Number & Tit				2017 Adjusted	2017 Estimated	2018 Adopted
Account Number & Tit			Actual	Adjusted	Estimated	Adopted
Account Number & Tit 074-320 CNG VEHICLE MAINTENANCE		al Actual	Actual 132,562	Adjusted 193,717	Estimated 67,513	Adopted 144,000



FISCAL YEAR 2017-2018 ADOPTED BUDGET

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WATER FUND - RETIREMENT COSTS

DIVISION NO. 180

DIVISION OVERVIEW

The Retirement Costs Division accounts for payments for retirement related costs made primarily for healthcare premiums for eligible retired employees and payments to the City's membership in the Public Employees Retirement System (PERS) in excess of the City's special tax, if any.

Dept: Public Works/Water Fund

Div: Water Retirement

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimate	2018 Adopted
070-180-0000-4124 RETIREMENT	29,512	-	-	-	-	-
070-180-0000-4125 PENSION EXPENSE-GSAB 68	-	6,731	(98,981)	-	-	-
070-180-0000-4127 RETIRED EMP. HEALTH INS.	59,437	66,677	52,677	75,000	33,638	75,000
Personnel Costs	88,949	73,407	(46,304)	75,000	33,638	75,000
Division Total	88.949	73,407	(46,304)	75,000	33,638	75,000

Dept: Public Works/Water Fund Div: Water Attorney Services

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimate	2018 Adopted
070-110-0000-4270 PROFESSIONAL SERVICES	3,400	1,220	1,560	-	-	-
Operations & Maintenance Costs	3,400	1,220	1,560	-	-	-
Division Total	3,400	1,220	1,560		-	-



FISCAL YEAR 2017-2018 ADOPTED BUDGET

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WATER FUND - ADMINISTRATION

FUND NO. 70-381

DIVISION OVERVIEW

The Water Administration Division is responsible for all aspects of the Water Department overseeing production, procurement, distribution, and conservation of safe portable water for the City's residential and business community.

- Conduct needs assessment, master plan of system upgrades, cost of services analysis and rate study in order to determine appropriate system user fee charges.
- Evaluate and coordinate grant applications to improve system infrastructure.

Dept: Public Works/Water Fund Div: Water Administration

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
070-381-0000-4101 SALARIES-PERMANENT EMPLOYEES 070-381-0000-4103 WAGES-TEMPORARY & PART-TIME	146,918	146,224	587,109 -	745,386 -	466,578 9,466	627,813
070-381-0000-4105 OVERTIME	2,102	6,401	8,313	10,000	6,526	10,000
070-381-0000-4112 TEMP. NON-EMPLOYEE WAGES	3,307	, -	-	-	-	, -
070-381-0000-4120 O.A.S.D.I.	8,952	11,141	45,109	54,656	35,609	47,526
070-381-0000-4124 RETIREMENT	-	-	126,249	124,582	86,811	111,228
070-381-0000-4126 HEALTH INSURANCE	17,751	17,124	123,385	159,947	98,278	158,699
070-381-0000-4127 RETIRED EMP. HEALTH INS.	-	-	-	-	-	-
070-381-0000-4128 DENTAL INSURANCE	2,093	2,502	8,858	11,807	7,645	10,379
070-381-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	-	-	450
070-381-0000-4130 WORKER'S COMPENSATION INS.	11,854	9,868	69,844	81,054	54,564	72,300
070-381-0000-4134 LONG TERM DISABILITY INSURANCE	68	1,123	1,786	524	1,214	479
070-381-0000-4136 OPTICAL INSURANCE	433	543	2,579	2,976	2,007	2,774
070-381-0000-4138 LIFE INSURANCE 070-381-0000-4140 WELLNESS BENEFIT	612	549	1,392	1,115	856 -	1,007 150
Personnel Costs	194,089	195,475	974,622	1,192,047	769,554	1,042,805
	•	•	•		705,554	1,042,003
070-381-0000-4210 UTILITIES	4,020	4,279	126	5,000	43	-
070-381-0000-4260 CONTRACTUAL SERVICES	18,653	10,041	8,053	16,500	10,348	21,000
070-381-0000-4270 PROFESSIONAL SERVICES	3,264	22,443	40,484	61,918	22,594	50,000
070-381-0000-4290 OFFICE EQUIPMENT MAINTENANCE	1,666	1,812	1,614	1,580	1,317	1,580
070-381-0000-4300 DEPARTMENT SUPPLIES	395 5 167	699 5 650	2,223	4,500	3,133	5,500 15.057
070-381-0000-4320 DEPARTMENT EQUIPMENT MAINT 070-381-0000-4325 UNIFORM ALLOWANCE	5,167 -	5,659 -	9,854	15,957 -	815 -	15,957 175
070-381-0000-4323 ONIFORM ALLOWANCE	500	-	-	-	-	1/3
070-381-0000-4360 PERSONNEL TRAINING	80	575	1,850	1,000	300	1,000
070-381-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	690	583	1,167	1,000	480	1,000
070-381-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	420	260	1,177	2,468	306	2,468
070-381-0000-4390 VEHICLE ALLOW & MILEAGE	_	-	880	1,000	935	1,900
070-381-0000-4400 VEHICLE OPERATION & MAINT	361	15	596	750	-	750
070-381-0000-4402 FUEL	331	431	305	500	235	500
070-381-0000-4405 INTEREST EXPENSE	3,387	5,191	7,007	75,000	-	75,000
070-381-0000-4430 ACTIVITIES AND PROGRAMS	9,845	12,037	8,524	11,000	313	5,000
070-381-0000-4450 OTHER EXPENSE	46,807	10,601	34,967	46,400	22,789	46,400
070-381-0000-4480 COST ALLOCATION	398,735	398,735	398,735	455,902	303,935	456,469
070-381-0450-4260 CONTRACTUAL SERVICES	6,235	6,374	120	6,453	-	6,453
070-381-0450-4300 DEPARTMENT SUPPLIES	1,503	1,406	41	1,000	100	-
070-381-0857-4270 NITRATE REMOVAL SYSTEM Operations & Maintenance Costs	502,060	6,000 487,139	517,723	6,000 713,928	367,641	691,152
Operations & Maintenance Costs	302,000	407,133	317,723	/13,320	307,041	051,152
070-381-0000-4706 LIABILITY CHARGE	-	-	71,023	89,421	59,614	75,439
070-381-0320-4741 EQUIP MAINT CHARGE	-	-	82,147	66,149	44,099	68,332
070-381-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	21,083	18,083	12,055	28,283
070-381-0000-4743 FACILITY MAINTENANCE CHARGE		-	103,285	107,717	71,811	114,416
Internal Service Charges	-	-	277,538	281,370	187,580	286,470
070-381-0000-4500 ****CAPITAL EXPENSES****	1,706	654		-	-	
Capital Costs	1,706	654	-	-	-	
070-381-0000-4901 TRANSFER TO GENERAL FUND	60,000	60,000	60,000	60,000	40,000	60,000
070-381-0000-4918 TRANSFER TO RETIREMENT FUND	-	, -	-	12,434	-	12,434
070-381-0000-4906 TRANSFER TO SELF-INSURANCE FND		59,054	60,000	60,000	40,000	60,000
Transfers	60,000	119,054	120,000	132,434	80,000	132,434
Division Total	757,855	802,321	1,889,883	2,319,779	1,404,774	2,152,861



WATER FUND - UTILITY BILLING

FUND NO. 70-382

DIVISION OVERVIEW

The Utility Billing Division provides customer service and utility billing for water, sewer, fire service, and hydrants on private property. Meters are read and customers are billed every two months. Water meters are read using an automated system including a hand-held meter reader, computer, and software interfaced with our computer system.

The Division also prepares notices for delinquent accounts. Accounts not paid in the month in which the bills are issued become delinquent. Staff prepares and mails a second bill to overdue accounts with notification of turn-off policies if charges are not paid in full by the third week of the month in which they became delinquent. Approximately three working days before a scheduled turn-off date, a final notice is delivered by messenger to every unit on the premises.

Dept: Public Works/Water Fund

Div: Utility Billing

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
070-382-0000-4101 SALARIES-PERMANENT EMPLOYEES	170,026	168,930	84,561	86,623	52,457	81,432
070-382-0000-4103 WAGES-TEMPORARY & PART-TIME	3,562	4,300	4,916	-	2,088	3,613
070-382-0000-4105 OVERTIME	-	1,618	2,104	-	1,442	-
070-382-0000-4112 TEMP. NON-EMPLOYEE WAGES	5,787	-	-	-	-	-
070-382-0000-4120 O.A.S.D.I.	11,282	12,918	7,013	6,077	4,271	6,482
070-382-0000-4124 RETIREMENT	-	-	26,123	14,268	10,129	16,657
070-382-0000-4126 HEALTH INSURANCE	33,227	29,229	20,758	19,807	14,734	23,514
070-382-0000-4128 DENTAL INSURANCE	3,563	3,688	2,120	2,120	1,506	2,368
070-382-0000-4130 WORKER'S COMPENSATION INS.	12,996	11,244	1,489	1,242	1,035	1,338
070-382-0000-4134 LONG TERM DISABILITY INSURANCE	68	-	-	-	-	
070-382-0000-4136 OPTICAL INSURANCE	744	814	412	411	295	441
070-382-0000-4138 LIFE INSURANCE	153	158	-	332	-	153
Personnel Costs	241,408	232,900	149,496	130,880	87,957	135,998
070-382-0000-4260 CONTRACTUAL SERVICES	138	-	-	-	-	25,000
070-382-0000-4270 PROFESSIONAL SERVICES	9,400	7,013	-	25,000	-	25,000
070-382-0000-4280 OFFICE SUPPLIES	-	15,996	-	10,000	-	10,000
070-382-0000-4300 DEPARTMENT SUPPLIES	8,639	12,519	14,229	11,200	9,040	15,000
070-382-0000-4320 DEPARTMENT EQUIPMENT MAINT	11,673	-	6,248	-	1,852	
070-382-0000-4390 VEHICLE ALLOW & MILEAGE	-	-	117	-	60	-
070-382-0000-4400 VEHICLE OPERATION & MAINT	313	2,204	402	2,000	491	2,000
070-382-0000-4402 FUEL	1,603	1,674	1,584	2,000	837	3,000
070-382-0000-4455 BAD DEBTS EXPENSE	8,733	7,823	11,043	-	-	-
Operations & Maintenance Costs	40,499	47,230	33,624	50,200	12,280	80,000
070-382-0000-4706 LIABILITY CHARGE	-	-	7,219	9,237	6,158	9,178
070-382-0320-4741 EQUIP MAINT CHARGE	-	-	-	-	-	-
070-382-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
070-382-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	10,499	15,527	10,351	19,579
Internal Service Charges	-	-	17,718	24,764	16,509	28,757
070-382-0000-4500 CAPITAL EQUIPMENT			-	-		-
Capital Costs	-	-	-	-	-	-
Division Total	281,907	280,130	200,837	205,844	116,747	244,755



WATER FUND – DISTRIBUTION

FUND No. 70-383

DIVISION OVERVIEW

The Water Distribution Division is responsible for providing water services to all City residents and businesses in sufficient quantities to meet domestic and fire service demands. This includes maintenance of approximately 66.5 miles of water mains, 5,264 water services and 548 fire hydrants. The Division is also responsible for installing new domestic services and new fire protection services ordered by customers.

- Water Meter Replacement Program.
- Fire Hydrant Upgrade Program.

Dept: Public Works/Water Fund

Div: Water Distribution

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
070-383-0000-4101 SALARIES-PERMANENT EMPLOYEES	224,873	239,790	-	-	-	-
070-383-0000-4105 OVERTIME	14,323	23,695	20,211	-	10,386	-
070-383-0000-4112 TEMP. NON-EMPLOYEE WAGES	1,653	-	-	-	-	-
070-383-0000-4120 O.A.S.D.I.	18,300	20,077	1,546	-	788	-
070-383-0000-4126 HEALTH INSURANCE	51,070	51,518	-	-	-	-
070-383-0000-4128 DENTAL INSURANCE	3,699	4,048	-	-	-	-
070-383-0000-4130 WORKER'S COMPENSATION INS.	27,785	30,669	2,379	-	1,452	-
070-383-0000-4136 OPTICAL INSURANCE	1,124	1,225	-	-	-	-
070-383-0000-4138 LIFE INSURANCE	216	288	-	-	-	
Personnel Costs	343,044	371,310	24,136	-	12,626	-
070-383-0000-4260 CONTRACTUAL SERVICES	3,636	4,484	4,816	10,850	2,532	7,500
070-383-0000-4270 PROFESSIONAL SERVICES	-	-	-	1,750	-	2,500
070-383-0000-4300 DEPARTMENT SUPPLIES	1,044	(3,393)	(384)	2,900	1,401	3,500
070-383-0000-4310 EQUIPMENT AND SUPPLIES	5,022	5,448	6,177	4,000	2,005	44,000
070-383-0000-4320 DEPARTMENT EQUIPMENT MAINT	3,600	6,521	862	-	-	-
070-383-0000-4340 SMALL TOOLS	2,111	2,506	2,059	3,500	802	3,500
070-383-0000-4360 PERSONNEL TRAINING	546	-	56	-	40	-
070-383-0000-4400 VEHICLE OPERATION & MAINT	5,529	7,750	7,411	7,000	2,687	2,000
070-383-0000-4402 FUEL	10,164	11,019	10,298	10,000	5,037	10,000
070-383-0301-4300 PW MAINT. & REPAIR SUPPLIES	35,961	38,711	37,086	40,000	31,626	45,000
Operations & Maintenance Costs	67,613	73,046	68,379	80,000	46,131	118,000
070-383-0000-4500 CAPITAL EQUIPMENT	104,782	3,352	586	-	-	1,400
070-383-0000-4600 CAPITAL PROJECTS	(76,634)	10,406	5,572	-	-	-
070-383-0000-4820 DEPRECIATION EXPENSE	582,460	599,178	-	-	-	-
070-383-0563-4600 MACLAY WTR CONTROLLERS REP.	-	-	-	23,663	23,663	-
070-383-0700-4600 CP-WTR MTR REPLACEMENT	1,215	39,356	(3,897)	-	-	-
070-383-0701-4600 CP-FIRE HYDRANT UPGRADE	2,697	13,268	-	-	-	
Capital Costs	614,520	665,560	2,260	23,663	23,663	1,400
Division Total	1,025,176	1,109,916	94,776	103,663	82,419	119,400



WATER FUND - PRODUCTION

FUND NO. 70-384

DIVISION OVERVIEW

The Water Production Division is responsible for all operations and maintenance of the City's four wells, three booster pump stations, four reservoirs and two pressure regulation stations and the Supervisory Control and Data Acquisition (SCADA). All the wells are in the Sylmar area with power being supplied by the Los Angeles Department of Water and Power (LADWP) and two pressure regulation stations located within City limits are supplied by Southern California Edison (SCE). Imported water is purchased from Metropolitan Water District (MWD) of Southern California to supplement the local ground water supplies on an "as needed" basis. There are also two emergency connections from LADWP water systems.

- Coordinate operation of water quality treatment system to treat groundwater.
- Booster Motor replacement (Hubbard Pump #1 and Arroyo Avenue Pump #3).
- Replace On-Site Chorine Generation (OSG) System Cell Racks Well 2A

Dept: Public Works/Water Fund

Div: Water Production

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
070-384-0000-4101 SALARIES-PERMANENT EMPLOYEES	248,529	241,791	6,371	-	3,141	-
070-384-0000-4105 OVERTIME	30,987	62,641	35,477	-	20,330	-
070-384-0000-4112 TEMP. NON-EMPLOYEE WAGES	1,653	-	-	-	-	-
070-384-0000-4120 O.A.S.D.I.	21,383	23,248	3,202	-	1,785	-
070-384-0000-4126 HEALTH INSURANCE	51,489	40,285	-	-	-	-
070-384-0000-4128 DENTAL INSURANCE	5,239	4,313	-	-	-	-
070-384-0000-4130 WORKER'S COMPENSATION INS.	36,059	38,061	5,600	-	3,322	-
070-384-0000-4136 OPTICAL INSURANCE	1,278	1,182	-	-	-	-
070-384-0000-4138 LIFE INSURANCE	360	342	-	-	-	
Personnel Costs	396,978	411,864	50,649	-	28,579	-
070-384-0000-4210 UTILITIES	234,247	198,712	175,889	170,000	111,015	170,000
070-384-0000-4220 TELEPHONE	11,905	13,035	13,217	11,000	9,988	12,000
070-384-0000-4250 RENTS AND LEASES	-	-	597	600	88	600
070-384-0000-4260 CONTRACTUAL SERVICES	95,544	112,848	157,942	301,291	32,471	200,000
070-384-0000-4280 OFFICE SUPPLIES	-	-	-	-	-	-
070-384-0000-4300 DEPARTMENT SUPPLIES	8,819	4,179	4,524	2,500	4,990	14,500
070-384-0000-4310 EQUIPMENT AND SUPPLIES	5,426	5,306	7,459	7,000	9,494	10,000
070-384-0000-4320 DEPARTMENT EQUIPMENT MAINT	11,714	19,913	10,961	-	46	6,000
070-384-0000-4330 BLDG MAINT & REPAIRS	2,073	8,729	10,094	8,500	3,665	8,500
070-384-0000-4340 SMALL TOOLS	985	915	612	1,000	606	1,000
070-384-0000-4360 PERSONNEL TRAINING	-	80	56	1,000	225	1,000
070-384-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	317	499	67	750	-	750
070-384-0000-4400 VEHICLE OPERATION & MAINT	1,019	4,158	3,202	3,500	6,602	10,000
070-384-0000-4402 FUEL	4,071	4,115	2,819	2,500	1,716	3,000
070-384-0000-4430 ACTIVITIES AND PROGRAMS	82	1,831	686	-	-	1,500
070-384-0000-4450 OTHER EXPENSE	60,757	112,068	45,017	85,000	25,521	85,100
070-384-0301-4300 PW MAINT. & REPAIR SUPPLIES	6,634	6,621	10,710	10,000	4,989	-
070-384-0842-4260 PIPE INSTALLATION SYSTEM	-	-	4,462	12,379	12,379	-
070-384-0857-4260 CONTRACTUAL SERVICES	-	-	-	-	-	96,000
070-384-0857-4270 NITRATE REMOVAL SYSTEM	675	-	-	-	-	-
070-384-0857-4450 OTHER EXPENSE	37,458	1,421	-	-	-	-
070-384-0857-4600 NITRATE REMOVAL SYSTEM	289	96,016	12,466	45,849	-	-
070-384-0862-4260 NPDES & WATERSHED COMPLIANCE	-		75,260			
Operations & Maintenance Costs	482,014	590,447	536,039	662,869	223,795	619,950
070-384-0000-4500 CAPITAL EQUIPMENT	-	48,776	1,900	-	-	-
070-384-0000-4600 CAPITAL PROJECTS	5,431	5,472	-	-	-	-
Capital Costs	5,431	54,248	1,900	-	-	-
070-384-0000-4901 TRANSFER TO GENERAL FUND	1,000	1,000	1,000	1,000	-	-
070-384-0000-4912 TRANSFER TO MEASURE R	-	7,634	-		-	
Transfers	1,000	8,634	1,000	1,000	-	-
Division Total	885,423	1,065,193	589,589	663,869	252,374	619,950



WATER FUND - CAPITAL PROJECTS

FUND No. 70-385

DIVISION OVERVIEW

Capital Projects is used to account for, track, and manage capital improvements to the City's water system.

- <u>Water Main Replacement</u> Replacement of deteriorated water mains in conjunction with street resurfacing projects.
- <u>Large Service Installations</u> Replace service pipes on an as-needed basis.
- Water Meter Replacement Program.
- Water Service Replacement (100 services).
- Fire Hydrant Upgrade Program.
- Actively pursue State Proposition 1 Water Bond Funds in order to leverage limited local funds for capital projects. Possible projects include system master planning, water storage/safety improvements and additional water quality system enhancements at City well sites.

Dept: Public Works/Water Fund Div: Water Capital Projects

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
070-385-0000-4320 DEPT EQUIP. MAINTENANCE	-	-	-	-	-	50,000
070-385-0000-4500 CAPITAL EQUIPMENT	-	-	2,164	147,000	141,076	90,000
070-385-0000-4600 CAPITAL PROJECTS	-	-	10,392	488,609	224	-
070-385-0178-4600 CAPITAL PROJECTS	-	-	7,026	-	-	-
070-385-6673-4600 CAPITAL PROJECTS	-	-	-	-	-	250,000
070-385-0635-4600 WATER MAIN REPLACEMENT	-	-	10,991	200,188	175,747	250,000
070-385-0700-4500 CP-WTR MTR REPLACEMENT	-	-	17,037	24,500	15,146	-
070-385-0700-4600 CP-WTR MTR REPLACEMENT	-	-	-	-	-	24,000
070-385-0701-4500 CP-FIRE HYDRANT UPGRADE	-	-	7,025	6,800	593	-
070-385-0701-4600 CP-FIRE HYDRANT UPGRADE	-	-	-	-	-	6,800
070-385-0857-4270 NITRATE REMOVAL SYSTEM	_	-	820	10,704	4,130	-
070-385-0857-4600 NITRATE REMOVAL SYSTEM		-	14,451	260,411	51,404	-
Capital Costs	-	-	69,906	1,138,211	388,320	670,800
070-385-0000-4820 DEPRECIATION EXPENSE		-	587,829	578,000	-	590,000
Depreciation Expense	-	-	587,829	578,000	-	590,000
Division Total	-	-	657.735	1.716.211	388.320	1.260.800



<u>SEWER FUND – SEWER MAINTENANCE</u>

FUND NO. 72-360

DIVISION OVERVIEW

The Sewer Maintenance Division performs maintenance of the City's sanitary sewer system by scheduled routine cleaning of sewer main lines and manholes. The sewer system is made up of approximately 40 miles (215,915 linear feet) of mains and over 800 manholes. The City contracts with the City of Los Angeles for sewage treatment and disposal. Since 1985, the City has contracted with the County of Los Angeles for the enforcement of the City's Industrial Waste Program. Industrial waste permit fees cover the cost of this program.

MAJOR PROJECTS/PROGRAMS

1. Inspection

Closed Captioned Television Inspection, Root Clearing of Entire Sewer System.

2. Maintenance Repairs

Point Repairs (i.e. sewer pipe lining, replacement) to alleviate maintenance problems at locations where maintenance problems exist or that have hydraulic deficiencies; Perform inflow/infiltration analysis to determine areas that need additional repairs to limit water infiltration into the sewer system.

System Design

Development of hydraulic models and design plans to meet capacity deficiencies and accommodate future growth.

4. <u>Sewer Replacement</u>

Replacement of deteriorated sewer pipes in conjunction with street resurfacing projects and in locations to address hydraulic deficiencies.

Outreach

Provide outreach to local businesses and residential properties in the community. The outreach program will consist of the following elements:

- o Mailers/bill inserts that aim to better educate the community on proper disposal of fats, oils and grease;
- o Website information will be added to the website regarding FOG education; and
- o Posters information will be prepared to better educate local businesses on the proper disposal and maintenance of grease and oils. Posters will be made available to local businesses/restaurants to increase education related to this issue.

Dept: Public Works/Sewer Fund

Div: Sewer Maintenance

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimate	2018 Adopted
072-180-0000-4124 RETIREMENT	12,817	-	-	-	-	-
072-180-0000-4125 PENSION EXPENSE GASB 68	-	2,991	(43,992)	-	-	-
072-180-0000-4127 RETIRED EMP. HEALTH INS.	16,665	15,038	9,868	-	5,473	25,000
072-360-0000-4101 SALARIES-PERMANENT EMPLOYEES	299,997	286,736	470,342	495,067	309,978	490,717
072-360-0000-4103 WAGES-TEMPORARY & PART-TIME	3,288	4,300	30,509	25,000	11,554	3,613
072-360-0000-4105 OVERTIME	3,550	9,316	39,635	40,000	25,182	40,000
072-360-0000-4112 TEMP. NON-EMPLOYEE WAGES	1,653	-	-	-	-	-
072-360-0000-4120 O.A.S.D.I.	22,855	22,835	40,918	35,968	25,470	37,290
072-360-0000-4124 RETIREMENT	-	-	90,508	84,045	56,472	93,335
072-360-0000-4126 HEALTH INSURANCE	63,013	56,264	101,597	99,002	66,408	112,196
072-360-0000-4127 RETIRED EMP. HEALTH INS.	-	-	-	25,000	-	-
072-360-0000-4128 DENTAL INSURANCE	6,375	5,755	8,844	8,205	6,171	9,521
072-360-0000-4130 WORKER'S COMPENSATION INS.	31,804	28,362	51,606	39,406	31,315	46,005
072-360-0000-4134 LONG TERM DISABILITY INSURANCE	68	-	-	524	-	479
072-360-0000-4136 OPTICAL INSURANCE	1,369	1,375	2,102	1,929	1,443	1,978
072-360-0000-4138 LIFE INSURANCE	558	528	528	617	448	793
072-360-0000-4140 WELLNESS BENEFIT	-	-	-	-	-	150
Personnel Costs	464,013	433,500	802,465	854,763	539,914	861,077
072-110-0000-4270 PROFESSIONAL SERVICES	30	_	100	_	_	_
072-360-0000-4210 UTILITIES	4,012	7,311	126	5,000	43	5,000
072-360-0000-4220 TELEPHONE	835	877	915	900	574	900
072-360-0000-4250 RENTS AND LEASES	-	4,862	_	5,000	-	11,300
072-360-0000-4260 CONTRACTUAL SERVICES	827,890	855,975	1,456,205	1,472,925	882,615	150,500
072-360-0629-4260 CONTRACTUAL SERVICES	-	, -	, , , <u>-</u>	-	-	1,504,000
072-360-0000-4270 PROFESSIONAL SERVICES	2,788	24,464	3,514	522,250	8,503	-
072-360-0000-4290 OFFICE EQUIPMENT MAINTENANCE	670	162	1,427	1,000	587	3,680
072-360-0000-4300 DEPARTMENT SUPPLIES	11,428	14,766	21,079	22,500	21,300	20,400
072-360-0000-4310 EQUIPMENT AND SUPPLIES	4,360	2,824	5,130	7,000	3,397	6,900
072-360-0000-4320 DEPARTMENT EQUIPMENT MAINT	4,442	10,360	13,750	18,336	13,382	3,500
072-360-0000-4325 UNIFORM ALLOWANCE	-	-	-	-	-	175
072-360-0000-4340 SMALL TOOLS	261	199	309	500	-	5,000
072-360-0000-4360 PERSONNEL TRAINING	22	35	42	-	-	2,500
072-360-0000-4390 VEHICLE ALLOW & MAINT	-	-	997	-	748	900
072-360-0000-4400 VEHICLE OPERATION & MAINT	2,875	11,177	3,155	11,500	676	5,000
072-360-0000-4402 FUEL	4,808	3,925	4,638	4,000	1,850	-
072-360-0000-4405 INTEREST EXPENSE	-	1,738	1,738	1,738	-	-
072-360-0000-4430 ACTIVITIES AND PROGRAMS	77,910	-	488	4,000	-	5,200
072-360-0000-4450 OTHER EXPENSE	808	57,519	65,958	77,200	28,360	86,400
072-360-0000-4455 BAD DEBTS EXPENSE	6,985	6,705	5,752	-	-	-
072-360-0000-4480 COST ALLOCATION	286,742	286,742	286,742	282,346	188,231	330,030
072-360-0301-4300 PW MAINT. & REPAIR SUPPLIES	3,648	4,715	4,410	4,500	567	3,000
072-360-0450-4260 CONTRACTUAL SERVICES	10,549	7,634	-	-	-	-
072-360-0450-4300 DEPARTMENT SUPPLIES	319	-				
Operations & Maintenance Costs	1,251,383	1,301,991	1,876,474	2,440,695	1,150,833	2,144,385
072-360-0000-4706 LIABILITY CHARGE	-	-	32,883	58,560	39,040	58,113
072-360-0320-4741 EQUIP MAINT CHARGE	-	-	35,800	18,900	12,600	21,018
072-360-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	-	-	11,250
072-360-0000-4743 FACILITY MAINTENANCE CHARGE		-	47,820	56,770	37,847	90,554
Internal Service Charges	-	-	116,503	134,230	89,487	180,935

Dept: Public Works/Sewer Fund

Div: Sewer Maintenance

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimate	2018 Adopted
072-360-0000-4500 CAPITAL EQUIPMENT	5,981	1,036	-	-	-	-
072-360-0000-4600 CAPITAL PROJECTS	1,039,295	626,959	174,320	-	-	-
072-360-0000-4820 DEPRECIATION EXPENSE	132,456	127,923	-	-	-	-
Capital Costs	1.177.732	755.918	174.320	-	-	-
072-360-0000-4901 TRANSFER TO GENERAL FUND	60,000	60,000	60,000	60,000	40,000	60,000
072-360-0000-4918 TRANSFER TO RETIREMENT FUND		-	-	12,434	-	12,434
Transfers	60,000	60,000	60,000	72,434	40,000	72,434
Division Total	2.953.128	2.551.408	3.029.761	3.502.122	1.820.233	3.258.831



FISCAL YEAR 2017-2018 ADOPTED BUDGET

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SEWER FUND - CAPITAL PROJECTS

FUND No. 72-365

DIVISION OVERVIEW

The Capital Projects Division is used to account for, track, and manage capital improvements to the City's sanitary sewer system.

- <u>Maintenance Repairs</u> Point repairs (i.e. sewer pipe lining and replacement) to alleviate maintenance problems at locations where maintenance problems exist or that have hydraulic deficiencies. Perform inflow/infiltration analysis to determine areas that need additional repairs to limit water infiltration into the sewer system.
- <u>System Design</u> Continue in the development of hydraulic models and design plans to meet capacity deficiencies and accommodate future growth.
- <u>Sewer Replacement</u> Replacement of deteriorated sewer pipes in conjunction with street resurfacing projects and in certain locations to address hydraulic deficiencies.
- Continue to pursue State Proposition 1 Water Bond Funds in order to leverage limited local funds for capital projects. Possible projects include system master planning, sanitary sewer system enhancements/diversion improvements and storm water management infrastructure.

Dept: Public Works/Sewer Fund Div: Sewer Capital Projects

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
072-365-0000-4820 DEPRECIATION EXPENSE	_	-	132,949	141,252	_	141,252
Depreciation Expense	-	-	132,949	141,252	-	141,252
072-365-0000-4260 CONTRACT SERVICES		-	-	-	-	60,000
Operations & Maintenance	-	-	-	-	-	60,000
072-365-0000-4500 CAPITAL EQUIPMENT		-	-	-	-	-
Capital Costs	-	-	-	-	-	-
072-365-0629-4600 CAPITAL PROJECTS	-	-	1,404,397	1,794,048	762,590	2,505,000
072-365-6673-4600 CAPITAL PROJECTS	-	-	-	-	-	250,000
072-365-0000-4600 CAPITAL PROJECTS	-	-	-	-	-	500,000
072-365-0754-4600 CAPITAL PROJECTS		-	56,048	43,952	31,124	
Capital Projects	-	-	1,460,445	1,838,000	793,714	3,255,000
Division Total		-	1,593,394	1,979,252	793,714	3,456,252



COMPRESSED NATURAL GAS FUND

FUND NO. 74-320

DIVISION OVERVIEW

The Compressed Natural Gas Fund is used to account for, track, and manage the operations of a publicly accessible CNG fueling station.

MAJOR PROJECTS/PROGRAMS

• Coordinate construction of City owned compressed natural gas fueling station.

Dept: Public Works/Compressed Natural Gas

Div: Vehicle Maintenance

Accou	nt Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
074-320-0000-4105	OVERTIME	-	-	-	-	157	-
074-320-0000-4120	O.A.S.D.I.	-	-	-	-	12	-
074-320-0000-4130	WORKERS COMPENSATION INS.	-	-	-	-	22	
Personnel Costs	- -	-	-	-	-	192	-
074-320-0000-4210	UTILITIES	-	-	19,484	20,000	12,274	20,000
074-320-0000-4220	TELEPHONE	-	-	573	450	374	-
074-320-0000-4260	CONTRACTUAL SERVICES	-	-	3,836	6,305	1,237	20,000
074-320-0000-4300	DEPARTMENT SUPPLIES	-	-	226	-	-	-
074-320-0000-4400	VEHICLE OPERATION & MAINT.	-	-	18,541	22,000	17,239	22,000
074-320-0000-4402	FUEL	-	-	42,847	40,000	24,045	40,000
074-320-0000-4430	ACTIVITITES & PROGRAMS	-	-	-	36,077	-	-
074-320-0000-4435	BANK CHARGES	-	-	9,200	8,000	4,998	8,000
074-320-0000-4450	OTHER EXPENSE	-	-	12,909	8,000	7,153	9,000
074-320-0000-4457	EXCISE TAX RETURN	-	-	-	52,885	-	25,000
Operations & Mainte	enance Costs	-	-	107,615	193,717	67,322	144,000
074-320-0000-4500	***CAPITAL EXPENSES***	-	-	24,947	-	-	-
Capital Projects		-	-	24,947	-	-	-
074-320-0000-4500	DEPRECIATION EXPENSE				-	-	
Depreciation Expens	e =	-	-	-	-	-	-
Division Total		-	-	132,562	193,717	67,513	144,000



EQUIPMENT MAINTENANCE AND REPLACEMENT FUND

FUND NO. 041

FUND OVERVIEW

The Equipment Maintenance and Replacement Fund is an internal service fund that is used to account for the costs associated with maintaining City vehicles as well as set aside funds to replace existing vehicles once their useful life has been reached. Costs for the Fund are charged to City divisions that use vehicles as part of their operations through two charges: 1) equipment maintenance charge, which accounts for labor, parts, and fuel for each vehicle, and 2) equipment replacement charge, which is an annual charge equal to the replacement value divided by the useful life of the vehicle.

The Equipment Maintenance Division, which is funded through the Equipment Maintenance Fund, maintains and repairs all City vehicles. The Division is responsible for maintaining an inventory of parts and materials required for vehicles and equipment maintenance, such as tires, oils filters, brakes, hoses, lights, and cleaning supplies.

A primary goal of the Division is the Preventative Maintenance Program (PMP), which lowers costs by identifying smaller repairs before they become larger and more expensive. This reduces emergency repairs, equipment downtime and increases fuel economy.

Through the PMP, the Division maintains and repairs: 30 police vehicles, 6 mid-duty trucks, 24 light-duty trucks, 9 heavy-duty pieces of equipment, 11 compressed natural gas (CNG) fueled vehicles, 2 electric vehicles, 25 small pieces of equipment, 4 portable emergency generators, and 2 fixed site emergency generators.

- Replace vehicles based on designated replacement schedule.
- Build reserve for future vehicle replacements.

Dept: Public Works

Div: Equipment/Vehicle Maintenance

Beginning Fund Balance	:			104,689		193,311
REVENUES	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3735-3661 CNG FUELING STATION	-	-	149,055	200,000	111,584	-
3907-0000 REFUND OF EXCISE TAXES	-	-	6,320	-	9,226	-
3910-0000 SALE OF PROPERTY & EQUIPMENT	-	25,205	8,950	-	3,414	-
3941-0152 EQUIP REPLACEMENT REIMB	-	27,112	5,500	-	-	-
3941-0224 EQUIP REPLACEMENT REIMB	-	-	-	9,000	10,000	10,000
3941-0225 ANNUAL EQUIP REPLACE REIM	-	-	47,333	50,000	49,000	70,250
3941-0311 ANNUAL EQUIP REPLACE REIM	-	-	-	6,000	6,000	7,644
3941-0360 ANNUAL EQUIP REPLACE REIM	-	-	-	-	-	11,250
3941-0370 ANNUAL EQUIP REPLACEMENT REIMB	-	-	6,000	-	-	-
3941-0381 ANNUAL EQUIP REPLACEMENT REIMB	-	-	21,083	18,083	18,083	28,283
3941-0390 EQUIP REPLACE REIMB-FCLTY MNGE	-	-	6,750	1,000	1,000	1,000
3941-0420 EQUIP REPLACE REIMB-RECREATION	-	-	3,000	3,000	3,000	3,000
3950-0000 PROPERTY DAMAGE REIMBURSEMENT	-	-	10,838	35,000	11,189	-
3970-0000 TRANSFER FROM GENERAL FUND	-	17,882	70,000	40,000	40,000	130,000
3995-0000 TRANSFER FROM THE WATER FUND	-	_	_	-	-	-
3901-0000 MISCELLANEOUS REVENUE	-	-	-	-	-	-
3952-0000 EQUIPMENT MAINTENANCE CHARGE	<u></u> _		543,151	531,073	539,581	695,300
Total Revenue	-	70,199	877,980	893,156	802,077	956,727

APPROPRIATIONS Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
041-320-0000-4101 SALARIES-PERMANENT EMPLOYEES	108,063	115,708	175,495	181,596	146,581	195,124
041-320-0000-4105 OVERTIME	1,115	1,128	3,313	-	849	-
041-320-0000-4120 O.A.S.D.I.	8,353	8,962	13,654	13,892	11,093	14,927
041-320-0000-4126 HEALTH INSURANCE	25,486	25,777	39,353	38,102	39,225	55,910
041-320-0000-4128 DENTAL INSURANCE	3,547	3,547	5,127	4,908	4,592	5,880
041-320-0000-4130 WORKER'S COMPENSATION INS.	14,779	15,867	23,285	25,823	20,958	25,751
041-320-0000-4136 OPTICAL INSURANCE	606	636	936	936	868	1,060
041-320-0000-4138 LIFE INSURANCE	216	204	204	255	204	281
041-320-3661-4105 OVERTIME	900	865	-	-	620	-
041-320-3661-4120 CNG FUELING STATION	69	66	-	-	47	-
041-320-3661-4130 CNG FUELING STATION	128	123	-	-	88	
Personnel Costs	163,262	172,885	261,366	265,512	225,125	298,933
041-320-0000-4220 TELEPHONE	200	250	283	300	312	-
041-320-0000-4260 CONTRACTUAL SERVICES	5,284	888	2,844	4,000	2,171	10,000
041-320-0000-4300 DEPARTMENT SUPPLIES	3,080	2,296	5,815	3,000	4,362	4,000
041-320-0000-4310 EQUIPMENT AND SUPPLIES	722	1,004	688	3,000	2,691	5,000
041-320-0000-4320 DEPARTMENT EQUIPMENT MAINT	566	818	3,524	3,000	1,528	6,000
041-320-0000-4340 SMALL TOOLS	1,354	1,574	2,631	2,200	1,924	2,500
041-320-0000-4360 PERSONNEL TRAINING	-	207	228	200	163	200
041-320-0000-4400 VEHICLE MAINT	52,372	67,359	650	53,958	-	109,974
041-320-0000-4402 FUEL	132,533	114,708	20	120,000	-	164,987
041-320-0000-4450 OTHER EXPENSE	-	4,914	2,181	6,450	2,595	6,450
041-320-0152-4400 CDBG ADMINISTRATION	-	-	2,503	-	1,715	-
041-320-0152-4402 FUEL	-	-	5,752	-	4,290	-
041-320-0152-4450 COMMUNITY PRESERVATION	-	-	50	-	-	-
041-320-0221-4400 VEHICLE OPERATION & MAINT	-	-	1,131	-	537	-
041-320-0221-4402 FUEL	-	-	2,499	-	1,912	-
041-320-0221-4450 OTHER EXPENSE	-	-	50	-	-	-
041-320-0222-4400 VEHICLE OPERATION & MAINT	-	-	717	-	5,000	-
041-320-0222-4402 FUEL	-	-	2,422	-	1,863	-

Dept: Public Works
Div: Equipment/Vehicle Maintenance

APPROPRIATIONS (Continued) Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
Account Number & Title	Actual	Actual	Actual	Aujusteu	Estimateu	Adopted
041-320-0224-4400 VEHICLE OPERATION & MAINT	-	-	3,148	-	7,112	-
041-320-0224-4402 FUEL	-	-	7,795	-	6,908	-
041-320-0224-4450 OTHER EXPENSE	-	-	300	-	-	-
041-320-0225-4400 VEHICLE OPERATION & MAINT	-	-	32,741	-	51,857	-
041-320-0225-4402 FUEL	-	-	44,588	-	36,826	-
041-320-0225-4450 OTHER EXPENSE	-	-	100	-	-	-
041-320-0226-4400 VEHICLE OPERATION & MAINT	-	-	2,973	-	1,806	-
041-320-0226-4402 FUEL	-	-	49	-	58	-
041-320-0226-4450 OTHER EXPENSE	-	-	50	-	-	-
041-320-0228-4400 VEHICLE OPERATION & MAINT	-	-	3,466	-	3,206	-
041-320-0228-4402 FUEL	-	-	5,200	-	5,877	-
041-320-0311-4400 VEHICLE OPERATION & MAINT	-	-	22,931	-	16,772	-
041-320-0311-4402 FUEL	-	-	10,240	-	9,127	-
041-320-0311-4450 STREET MAINTENANCE	-	-	150	-	-	-
041-320-0312-4400 VEHICLE OPERATION & MAINT	-	-	835	-	-	-
041-320-0312-4402 FUEL	-	-	579	-	198	-
041-320-0320-4400 VEHICLE OPERATION & MAINT	-	-	1,284	-	397	-
041-320-0320-4402 FUEL	-	-	2,143	-	1,373	-
041-320-0335-4400 VEHICLE OPERATION & MAINT	-	-	48	-	-	-
041-320-0346-4402 FUEL	-	-	244	-	891	-
041-320-0370-4400 VEHICLE OPERATION & MAINT	-	-	3,250	-	1,643	-
041-320-0370-4402 FUEL	-	-	3,916	-	3,991	-
041-320-0371-4400 VEHICLE OPERATION & MAINT	-	-	2,197	-	2,103	-
041-320-0371-4402 FUEL	-	-	2,429	-	1,841	-
041-320-0371-4450 OTHER EXPENSE	-	-	50	-	-	-
041-320-0390-4400 VEHICLE OPERATION & MAINT	-	-	7,122	-	8,758	-
041-320-0390-4402 FUEL	-	-	12,558	-	12,309	-
041-320-0420-4400 RECREATION DEPT	-	-	231	-	1,549	-
041-320-0420-4402 FUEL	-	-	126	-	104	-
041-320-3661-4210 CNG FUELING STATION	29,727	18,436	19,484	20,000	16,616	-
041-320-3661-4220 CNG FUELING STATION	506	548	573	450	561	-
041-320-3661-4260 CNG FUELING STATION	-	10,238	3,836	6,305	1,237	-
041-320-3661-4300 CNG FUELING STATION	-	-	226	-	-	-
041-320-3661-4400 CNG FUELING STATION	19,692	18,019	18,541	22,000	19,444	-
041-320-3661-4402 FUEL	98,508	53,103	42,847	40,000	38,363	-
041-320-3661-4430 ACTIVITIES AND PROGRAMS	43	8,225	-	36,077	-	-
041-320-3661-4435 BANK CHARGES	11,416	8,485	9,200	8,000	7,446	-
041-320-3661-4450 OTHER EXPENSE	-	-	10,390	8,000	2,533	-
041-190-0000-4457 EXCISE TAX RETURN	-	-	8,117	50	50	-
041-320-3661-4457 EXCISE TAX RETURN		-	-	52,885	4,620	-
Operations & Maintenance Costs	356,002	311,073	317,944	389,875	296,643	309,111

Dept: Public Works

Div: Equipment/Vehicle Maintenance

APPROPRIATIONS (Continued) Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
041-320-0000-4706 LIABILITY CHARGE	-	-	15,092	18,738	18,738	20,175
041-320-0320-4741 EQUIP MAINT CHARGE	-	-	5,456	19,865	19,865	20,320
041-320-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
041-320-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	21,947	24,261	24,261	33,547
Internal Service Charges	-	-	42,495	62,864	62,864	74,042
041-225-0000-4500 ****CAPITAL EXPENSES****	-	-	115,657	80,000	30,477	80,000
041-320-3661-4500 ****CAPITAL EXPENSES****	-	2,813	24,947	-	_	-
041-320-3661-4600 CAPITAL PROJECTS	5,102	-	-	-	_	-
041-346-0000-4500 ****CAPITAL EXPENSES****	-	-	-	-	-	50,000
041-390-0000-4600 CAPITAL EQUIPMENT	-	-	2,267	-	-	-
Capital Projects	5,102	2,813	142,871	80,000	30,477	130,000
041-320-3661-4974 TRANSFER TO CNG FUND	-	-	-	-	17,693	-
Transfers	-	-	-	-	17,693	-
Total Appropriations	524,366	486,770	764,676	798,251	632,802	812,086
ANNUAL SURPLUS/DEFICIT	n/a	n/a	113,304	94,905	169,275	144,641
Adjustment Ending Balance:				(6,283) 193,311		337,952

NOTES: This Division was converted to an Internal Service Fund in FY 2015-2016.

Compressed Natural Gas (CNG) has been moved to the Enterprise Funds (074) in FY 2017-2018.

The adjustment to fund balance in FY 2016-2017 is necessary to move CNG related fund balance to Fund 074.



FACILITY MAINTENANCE FUND

FUND NO. 043

FUND OVERVIEW

The Facility Maintenance Fund is an internal service fund that is used to account for the costs associated with maintaining City facilities. Costs for the Fund are charged to each City Division through a facilities maintenance charge, which is calculated based on each division's proportionate share of payroll.

The Facilities Maintenance Division, which is funded through the Facility Maintenance Fund, provides maintenance of all City facilities, including: City Hall, City Yard, Police Station, Park buildings and related grounds. The Division maintains a total of 110,715 square feet of building space, and over 45 acres of parks and city owned public right of way.

- Complete a Request for Proposal (RFP) process for the potential modernization of City facilities, including energy and water efficiency improvements.
- In concert with the Recreation and Community Services Department, develop a capital improvement plan and funding strategy for City facilities.

Dept: Public Works

Div: Facilities Management

Beginning Fund Balance:			-	(71,763)		(\$134,614)
REVENUES	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3953-0000 FACILITY MAINTENANCE CHARGE	-	-	1,004,761	1,076,980	1,074,749	1,333,084
Total Revenue	-	-	1,004,761	1,076,980	1,074,749	1,333,084
APPROPRIATIONS	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
043-390-0000-4101 SALARIES-PERMANENT EMPLOYEES	383,143	346,411	259,165	293,184	193,064	339,507
043-390-0000-4103 WAGES-TEMPORARY & PART-TIME	-	10,797	-	-	-	-
043-390-0000-4105 OVERTIME	-	4,475	9,863	5,000	4,361	5,000
043-390-0000-4120 O.A.S.D.I.	-	27,740	20,580	22,429	14,957	25,972
043-390-0000-4126 HEALTH INSURANCE	-	82,481	61,729	68,383	64,001	110,518
043-390-0000-4128 DENTAL INSURANCE	-	10,406	7,615	7,534	7,104	10,547
043-390-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	-	552	600
043-390-0000-4130 WORKER'S COMPENSATION INS.	_	45,219	32,849	41,691	27,727	46,282
043-390-0000-4136 OPTICAL INSURANCE	_	1,848	1,260	1,530	1,478	2,046
043-390-0000-4138 LIFE INSURANCE	_	612	536	485	544	587
Personnel Costs =	383,143	529,989	393,597	440,236	313,788	541,059
043-390-0000-4210 UTILITIES		46,818	275,660	275,000	257,018	275,000
043-390-0000-4210 TELEPHONE		250	273,000	500	312	500
043-390-0000-4250 RENTS AND LEASES		612	4,721	4,500	1,609	4,500
043-390-0000-4250 RENTS AND LEASES	278,110	161.078	185,557	202,000	196,388	202,000
043-390-0000-4290 OFFICE EQUIPMENT MAINTENANCE	-	101,078	706	500	190,388	500
	-					
043-390-0000-4300 DEPARTMENT SUPPLIES	-	48,119	49,224	55,150	54,543	55,000
043-390-0000-4310 EQUIPMENT AND SUPPLIES		6,233	5,214	5,000	4,853	5,000
043-390-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	2,900	-	-	-	-
043-390-0000-4330 BLDG MAINT & REPAIRS	-	31,933	54,725	47,151	29,020	50,000
043-390-0000-4340 SMALL TOOLS	-	3,743	2,825	3,000	3,035	3,000
043-390-0000-4360 PERSONNEL TRAINING	-	729	458	-	600	5,000
043-390-0000-4450 ACTIVITIES AND PROGRAMS	-	3,034	-	-	3,060	-
043-390-7500-4450 ACTIVITIES AND PROGRAMS	-	-	3,031	3,500	-	
Operations & Maintenance Costs	278,110	305,549	582,404	592,801	550,438	600,500
043-390-0000-4706 LIABILITY CHARGE	-	-	24,032	31,069	31,069	36,515
043-390-0320-4741 EQUIP MAINT CHARGE	-	-	46,465	74,725	74,725	81,089
043-390-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	6,750	1,000	1,000	1,000
nternal Service Charges	-	-	77,247	106,794	106,794	118,604
043-390-0000-4500 ****CAPITAL EXPENSES****	19,284	1,300	23,277	_	_	70,000
Capital Costs	19,284	1,300	23,277	-	-	70,000
Total Appropriations	680,537	836,838	1,076,524	1,139,831	971,020	1,330,163
ANNUAL SURPLUS/DEFICIT	n/a	n/a	(71 763)		102 720	2,921
Ending Balance:	n/a	ny a	(71,763)	(62,851) (134,614)	103,729	(131,693)

NOTE: This Division was converted to an Internal Service Fund in FY 2015-2016

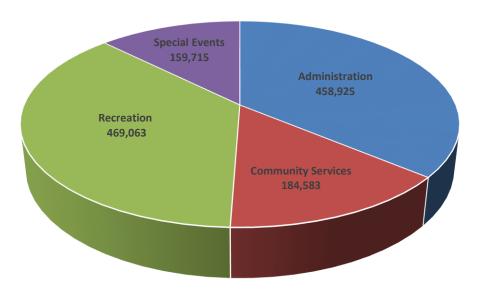


FISCAL YEAR 2017-2018 ADOPTED BUDGET

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RECREATION & COMMUNITY SERVICES DEPARTMENT





FISCAL YEAR 2017-2018 ADOPTED BUDGET

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ERNAND RECREATION & COMMUNITY SERVICES DEPARTMENT

MISSION STATEMENT

The mission of the Recreation and Community Services Department is to develop and implement enriching community, cultural and recreational opportunities that foster the overall well-being and personal development of our community.

DEPARTMENT OVERVIEW

The Recreation and Community Services Department is comprised of four (4) divisions, including Administration, Community Services, Recreation, and Special Events. Together, the Divisions provide programming and resources to the community that include youth/adult sports, day camps, after school programming, cultural arts, wellness/fitness, senior services, teen programming, volunteer opportunities, and special events. Each year, it is estimated that more than 250,000 visits for the organized programming provided by the department and an additional 200,000 for non-organized activities at park facilities. This accounts for approximately 450,000 visits per year.

ACCOMPLISHMENTS FOR FY 2016-2017

- 1. Resurrected the Recreation Division by developing and implemented new community-based youth/adult sports and expanding fitness programming.
- 2. Successfully managed the Special Events Division with the implementation of approximately 50 city and non-city community events that included the 2nd Annual Healthy San Fernando Campaign, Relay for Life Event, and the Chili Festival.
- 3. Expanded summer youth programming by including a free lunch program, and integrating academic components to day camp program.
- 4. Implemented "Teens for a Better Community Leadership Program" to engage youth to achieve their fullest potential as productive citizens by providing opportunities for leadership, character development and scenarios to explore individual strengths and talents.
- 5. Completed multiple capital improvements to Recreation Park, including new outdoor fitness equipment, playground and gym flooring, ADA doors, and outdoor drinking fountains.

OBJECTIVES FOR FY 2017-2018

- 1. Produce a Park Master Plan to help guide the future direction of the Department. (Strategic Goal # 6)
- 2. Continue to streamline Recreation Division by enhancing sport programming for youth and adults. (Strategic Goal # 6)
- 3. Continue to expand partnerships to allow for collaborative opportunities to enhance department programs, including sports, museum, and wellness. (Strategic Goal # 6)
- 4. Explore opportunities for community and cultural programs. (Strategic Goal # 9)
- 5. Provide employee training opportunities to better improve department operations. (Strategic Goal # 6)



PERSONNEL					
RECREATION & COMMUNITY SERVICES	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2018 Adopted
RCS Director	0.00	0.00	1.00	1.00	1.00
RCS Manager	1.00	1.00	0.00	0.00	0.00
Office Specialist	2.00	2.00	2.00	2.00	2.00
Community Services Supervisor	1.00	1.00	1.00	1.00	1.00
Cultural Arts Supervisor	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	0.00	0.00	1.00	1.00	1.00
Aquatic Supervisor	1.00	1.00	0.00	0.00	0.00
Recreation Coordinator	0.00	0.00	0.00	0.00	0.00
Program Specialist	2.00	2.00	2.00	2.00	1.75
Senior Day Camp/After School Counselor (FTE)	2.53	2.53	2.53	2.53	2.53
Day Camp/After School Counselor (FTE)	7.00	7.00	7.00	7.00	7.00
Recreation Leader I (FTE)	5.38	4.10	4.10	4.10	4.10
Recreation Leader II (FTE)	1.00	1.00	1.00	1.00	1.00
Recreation Leader III (FTE)	0.00	1.28	1.28	1.28	1.28
Cashier (FTE)	0.00	0.30	0.30	0.30	0.30
Pool Attendant (FTE)	0.50	2.00	0.00	0.00	0.00
Lifeguard (FTE)	4.00	4.50	0.00	0.00	0.00
Senior Lifeguards (FTE)	1.20	1.00	0.00	0.00	0.00
TOTAL RECREATION & COMMUNITY SERVICES					
DEPT	29.61	31.71	24.21	24.21	23.96

APPR	OPRIATIONS BY DIVISION					
RECREA	ATION & COMMUNITY SERVICES	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2018 Adopted
01-420	Administration	355,423	433,885	386,000	489,365	458,925
01-422	Community Services	146,653	174,615	206,652	207,215	184,583
01-423	Recreation	75,012	81,887	299,491	336,754	469,063
01-424	Special Events	146,228	175,897	146,599	176,857	159,715
01-430	Aquatics	588,587	362,784	-	-	-
Total Re	creation & Comm Services	1,311,903	1,229,068	1,038,742	1,210,191	1,272,286



SOURCES OF FUNDS					
	2014	2015	2016	2017	2018
RECREATION	Actual	Actual	Actual	Adjusted	Adopted
GENERAL REVENUE	888,617	971,352	948,175	1,110,191	1,172,286
3731-0000 SWIMMING POOL AREA RENTAL FEES	13,473	7,640	-	-	-
3732-0000 UPSTAIRS BANQUET RENTAL AT REC PARK	23,238	9,548	-	-	-
3733-0000 SWIM TEAM FEES	169,802	86,371	-	-	-
3734-0000 CLASSES/AEROBICS	6,414	(38)	-	-	-
3770-0000 PARK & RECREATION PROGRAM	-	-	-	-	-
3770-1335 SNACK BAR	1,400	1,000	514	-	-
3770-1338 SWIM LESSONS	71,682	22,562	-	-	-
3777-0000 FACILITY RENTAL	120,092	103,765	86,496	100,000	100,000
3778-0000 DAY CAMP	-	-	-	-	-
3779-0000 SWIMMING POOL	14,810	14,802	-	-	-
3890-0195 RELAY FOR LIFE	1,086	-	3,557	-	-
3908-0000 MISCELLANEOUS REVENUE - SWIMMING POOL	1,290	12,066	-	-	-
Total Funding Sources	1,311,903	1,229,068	1,038,742	1,210,191	1,272,286



RECREATION & COMMUNITY SERVICES - ADMINISTRATION

DIVISION NO. 420

DIVISION OVERVIEW

The Recreation and Community Services Administration Division is responsible for the overall management of the day-to-day operations of the RCS Department, which includes Recreation Division, Community Services Division, Cultural Arts Division, and Special Events Division. Additionally, monies appropriated in this division will cover basic overhead expenses, training, subscriptions, and marketing.

Dept: Recreation & Community Services Div: Recreation Administration

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
001-420-0000-4101 SALARIES-PERMANENT EMPLOYEES	178,594	240,837	229,146	229,266	24,560	249,072
001-420-0000-4103 WAGES-TEMPORARY & PART-TIME	-	135	126	-	372	-
001-420-0000-4105 OVERTIME	-	-	751	2,200	282	-
001-420-0000-4111 COMMISSIONER'S REIMBURSEMENT	1,850	850	750	-	1,150	3,000
001-420-0000-4120 O.A.S.D.I.	13,662	18,448	17,866	17,380	17,760	18,284
001-420-0000-4126 HEALTH INSURANCE	24,650	25,003	28,927	40,358	33,703	47,270
001-420-0000-4128 DENTAL INSURANCE	3,940	4,013	4,013	3,339	4,102	4,013
001-420-0000-4130 WORKER'S COMPENSATION INS.	5,664	5,721	3,553	3,622	3,630	3,799
001-420-0000-4134 LONG TERM DISABILITY INSURANCE	706	739	906	1,031	760	1,099
001-420-0000-4136 OPTICAL INSURANCE	902	947	947	573	991	975
001-420-0000-4138 LIFE INSURANCE	531	501	459	301	400	301
001-420-0000-4140 WELLNESS BENEFIT	-	-	600	600	600	600
Personnel Costs	230,499	297,195	288,045	298,670	88,309	328,413
001-420-0000-4210 UTILITIES	73,840	80,536	-	-	-	-
001-420-0000-4220 TELEPHONE	20,626	20,882	16,062	19,000	16,696	19,000
001-420-0000-4260 CONTRACTUAL SERVICES	25,828	28,303	22,132	70,700	66,635	20,700
001-420-0000-4300 DEPARTMENT SUPPLIES	3,442	5,018	7,740	15,000	8,646	11,500
001-420-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	-	196	-	-	-
001-420-0000-4360 PERSONNEL TRAINING	1,028	561	1,548	4,500	2,050	2,000
001-420-0000-4370 MEETINGS, MEMBERSHIPS	-	-	566	-	15	-
001-420-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	159	1,390	640	1,000	192	1,000
001-420-0000-4390 VEHICLE ALLOW & MILEAGE	-	-	3,521	4,100	3,386	4,100
001-420-0000-4450 OTHER EXPENSE	-	-	-	-	150	-
Operations & Maintenance Costs	124,923	136,690	52,404	114,300	97,771	58,300
001-420-0000-4706 LIABILITY CHARGE	-	-	16,294	20,923	20,923	22,164
001-420-0320-4741 EQUIP MAINT CHARGE	-	-	2,562	13,844	13,844	10,948
001-420-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	3,000	3,000	3,000	3,000
001-420-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	23,695	28,628	28,628	36,099
Internal Service Charges	-	-	45,551	66,395	66,395	72,212
001-420-0000-4500 CAPITAL EQUIPMENT	-	-	-	10,000	12,679	-
Capital Costs	-	-	-	10,000	12,679	-
Division Total	355,423	433,885	386,000	489,365	265,154	458,925



FRNAND RECREATION & COMMUNITY SERVICES DEPARTMENT

COMMUNITY SERVICES

DIVISION NO. 422

DIVISION OVERVIEW

The Community Services Division oversees the department's human services activities and programs and provides key administrative functions, supervision and analysis for this section. The Division is responsible for identifying potential grant fund sources and maintaining existing grant agreements and contracts for the Elderly Nutrition Congregate and Home-Delivered Meal Program. Staff ensures that these programs meet federal guidelines and are in compliance with all grant regulations. The Division also provides for the administration and supervision of youth programs that include the summer and winter day camp, Teens for a Better Community Leadership Program, the youth volunteer program and the Counselor- In-Training (CIT) program that offer youth ages 14 to 19 with vocational and skills training opportunities and mentorship. In addition, the Division is responsible for the Mission City Transit operations and senior programming that include volunteer and vocational training programs, clubs, excursions, information workshops, classes and the annual senior exposition.

Dept: Recreation & Community Services Div: Community Services

Operations & Maintenance Costs

Internal Service Charges

Division Total

001-422-0000-4706 LIABILITY CHARGE

001-422-0000-4743 FACILITY MAINTENANCE CHARGE

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
001-422-0000-4101 SALARIES-PERMANENT EMPLOYEES	57,805	80,273	87,777	104,498	65,705	104,285
001-422-0000-4103 WAGES-TEMPORARY & PART-TIME	8,018	13,965	-	-	-	-
001-422-0000-4105 OVERTIME	-	4	1,679	-	1,297	-
001-422-0000-4120 O.A.S.D.I.	5,315	7,207	7,723	7,994	4,992	7,978
001-422-0000-4126 HEALTH INSURANCE	10,964	11,161	17,689	18,491	4,599	12,293
001-422-0000-4128 DENTAL INSURANCE	851	938	938	1,529	220	938
001-422-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	-	341	600
001-422-0000-4130 WORKER'S COMPENSATION INS.	3,586	4,539	4,892	7,597	4,915	7,582
001-422-0000-4136 OPTICAL INSURANCE	242	254	254	317	93	262
001-422-0000-4138 LIFE INSURANCE	223	230	162	179	102	179
001-422-3750-4101 SALARIES-PERMANENT EMPLOYEES	23,014	21,703	19,716	-	16,771	-
001-422-3750-4120 O.A.S.D.I.	1,787	1,662	1,508	-	1,262	-
001-422-3750-4129 RETIREE HEALTH SAVINGS	-	-	-	-	14	-
001-422-3750-4130 WORKER'S COMPENSATION INS.	950	910	718	-	1,213	-
001-422-3752-4101 SALARIES-PERMANENT EMPLOYEES	11,480	11,902	10,910	-	10,139	-
001-422-3752-4120 O.A.S.D.I.	906	916	835	-	765	-
001-422-3752-4129 RETIREE HEALTH SAVINGS	-	-	-	-	104	-
001-422-3752-4130 WORKER'S COMPENSATION INS.	496	487	409	-	734	-
001-422-3753-4101 TITLE III-B TELEPHONE REASSURANCE PRO	-	-	-	-	1,065	-
001-422-3753-4120 TITLE III-B TELEPHONE REASSURANCE PRO	-	-	-	-	83	-
001-422-3753-4129 RETIREE HEALTH SAVINGS	-	-	-	-	16	-
001-422-3753-4130 TITLE III-B TELEPHONE REASSURANCE PRI	-	-	-	-	79	
Personnel Costs	125,637	156,151	155,211	140,605	114,509	134,117
001-422-0000-4260 CONTRACTUAL SERVICES	-	741	276	-	21	-
001-422-0000-4300 DEPARTMENT SUPPLIES	1,998	4,343	3,323	4,000	2,943	4,000
001-422-0000-4360 PERSONNEL TRAINING	22	176	-	-	-	-
001-422-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	1,000	7	1,000
001-422-3750-4260 CONTRACTUAL SERVICES	268	-	-	3,100	5,130	
001-422-3750-4270 PROFESSIONAL SERVICES	15,315	11,302	19,540	15,000	22,291	10,000
001-422-3752-4260 HOME DELIVERED MEALS C2	-	-	-	1,900	2,822	-
001-422-3752-4270 PROFESSIONAL SERVICES	3,413	1,902	3,077	5,000	7,637	5,000

21,016

146,653

18,464

174,615

26,216

10,278

14,948

25,226

206,652

30,000

9,923

26,687

36,610

207,215

40,850

6,615

26,687

33,302

188,662

20,000

9,051

21,415

30,466

184,583



FRNAND RECREATION & COMMUNITY SERVICES DEPARTMENT

RECREATION (FACILITY OPERATIONS & PLAYGROUNDS)

DIVISION NO. 423

DIVISION OVERVIEW

The Recreation Division is responsible for the operations of the City's Parks and Recreation Centers. The scope of responsibility under this division include youth and adult sports leagues, 3Wins Fitness Program- formerly known as the National Award Winning 100 Citizens, coordination of the Adult fitness classes, management of community partnerships with the Special Olympics, the Neighborhood Junior Tennis Program, Tierra Del Sol, Youth Speak Collective, Santa Rosa Baseball League and San Fernando National Little League. The Division also manages the Part-Time workforce for the department and is responsible for staff recruitment, training and performance evaluation as well as the general facility operations of Recreation Park and Las Palmas Park.

Dept: Recreation & Community Services
Div: Recreation (Facility Operations & Playgrounds)

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
001-423-0000-4101 SALARIES-PERMANENT EMPLOYEES	253	217	57,115	62,809	75,948	70,453
001-423-0000-4103 WAGES-TEMPORARY & PART-TIME	61,146	66,055	167,120	181,500	200,581	204,016
001-423-0000-4105 OVERTIME	1	7	9	-	222	-
001-423-0000-4120 O.A.S.D.I.	4,697	5,070	13,969	6,805	21,116	20,997
001-423-0000-4126 HEALTH INSURANCE	-	-	12,498	9,633	17,789	11,162
001-423-0000-4128 DENTAL INSURANCE	-	-	235	674	1,583	1,938
001-423-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	-	15	-
001-423-0000-4130 WORKER'S COMPENSATION INS.	4,504	4,726	12,344	6,566	20,017	19,518
001-423-0000-4136 OPTICAL INSURANCE	(68)	-	250	145	333	365
001-423-0000-4138 LIFE INSURANCE	945	813	1,786	102	1,867	2,168
Personnel Costs	71,479	76,888	265,325	268,234	339,472	330,617
001-423-0000-4260 CONTRACTUAL SERVICES	3,000	2,227	2,883	3,000	1,056	2,500
001-423-0000-4270 PROFESSIONAL SERVICES	-	-	-	-	-	500
001-423-0000-4300 DEPARTMENT SUPPLIES	533	2,772	2,118	3,000	3,853	3,000
Operations & Maintenance Costs	3,533	4,999	5,001	6,000	4,910	6,000
001-423-0000-4706 LIABILITY CHARGE	-	-	11,883	16,425	16,425	22,313
001-423-0000-4743 FACILITY MAINTENANCE CHARGE		-	17,282	46,095	46,095	110,133
Internal Service Charges	-	-	29,165	62,520	62,520	132,446
Division Total	75,012	81,887	299,491	336,754	406,902	469,063



CULTURAL ARTS & SPECIAL EVENTS

DIVISION No. 424

DIVISION OVERVIEW

The Cultural Arts and Special Events Division is responsible for conducting/overseeing city-wide sponsored/non-sponsored special and cultural events for the department. Examples include: Relay for Life, Movie Nights, Summer Concerts, Halloween, Dia De Los Muertos, Holiday Tree Lighting, Spring Jamboree, and Health Campaign. The division oversees the nationally recognized Mariachi Master Apprentice Program; Cultural Arts Class Programming, Community Special Event Applications for events conducted on public/private property, and the Lopez Adobe Museum. Staff continues to strengthen and foster innovative partnerships between the arts and community agencies and is successful in securing grants and partnerships to help offset the cost of the Division and City wide events. In addition, the Division is overseeing the Facility Rental Program. This includes private party rentals of Public property and park facilities such as multipurpose rooms, gyms, and fields.

Dept: Recreation & Community Services Div: Cultural Arts & Special Events

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
001-424-0000-4101 SALARIES-PERMANENT EMPLOYEES	70,640	75,108	75,298	74,707	76,788	75,431
001-424-0000-4103 WAGES-TEMPORARY & PART-TIME	36,208	49,000	-	-	-	-
001-424-0000-4105 OVERTIME	-	-	781	-	1,537	-
001-424-0000-4120 O.A.S.D.I.	8,174	9,495	8,138	5,715	5,769	5,770
001-424-0000-4126 HEALTH INSURANCE	9,471	7,630	7,884	8,003	8,297	8,763
001-424-0000-4128 DENTAL INSURANCE	674	674	1,030	674	618	674
001-424-0000-4130 WORKER'S COMPENSATION INS.	3,707	4,642	3,386	5,431	5,552	5,484
001-424-0000-4136 OPTICAL INSURANCE	138	145	145	145	150	150
001-424-0000-4138 LIFE INSURANCE	153	144	102	102	102	102
001-424-1367-4103 TREE LIGHTING	207	-	-	-	-	-
001-424-1367-4105 TREE LIGHTING	151	-	-	-	-	-
001-424-1367-4120 TREE LIGHTING	27	-	-	-	-	-
001-424-1367-4130 TREE LIGHTING	37	_	-	-	_	-
Personnel Costs	129,588	146,839	96,764	94,777	98,811	96,374
Personnel Costs 001-424-0000-4260 CONTRACTUAL SERVICES		146,839 9,473	96,764 11,234	94,777 10,900	98,811 9,287	96,374 28,600
	129,588	·	ŕ	ŕ	ŕ	·
001-424-0000-4260 CONTRACTUAL SERVICES	129,588 1,544	9,473	11,234	10,900	9,287	28,600
001-424-0000-4260 CONTRACTUAL SERVICES 001-424-0000-4300 DEPARTMENT SUPPLIES	129,588 1,544 2,470	9,473 3,989	11,234 3,715	10,900 2,600	9,287 3,882	28,600 4,000
001-424-0000-4260 CONTRACTUAL SERVICES 001-424-0000-4300 DEPARTMENT SUPPLIES 001-424-0000-4430 ACTIVITIES AND PROGRAMS	129,588 1,544 2,470	9,473 3,989 12,000	11,234 3,715	10,900 2,600	9,287 3,882	28,600 4,000
001-424-0000-4260 CONTRACTUAL SERVICES 001-424-0000-4300 DEPARTMENT SUPPLIES 001-424-0000-4430 ACTIVITIES AND PROGRAMS 001-424-1367-4260 CONTRACTUAL SERVICES	129,588 1,544 2,470 11,008	9,473 3,989 12,000 3,259	11,234 3,715	10,900 2,600	9,287 3,882	28,600 4,000
001-424-0000-4260 CONTRACTUAL SERVICES 001-424-0000-4300 DEPARTMENT SUPPLIES 001-424-0000-4430 ACTIVITIES AND PROGRAMS 001-424-1367-4260 CONTRACTUAL SERVICES 001-424-1367-4300 TREE LIGHTING	1,544 2,470 11,008 - 1,619	9,473 3,989 12,000 3,259 337	11,234 3,715 11,996 - -	10,900 2,600 25,500 -	9,287 3,882 24,780 - -	28,600 4,000 12,000 - -
001-424-0000-4260 CONTRACTUAL SERVICES 001-424-0000-4300 DEPARTMENT SUPPLIES 001-424-0000-4430 ACTIVITIES AND PROGRAMS 001-424-1367-4260 CONTRACTUAL SERVICES 001-424-1367-4300 TREE LIGHTING Operations & Maintenance Costs	1,544 2,470 11,008 - 1,619	9,473 3,989 12,000 3,259 337	11,234 3,715 11,996 - - - 26,945	10,900 2,600 25,500 - - 39,000	9,287 3,882 24,780 - - - 37,949	28,600 4,000 12,000 - - - 44,600
001-424-0000-4260 CONTRACTUAL SERVICES 001-424-0000-4300 DEPARTMENT SUPPLIES 001-424-0000-4430 ACTIVITIES AND PROGRAMS 001-424-1367-4260 CONTRACTUAL SERVICES 001-424-1367-4300 TREE LIGHTING Operations & Maintenance Costs	1,544 2,470 11,008 - 1,619	9,473 3,989 12,000 3,259 337	11,234 3,715 11,996 - - - 26,945 9,327	10,900 2,600 25,500 - - - 39,000	9,287 3,882 24,780 - - - - 37,949	28,600 4,000 12,000 - - - 44,600 6,504



FRNAND RECREATION & COMMUNITY SERVICES DEPARTMENT

AQUATICS DIVISION NO. 430

DIVISION OVERVIEW

Operations of the San Fernando regional pool facility were leased to the County of Los Angeles in October 2014. Consequently, the City owns the facility; however, the County of Los Angeles is responsible for all annual operating and capital costs during the fifteen (15) year term of the lease.

Dept: Recreation & Community Services

Div: Aquatics

Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
001-430-0000-4101 SALARIES-PERMANENT EMPLOYEES	67.819	39,232	-	- Aujusteu	-	-
001-430-0000-4103 WAGES-PERMANENT EMPLOYEES	191,491	121,640	_	_	_	_
001-430-0000-4105 OVERTIME	108	907	-	-	-	-
001-430-0000-4120 O.A.S.D.I.	19,853	12,376	-	-	-	_
001-430-0000-4126 HEALTH INSURANCE	14,403	15,409	-	-	-	_
001-430-0000-4128 DENTAL INSURANCE	352	352	-	-	-	-
001-430-0000-4130 WORKER'S COMPENSATION INS.	18,768	11,710	-	-	-	-
001-430-0000-4136 OPTICAL INSURANCE	357	374	-	-	-	-
001-430-0000-4138 LIFE INSURANCE	108	102	-	-	-	-
001-430-4103-4105 OVERTIME	84	-	-	-	-	-
001-430-4103-4120 O.A.S.D.I.	6	-	-	-	-	-
001-430-4103-4130 WORKER'S COMPENSATION INS.	6	-	-	-	-	-
Personnel Costs	313,357	202,103	-	-	-	-
001-430-0000-4210 UTILITIES	157,271	100,723	2,863	-	-	-
001-430-0000-4220 TELEPHONE	1,763	753	-	-	-	-
001-430-0000-4260 CONTRACTUAL SERVICES	61,710	24,330	-	-	-	-
001-430-0000-4300 DEPARTMENT SUPPLIES	42,284	32,581	-	-	-	-
001-430-0000-4330 BLDG MAINT & REPAIRS	6,194	2,294	-	-	-	-
Operations & Maintenance Costs	269,223	160,681	2,863	-	-	-
001-430-0000-4500 ****CAPITAL EXPENSES****	6,007	-		_		-
Capital Costs	6,007	-	-	-	-	-
Division Total	588,587	362,784	2,863	-	-	-



FISCAL YEAR 2017-2018 ADOPTED BUDGET

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GALIFORNIA

SECTION V. SPECIAL FUNDS





SPECIAL REVENUE,
GRANT, AND CAPITAL
FUNDS



FISCAL YEAR 2017-2018 ADOPTED BUDGET

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SPECIAL REVENUE, CAPITAL, AND GRANT FUNDS

DESCRIPTION

Special Revenue, Grant, and Capital Funds are designated for a specific purpose. Some of these funds have been designated by certain laws and regulations, which require cities to account for expenditures and revenues separately. The City also uses Capital and Grant Funds to account for capital projects and operating/capital grants separately. The following is a list of the Special Revenue, Capital, and Grant Funds included in this section:

FUND NO	FLIND DECORPTION
FUND NO.	FUND DESCRIPTION
002	Supplemental Law Enforcement Services Fund (SLESF)
007	Proposition "A"
008	Proposition "C" – Transit Development Fund
010	Capital Grant Fund
011	State Gas Tax Fund
012	Measure "R" Fund
013	Traffic Safety Fund
015	Local Transportation Fund (SB 325)
016	Air Quality Management District Fund (AQMD)
017	Self-Sustaining Recreational Activities
018	Retirement Fund
019	Quimby Act Fees
020	Asset Seizure – State
021	Asset Seizure – Federal
022	Surface Transportation Program – Local (STPL)
024	Measure "M" Fund
026	Community Development Block Grant (CDBG)
027	Street Lighting Fund
029	Parking and Maintenance Operations (M & O) – Off Street
032	Capital Outlay Fund
050	Pavement Management Fund
053	Community Investment Fund
101	Safety Realignment Fund (AB109)
103	Afterschool Program Grant Fund – Gridley Elementary
104	Afterschool Program Grant Fund – Morningside Elementary
108	California Arts Council
109	National Endowment for the Arts (NEA)
113	MTA Transit Oriented Development (TOD) Planning Grant
115	Elderly Nutrition Program/Program Income
118	California State Grant – Housing Related Parks (HRP)
119	Community Oriented Policing Services (COPS) Safe Schools
120	Alcohol Beverage Control (ABC) Grant



SPECIAL REVENUE, CAPITAL, AND GRANT FUNDS

SUPPLEMENTAL LAW ENFORCEMENT FUNDS (SLESF)

FUND NO. 002

FUND OVERVIEW

Per the provisions of AB 3229, the supplemental law enforcement services fund and the supplemental law enforcement oversight committee was created in 1996. The committee was created by the Los Angeles Board of Supervisors and consists of one Municipal Chief, an L.A County Sheriff, a District Attorney, County Officer and a City Manager.

In the past, Cities and Counties received 75% of these funds relative to population and exclusively to provide front line law enforcement services including anti-gang and community gang prevention programs. During the current fiscal year, the City will use funds for community policing activities and to supplement Police overtime.

Fund: Supplemental Law Enforcement Services

Resp. Dept: Finance

Beginning Fund Balance:				21,049		21,049
REVENUES Account Number & Title	2014	2015	2016 Actual	2017 Adjusted	2017 Estimated	2018
Account Number & Title	Actual	Actual	Actuai	Aujusteu	Estimateu	Adopted
3500-0000 INTEREST INCOME	4	-	124	-	376	-
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT	-	-	55	-	(161)	-
3679-0000 COPS MORE	100,000	106,230	96,358	120,000	129,324	100,000
3679-2206 SLESF	-	-	18,260	-	-	_
Total Revenue	100,004	106,230	114,797	120,000	129,539	100,000
APPROPRIATIONS	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
002-224-0000-4105 OVERTIME	-	-	-	-	-	-
002-224-0000-4120 O.A.S.D.I.	-	-	-	-	-	_
Personnel Costs	-	-	-	-	-	-
002-190-0000-4901 TRANSFER TO GENERAL FUND	100,000	100.000	100,000	120.000	120,000	100,000
Transfers	100,000	100,000	100,000	120,000	120,000	100,000
	200,000	200,000	200,000	220,000	220,000	200,000
Total Appropriations	100,000	100,000	100,000	120,000	120,000	100,000
ANNUAL SURPLUS/DEFICIT	4	6,230	14,797	-	9,539	-
Ending Balance:				21,049		21,049

SPECIAL REVENUE, CAPITAL, AND GRANT FUNDS

PROPOSITION "A"

FUND NO. 007

FUND OVERVIEW

This fund is to account for receipts and approved Local Transit Fund projects from a voter approved sales tax override for public transportation purposes. The one percent sales tax was approved by the voters in November 1980. Twenty-five percent of total revenues, net administrative costs, are to be returned to local jurisdictions for local transit related projects. Distribution is done on a population-share basis. Projects must be approved by Metropolitan Transit Authority (Metro) in advance of spending Proposition "A" funds.

MAJOR PROJECTS/PROGRAMS

METRO ANNUAL PROJECTS BUDGET

PUBLIC WORKS:

- Trolley Transit: PCA Transit Contract
- Trolley Transit: Professional Services
- Trolley Transit: Trolley Repairs
- Trolley Transit: Trolley Fuel
- Marketing Supplies, Tools, Equipment, Maintenance
- Prop "A" Administration
- Prop "A" Administration: Cost Allocation

RECREATION & COMMUNITY SERVICES:

- Contractual Services
- MTA Bus Pass Sale
- Prop "A" Administration

Fund: Proposition A - Transit Fund

Resp. Dept: Public Works

Operations & Maintenance Costs

Total Appropriations

ANNUAL SURPLUS/DEFICIT

	Beginning Fund Balance:				113,962		60,156
REVENUES	Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
3210-0000	SALES AND USE TAXES	408,664	425,844	437,213	449,959	448,119	460,000
3500-0000	INTEREST INCOME	28	142	579	-	714	-
3794-0000	DIAL-A-RIDE TICKETS	4,660	3,662	5,068	4,000	2,159	4,000
3794-3630	AQMD NATURAL GAS TROLLEYS	15,792	15,485	16,003	15,000	8,779	15,000
3796-0000	MTA BUS PASS SUBSIDY	9,034	9,966	7,930	9,000	7,812	9,000
3978-0000	TRANS FROM RETIREMENT TAX FUND	1,081	-	-	-	-	-
Total Reven	ue	439,258	455,099	466,793	477,959	467,583	488,000
APPROPRIA	TIONS	2014	2015	2016	2017	2017	2018
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
007-180-000	00-4124 RETIREMENT	1,081	-	-	-	-	-
007-313-000	00-4101 SALARIES-PERMANENT EMPLOYEES	10,993	4,605	-	-	-	-
007-313-000	00-4105 OVERTIME	255	10	-	-	-	-
007-313-000	00-4120 O.A.S.D.I.	695	353	-	-	-	-
007-313-000	00-4126 HEALTH INSURANCE	1,447	264	-	-	-	-
007-313-000	00-4128 DENTAL INSURANCE	267	149	-	-	-	-
007-313-000	00-4130 WORKERS COMPENSATION INS.	797	73	-	-	-	-
007-313-000	00-4136 OPTICAL INSURANCE	34	13	-	-	-	-
007-313-000	00-4138 LIFE INSURANCE	63	102	-	-	-	-
	00-4101 SALARIES-PERMANENT EMPLOYEES	17,726	15,690	17,215	21,438	16,059	21,704
	00-4120 O.A.S.D.I.	1,356	1,201	1,317	1,640	1,213	1,660
	00-4126 HEALTH INSURANCE	2,167	2,187	2,248	2,311	2,279	2,533
	00-4128 DENTAL INSURANCE	108	63	151	151	137	151
	00-4130 WORKER'S COMPENSATION INS.	363	246	268	1,401	976	1,416
	00-4136 OPTICAL INSURANCE	-	-	-	-	42	48
	00-4138 LIFE INSURANCE	45	47	47	47	84	31
Personnel Co	osts	37,397	25,003	21,247	26,988	20,788	27,543
007-190-000	00-4480 COST ALLOCATION	42,639	42,639	42,639	27,277	27,277	28,412
	00-4260 CONTRACTUAL SERVICES	56,751	2,012	47,500	115,000	131,804	115,000
	00-4300 DEPARTMENT SUPPLIES	-	-	-	-	-	5,000
	01-4300 PW MAINT. & REPAIR SUPPLIES	505	-	-	-	-	-
	30-4402 FUEL	21,405	21,366	14,229	40,000	15,569	20,000
	41-4220 TELEPHONE	1,528	1,623	1,649	1,500	1,669	1,500
	41-4260 MTA BUS PASS SALES	15,460	16,396	15,800	16,000	14,386	16,000
	42-4260 CONTRACTUAL SERVICES	277,397	265,070	279,204	280,000	280,000	280,000
	42-4400 VEHICLE OPERATION & MAINT	-	-	-	-	-	-
007-440-044	43-4260 CONTRACTUAL SERVICES	12,438	12,556	17,655	25,000	24,742	20,000

428,123

465,520

(26,261)

Ending Balance:

361,662

386,665

68,434

504,777

531,765

(53,806)

60,156

495,447

516,236

(48,653)

418,675

439,922

26,871

485,912

513,455

(25,455)

34,701



SPECIAL REVENUE, CAPITAL, AND GRANT FUNDS

PROPOSITION "C" – TRANSIT DEVELOPMENT FUND

FUND No. 008

FUND OVERVIEW

This fund accounts for receipt of a half-percent sales tax allocated by the Los Angeles County Metropolitan Transit Authority (MTA). These funds can only be used to reduce traffic congestion, improve air quality, improve the condition of streets and highways utilized by public transit, reduce foreign fuel dependence, or reduce the use of fossil fuels.

MAJOR PROJECTS/PROGRAMS

CAPITAL PROJECTS:

Street Resurfacing Project

\$ 45,000

Fund: Proposition C - Transit Development Fund

Resp. Dept: Public Works

Beginning Fund Balance:				164,271		(90,037)
REVENUES Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
3210-0000 SALES AND USE TAXES	339,387	353,702	362,981	376,500	371,999	385,000
3500-0000 INTEREST INCOME	191	286	1,038	-	727	-
3508-0000 NET INC/DECR FAIR VAL INVESTMENT 3978-0000 TRANS FROM RETIREMENT TAX FUND	- 3,367	-	458	-	(374)	-
Total Revenue	342,944	353,988	364,477	376,500	372,352	385,000
	·	ŕ	•	ŕ	ŕ	ŕ
APPROPRIATIONS	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
008-180-0000-4124 RETIREMENT	3,367	-	-	-	-	-
008-311-0000-4101 SALARIES-PERMANENT EMPLOYEES	67,293	59,743	41,557	42,822	28,896	43,255
008-311-0000-4103 WAGES-TEMPORARY & PART-TIME	4,135	-	3,305	-	-	-
008-311-0000-4105 OVERTIME	255	24 4 572	3	2 276	1 561	2 200
008-311-0000-4120 O.A.S.D.I. 008-311-0000-4126 HEALTH INSURANCE	5,039 13,800	4,572 12,318	3,422 2,013	3,276 9,789	1,561	3,309 10,536
008-311-0000-4128 DENTAL INSURANCE	1,193	1,242	2,013 948	9,789	-	948
008-311-0000-4130 WORKERS COMPENSATION INS.	8,541	7,644	6,312	6,089	_	6,151
008-311-0000-4136 OPTICAL INSURANCE	337	307	281	281	-	289
008-311-0000-4138 LIFE INSURANCE	-	-	_	-	-	77
008-311-0560-4101 STREET RESURFACING PROGRAM	-	-	_	-	2,406	-
008-311-0560-4120 STREET RESURFACING PROGRAM	-	-	-	_	184	-
008-311-0560-4126 STREET RESURFACING PROGRAM	-	-	-	-	7	-
008-311-0560-4128 STREET RESURFACING PROGRAM	-	-	-	-	1	-
008-311-0560-4130 STREET RESURFACING PROGRAM	-	-	-	-	175	-
008-311-0560-4136 STREET RESURFACING PROGRAM	-	-	-	-	0	-
008-311-6676-4101 SALARIES-PERMANENT EMPLOYEES	-	141	-	-	-	-
008-311-6676-4120 O.A.S.D.I.	-	12	-	-	-	-
008-311-6676-4130 WORKERS COMPENSATION INS.	102.050	6	- 	- C2 20F	- 22 221	-
Personnel Costs	103,959	86,009	57,841	63,205	33,231	64,565
008-190-0000-4480 COST ALLOCATION	11,081	11,081	-	31,266	31,266	20,352
008-311-0000-4260 CONTRACTUAL SERVICES	155,633	232,166	-	-	95,000	-
008-313-0000-4260 CONTRACTUAL SERVICES	-	-	199,498	95,000	71,383	115,000
Operations & Maintenance Costs	166,714	243,247	199,498	126,266	197,649	135,352
008-190-0000-4901 TRANSFER TO GENERAL FUND	119,682	179,967	-	-	-	
Transfers	119,682	179,967	-	-	-	-
008-311-0000-4500 ****CAPITAL EXPENSES****		25,696				
Capital Costs	-	25,696	-	-	-	-
008-311-0000-4600 CAPITAL PROJECTS	7,911	-	-	141,194	-	-
008-311-0557-4600 GLENOAKS SAFE STREET HSIP	-	-	845	-	-	-
008-311-0560-4600 CAPITAL PROJECTS-ST. RESURFACING	-	-	90,295	288,793	213,612	45,000
008-311-0562-4600 TRAFFIC SIGNALS ON GLENOAKS HSIP CYC	-	-	-	11,350	11,350	-
Capital Projects	7,911	-	91,140	441,337	224,962	45,000
Total Appropriations	398,266	534,919	348,479	630,808	455,842	244,917
ANNUAL SURPLUS/DEFICIT	(55,322)	(180,931)	15,998	(254,308)	(83,490)	140,083

Ending Balance:

50,046

(90,037)



SPECIAL REVENUE, CAPITAL, AND GRANT FUNDS

CAPITAL GRANTS FUND

FUND NO. 010

FUND OVERVIEW

This section provides a consolidated look at grants funds received from several different funding sources to fund construction projects as well as capital improvements. The processing of Federal and State level grant applications and reimbursements are managed by Public Works.

MAJOR PROJECTS/PROGRAMS

- MSRC Local Match Grant: CNG Fueling Station Upgrade Project
- Department of Transportation (DOT) Bicycle Transportation Account (BTA) State Grant Agreement #BTA 08/09-07-LA09
- CALTRANS Transit Community System Preservation Program: Truman Streetscape Enhancements (City Contribution of \$30,097) HUD
- FTA Grant: CNG Fueling Station Upgrade Project
- MSRC Grant: Electric Fueling Stations Project
- CalRecycle Rubberized Payment Grant Program: Street Resurfacing Program
- MSRC Grant: Pacoima Wash Bikeway Beautification Project

Fund: Capital Grants Fund Resp. Dept: Various

	Beginning Fund Balance:				(327,987)		13,567
REVENUES		2014	2015	2016	2017	2017	2018
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	-	-	-	-	-	-
	TIP LAE0127- SEC 5309 FTF CA040088	101,834	-	-	-	_	_
	CA BEV CNTNR & LTTR RCYCL GRNT	6,605	-	-	-	_	_
3686-0562	TRAFFIC SIGNALS GLENOAKS HSIP	, -	-	-	1,380,000	-	-
3686-0687	CALTRANS SUST. TRANSPRT PLANNING GRT	-	-	-	144,200	116,473	-
3686-3636	SAFE ROUTES TO SCHOOL	-	-	64,212	595,674	531,462	-
3686-3665	PEDESTRAIN CT DWN SIGNALS HSIPL5202(017)	-	-	-	60,000	15,710	-
3686-3697	CLEAN TRANS MSRC NO. ML 14062	-	-	-	387,091	-	-
3686-3699	ELECTRICAL VEHCILES CHARGING STATIONS	-	-	-	100,000	-	-
3686-6673	GLENOAKS RESURFACING PROJECT	-	-	-	97,846	-	-
3686-6676	CALTRANS TCSP TRUMAN-ST. ENHANCEMENTS	850	383	2,264	-	806	-
3690-3693	NEA ARTS EDUCATION #12-5100-7024	50,000	-	-	-	-	-
3696-3449	"911" SECURITY UPGRADE	6,338	-	-	-	-	-
3696-3604	BVP 2016	-	-	-	-	-	16,752
3696-3622	UASI 2016	-	-	-	-	-	20,600
3696-3609	LOPEZ ADOBE CONSTRUCTION	188,043	60,273	-	-	-	-
3696-3634	AVOID THE 100 DUI CAMPAIGN #AL1343	1,763	-	-	-	-	-
3696-3641	COPS SAFE SCHOOLS	63,362	-	-	-	-	-
3696-3646	JAG 10 #DJ-BX-1541	12,853	-	-	-	-	-
3696-3662	UASI URBAN AREA SEC INITIRATIVE NO. C125603	-	-	-	-	53,000	-
3696-3685	OFFICE OF TRAFFIC SAFETY GRT NO. PT1347	28,191	-	-	-	-	-
3696-3713	ALCOHOLIC BEVERAGE CONTROL (ABC) GRANT	38,905	-	-	-	-	-
3697-3649	KAISER FOUNDATION HOSPITALS	14,000	-	-	-	-	-
3697-3750	CONGREGATE MEALS C1 COUNTY ASSISTANCE	52,311	-	-	-	-	-
	HOME DELIVERED MEALS C2 COUNTY ASSIST	41,282	-	-	-	-	-
	TITLE III-B TELEPHONE REASSURANCE PRG	22	-	-	-	-	-
	GRIDLEY/MORNINGSIDE SCHL NRCHM	2,513	-	-	-	-	-
	CONGREGATE MEALS C1 CONTRIBUTIONS	11,394	-	-	-	-	-
	HOME DELIVERED MEALS C2 CONTRIBUTIONS	3,751	-	-	-	-	-
	CNG FUELING STATION	-	-	-	1,339,460	2,708	-
	TRANSFER FROM GAS TAX FUND	-	-	-	-	351	-
	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
	TRANSFER FROM PAVEMENT MGMT FUND	1,847,066	-	24,080	-		
Total Reve	nue	2,471,083	60,656	90,556	4,104,271	720,510	37,352
APPROPRIA		2014	2015	2016	2017	2017	2018
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
Police Gran	nts						
010-220-34	49-4500 9-1-1 EMERGENCY COMMUNICATIONS	4,383	-	-	-	-	-
010-220-36	604-4500 CAPITAL EQUIPMENT	-	-	-	-	-	16,752
010-220-36	522-4500 CAPITAL EQUIPMENT	-	-	-	-	-	20,600
010-220-36	34-4105 AVOID THE 100 DUI CAMPAIGN #AL1343	4,932	-	-	-	-	-
010-220-36	34-4120 AVOID THE 100 DUI CAMPAIGN #AL1343	72	-	-	-	-	-
010-220-36	34-4130 AVOID THE 100 DUI CAMPAIGN #AL1343	722	-	-	-	-	-
010-220-36	641-4101 COPS SAFE SCHOOLS	40,091	-	-	-	-	-
010-220-36	641-4105 COPS SAFE SCHOOLS	4,348	-	-	-	-	-
010-220-36	641-4120 COPS SAFE SCHOOLS	668	-	-	-	-	-
010-220-36	641-4124 COPS SAFE SCHOOLS	5,310	-	-	-	-	-
010-220-36	641-4126 COPS SAFE SCHOOLS	5,894	-	-	-	-	-
010-220-36	641-4128 COPS SAFE SCHOOLS	147	-	-	-	-	-
010-220-36	641-4130 COPS SAFE SCHOOLS	6,508	-	-	-	-	-
010-220-36	641-4136 OPTICAL INSURANCE	178	-	-	-	-	-
010-220-36	641-4138 COPS SAFE SCHOOLS	54	-	-	-	-	-
010-220-36	641-4220 COPS SAFE SCHOOLS	139	-	-	-	-	-
	541-4300 COPS SAFE SCHOOLS	36	_	-	_	_	_

Fund: Capital Grants Fund Resp. Dept: Various

Beginning Fund Balance:				(327,987)		13,567
APPROPRIATIONS (Cont.)	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
Police Department Crants (Cont.)						
Police Department Grants (Cont.) 010-220-3646-4105 JAG 10 #DJ-BX-1541	4,980					
010-220-3646-4120 JAG 10 #DJ-BX-1541	4,360	-	-	_	_	_
010-220-3646-4130 JAG 10 #DJ-BX-1541	717	_	_	_	_	_
010-220-3662-4500 UASI URBAN AREA SEC INITIATIVE	,1,	_	53,000	_	_	_
010-220-3685-4105 OFFICE OF TRAFFIC SAFETY GRT NO. PT1	21,663	_	-	_	_	_
010-220-3685-4120 OFFICE OF TRAFFIC SAFETY GRT NO. PT1	456	_	_	_	_	_
010-220-3685-4130 OFFICE OF TRAFFIC SAFETY GRT NO. PT1	2,849	-	-	-	_	_
010-220-3685-4370 OFFICE OF TRAFFIC SAFETY GRT NO. PT1	2,502	_	_	_	_	_
010-220-3713-4103 ALCOHOLIC BEVERAGE CONTROL	885	_	_	_	_	_
010-220-3713-4105 ABC-OVERTIME	27,581	-	-	-	_	_
010-220-3713-4120 ABC-O.A.S.D.I.	468	_	-	-	_	_
010-220-3713-4130 ABC-WORKERS COMPENSATION	4,387	_	-	-	_	_
010-220-3713-4300 ABC - SUPPLIES	1,500	-	-	-	-	_
010-220-3713-4360 ABC - PERSONNEL TRAINING	1,604	-	-	-	-	-
010-220-3713-4500 ABC - CAPITAL	2,480	-	-	-	-	-
Total Police Grants	145,621	-	53,000	-	-	37,352
Public Works Grants 010-150-3609-4101 SALARIES-PERMANENT EMPLOYEES	1,455					
010-150-3609-4101 SALAKIES-PERIMANENT EMPLOTEES	1,433	-	-	_	_	_
010-150-3609-4130 WORKER'S COMPENSATION INS.	159	_	_	_	_	_
010-150-3609-4300 LOPEZ ADOBE CONSTRUCTION	460	_	_	_	_	_
010-150-3609-4600 LOPEZ ADOBE CONSTRUCTION	157,500	_	_	_	_	_
010-310-0687-4270 CALTRANS SUST TRANSPRT PLANNING G	-	-	3,378	135,475	128,331	_
010-310-3661-4600 CNG FUELING STATION	_	_	2,708	1,347,152	65,370	_
010-310-3661-4101 CNG FUELING STATION	_	_	_,	_,=,_== _	12,449	_
010-310-3661-4120 CNG FUELING STATION	_	_	_	_	947	_
010-310-3661-4130 CNG FUELING STATION	-	_	-	-	1,658	_
010-311-0562-4600 TRAFFIC SIGNALS GLENOAKS HSIP	-	-	-	1,380,000	-	_
010-311-6673-4600 GLENOAKS RESURFACING PROJECT	-	-	-	97,846	-	-
010-311-6676-4101 CALTRANS TCSP TRUMAN-ST. ENHANCEI	-	254	2,264	-	538	-
010-311-6676-4120 CALTRANS TCSP TRUMAN-ST. ENHANCEI	-	18	-	-	41	-
010-311-6676-4130 CALTRANS TCSP TRUMAN-ST. ENHANCEI	-	-	-	-	39	-
010-311-6676-4600 CAPITAL PROJECTS	-	-	806	-	-	-
010-320-3697-4600 CLEAN TRANSP MSRC #ML14062	-	-	-	387,091	455	-
010-335-3699-4600 ELECTRICAL VEHICLE CHARGING STATIOI	-	-	-	100,000	-	-
010-370-3636-4600 SAFE ROUTES TO SCHOOL	-	24,080	323,658	250,510	270,470	-
010-370-3636-4101 SAFE ROUTES TO SCHOOL	-	-	-	-	1,346	-
010-370-3636-4120 SAFE ROUTES TO SCHOOL	-	-	-	-	102	-
010-370-3636-4130 SAFE ROUTES TO SCHOOL	-	-	-	-	98	-
010-371-3665-4101 PEDESTRIAN CT DWN SIGNALS HSIPL520	-	-	-	-	362	-
010-371-3665-4120 PEDESTRIAN CT DWN SIGNALS HSIPL520	-	-	-	-	28	-
010-371-3665-4126 PEDESTRIAN CT DWN SIGNALS HSIPL520	-	-	-	-	4	-
010-371-3665-4128 PEDESTRIAN CT DWN SIGNALS HSIPL520	-	-	-	-	1	-
010-371-3665-4130 PEDESTRIAN CT DWN SIGNALS HSIPL520	-	-	-	-	26	-
010-371-3665-4136 PEDESTRIAN CT DWN SIGNALS HSIPL520	-	-	-	-	0	-
010-371-3665-4600 CAPITAL PROJECTS	-	-	-	60,000	46,049	-
010-371-3665-4270 PROFESSIONAL SERVICES	-	-	8,760	4,643	4,710	
Total Public Works Grants	159,679	24,352	341,574	3,762,717	533,025	-

Fund: Capital Grants Fund Resp. Dept: Various

Beginning Fund Balance:				(327,987)		13,567
APPROPRIATIONS (Cont.)	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
Recreation and Community Service Grants						
010-420-1371-4101 GRIDLEY/MORNINGSIDE SCHL NRCHM	-	-	-	-	21	-
010-420-1371-4120 O.A.S.D.I.	-	-	-	-	2	-
010-420-1371-4130 WORKER'S COMPENSATION INS.	-	-	-	-	2	-
010-424-3614-4260 NATL ARTS/HMNITIES YTH PROG #12770	5,225	-	-	-	-	-
010-424-3614-4300 NATL ARTS/HMNITIES YTH PROG #12770	2,233	-	-	-	-	-
010-424-3631-4260 ALLIANCE FOR CA TRADITIONAL ARTS 20	7,113	-	-	-	-	-
010-424-3631-4370 ALLIANCE FOR CA TRADITIONAL ARTS 20	387	-	-	-	-	-
010-430-3649-4103 WAGES-TEMPORARY & PART-TIME	2,415	-	-	-	-	-
010-430-3649-4120 KAISER FOUNDATION HOSPITALS	185	-	-	-	-	-
010-430-3649-4130 KAISER FOUNDATION HOSPITALS	176	-	-	-	-	-
010-430-3649-4250 RENTS AND LEASES	1,316	-	-	_	-	-
010-430-3649-4260 KAISER FOUNDATION HOSPITALS	4,515	-	-	_	-	-
010-430-3649-4270 PROFESSIONAL SERVICES	2,440	-	-	_	-	-
010-430-3649-4300 DEPARTMENT SUPPLIES	2,953	-	-	-	-	-
010-424-3693-4260 NEA ARTS EDUCATION #12-5100-7024	7,949	-	-	-	-	-
010-422-3750-4260 CONGREGATE MEALS C1 COUNTY ASSIST	51,062	-	-	_	-	-
010-422-3750-4270 CONGREGATE MEALS C1CONTRIBUTION	10,055	-	-	_	-	-
010-422-3750-4300 CONGREGATE MEALS C1 CONTRIBUTION	2,589	-	-	-	-	-
010-422-3752-4260 HOME DELIVERED MEALS C2 COUNTY AS	33,926	-	-	_	_	_
010-422-3752-4270 HOME DELIVERED MEALS C2 CONTRIBUT	8,431	_	-	_	-	-
010-422-3752-4300 HOME DELIVERED MEALS C2 CONTRIBUT	49	_	-	_	-	_
010-422-3752-4390 HOME DELIVERED MEALS C2 CONTRIBUT	2,627	-	-	-	-	_
010-422-3753-4101 TITLE III-B TELEPHONE REASSURANCE PF	22	_	-	_	-	_
Total Recreation and Community Service Grants	145,665	-	-	-	25	-
Total Appropriations	450,966	24,352	394,574	3,762,717	533,050	37,352
ANNUAL SURPLUS/DEFICIT	2,020,117	36,304	(304,018)	341,554	187,460	-
Ending Balance:				13,567		13,567



SPECIAL REVENUE, CAPITAL, AND GRANT FUNDS

STATE GAS TAX FUND

FUND NO. 011

FUND OVERVIEW

This fund is used to account for maintenance work and capital projects associated with impacts from motor vehicle travel in the City. It is also used for capital improvements requiring matching funds for Federal funding (TEA-3) eligibility. The use of these funds is restricted by Article XIX of the California State Constitution and by Streets and Highways Code Section 2101. All Motor Vehicle Fuel Tax funds allocated from the Highway Users Tax Account must be expended for the following: (a) The research, planning, construction, improvement, maintenance, and operation of public streets and highways (and their related public facilities for non-motorized traffic), including the mitigation of their environmental effects, the payment for property taken or damaged for such purposes, and the administrative costs necessarily incurred in the foregoing purposes.

MAJOR PROJECTS/PROGRAMS

- Street sweeping contract
- Parkway tree trimming contract
- Street maintenance activities

Fund: State Gas Tax Fund Resp. Dept: Public Works

Beginning Fund Balance:				17,359		38,929
REVENUES	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3610-0000 GAS TAX ALLOCATION SECT 2105	170,959	137,398	137,881	155,000	137,849	142,592
3611-0000 GAS TAX ALLOCATION SECT 2106	82,940	85,645	85,660	80,000	85,197	90,921
3612-0000 GAS TAX ALLOCATION SECT 2107	182,881	175,844	179,540	215,000	174,770	184,208
3613-0000 GAS TAX ALLOCATION SECTION 2103	350,200	234,818	126,153	100,000	65,480	98,225
3615-0000 GAS TAX ALLOCATION SECT 2107.5	6,000	6,000	5,000	6,000	5,000	6,000
3619-0000 PROP 1B BOND	22,380	-	-	-	-	-
36XX-0000 ROAD MAINTENANCE & REHABILITATION	-	-	-	-	-	141,475
3670-0000 TRANSFER FROM GENERAL FUND	-	43,954	-	-	-	-
39XX-0000 LOAN REPAYMENT	-	-	-	-	-	28,070
3978-0000 TRANS FROM RETIREMENT TAX FUND	2,190	-	-	-	-	-
Total Revenue	817,550	683,659	534,234	556,000	468,296	691,491
APPROPRIATIONS Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
Account Number & Title	Actual	Actual	Actual	Aujusteu	Latimateu	Auopteu
011-180-0000-4124 RETIREMENT	2,190	-	_			-
011-311-0000-4101 SALARIES-PERMANENT EMPLOYEES	46,776	49,942	127,682	39,177	21,632	-
011-311-0000-4105 OVERTIME	371	3,381	4,727	-	1,654	-
011-311-0000-4120 O.A.S.D.I.	3,482	4,036	10,131	2,997	1,772	-
011-311-0000-4126 HEALTH INSURANCE	9,861	9,408	25,394	11,217	9,692	-
011-311-0000-4128 DENTAL INSURANCE	1,095	1,135	3,173	1,167	535	-
011-311-0000-4130 WORKER'S COMPENSATION INS.	4,795	4,248	17,674	5,571	3,292	-
011-311-0000-4136 OPTICAL INSURANCE	205	238	588	198	96	-
011-311-0000-4138 LIFE INSURANCE Personnel Costs	68,775	72,388	189,368	60,525	38,673	
	,	•	·		,-	
011-190-0000-4480 COST ALLOCATION	21,070	21,070	21,070	62,325	62,325	31,750
011-311-0000-4260 CONTRACTUAL SERVICES	37,160	23,069	380,971	211,876	212,471	247,000
011-311-0000-4270 PROFESSIONAL SERVICES	11,039	6,090	1,806	-	2,365	-
011-311-0558-4260 CITYWIDE STREET REPAIR	-	-	4.572	- 2 202	4,300	-
011-371-3665-4270 PROFESSIONAL SERVICES	- 2	2.070	4,572	3,282	8,211	-
011-311-7510-4300 NORTH MACLAY STREETSCAPE Operations & Maintenance Costs	3,527 <i>72,796</i>	2,979 53,208	4,473 412,892	277,483	289,673	278,750
Operations & Maintenance Costs	72,730	33,206	412,092	277,463	209,073	270,730
011-190-0000-4901 TRANSFER TO GENERAL FUND	369,852	523,006	73,438	99,164	99,164	184,234
011-190-0000-4910 TRANSFER TO GRANT FUND	-	-	-	-	351	
Transfers	369,852	523,006	73,438	99,164	99,515	184,234
011-311-0000-4600 CAPITAL PROJECTS	22,858	108,553	33,493	-	2,420	-
011-311-0178-4600 CAPITAL PROJECTS	-	-	190,641	2,000	-	-
011-311-0558-4600 CITYWIDE STREET REPAIR	-	-	89,742	85,258	41,615	-
011-311-3665-4600 HSIP PEDESTRAIN SIGNAL GRANT	-	-	-	10,000	-	-
011-311-7105-4600 CAPITAL PROJECTS	35,154	-	-	-	-	-
011-311-7510-4600 NORTH MACLAY STREETSCAPE	241	975	-	-	33	-
Capital Projects	58,253	109,528	313,877	97,258	44,069	-
Total Appropriations	569,676	758,130	989,575	534,430	471,929	462,984
ANNUAL SURPLUS/DEFICIT	247,874	(74,471)	(455,341)	21,570	(3,633)	228,507
Ending Balance:				38,929		267,436



SPECIAL REVENUE, CAPITAL, AND GRANT FUNDS

MEASURE "R" FUND

FUND NO. 012

FUND OVERVIEW

In November 2008, Measure "R" was approved by the State's voters committing a projected \$40 billion to traffic relief and transportation upgrades throughout the County over the next 30 years. The City receives these funds as an ongoing annual allotment, which is used for city street related maintenance and capital projects.

In Fiscal Year 2015-2016, the City leveraged the annual Measure R allocation by participating in the Total Roads Improvement Program ("TRIP"). Consequently, in Fiscal Year 2016-2017, the City received approximately \$2.5 million for street improvement projects in major transit corridors throughout the City. The annual debt service is secured by, and will be paid from, annual Measure R revenue through 2039. The City pledged approximately 67% of projected annual Measure R revenue, so there will still be some funding remaining for smaller projects.

MAJOR PROJECTS/PROGRAMS

• Total Road Improvement Program (TRIP) Repair and Improvement Projects

Fund: Measure R Resp. Dept: Public Works

Beginning Fund Balance:				3,641,834		614,301
REVENUES	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3210-0000 SALES AND USE TAXES	252,975	264,980	272,157	280,000	278,844	285,000
3500-0000 INTEREST INCOME	227	877	3,829	, <u>-</u>	5,043	, -
3500-3556 INTEREST INCOME-WILMINGTON TRUST	_	_	665	-	8,647	-
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT	_	-	1,663	_	(2,048)	-
3946-0000 COP PROCEEDS	_	-	2,785,000	_	-	-
3948-0000 PREMIUM ON BONDS	_	-	131,355	_	-	-
3970-0000 TRANSFER FROM GENERAL FUND	_	-	9,095	_	-	-
3995-0000 TRANS FROM WATER FUND	-	7,634	-	-	-	-
Total Revenue	253,202	273,491	3,203,764	280,000	290,486	285,000
APPROPRIATIONS	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
012-180-0000-4124 RETIREMENT	90	-	-	-	-	-
012-310-0000-4101 SALARIES-PERMANENT EMPLOYEES	5,257	6,579	-	18,358	19,519	-
012-310-0000-4120 O.A.S.D.I.	402	503	-	1,404	1,486	-
012-310-0000-4126 HEALTH INSURANCE	1,275	1,658	-	5,514	4,536	-
012-310-0000-4128 DENTAL INSURANCE	176	214	-	-	557	-
012-310-0000-4130 WORKERS COMPENSATION INS.	406	104	-	290	298	-
012-310-0000-4136 OPTICAL INSURANCE	26	37	-		100	-
Personnel Costs	7,634	9,095	-	25,566	26,496	-
012-190-0000-4265 ADMINISTRATIVE EXPENSE	-	-	221,802	-	13,892	3,000
012-310-0000-4270 PROFESSIONAL SERVICES	11,200	14,159	9,350	-	-	-
012-310-0000-4410 BOND INTEREST	-	-	-	-	65,798	96,988
012-310-0000-4420 BOND PRINCIPAL	-	-	-	178,000	-	80,000
Operations & Maintenance Costs	11,200	14,159	231,152	178,000	79,690	179,988
012-311-0000-4101 SALARIES-PERMANENT EMP	-	-	-	-	568	-
012-311-0000-4120 O.A.S.D.I.	-	-	-	-	43	-
012-311-0000-4130 WORKERS COMPENSATION INS.	-	-	-	-	41	-
012-311-0551-4600 PACOIMA WASH BIKEWAY PROJECT	-	-	5,804	2,648	-	-
012-311-0558-4600 CITY WIDE STREET REPAIR PROJECT	-	-	-	212,872	22,401	-
012-311-0560-4101 STREET RESURFACING PROGRAM	-	-	-	-	2,542	-
012-311-0560-4120 STREET RESURFACING PROGRAM	-	-	-	-	195	-
012-311-0560-4130 STREET RESURFACING PROGRAM	-	-	-	4 220 005	185	-
012-311-0560-4600 CAPITAL PROJECTS	-	-	122.051	1,329,085	313,885	-
012-311-3636-4600 SAFE ROUTES TO SCHOOL PROJECT	-	-	123,051	92,363	48,838	-
012-311-6673-4600 GLENOAKS RESURFACING PROJECT 012-311-6674-4600 TBD	-	-	845	1,467,000	5,228	-
Capital Projects	-	-	129,700	3,103,967	393,926	<u> </u>
Total Appropriations	18,834	23,254	360,852	3,307,533	500,113	179,988
ANNUAL SURPLUS/DEFICIT	234,369	250,237	2,842,912	(3,027,533)	(209,627)	105,013

Ending Balance:

614,301

719,313



TRAFFIC SAFETY FUND

FUND NO. 013

FUND OVERVIEW

This fund accounts for certain receipts from traffic fines levied by local courts that are restricted for certain uses as required by Section 1463 of the California Penal Code. The funds are transferred to the General Fund for traffic safety purposes and the remainder are used by Public Works for traffic safety and other authorized expenditures including, but not limited to, street markings, traffic signal maintenance and repairs, and pothole repairs.

Fund: Traffic Safety Fund Resp. Dept: Public Works

Beginning Fund Balance:				623		623
REVENUES Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
3410-0000 VEHICLE CODE FINES 3910-0000 SALE OF PROPERTY & EQUIPMENT	17,623 18,351	20,720	13,496	30,000	14,124 -	15,000 -
Total Revenue	35,974	20,720	13,496	30,000	14,124	15,000
APPROPRIATIONS	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
			Actual 6,045	Adjusted 30,000	Estimated 14,747	Adopted 15,000
Account Number & Title	Actual	Actual		•		·
Account Number & Title 013-190-0000-4901 TRANSFER TO GENERAL FUND	Actual 31,825	Actual 30,000	6,045	30,000	14,747	15,000
Account Number & Title 013-190-0000-4901 TRANSFER TO GENERAL FUND Transfers	31,825 31,825	30,000 30,000	6,045 6,045	30,000	14,747 14,747	15,000 15,000



LOCAL TRANSPORTATION FUND (SB 325)

FUND NO. 015

FUND OVERVIEW

The Transportation Development Act (TDA) of 1971 provides funding for transit and non-transit related purposes that comply with regional transportation plans. TDA funds consist of the Local Transportation Fund (LTF), which is derived from a 1/4 cent of the general sales tax collected statewide and the State Transit Assistance fund (STA), which is derived from the statewide sales tax on gasoline and diesel fuel. Funds are annually allocated by the Metropolitan Transit Authority (MTA) and will be used for sidewalk improvements during the fiscal year.

MAJOR PROJECTS/PROGRAMS

Sidewalk Repair Project

Fund: Local Transportation Fund

Resp. Dept: Public Works

Beginning Fund Balance:				-		600
REVENUES	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME	1	6	_	_	_	_
3695-0866 SIDEWALK REPAIR PROJECT	12,754	19,600	7,500	19,600	11,635	19,600
Total Revenues	12,755	19,606	7,500	19,600	11,635	19,600
APPROPRIATIONS	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
015-190-0000-4480 COST ALLOCATION	100	100	100	-	-	-
Operations & Maintenance Costs	100	100	100	-	-	-
015-190-0000-4901 TRANSFER TO GENERAL FUND		19,506			-	
Transfers	-	19,506	-	-	-	-
015-310-0000-4600 CAPITRAL PROJECTS	-	-	7,160	-	-	-
015-310-0866-4600 CP-SIDEWALK REPAIR PROJECT	16,100	-	240	19,000	11,634	19,600
Capital Projects	16,100	-	7,400	19,000	11,634	19,600
Total Appropriations	16,200	19,606	7,500	19,000	11,634	19,600
ANNUAL SURPLUS/DEFICIT	(3,445)	-	-	600	1	-
Ending Balance:				600		600



AIR QUALITY MANAGEMENT DISTRICT (AQMD) FUND

FUND NO. 016

FUND OVERVIEW

This fund is used to account for South Coast Air Quality Management District (SCAQMD) revenues received by the City. Per AB 2766 (1990), a portion of the State Department of Motor Vehicle registration fee (\$4 per vehicle) is distributed to 89 cities in Los Angeles County. Thirty percent of fees collected are kept by the SCAQMD while 40% are distributed to cities. These funds may be used for various programs to reduce air pollution.

MAJOR PROJECTS/PROGRAMS

• Purchase low emission City vehicles

Fund: Air Quality Management District Fund

Resp. Dept: Public Works

Beginning Fund Balance:				195,651		38,282
REVENUES Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
3500-0000 INTEREST INCOME 3508-0000 NET INCR/DECR FAIR VAL INVESTMENT 3605-0000 MOTOR VEHICLE IN-LIEU TAX 3910-0000 SALE OF PROPERTY & EQUIPMENT	55 - 29,768 4,775	179 - 30,053 -	719 315 31,154	- - 29,100 -	951 (372) 31,329	- - 30,000 -
Total Revenues	34,598	30,232	32,188	29,100	31,908	30,000
APPROPRIATIONS Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
016-152-0000-4500 CAPITAL EQUIPMENT 016-225-0000-4500 CAPITAL EQUIPMENT 016-310-3661-4270 PROFESSIONAL SERVICES 016-310-3661-4500 CAPITAL EQUIPMENT 016-310-3661-4600 CAPITAL PROJECTS 016-311-0000-4500 CAPITAL EQUIPMENT 016-371-0000-4500 CAPITAL EQUIPMENT	- - - - -	- - - -	- 106 - 1,755	50,000 40,000 48,234 48,234	48,087 48,083 - - - 48,087 48,083	25,000 25,000 -
Capital Projects	-	-	1,861	186,469	192,340	50,000
Fund Total Appropriations	-	-	1,861	186,469	192,340	50,000

38,282

18,282

Ending Balance:



SELF-SUSTAINING RECREATIONAL ACTIVITIES

FUND NO. 017

FUND OVERVIEW

The Self-sustaining Recreational Activities fund accounts for part-time staff salaries, equipment and supplies, and contracted instructor salaries for recreation programs and activities that generate revenue through user fees. Programs accounted for in this fund include, but are not limited to, sports leagues, day camp, exercise & dance classes, karate, and other fee based programs/activities.

MAJOR PROJECTS/PROGRAMS

Additional Youth and Adult Recreation Programs

Fund: Self Sustaining Recreation Programs Resp. Dept: Recreation & Community Services

017-420-1399-4105 DAY CAMP OVERTIME

	Beginning Fund Balance	:			61,056		9,488
REVENUES	, and the second se	2014	2015	2016	2017	2017	2018
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3770-1295	AFTER SCHOOL COMM NRICHMENT	-	-	85	-	-	-
3770-1322	SENIOR AEROBICS	3,465	4,590	15,780	6,000	7,214	6,000
	SENIOR MUSIC	-	-	2,260	2,000	3,240	2,000
	SPECIAL NEEDS CLASSES	-	-	-	(800)	-	-
3770-1326		9,941	10,855	7,560	9,598	9,590	9,598
	YOUTH SPORTS	31,444	21,165	21,063	27,234	30,634	27,234
	YOUTH FLAG FOOTBALL	170	-	12.000	16.000	- 17 722	16 000
3770-1334	ADULT SOFTBALL ROYING	640	697	13,666 10	16,000	17,733 -	16,000
3770-1337		19,834	14,474	14,720	14,000	12,682	14,000
	LINE DANCE CLASS	707	1,307	1,622	500	671	500
	SOCCER SCHOOL	-	9	-,	-	60	-
3770-1343	ART RECREATION CLASSES	-	-	1,215	3,534	4,069	3,534
3770-1362	FOLK DANCE	5,200	5,166	4,572	3,000	3,631	3,000
3770-1364	AZTEC DANCE	385	204	238	200	170	200
3770-1386	JULY 4TH	-	-	75	-	-	-
	DAY CAMP TEENS FUNDRAISERS	-	-	65	-	-	-
	5K RUNNING RACE	-	9,162	6,103	9,300	9,287	9,300
	FOUNDATION-PARK & REC PROGRAM	4.025	1 005	2,500	-	-	-
	PARK REC PROG-FCLTY ATTENDANTS PARK REC PROG-DAY CAMP PROGRAM	4,035 68,010	1,005 82,772	- 74,644	65,000	99,678	- 75,000
3770-1399	FARR REC PROG-DAT CAIVIP PROGRAM	143,832	151,405	166,178	155,566	198,659	166,366
ADDRODDIA	TIONS	2014	2015	2016	2017	2017	2018
APPROPRIA	ATIONS	2014	2015	2010	2017	2017	2010
APPROPRIA	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
APPROPRIA							
017-180-00	Account Number & Title 00-4124 RETIREMENT	Actual 1,374	Actual -				
017-180-00 017-193-13	Account Number & Title 00-4124 RETIREMENT 87-4105 OVERTIME	Actual	Actual - 404				
017-180-00 017-193-13 017-193-13	Account Number & Title 00-4124 RETIREMENT 87-4105 OVERTIME 87-4120 O.A.S.D.I.	Actual 1,374	- 404 31				
017-180-00 017-193-13 017-193-13	Account Number & Title 00-4124 RETIREMENT 87-4105 OVERTIME	Actual 1,374	Actual - 404				
017-180-00 017-193-13 017-193-13	Account Number & Title 00-4124 RETIREMENT 87-4105 OVERTIME 87-4120 O.A.S.D.I.	Actual 1,374	- 404 31				
017-180-00 017-193-13 017-193-13 017-193-13	Account Number & Title 00-4124 RETIREMENT 87-4105 OVERTIME 87-4120 O.A.S.D.I. 87-4130 WORKER'S COMPENSATION INS.	Actual 1,374	- 404 31	Actual		Estimated	
017-180-00 017-193-13 017-193-13 017-193-13 017-420-00 017-420-00	Account Number & Title 00-4124 RETIREMENT 87-4105 OVERTIME 87-4120 O.A.S.D.I. 87-4130 WORKER'S COMPENSATION INS. 00-4101 SALARIES-PERMANENT EMPLOYEES	Actual 1,374	- 404 31 29	Actual	Adjusted	84	
017-180-00 017-193-13 017-193-13 017-193-13 017-420-00 017-420-00	Account Number & Title 00-4124 RETIREMENT 87-4105 OVERTIME 87-4120 O.A.S.D.I. 87-4130 WORKER'S COMPENSATION INS. 00-4101 SALARIES-PERMANENT EMPLOYEES 00-4103 WAGES-TEMPORARY & PART-TIME	Actual 1,374	Actual - 404 31 29 - 117	Actual 6,520	Adjusted 26,930	Estimated	
017-180-00 017-193-13 017-193-13 017-420-00 017-420-00 017-420-00 017-420-00	Account Number & Title 00-4124 RETIREMENT 87-4105 OVERTIME 87-4120 O.A.S.D.I. 87-4130 WORKER'S COMPENSATION INS. 00-4101 SALARIES-PERMANENT EMPLOYEES 00-4103 WAGES-TEMPORARY & PART-TIME 00-4120 O.A.S.D.I.	Actual 1,374	Actual - 404 31 29 - 117 9	Actual 6,520 499	Adjusted 26,930	Estimated	
017-180-00 017-193-13 017-193-13 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00	Account Number & Title 00-4124 RETIREMENT 87-4105 OVERTIME 87-4120 O.A.S.D.I. 87-4130 WORKER'S COMPENSATION INS. 00-4101 SALARIES-PERMANENT EMPLOYEES 00-4103 WAGES-TEMPORARY & PART-TIME 00-4120 O.A.S.D.I. 00-4126 HEALTH INSURANCE	1,374	Actual - 404 31 29 - 117 9	Actual 499	Adjusted 26,930	Estimated	
017-180-00 017-193-13 017-193-13 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00	Account Number & Title 00-4124 RETIREMENT 87-4105 OVERTIME 87-4120 O.A.S.D.I. 87-4130 WORKER'S COMPENSATION INS. 00-4101 SALARIES-PERMANENT EMPLOYEES 00-4103 WAGES-TEMPORARY & PART-TIME 00-4120 O.A.S.D.I. 00-4126 HEALTH INSURANCE 00-4130 WORKER'S COMPENSATION INS.	Actual 1,374 (21)	- 404 31 29 - 117 9 - 9	Actual 499	Adjusted 26,930	Estimated	
017-180-00 017-193-13 017-193-13 017-193-13 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-13	Account Number & Title 00-4124 RETIREMENT 87-4105 OVERTIME 87-4120 O.A.S.D.I. 87-4130 WORKER'S COMPENSATION INS. 00-4101 SALARIES-PERMANENT EMPLOYEES 00-4103 WAGES-TEMPORARY & PART-TIME 00-4120 O.A.S.D.I. 00-4126 HEALTH INSURANCE 00-4130 WORKER'S COMPENSATION INS. 00-4136 OPTICAL INSURANCE 28-4103 WAGES-TEMPORARY & PART-TIME	Actual 1,374 (21) 5,839	Actual - 404 31 29 - 117 9 - 4,432	Actual 499	Adjusted 26,930	Estimated	
017-180-00 017-193-13 017-193-13 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-13	Account Number & Title 00-4124 RETIREMENT 87-4105 OVERTIME 87-4120 O.A.S.D.I. 87-4130 WORKER'S COMPENSATION INS. 00-4101 SALARIES-PERMANENT EMPLOYEES 00-4103 WAGES-TEMPORARY & PART-TIME 00-4120 O.A.S.D.I. 00-4126 HEALTH INSURANCE 00-4130 WORKER'S COMPENSATION INS. 00-4136 OPTICAL INSURANCE 28-4103 WAGES-TEMPORARY & PART-TIME 28-4120 O.A.S.D.I.	1,374 (21) 5,839	Actual - 404 31 29 - 117 9 - 9 - 4,432 339	Actual 499	Adjusted 26,930	Estimated	
017-180-00 017-193-13 017-193-13 017-420-00 017-420-00 017-420-00 017-420-00 017-420-13 017-420-13	Account Number & Title 00-4124 RETIREMENT 87-4105 OVERTIME 87-4120 O.A.S.D.I. 87-4130 WORKER'S COMPENSATION INS. 00-4101 SALARIES-PERMANENT EMPLOYEES 00-4103 WAGES-TEMPORARY & PART-TIME 00-4120 O.A.S.D.I. 00-4126 HEALTH INSURANCE 00-4130 WORKER'S COMPENSATION INS. 00-4136 OPTICAL INSURANCE 28-4103 WAGES-TEMPORARY & PART-TIME 28-4104 O.A.S.D.I. 28-4130 WORKER'S COMPENSATION INS.	Actual 1,374 (21) 5,839 447 424	Actual - 404 31 29 - 117 9 - 9 - 4,432 339 322	Actual 499	Adjusted 26,930	Estimated	
017-180-00 017-193-13 017-193-13 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-13 017-420-13 017-420-13	Account Number & Title 00-4124 RETIREMENT 87-4105 OVERTIME 87-4120 O.A.S.D.I. 87-4130 WORKER'S COMPENSATION INS. 00-4101 SALARIES-PERMANENT EMPLOYEES 00-4103 WAGES-TEMPORARY & PART-TIME 100-4120 O.A.S.D.I. 100-4126 HEALTH INSURANCE 100-4130 WORKER'S COMPENSATION INS. 100-4136 OPTICAL INSURANCE 28-4103 WAGES-TEMPORARY & PART-TIME 28-4104 O.A.S.D.I. 28-4130 WORKER'S COMPENSATION INS. 178-4105 OVERTIME	Actual 1,374 (21) 5,839 447 424 25	Actual - 404 31 29 - 117 9 - 4,432 339 322 21	Actual 499	Adjusted 26,930	Estimated	
017-180-00 017-193-13 017-193-13 017-420-00 017-420-00 017-420-00 017-420-00 017-420-13 017-420-13 017-420-13 017-420-13	Account Number & Title 00-4124 RETIREMENT 87-4105 OVERTIME 87-4120 O.A.S.D.I. 87-4130 WORKER'S COMPENSATION INS. 00-4101 SALARIES-PERMANENT EMPLOYEES 00-4103 WAGES-TEMPORARY & PART-TIME 00-4120 O.A.S.D.I. 00-4126 HEALTH INSURANCE 00-4130 WORKER'S COMPENSATION INS. 00-4136 OPTICAL INSURANCE 28-4103 WAGES-TEMPORARY & PART-TIME 28-4103 O.A.S.D.I. 28-4104 O.A.S.D.I. 28-4130 WORKER'S COMPENSATION INS. 78-4105 OVERTIME 78-4120 O.A.S.D.I.	1,374	Actual - 404 31 29 - 117 9 - 9 - 4,432 339 322 21 2	Actual 499	Adjusted 26,930	Estimated	
017-180-00 017-193-13 017-193-13 017-193-13 017-420-00 017-420-00 017-420-00 017-420-00 017-420-13 017-420-13 017-420-13 017-420-13 017-420-13	Account Number & Title 00-4124 RETIREMENT 87-4105 OVERTIME 87-4120 O.A.S.D.I. 87-4130 WORKER'S COMPENSATION INS. 00-4101 SALARIES-PERMANENT EMPLOYEES 00-4103 WAGES-TEMPORARY & PART-TIME 00-4120 O.A.S.D.I. 00-4126 HEALTH INSURANCE 00-4130 WORKER'S COMPENSATION INS. 00-4136 OPTICAL INSURANCE 28-4103 WAGES-TEMPORARY & PART-TIME 28-4103 WORKER'S COMPENSATION INS. 78-4105 OVERTIME 78-4120 O.A.S.D.I. 78-4130 WORKER'S COMPENSATION INS.	1,374 (21) 5,839 447 424 25 2	Actual - 404 31 29 - 117 9 - 4,432 339 322 21	Actual 499	Adjusted 26,930	Estimated	
017-180-00 017-193-13 017-193-13 017-420-00 017-420-00 017-420-00 017-420-00 017-420-13 017-420-13 017-420-13 017-420-13 017-420-13 017-420-13 017-420-13	Account Number & Title 00-4124 RETIREMENT 87-4105 OVERTIME 87-4120 O.A.S.D.I. 87-4130 WORKER'S COMPENSATION INS. 00-4101 SALARIES-PERMANENT EMPLOYEES 00-4103 WAGES-TEMPORARY & PART-TIME 00-4120 O.A.S.D.I. 00-4126 HEALTH INSURANCE 00-4130 WORKER'S COMPENSATION INS. 00-4136 OPTICAL INSURANCE 28-4103 WAGES-TEMPORARY & PART-TIME 28-4103 WORKER'S COMPENSATION INS. 78-4130 WORKER'S COMPENSATION INS. 78-4130 WORKER'S COMPENSATION INS. 78-4130 WORKER'S COMPENSATION INS. 78-4130 WORKER'S COMPENSATION INS.	1,374 (21) 5,839 447 424 25 2 2 226	Actual - 404 31 29 - 117 9 - 9 - 4,432 339 322 21 2	Actual 499	Adjusted 26,930	Estimated	
017-180-00 017-193-13 017-193-13 017-420-00 017-420-00 017-420-00 017-420-00 017-420-13 017-420-13 017-420-13 017-420-13 017-420-13 017-420-13 017-420-13 017-420-13	Account Number & Title 00-4124 RETIREMENT 87-4105 OVERTIME 87-4120 O.A.S.D.I. 87-4130 WORKER'S COMPENSATION INS. 00-4101 SALARIES-PERMANENT EMPLOYEES 00-4103 WAGES-TEMPORARY & PART-TIME 00-4120 O.A.S.D.I. 00-4126 HEALTH INSURANCE 00-4130 WORKER'S COMPENSATION INS. 00-4136 OPTICAL INSURANCE 28-4103 WAGES-TEMPORARY & PART-TIME 28-4103 WAGES-TEMPORARY & PART-TIME 28-4120 O.A.S.D.I. 28-4130 WORKER'S COMPENSATION INS. 78-4105 OVERTIME 78-4120 O.A.S.D.I. 78-4130 WORKER'S COMPENSATION INS. 97-4103 FACILITY ATTENDANTS	1,374 (21) 5,839 447 424 25 2 226 17	Actual - 404 31 29 - 117 9 - 9 - 4,432 339 322 21 2	Actual 499	Adjusted 26,930	Estimated	
017-180-00 017-193-13 017-193-13 017-420-00 017-420-00 017-420-00 017-420-00 017-420-13 017-420-13 017-420-13 017-420-13 017-420-13 017-420-13 017-420-13 017-420-13	Account Number & Title 00-4124 RETIREMENT 87-4105 OVERTIME 87-4120 O.A.S.D.I. 87-4130 WORKER'S COMPENSATION INS. 00-4101 SALARIES-PERMANENT EMPLOYEES 00-4103 WAGES-TEMPORARY & PART-TIME 00-4120 O.A.S.D.I. 00-4126 HEALTH INSURANCE 00-4130 WORKER'S COMPENSATION INS. 00-4136 OPTICAL INSURANCE 28-4103 WAGES-TEMPORARY & PART-TIME 28-4103 WORKER'S COMPENSATION INS. 78-4130 WORKER'S COMPENSATION INS. 78-4130 WORKER'S COMPENSATION INS. 78-4130 WORKER'S COMPENSATION INS. 78-4130 WORKER'S COMPENSATION INS.	1,374 (21) 5,839 447 424 25 2 2 226	Actual - 404 31 29 - 117 9 - 9 - 4,432 339 322 21 2	Actual 499	Adjusted 26,930	Estimated	
017-180-00 017-193-13 017-193-13 017-420-00 017-420-00 017-420-00 017-420-00 017-420-13 017-420-13 017-420-13 017-420-13 017-420-13 017-420-13 017-420-13 017-420-13 017-420-13	Account Number & Title 00-4124 RETIREMENT 87-4105 OVERTIME 87-4120 O.A.S.D.I. 87-4130 WORKER'S COMPENSATION INS. 00-4101 SALARIES-PERMANENT EMPLOYEES 00-4103 WAGES-TEMPORARY & PART-TIME 00-4120 O.A.S.D.I. 00-4126 HEALTH INSURANCE 00-4130 WORKER'S COMPENSATION INS. 00-4136 OPTICAL INSURANCE 28-4103 WAGES-TEMPORARY & PART-TIME 28-4103 WAGES-TEMPORARY & PART-TIME 28-4120 O.A.S.D.I. 28-4130 WORKER'S COMPENSATION INS. 78-4105 OVERTIME 78-4120 O.A.S.D.I. 78-4130 WORKER'S COMPENSATION INS. 97-4103 FACILITY ATTENDANTS	1,374 (21) 5,839 447 424 25 2 226 17	Actual - 404 31 29 - 117 9 - 9 - 4,432 339 322 21 2	Actual 499	Adjusted 26,930	Estimated	

Fund: Self Sustaining Recreation Programs Resp. Dept: Recreation & Community Services

Beginning Fund Balance:				61,056		9,488
APPROPRIATIONS	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
017-420-1399-4120 DAY CAMP-O.A.S.D.I.	1,553	3,675	2,405	2,924	5,337	4,650
017-420-1399-4126 DAY CAMP HEALTH INS.	6,004	5,927	-	-	-	4,056
017-420-1399-4130 DAY CAMP-WRKRS. COMP. INS.	1,476	3,478	2,286	2,728	4,958	2,123
017-420-1399-4138 DAY CAMP-LIFE INS.	965	867	-	-	-	128
Personnel Costs	38,656	67,695	43,628	77,633	88,590	71,745
017-420-1322-4260 CONTRACTUAL SERVICES	2,191	5,593	13,717	5,000	5,655	6,000
017-420-1323-4260 CONTRACTUAL SERVICES	-	_	1,680	1,200	2,460	2,400
017-420-1326-4260 CONTRACTUAL SERVICES	7,983	8,189	6,360	7,600	7,290	7,600
017-420-1326-4300 DEPARTMENT SUPPLIES	-	-	221	-	-	-
017-420-1327-4260 CONTRACTUAL SERVICES	80	144	_	-	_	_
017-420-1328-4260 CONTRACTUAL SERVICES	6,829	8,233	7,061	18,000	12,511	18,000
017-420-1328-4300 DEPARTMENT SUPPLIES	8,970	12,611	22,398	8,000	10,154	8,000
017-420-1332-4260 CONTRACTUAL SERVICES	-	-	-	-	660	_
017-420-1333-4300 DEPARTMENT SUPPLIES	114	196	-	-	-	-
017-420-1334-4260 CONTRACTUAL SERVICES	-	-	90	500	105	500
017-420-1334-4300 DEPARTMENT SUPPLIES	153	-	4,685	4,000	4,289	4,500
017-420-1337-4260 CONTRACTUAL SERVICES	19,270	11,767	9,382	12,000	11,332	10,000
017-420-1337-4300 AEROBICS-DEPARTMENT SUPPLIES	670	2,641	3,898	-	2,890	2,000
017-420-1338-4260 CONTRACTUAL SERVICES	750	-	-	-	-	-
017-420-1338-4300 DEPARTMENT SUPPLIES	-	-	449	-	-	_
017-420-1339-4260 CONTRACTUAL SERVICES	571	690	595	500	497	500
017-420-1340-4260 CONTRACTUAL SERVICES	-	-	300	-	-	_
017-420-1343-4260 CONTRACTUAL SERVICES	-	-	3,540	3,000	2,820	2,500
017-420-1343-4300 DEPARTMENT SUPPLIES	-	-	167	-	367	500
017-420-1362-4260 CONTRACTUAL SERVICES	3,843	3,654	4,060	3,000	2,804	3,000
017-420-1395-4260 CONTRACTUAL SERVICES	-	4,046	6,622	1,543	2,563	1,543
017-420-1395-4300 DEPARTMENT SUPPLIES	-	184	6,867	10,000	10,010	10,000
017-420-1396-4260 CONTRACTUAL SERVICES	-	-	1,689	36,158	31,858	-
017-420-1396-4300 DEPARTMENT SUPPLIES	-	-	242	-	-	-
017-420-1397-4260 FACILITY ATTENDANTS	175	743	-	-	-	-
017-420-1399-4260 DAY CAMP-CONTRACTUAL SRVCS.	980	1,800	263	-	1,166	
017-420-1399-4300 DAY CAMP-DEPT. SUPPLIES	8,881	16,718	21,098	19,000	20,497	19,000
Operations & Maintenance Costs	61,461	77,209	115,382	129,501	129,927	96,043
017-420-1362-4500 ****CAPITAL EXPENSES****	2,219	-		<u>-</u>	<u>-</u>	_
Capital Costs	2,219	-	-	-	-	-
Total Appropriations	102,335	144,903	159,010	207,134	218,517	167,788
ANNUAL SURPLUS/DEFICIT	41,496	6,502	7,168	(51,568)	(19,858)	(1,422)
Ending Balance:				9,488		8,066



FISCAL YEAR 2017-2018 ADOPTED BUDGET

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RETIREMENT FUND

FUND NO. 018

FUND OVERVIEW

This fund is used to account for receipts from a voter-approved special tax levy to pay pension costs related to the City's membership in the Public Employees Retirement System (PERS). Currently, the revenue generated by the special levy are sufficient to fully fund PERS pension costs. The special tax levy is crucial in meeting the City's annual pension obligation. Without the special tax levy, the City would have to make significant cuts to services to pay the PERS pension obligation from General Fund revenues.

Fund: Retirement Fund Resp. Dept: Finance

Beginning Fund Balance:				2,932,461		2,126,259
REVENUES	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3110-0000 SECURED PROPERTY TAXES-CURR YR	3,303,370	3,052,364	2,791,035	2,500,000	2,773,727	2,500,000
3120-0000 UNSECURED PROPERTY TAXES C/Y	93,781	259,708	93,037	-	80,865	-
3130-0000 PRIOR YEARS PROPERTY TAXES	(28,903)	(681)	511	-	(822)	-
3150-0000 PROPERTY TAX PENALTIES & INT	105,923	115,546	120,590	-	76,924	-
3175-0000 PROJECT 4 TAX LEVY	-	223,542	-	-	-	-
3181-0000 PROJECT 1 TAX LEVY	-	-	129,594	70,000	146,333	70,000
3183-0000 PROJECT 1A TAX LEVY	-	-	138,752	80,000	163,148	80,000
3185-0000 PROJECT 2 TAX LEVY	-	-	126,944	100,000	120,434	100,000
3188-0000 PROJECT 3 TAX LEVY	-	-	257,829	200,000	291,097	200,000
3191-0000 PROJECT 3A TAX LEVY	-	-	703,239	550,000	705,459	550,000
3500-0000 INTEREST INCOME	-	30,364	29,575	25,000	30,379	25,000
3625-0000 HOMEOWNERS PROPERTY TAX RELIEF	37,764	34,170	34,107	30,000	31,532	30,000
3970-0000 TRANSFER FROM GENERAL FUND	4,550,739	-	-	250,000	-	250,000
3992-0000 TRANSFER FROM SEWER	320,893	-	-	12,434	-	12,434
3995-0000 TRANSFER FROM THE WATER FUND	320,893	_	-	12,434	-	12,434
Total Revenue	8,704,460	3,715,013	4,425,213	3,829,868	4,419,076	3,829,868

APPROPRIATIONS	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
018-101-0000-4124 RETIREMENT	4,865	3,371	6,366	4,242	4,181	4,243
018-102-0000-4124 RETIREMENT	24,726	26,582	21,561	16,930	18,397	-
018-105-0000-4124 RETIREMENT	29,855	57,545	49,701	44,055	50,635	46,628
018-106-0000-4124 RETIREMENT	53,499	59,440	34,294	36,695	32,937	43,429
018-115-0000-4124 RETIREMENT	29,410	36,814	23,909	27,494	25,348	29,964
018-130-0000-4124 RETIREMENT	67,989	94,186	76,485	62,247	60,090	62,799
018-131-0000-4124 RETIREMENT	-	-	-	-	-	20,341
018-140-0000-4124 RETIREMENT	44,552	49,948	27,861	29,599	25,301	30,075
018-150-0000-4124 RETIREMENT	33,211	36,439	20,206	22,703	16,082	19,562
018-150-3673-4124 RETIREMENT	195	451	2,878	-	605	-
018-152-0000-4124 RETIREMENT	48,966	58,131	33,777	61,765	35,143	46,675
018-190-0000-4124 RETIREMENT	4,170	1,740	1,529,835	2,895,000	1,646,699	2,100,000
018-190-0000-4127 RETIRED EMP. HEALTH INS.	-	-	-	-	-	-
018-220-3641-4124 RETIREMENT	8,629	-	-	-	749	-
018-222-0000-4124 RETIREMENT	138,080	158,977	108,065	111,646	132,485	77,882
018-224-0000-4124 RETIREMENT	147,898	115,941	91,337	129,015	97,161	142,057
018-225-0000-4124 RETIREMENT	877,521	923,717	577,126	590,101	569,779	621,279
018-230-0000-4124 RETIREMENT	36,560	30,619	32,857	19,787	20,037	17,438
018-310-0000-4124 RETIREMENT	25,634	23,127	44,810	39,659	32,828	43,515
018-310-3661-4124 CNG FUELING STATION	-	-	-	-	2,277	-
018-311-0000-4124 RETIREMENT	41,630	58,501	43,884	23,225	16,069	17,484
018-311-0127-4124 RETIREMENT	-	-	-	-	635	-
018-311-0138-4124 RETIREMENT	-	-	-	-	478	-
018-311-0560-4124 STREET RESURFACING PROGRAM	-	-	-	-	467	-
018-311-6676-4124 CALTRANS TCSP TRUMAN-ST. ENH/	-	134	-	-	99	-
018-313-0000-4124 RETIREMENT	14,831	20,903	-	-	-	-
018-320-0000-4124 RETIREMENT	35,402	39,684	33,557	34,407	26,693	42,575
018-335-0000-4124 RETIREMENT	11,041	14,151	10,347	-	14,438	9,248
018-341-0000-4124 RETIREMENT	6,121	8,470	-	-	-	-
018-344-0000-4124 RETIREMENT	13,963	17,042	16,254	-	13,262	17,713
018-346-0000-4124 RETIREMENT	11,322	21,024	12,412	9,981	8,278	10,782
018-350-0000-4124 RETIREMENT	5,138	-	-	-	-	-
018-360-0000-4124 RETIREMENT	73,929	84,743	-	-	-	-

Fund: Retirement Fund Resp. Dept: Finance

APPROPRIATIONS (Cont.) Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
018-370-0000-4124 RETIREMENT	3,849	8,713	11,377	8,465	9,283	9,538
018-370-3636-4124 RETIREMENT	-	-	-	-	248	-
018-371-0000-4124 RETIREMENT	13,460	15,560	-	-	-	-
018-371-3665-4124 PEDESTRIAN CT DWN SIGNALS HSII	-	-	-	-	67	-
018-381-0000-4124 RETIREMENT	25,473	35,480	-	-	-	-
018-382-0000-4124 RETIREMENT	28,073	40,494	-	-	-	-
018-383-0000-4124 RETIREMENT	54,195	69,670	-	-	-	-
018-384-0000-4124 RETIREMENT	58,401	68,607	-	-	-	-
018-390-0000-4124 RETIREMENT	3,926	20,223	53,358	46,003	31,233	57,747
018-390-0410-4124 RETIREMENT	36,489	41,855	-	-	-	-
018-390-0460-4124 RETIREMENT	28,935	30,912	-	-	-	-
018-390-0470-4124 RETIREMENT	15,093	15,064	-	-	-	-
018-420-0000-4124 RETIREMENT	40,415	49,008	93,825	35,664	43,326	39,751
018-420-1328-4124 RETIREMENT	999	-	-	-	-	-
018-420-1371-4124 RETIREMENT	54	-	-	-	2	-
018-420-1399-4124 RETIREMENT	306	1,101	2,414	-	4,515	3,394
018-422-0000-4124 RETIREMENT	14,994	21,323	22,163	-	8,794	15,713
018-422-3750-4124 RETIREMENT	5,880	5,635	5,061	-	2,099	-
018-422-3752-4124 RETIREMENT	2,943	3,149	2,753	-	1,168	-
018-422-3753-4124 TITLE III-B TELEPHONE REASSURAN	-	-	-	_	82	
018-423-0000-4124 RETIREMENT	1,488	558	26,748	39,375	28,257	18,034
018-424-0000-4124 RETIREMENT	23,559	26,155	16,595	14,817	13,843	16,469
018-430-0000-4124 RETIREMENT	11,716	6,672	-	-	-	-
018-440-0000-4124 RETIREMENT	4,822	4,965	3,643	-	2,704	4,592
Personnel Costs	2,166,222	2,408,839	3,037,473	4,306,909	2,998,790	3,570,945
018-190-0000-4450 OTHER EXPENSE	_	4,250	-	_	5,050	10,000
018-190-0000-4480 COST ALLOCATION	141,523	141,523	141,523	329,161	329,161	485,831
Operations & Maintenance Costs	141,523	145,773	141,523	329,161	334,211	495,831
018-190-0000-4901 TRANSFER TO GENERAL FUND	_	_	_	_	-	_
018-190-0000-4907 TRANSFER TO PROP A LOCAL TRAN	1,081	_	-	-	_	-
018-190-0000-4908 TRANSFER TO PROP "C" FUND	3,367	_	_	_	_	_
018-190-0000-4911 TRANSFER TO GAS TAX FUND	2,190	_	-	-	_	-
018-190-0000-4912 TRANSFER TO MEASURE R FUND	90	_	_	_	_	_
018-190-0000-4927 TRANSFER TO STREET LIGHTING	2,574	_	-	-	_	-
018-190-0000-4929 TRANSFER TO PARKING M & O	2,563	-	-	_	_	_
018-190-0000-4950 TRANSFER TO PAVEMENT MANAGI	427	-	-	_	_	_
018-190-0000-4970 TRANSFER TO WATER FUND	29,039	-	_	_	_	_
018-190-0000-4972 TRANSFER TO SEWER FUND	12,817	_	_	_	_	_
018-190-0000-4973 TRANSFER TO REFUSE DISPOSAL	1,222	_	_	_	_	_
018-190-0000-4998 TRANSFER TO SUCCESSOR AGENCY	-,	45,709	160,443	_	_	_
Transfers	55,369	45,709	160,443	-	-	-
Total Appropriations	2,363,114	2,600,321	3,339,439	4,636,070	3,333,001	4,066,776
ANNUAL SURPLUS/DEFICIT	6,341,346	1,114,692	1,085,774	(806,202)	1,086,075	(236,908)
Ending Balance:	, ,	, ,		2,126,259		1,889,351
Enuing balance:				2,120,239		1,003,331



FISCAL YEAR 2017-2018 ADOPTED BUDGET

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QUIMBY ACT FEES

FUND NO. 019

FUND OVERVIEW

Local governments in California provide a critical role in the effort to set aside parkland and open space for recreational purposes. Since passage of the 1975 Quimby Act (Government Code Section 66477), cities and counties have been authorized to pass ordinances requiring developers to set aside land, donate conservation easements, or pay fees for park improvements. The goal of the Quimby Act is to require developers to help mitigate the impacts of property improvements. This fund is set up to account for receipts from developers who elect to pay fees for park improvements rather than set aside land or donate conservation easements.

Fund: Quimby Act Fees Resp. Dept: Public Works

Beginning Fund Balance:				3,525		3,525
REVENUES	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME	140	_	46			
3901-0000 MISCELLANEOUS REVENUE	11,848	- 45	40	-	_	-
Total Revenue	11,989	45	46	-	_	-
	•					
APPROPRIATIONS	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
019-423-0118-4101 HRP PROGRAM 019-423-0118-4102 HRP PROGRAM	-	-	1,664 84	-	-	-
019-423-0118-4102 HRP PROGRAM	-	_	61	-	-	-
019-423-0118-4104 HRP PROGRAM	_	_	156	_	_	_
019-423-0118-4104 HRP PROGRAM	_	_	10	_	_	_
019-423-0201-4105 OVERTIME	-	1,206	-	-	_	
Personnel Costs	-	1,206	1,975	-	-	-
019-422-0630-4260 CONTRACTUAL SERVICES	4,914	_	_	_		_
019-430-0000-4330 BLDG MAINT & REPAIRS	11,848	_	_	_	_	_
Operations & Maintenance Costs	16,762	-	-	-	-	-
242 422 2224 4722 2722772012124		40.507				
019-423-0201-4500 RECREATION PARK		12,597	-	-		
Capital Costs	-	12,597	-	-	-	-
019-423-0201-4600 CAPITAL PROJECTS	264,241	15,416	15,522	-	-	
Capital Projects	264,241	15,416	15,522	-	-	-
Total Appropriations	281,003	29,219	17,497	-	-	-
ANNUAL SURPLUS/DEFICIT	(269,014)	(29,174)	(17,452)	-	-	-

3,525

3,525

Ending Balance:



<u> ASSET SEIZURE – STATE</u>

FUND NO. 020

FUND OVERVIEW

This fund is used to account for receipts and disbursements of state seized and forfeited assets resulting from the sale of controlled substances.

MAJOR PROJECTS/PROGRAMS

 Accumulate Funds to be used in conjunction with federal asset seizure funds to purchase for technology upgrades for the City's virtual patrol video network. Fund: State Asset Seizure Resp. Dept: Police

Beginning Fund Balance:				113,085		12,035
REVENUES Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
3875-0000 ASSET FORFEITURE FUND	10,778	3,200	83,785	-	22,034	-
Total Revenue	10,778	3,200	83,785	-	22,034	-
APPROPRIATIONS Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
Account number & Title	Actual	Actual	Actual	Aujusteu	Estimateu	Adopted
020-222-0000-4450 OTHER EXPENSE	-	-	-	6,050	6,050	-
020-222-0000-4500 CAPITAL EQUIPMENT	-	-	-	45,000	29,029	-
020-225-0000-4500 ****CAPITAL EXPENSES****	6,441	-	-	50,000	31,057	-
Capital Costs	6,441	-	-	101,050	66,135	-
Total Appropriations	6,441	-	-	101,050	66,135	-
ANNUAL SURPLUS/DEFICIT	4,337	3,200	83,785	(101,050)	(44,101)	-
Ending Balance:				12,035		12,035



ASSET SEIZURE – FEDERAL

FUND NO. 021

FUND OVERVIEW

This fund is used to account for receipts and disbursements of federal seized and forfeited assets resulting from the sale of controlled substances.

MAJOR PROJECTS/PROGRAMS

• Accumulate Funds to be used in conjunction with State asset seizure funds to purchase for technology upgrades for the City's virtual patrol video network.

Fund: Federal Asset Seizure

Resp. Dept: Police

	Beginning Fund Balance:				16,207		5,707
REVENUES Account Nur	mber & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
3500-0000 INTEREST AND REN 3508-0000 NET INCR/DECR FA 3875-0000 ASSET FORFEITURE	AIR VAL INVESTMENT	17 - -	57 - 15,487	77 28 (15,487)	- - 19,500	238 (111) 19,508	- -
Total Revenue	-	17	15,544	(15,381)	19,500	19,635	-
APPROPRIATIONS		2014	2015	2016	2017	2017	2018
Account Nur	mber & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
Account Nui 021-222-0000-4500 CAPITAL E 021-225-0000-4500 CAPITAL E	EXPENSES			Actual 21,050			
021-222-0000-4500 CAPITAL E	EXPENSES				Adjusted		
021-222-0000-4500 CAPITAL E	EXPENSES			21,050	Adjusted - 30,000		
021-222-0000-4500 CAPITAL E 021-225-0000-4500 CAPITAL E Capital Costs	EXPENSES		Actual	21,050 - 21,050	30,000 30,000		



SURFACE TRANSPORTATION PROGRAM – LOCAL (STPL)

FUND NO. 022

FUND OVERVIEW

The Surface Transportation Program (STP) provides flexible funding that may be used by localities for projects to preserve and improve the conditions and performance on any Federal-aid highway, bridge and tunnel projects on any public road, pedestrian and bicycle infrastructure, and transit capital projects, including intercity bus terminals.

MAJOR PROJECTS/PROGRAMS

- Pavement Management Project
- Curb & Gutter

Fund: Surface Transportation Program - Local

Resp. Dept: Public Works

Beginning Fund Balance:				283,963		2,132
REVENUES Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
3500-0000 INTEREST INCOME 3508-0000 NET INCR/DECR FAIR VAL INVESTMENT 3664-0000 SURFACE TRANSP. PROGLOCAL FUND (STP-L) Total Revenue	133 - 281,831 281,964	341 - - - 341	1,163 495 - 1,658	- - - -	812 (444) 425,401 425,769	425,401 425,401
APPROPRIATIONS Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
022-311-0560-4600 CAPITAL PROJECTS Capital Projects	-	-	-	281,831 281,831	281,831 281,831	425,401 425,401
Total Appropriations	-	-	-	281,831	281,831	425,401
ANNUAL SURPLUS/DEFICIT	281,964	341	1,658	(281,831)	143,938	-
Ending Balance:				2,132		2,132



MEASURE "M" FUND

FUND NO. 024

FUND OVERVIEW

In November 2016, Los Angeles County voters approved a ½ cent traffic relief tax that will be used to repave local streets, potholes and traffic signals, as well as expand the rail and rapid transit system with the overall objective of easing traffic congestion for Angelenos. The City will begin receiving the Local Return portion of Measure M in FY 2017-2018, which are allocated to each local jurisdiction in Los Angeles County on a per capita basis.

MAJOR PROJECTS/PROGRAMS

• Annual Street Resurfacing Project

Fund: Measure M Fund Resp. Dept: Public Works

Beginning Fund Balance:				-		-
REVENUES	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3210-0000 SALES AND USE TAX	-	-	=	-	-	305,617
Total Revenue	-	-	-	-	-	305,617
APPROPRIATIONS	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
· •	<u> </u>					
	-	-	-	-	-	-
Total Appropriations	-	-	-	-	-	-
ANNUAL SURPLUS/DEFICIT	-	-	-	-	-	305,617
Ending Balance:				-		305,617



COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

FUND NO. 026

FUND OVERVIEW

The Community Development Block Grant (CDBG) program is a flexible federal program that provides communities with resources to address a wide range of unique community development needs. The City's CDBG funds have been committed to pay debt service on a Section 108 Loan that was taken out by the City to pay for construction of the San Fernando Regional Pool. Since the City leased pool operations to LA County in FY 2014-2015, the City's annual allocation of CDBG funds are available for other projects that meet CDBG guidelines. In FY 2016-2017, the City received approval for a street overlay and improvement project in qualifying census tracks.

MAJOR PROJECTS/PROGRAMS

Street Overlay and Improvements Project

Fund: Community Development Block Grant Resp. Dept: Community Development

Beginning Fund Balance:				(10,143)		(180,705)
REVENUES	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
2602 0427 ALEVANDED CT OVERLAY DROLLIGOGOGO 46				CF 000	2.460	245 704
3693-0127 ALEXANDER ST OVERLAY PROJ.#601819-16	-	-	-	65,000	3,169	245,704
3693-0138 HUNTINGTON ST. OVERLAY PROJ #601716-16 3693-0159 ST. CURB / CUTTER REHAB.	-	-	-	240,000	204,143	225.055
3693-7517 SECTION 108 LOAN	253,288	908,633	_	-	_	225,055
3970-0000 TRANSFER FROM GENERAL FUND	94,787	116,820	_	_	_	_
Total Revenue	348,075	1,025,453	_	305,000	207,312	470,759
	,	_,,,,		220,222		,
APPROPRIATIONS	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
				•		·
026-155-0000-4265 ADMINISTRATIVE EXPENSE	5,510	4,048	-	-	-	
Operations & Maintenance Costs	5,510	4,048	-	-	-	-
026-311-0127-4101 ALEXANDER ST OVERLAY PROJ. #601819	_	_	_	_	5,755	_
026-311-0127-4120 ALEXANDER ST OVERLAY PROJ. #601819	-	_	_	-	440	_
026-311-0127-4126 ALEXANDER ST OVERLAY PROJ. #601819	-	-	_	-	544	_
026-311-0127-4128 ALEXANDER ST OVERLAY PROJ. #601819	-	-	-	-	47	-
026-311-0127-4130 ALEXANDER ST OVERLAY PROJ. #601819	-	-	-	-	418	-
026-311-0127-4136 ALEXANDER ST OVERLAY PROJ. #601819	-	-	-	-	10	-
026-311-0127-4270 PROFESSIONAL SERVICES	-	-	-	15,372	7,465	-
026-311-0138-4101 SALARIES-PERMANENT EMPLOYEES	-	-	806	26,556	1,862	-
026-311-0138-4120 O.A.S.D.I.	-	-	62	1,058	142	-
026-311-0138-4126 HUNTINGTON ST PROJECT	-	-	65	-	148	-
026-311-0138-4128 HUNTINGTON ST PROJECT	-	-	6	1.050	14	-
026-311-0138-4130 WORKER'S COMPENSATION INS. 026-311-0138-4136 HUNTINGTON ST PROJECT	-	-	13 1	1,050	135 3	-
026-311-0138-4270 PROFESSIONAL SERVICES	-	-	2,428	12,573	6,573	-
Personnel & Operations Expenses			3,381	56,237	23,558	
rersonner & Operations Expenses			3,301	30,237	23,330	
026-155-0000-4424 SECTION 108 LOAN PAYBACK INTEREST	58,565	61,405	-	-	-	-
026-155-0000-4426 SECTION 108 LOAN PAYBACK PRINCIPAL	284,000	960,000	-	-	-	-
026-311-0159-4600 CAPITAL PROJECTS	-	-	-	-	-	225,055
026-311-0127-4600 CAPITAL PROJECTS	-	=	-	274,628	252,242	-
026-311-0138-4600 CAPITAL PROJECTS	-	-	6,762	209,325	185,121	-
Loan & Capital Expenses	342,565	1,021,405	6,762	419,325	437,363	225,055
Total Appropriations	348,075	1,025,453	10,143	475,562	460,921	225,055
ANNUAL SURPLUS/DEFICIT	-	-	(10,143)	(235,562)	(253,609)	245,704
Ending Balance:				(180,705)		65,000



STREET LIGHTING FUND

FUND NO. 027

FUND OVERVIEW

This fund accounts for revenue generated from the city's voter approved Landscape and Lighting Act Assessment to maintain and repair approximately 427 City-owned street lights and circuits and pay Southern California Edison for maintenance and electrical power for an additional 1,200 street lights.

With the passage of Proposition 218 in 1996, any increase of the current assessment is subject to approval through a new balloting process. Since the assessments have not had an increase to meet rising costs, this fund has a deficit and is subsidized by the General Fund.

MAJOR PROJECTS/PROGRAMS

- Annual Landscaping and Lighting Engineer's Report
- Proposition 218 Balloting Process

Fund: Street Lighting Resp. Dept: Public Works

Beginning Fund Balance:				15,509		15,502
REVENUES	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3110-0000 SECURED PROPERTY TAXES-CURR YR	319,005	322,257	323,269	327,000	322,589	327,000
3130-0000 PRIOR YEARS PROPERTY TAXES	-	(1,348)	(1,451)	-	(1,391)	-
3150-0000 PROPERTY TAX PENALTIES & INT	20,093	20,961	16,913	20,000	17,146	20,000
3912-0000 TRANSFER FROM MEASURE R	-	-	-	-	-	-
3970-0000 TRANSFER FROM GENERAL FUND 3978-0000 TRANS FROM RETIREMENT TAX FUND	12,413	38,967	-	50,000	50,000	50,000
Total Revenues	2,574 354,086	380,837	338,732	397,000	388,344	397,000
Total nevelues	334,080	360,637	330,732	397,000	366,344	397,000
APPROPRIATIONS	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
027-180-0000-4124 RETIREMENT	2,574	-	-	-	-	-
027-344-0000-4101 SALARIES-PERMANENT EMPLOYEES	63,654	60,316	67,784	67,254	69,397	89,752
027-344-0000-4105 OVERTIME	1,673	3,795	268	1,500	848	1,500
027-344-0000-4112 TEMP. NON-EMPLOYEE WAGES	827	-	-	-	-	-
027-344-0000-4120 O.A.S.D.I.	4,750	4,865	5,206	5,145	5,360	6,866
027-344-0000-4124 RETIREMENT	-	-	-	12,093	-	- 22.627
027-344-0000-4126 HEALTH INSURANCE 027-344-0000-4128 DENTAL INSURANCE	12,281 1,636	12,292 1,659	13,158 1,701	15,791 1,701	17,224	22,627 1,619
027-344-0000-4126 DENTAL INSURANCE 027-344-0000-4130 WORKER'S COMPENSATION INS.	7,356	7,095	9,539	9,564	1,701 9,870	12,763
027-344-0000-4134 LONG TERM DISABILITY INSURANCE	67	7,055	J,JJJ -	J,JU4 -	5,670	12,703
027-344-0000-4136 OPTICAL INSURANCE	271	288	291	291	300	501
027-344-0000-4138 LIFE INSURANCE	-	-	-	-	-	133
Personnel Costs	95,089	90,310	97,948	113,339	104,700	135,761
027-344-0000-4210 UTILITIES	226,097	206,739	187,840	225,000	194,076	195,567
027-344-0000-4260 CONTRACTUAL SERVICES	5,032	2,613	16,432	5,500	13,828	40,500
027-344-0000-4320 DEPARTMENT EQUIPMENT MAINT	279	115	199	375	-	-
027-344-0000-4340 SMALL TOOLS	-	74	209	375	239	-
027-344-0000-4400 VEHICLE OPERATION & MAINT	345	-	182	500	1,157	
027-344-0000-4402 FUEL	1,162	1,137	1,319	1,200	1,309	
027-344-0000-4480 COST ALLOCATION	11,763	11,763	11,763	43,218	43,218	40,674
027-344-0301-4300 PW MAINT. & REPAIR SUPPLIES	6,919	6,894	7,332	7,500	12,757	-
Operations & Maintenance Costs	251,597	229,335	225,276	283,668	266,584	276,741
027-344-0000-4500 ****CAPITAL EXPENSES****	697	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
Capital Projects	697	-	-	-	-	-
Total Appropriations	347,384	319,645	323,224	397,007	371,284	412,502
ANNUAL SURPLUS/DEFICIT	6,702	61,192	15,508	(7)	17,060	(15,502)

15,502

Ending Balance:



PARKING AND MAINTENANCE OPERATIONS (M & O) – OFF STREET

FUND NO. 029

FUND OVERVIEW

The Off-Street Parking Maintenance and Operations Fund accounts for the scheduled routine maintenance and cleaning of all City parking facilities as well as maintenance and operation of metered parking spaces throughout the City, the collection of meter monies, and repair or replacement of broken and vandalized parking meters.

MAJOR PROJECTS/PROGRAMS

- Parking Lots Re-pavement Project
- Analyze condition of parking lots and create re-pavement priority list

Fund: Parking & Maintenance Operations

Resp. Dept: Public Works

	Beginning Fund Balance:				270,669		171,634
REVENUES		2014	2015	2016	2017	2017	2018
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3520-0000 REN	TAL INCOME	12,800	12,800	12,800	12,800	12,800	12,800
3850-0000 PARI	KING METER REVENUE-STREETS	145,503	115,466	126,292	130,000	135,238	130,000
	KING METER REVENUE-LOT 6N	-	163	-	-	-	,
	NESS LICENSE TAX-AREA A	44,096	46,629	42,413	40,000	49,518	40,00
	NS FROM RETIREMENT TAX FUND	2,563	-	-	-	-	-,
Total Revenue		204,962	175,058	181,505	182,800	197,556	182,80
APPROPRIATION	S	2014	2015	2016	2017	2017	2018
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
) 029-180-0000-41	.24 RETIREMENT	2,563	-	-	-	-	
)29-335-0000-41	01 SALARIES-PERMANENT EMPLOYEES	56,061	48,639	49,006	72,749	74,517	52,34
029-335-0000-41	.05 OVERTIME	48	36	1,781	-	1,351	
029-335-0000-41	.20 O.A.S.D.I.	3,884	3,648	3,880	5,565	5,781	4,00
029-335-0000-41	.26 HEALTH INSURANCE	10,277	7,355	7,916	21,086	22,441	17,75
029-335-0000-41	.28 DENTAL INSURANCE	1,317	990	1,405	2,057	2,057	1,41
029-335-0000-41	29 RETIREE HEALTH SAVINGS	· -	-	-	-	-	15
	30 WORKER'S COMPENSATION INS.	7,270	6,069	7,001	10,345	10,670	7,44
	.34 LONG TERM DISABILITY INSURANCE	67	-	-			.,
	.36 OPTICAL INSURANCE	250	199	277	427	439	28
	.38 LIFE INSURANCE	-	-	-	128	68	9
Personnel Costs	=	81,735	66,936	71,267	112,357	117,324	83,50
029-335-0000-42	210 LITHITIES	21,987	25,233	22,068	18,500	20,989	10,000
	250 RENTS AND LEASES	21,507	23,233	22,000	-	235	10,00
	160 CONTRACT SERVICES	_		_		-	
	70 PROFESSIONAL SERVICES	436	_	- 790	-		
						2,255	
	OO DEPARTMENT SUPPLIES	500	530	411	500	2,205	50
	O2 PERMIT PARKING EXPENSE	-	-	2,256	4 000	2.000	4.00
	20 DEPARTMENT EQUIPMENT MAINT	175	217	3,118	4,000	3,988	4,00
	40 SMALL TOOLS	250	-	147	250	377	25
	60 PERSONNEL TRAINING	-	-	-	-	-	15
	70 MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	-	-	10
	00 VEHICLE OPERATION & MAINT	671	1,496	1,515	2,000	653	80
029-335-0000-44		1,902	2,875	3,428	2,700	2,573	2,70
029-335-0000-44	30 ACTIVITIES AND PROGRAMS	-	-	-	-	-	
029-335-0000-44	80 COST ALLOCATION	7,376	7,376	7,376	30,732	30,732	33,32
029-335-0301-43	00 PW MAINT. & REPAIR SUPPLIES	6,870	11,567	1,850	-	-	
Operations & Ma	intenance Costs	40,166	49,294	42,958	58,682	64,007	51,82.
029-335-0000-45	00 CAPITAL EQUIPMENT	1,417	654	2,912	-	-	
029-335-0000-46	00 CAPITAL PROJECTS	8,101	-	18,000	7,000	603	150,00
	00 CP PARKING LOT 5 IMPROVEMENTS		_	1,204	3,796	527	•
	500 ELECTR VEH CHARGING STATIONS NO.160	_	_	-,	100,000		
Capital Projects	ELECTRICITIONS NO.10(9,518	654	22,116	110,796	1,130	150,000
Total Appropriat	ions	131,420	116,884	136,341	281,835	182,461	285,32
					(00	45.225	1400 70
ANNUAL SURPLU	JS/DEFICIT Ending Palanco	73,543	58,174	45,165	(99,035)	15,095	(102,52
	Ending Dalance:				17167/		6010

69,109

171,634

Ending Balance:



CAPITAL OUTLAY FUND

FUND NO. 032

FUND OVERVIEW

This fund is used to account for the acquisition, construction and completion of permanent public improvements typically funded by the General Fund. Funds are transferred from the General Fund and set-aside to fund certain capital projects.

MAJOR PROJECTS/PROGRAMS

Fund: Capital Outlay (General Fund)

Resp. Dept: Public Works

Beginning Fund Balance:				64,371		(11,755)
REVENUES Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
3231-0174 PEG CAPITAL FEE 3970-0000 TRANSFER FROM GENERAL FUND	-	-	52 195,000	-	55	-
Total Revenues	-	-	195,052	-	55	-
APPROPRIATIONS Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
032-311-0178-4600 BRAND MEDIAN IMPROVE 032-311-0842-4270 PIPE SCREEN INSTALLATION 032-311-0842-4500 NPDES STORM DRAIN SCREENS	- -	- -	100,000 1,430 29,252	- - 76,126	- - 14,673	- -
Capital Projects	-	-	130,682	76,126	14,673	-
Total Appropriations	-	-	130,682	76,126	14,673	-
ANNUAL SURPLUS/DEFICIT Ending Balance:	•	-	64,370	(76,126) (11,755)	(14,618)	- (11,755)



PAVEMENT MANAGEMENT FUND

FUND NO. 050

FUND OVERVIEW

This fund was used to account for fees paid by the former refuse operator. As part of the operating contract, the prior refuse operator was required to make an annual payment to the Pavement Management Fund, which would be used to pave City streets. This provision is not included in the current refuse operator's franchise agreement.

MAJOR PROJECTS/PROGRAMS

Fund: Pavement Management Fund

Resp. Dept: Public Works

ANNUAL SURPLUS/DEFICIT

Beginning Fund Balance: REVENUES	2014	2015	2016	33,182 2017	2017	13,182 2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME 3508-0000 NET INCR/DECR FAIR VAL INVESTMENT 3800-0000 MISCELLANEOUS REVENUE 3978-0000 TRANS FROM RETIREMENT TAX FUND	289,684 427	190 - - -	364 119 - -	- - - -	160 (41) - -	- - - -
Total Revenue	290,151	190	483	-	119	-
APPROPRIATIONS Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
050-180-0000-4124 RETIREMENT 050-311-0000-4101 SALARIES-PERMANENT EMPLOYEES 050-311-0000-4105 OVERTIME 050-311-0000-4120 O.A.S.D.I. 050-311-0000-4126 HEALTH INSURANCE	427 14,494 637 953 1,300	- - -	-	- - -	- - -	-
050-311-0000-4128 DENTAL INSURANCE 050-311-0000-4130 WORKERS COMPENSATION INS. 050-311-0000-4136 OPTICAL INSURANCE Personnel Costs	183 649 30 18,674	- - -	- - -	- - -	- - -	- - -
050-311-0000-4270 PROFESSIONAL SERVICES Operations & Maintenance Costs	-	2,500 2,500	-	<u>-</u>	-	-
050-310-0000-4901 TRANSFER TO GENERAL FUND 050-370-0000-4910 TRANSFER TO GRANT FUND <i>Transfers</i>	230,326	- - -	100,000 24,080 124,080	20,000	20,000	- - -
Total Appropriations	249,000	2,500	124,080	20,000	20,000	-

41,151

(123,597)

(2,310)

(20,000)



COMMUNITY INVESTMENT FUND

FUND NO. 053

FUND OVERVIEW

As part of the Collection Service Agreement with Consolidated (Republic) Disposal, the operator established a recycling revenue share program with the City to return \$10,000 annually from the proceeds from the sale of recyclable materials to appropriate in a Community Investment Fund. Each City Councilmember may select an annual event, program and/or City organization to provide \$2,000 from the Community Investment Fund.

This fund also accounts for other donations made to the City over which the City Council has discretion to appropriate toward a community event/program/scholarship.

MAJOR PROJECTS/PROGRAMS

- Republic community investment funds
- Independent Cities Financing Authority (ICFA) community investment funds

Fund: Community Investment Fund

Dept: City Manager's Office

Beginning Fund Balance:				2,555		2,555
REVENUES Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
3954-0000 RECYCLING REVENUE SHARE PROGRAM 3607-0000 ICFA COMMUNITY INVESTMENT FUNDS	10,000	10,000	10,000	10,000 15,000	- 7,500	10,000
Total Revenues	10,000	10,000	10,000	25,000	7,500	10,000
APPROPRIATIONS Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
053-101-0101-4430 ACTIVITIES AND PROGRAMS	-	-	3,750	2,000	2,000	2,000
053-101-0103-4430 ACTIVITIES AND PROGRAMS	-	-	3,337	2,000	975	2,000
053-101-0107-4430 ACTIVITIES AND PROGRAMS	-	-	1,300	2,000	403	2,000
053-101-0109-4430 ACTIVITIES AND PROGRAMS	-	-	3,250	2,000	1,500	2,000
053-101-0111-4430 ACTIVITIES AND PROGRAMS	-	-	2,999	2,000	2,000	2,000
053-115-0000-4390 ICFA SCHOLARSHIP (ED. COMM)	-	-	-	7,500	-	-
053-101-9818-4430 ACTIVITIES AND PROGRAMS	-	2,639	46	-	-	-
053-194-0195-4430 ACTIVITIES AND PROGRAMS	-	1,000	-	-	-	-
053-194-1395-4260 5K RUNNING RACE 053-194-1395-4300 5K RUNNING RACE	-	1,975	1 000	-	-	-
053-194-1395-4300 SK RUNNING RACE 053-194-9831-4400 HELP PORTRAIT	-	1,765 890	1,000	-	-	-
053-194-9831-4430 HELP PORTRAIT	-	1,000	-	-	-	-
053-194-9841-4430 GRIDLEY ELEMGARDENING PRGM	_	500	-	_	_	-
053-194-9851-4430 KIWANIS FOUNDATION	_	1,000	_	_	_	_
053-222-9837-4430 ACTIVITIES AND PROGRAMS	_	994	_	_	_	_
053-420-0000-4430 ICFA SCHOLARSHIP (SP. ED. PRGM.)		-	_	7,500	4,000	_
Operations & Maintenance Costs	-	11,763	15,682	25,000	10,878	10,000
Total Appropriations	-	11,763	15,682	25,000	10,878	10,000
ANNUAL SURPLUS/DEFICIT	10,000	(1,763)	(5,682)	-	(3,378)	-

Ending Balance:

2,555

2,555



SAFETY REALIGNMENT FUND (AB 109)

FUND NO. 101

FUND OVERVIEW

AB109 Public Safety Realignment was established to operate as a Tri-City Task Force (Burbank, Glendale, and San Fernando Police Departments). To monitor and conduct compliance checks on all local Post-release Supervised Persons (PSB's).

Fund: AB109 Task Force Fund

Resp. Dept: Police

Beginning Fund Balance:				13,080		13,080
REVENUES Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
3500-0000 INTEREST INCOME 3696-0101 AB109 TASK FORCE (STATE) Total Revenues	90,000 90,010	2 -	13,080 13,080	- - -	4,813 4,813	- -
APPROPRIATIONS Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
101-225-0000-4105 OVERTIME 101-225-0000-4120 O.A.S.D.I. 101-225-0000-4130 WORKER'S COMPENSATION INS.	60,193 940 10,251	15,350 216 3,063	-		- - -	-
Personnel Costs Total Appropriations	71,384 71,384	18,629 18,629	-	-	-	-
ANNUAL SURPLUS/DEFICIT Ending Balance:	18,626	(18,627)	13,080	13,080	4,813	13,080



AFTERSCHOOL PROGRAM GRANT FUND – GRIDLEY ELEMENTARY

FUND NO. 103

FUND OVERVIEW

The After School Community Enrichment Program provides a free, safe and supervised after school program that focuses on education, enrichment and recreation for elementary school children in kindergarten through 5th grade at <u>Gridley Elementary School</u>. It is a four year grant that began in FY 2013-2014.

In FY 2016-2017, Los Angeles Unified School District assumed the responsibility for operating the After School Community Enrichment Program at Gridley Elementary.

Fund: Gridley Elementary Grant Fund

ANNUAL SURPLUS/DEFICIT

Resp. Dept: Recreation & Community Services

Beginn	ing Fund	l Bal	lance:
--------	----------	-------	--------

beginning runu balance:				-		
REVENUES Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
3697-0103 GRIDLEY ELEMENTARY	108,056	96,730	100,862	-	-	-
Total Revenues	108,056	96,730	100,862	-	-	-
APPROPRIATIONS Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
103-180-0000-4124 RETIREMENT	202	-	-	-	-	-
103-420-0000-4101 SALARIES-PERMANENT EMPLOYEES	4,434	1,105	59	-	-	-
103-420-0000-4103 WAGES-TEMPORARY & PART-TIME	82,927	71,660	82,665	-	-	-
103-420-0000-4105 OVERTIME	-	14	6,329	-	-	-
103-420-0000-4120 O.A.S.D.I.	6,850	5,568	-	-	-	-
103-420-0000-4130 WORKER'S COMPENSATION INS.	6,256	5,228	5,879	-	-	-
Personnel Costs	100,670	83,575	94,931	-	-	-
103-420-0000-4250 RENTS AND LEASES	101	-	-	-	-	-
103-420-0000-4260 CONTRACTUAL SERVICES	2,349	2,129	2,709	-	-	-
103-420-0000-4300 DEPARTMENT SUPPLIES	9,358	6,604	3,222	-	-	-
Operations & Maintenance Costs	11,809	8,733	5,931	-	-	-
Total Appropriations	112,478	92,308	100,862	-	-	-

(4,423)

4,422

Ending Balance:



AFTERSCHOOL PROGRAM GRANT FUND – MORNINGSIDE ELEMENTARY

FUND NO. 104

FUND OVERVIEW

The After School Community Enrichment Program provides a free, safe and supervised after school program that focuses on education, enrichment and recreation for elementary school children in kindergarten through 5th grade at Morningside Elementary School. It is a four year grant that began in FY 2013-2014.

In FY 2016-2017, Los Angeles Unified School District assumed the responsibility for operating the After School Community Enrichment Program at Morningside Elementary.

Fund: Morningside Elementary Grant Fund Resp. Dept: Recreation & Community Services

Beginning Fund Balance:

REVENUES	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3697-0104 MORNINGSIDE ELEMENTARY	129,998	115,679	114,917	-	-	-
3900-0000 OTHER REVENUE	570	-	-	-	-	-
Total Revenues	130.567	115.679	114.917	-	-	-

APPROPRIATIONS Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
104-180-0000-4124 RETIREMENT	371	-	-	-	-	-
104-420-0000-4101 SALARIES-PERMANENT EMPLOYEES	9,082	1,114	-	-	-	-
104-420-0000-4103 WAGES-TEMPORARY & PART-TIME	90,859	78,373	91,293	-	-	-
104-420-0000-4120 O.A.S.D.I.	7,146	6,081	6,977	-	-	-
104-420-0000-4130 WORKER'S COMPENSATION INS.	6,523	5,715	6,448	-	-	
Personnel Costs	113,982	91,283	104,717	-	-	-
104-420-0000-4250 RENTS AND LEASES	101	-	-	-	-	-
104-420-0000-4260 CONTRACTUAL SERVICES	2,985	2,129	2,654	-	-	-
104-420-0000-4300 DEPARTMENT SUPPLIES	12,567	22,089	7,546	_	-	
Operations & Maintenance Costs	15,653	24,218	10,201	-	-	-
Total Appropriations	129,635	115,501	114,917	-	-	-
ANNUAL SURPLUS/DEFICIT	932	178	-	-	-	-

Ending Balance:



CALIFORNIA ARTS COUNCIL

FUND NO. 108

FUND OVERVIEW

The California Arts Council *Artists In Schools* (AIS) program supports projects that integrate community arts resources - artists and professional art organizations - into comprehensive, standards-based arts-learning at school sites. The AIS supports the Mariachi Master Apprentice Program (MMAP) as a long-term, in-depth arts education project in an after-school program that underscores the critical role the arts play in the students' development of creativity, overall well-being and academic achievement.

Fund: California Arts Council

Resp. Dept: Recreation & Community Services

Beginning Fund Balance:				(1,080)		(1,080)
Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
3697-3639 CA ARTS COUNCIL #AIS-16-00134	-	-	-	10,200	9,180	-
3697-3657 CALIFORNIA ARTS COUNCIL #AS-13-0318	9,937	1,104	-	-	-	-
3697-3658 CA ARTS COUNCIL #AS-14-0415	-	10,260	1,140	-	-	-
3697-3659 CA ARTS COUNCIL #AS-15-0503		-	9,720	-	1,080	
Total Revenue	9,937	11,364	10,860	10,200	10,260	-
APPROPRIATIONS	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
108-424-3639-4260 CA ARTS COUNCIL #AIS-16-00134	-	-	-	10,200	10,200	-
108-424-3657-4260 CONTRACTUAL SERVICES	10,541	-	-	-	-	-
108-424-3657-4300 DEPARTMENT SUPPLIES	250	-	-	-	-	-
108-424-3657-4370 MEETINGS, MEMBERSHIPS & TRAVEL	250	-	-	-	-	-
108-424-3658-4260 CONTRACTUAL SERVICES	-	10,600	-	-	-	-
108-424-3658-4300 DEPARTMENT SUPPLIES	-	300	-	-	-	-
108-424-3658-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	500	-	-	-	-
108-424-3659-4260 CONTRACTUAL SERVICES	-	-	10,525	-	-	-
108-424-3659-4300 DEPARTMENT SUPPLIES		-	275	-	-	-
Operations & Maintenance Costs	11,041	11,400	10,800	10,200	10,200	-
Total Appropriations	11,041	11,400	10,800	10,200	10,200	-
ANNUAL SURPLUS/DEFICIT	(1,104)	(36)	60	-	60	-

Ending Balance:

(1,080)

(1,080)



NATIONAL ENDOWMENT FOR THE ARTS (NEA)

FUND NO. 109

FUND OVERVIEW

The National Endowment for the Arts supports the creation of art that meets the highest standards of excellence, public engagement with diverse and excellent art, lifelong learning in the arts, and the strengthening of communities through the arts. Funding supports the Mariachi Master Apprentice Program (MMAP) that connects music masters with students to preserve mariachi music traditions through a quality after school apprentice program.

MMAP includes the following required elements:

- 1. <u>Experience:</u> Participants experience exemplary works of art, in live form where possible, to gain increased knowledge and skills in the art form.
- 2. <u>Create:</u> Informed by their experience in an art form, participants will create or perform art.
- 3. <u>Assess:</u> Student learning is measured and assessed according to either national or state arts education standards.

Fund: National Endowment for the Arts

Resp. Dept: Recreation & Community Services

Beginning Fund Balance:				(40,354)		(40,354)
REVENUES Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
3697-3618 NATIONAL ENDOWMENT ARTS #16-5100-7054 3697-3638 PARK GRANTS 3697-3656 ARTS EDUCATION GRT. NO. 13-5100-7047	- - -	- - 57,000	- 57,000 -	55,000 - -	57,000 - -	- -
Total Revenues	-	57,000	57,000	55,000	57,000	-
APPROPRIATIONS Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
109-424-3618-4260 NAT. ENDOW. ARTS #16-5100-7054 109-424-3637-4260 CONTRACTUAL SERVICES 109-424-3638-4260 CONTRACTUAL SERVICES 109-424-3656-4260 CONTRACTUAL SERVICES	- - - 23,847	- - 35,070 33,153	- 40,354 21,930 -	55,000 - - -	37,090 16,646 -	- - -
Operations & Maintenance Costs Total Appropriations	23,847 23,847	68,223 68,223	62,284 62,284	55,000 55,000	53,736 53,736	-
ANNUAL SURPLUS/DEFICIT Ending Balance:	(23,847)	(11,223)	(5,284)	- (40,354)	3,264	- (40,354)



MTA TRANSIT ORIENTED DEVELOPMENT (TOD) PLANNING GRANT

FUND NO. 113

FUND OVERVIEW

The MTA TOD Planning Grant will be used to prepare the City of San Fernando Transit Oriented Development Overlay Zone. As part of the planning process these grant funds will pay for city staff and urban planning professional services used to prepare the associated general plan element and map amendments, zone code and map amendment, and environmental assessment.

MAJOR PROJECTS/PROGRAMS

TOD Overlay Zone

Fund: MTA TOD Planning Grant

Resp. Dept: Community Development

Beginning Fund Balance:				(62,652)		(104,746)
REVENUES Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
3670-3673 METRO TOD PLANNING GRT PROG	1,727	123,759	51,261		68,255	
Total Revenue	1,727	123,759	51,261	-	68,255	-
APPROPRIATIONS	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
113-150-3673-4101 SALARIES-PERMANENT EMPLOYEES	3,030	-	-	-	-	
Personnel Costs	3,030	-	-	-	-	-
113-150-3673-4270 PROFESSIONAL SERVICES		153,243	83,125	42,094	18,498	
Operations & Maintenance Costs	-	153,243	83,125	42,094	18,498	-
Total Appropriations	3,030	153,243	83,125	42,094	18,498	-
ANNUAL SURPLUS/DEFICIT	(1,303)	(29,484)	(31,864)	(42,094)	49,757	-
Ending Balance:				(104,746)		(104,746)



ELDERLY NUTRITION PROGRAM/ PROGRAM INCOME

FUND NO. 115

FUND OVERVIEW

San Fernando provides home delivered meals through the Older Americans Act Elderly Nutrition Program. The goal of the program is to provide nutritious meals, nutrition education, and nutrition risk screening to individuals 60 years of age or over who are homebound by reason of illness or disability, or who are otherwise isolated. Program goals are targeted to the reduction of social isolation and the promotion of better health through nutrition.

Fund: Elderly Nutrition Program

Resp. Dept: Recreation & Community Services

Beginning Fund Balance:	
Beginning Fund Balance:	

REVENUES Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
3697-3750 SENIOR NUTRITION MEALS	-	59,945	55,132	50,000	52,921	-
3697-3752 HOME DELIVERED MEALS C2	-	41,531	40,831	50,000	36,590	-
3697-3753 TITLE III-B TELEPHONE REASSURANCE PRG	-	60	40	-	29	-
3901-3750 SENIOR NUTRITION MEALS-CONTRIBUTION	-	10,921	10,919	-	10,100	-
3901-3752 HOME DELIVERED MEALS-CONTRIBUTION		3,026	2,220	-	1,838	_
Total Revenues	-	115,483	109,142	100,000	101,478	-

1

APPROPRIATIONS	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
115-422-3750-4260 CONTRACTUAL SERVICES	-	52,808	54,689	50,000	47,184	-
115-422-3750-4270 PROFESSIONAL SERVICES	-	14,992	8,869	-	11,959	-
115-422-3750-4300 DEPARTMENT SUPPLIES	-	3,067	2,494	-	3,878	-
115-422-3752-4260 CONTRACTUAL SERVICES	-	31,371	30,321	50,000	28,470	-
115-422-3752-4270 PROFESSIONAL SERVICES	-	10,503	9,950	-	7,200	-
115-422-3752-4390 VEHICLE ALLOW & MILEAGE	-	2,682	2,780	-	2,760	-
115-422-3753-4101 SALARIES-PERMANENT EMPLOYEES	-	60	40	-	29	
Operations & Maintenance Costs	-	115,483	109,142	100,000	101,480	-
Total Appropriations	-	115,483	109,142	100,000	101,480	-
ANNUAL SURPLUS/DEFICIT	-	-	1	-	(2)	-
Ending Balance:				1		

Note: The County of Los Angeles will be managing the funtions of the Elderly Nutrition Program in FY 2017-2018.



CALIFORNIA STATE GRANT – HOUSING RELATED PARKS (HRP)

FUND NO. 118

FUND OVERVIEW

The Housing Related Parks (HRP) Program is administered by the California Department of Housing and Community Development. The purpose of the HRP Program is to increase the overall supply of housing affordable to lower income households by providing financial incentives to cities and counties with documented housing starts for newly constructed units affordable to very low or low-income households. The HRP Program provides assistance to cities and counties by offering grants for the creation of new parks or rehabilitation or improvements to existing parks.

MAJOR PROJECTS/PROGRAMS

• Applied for 2017 grant cycle to make improvements at Layne Park.

Fund: Housing Related Parks Grant

Resp. Dept: Public Works

Beginn	ing Fund	Ba	lance:
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REVENUES Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
3697-0881 STATE FUNDS	-	-	188,050	-	-	_
Total Revenues	-	-	188,050	-	-	-
APPROPRIATIONS	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
118-423-0000-4500 CAPITAL EXPENSE	-	-	165,179	-	-	-
118-423-0000-4600 CAPITAL PROJECTS	-		22,871	-	-	-
Capital Projects	-	-	188,050	-	-	-
Total Appropriations	-	-	188,050	-	-	-
ANNUAL SURPLUS/DEFICIT	-	-	-	-	-	-



COMMUNITY ORIENTED POLICING SERVICES (COPS) GRANT

FUND NO. 119

FUND OVERVIEW

The Office of Community Oriented Policing Service (COPS) of the Department of Justice awards competitive, discretionary grants directly to law enforcement agencies across the United States to assist in enhancing public safety through implementation of community policing strategies.

In Fiscal Year 2015-2016, the City received grant funding to partially fund an additional police officer position for three years.

MAJOR PROJECTS/PROGRAMS

• Police Officer hired to fill the position funded by the grant.

Fund: COPS Grant

Resp. Dept: Police Department

Beginning Fund Balan	ice:
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Beginning Fund Balance:				-		
REVENUES	2014	2015	2016	2017	2017	2018
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3696-3641 COPS SAFE SCHOOLS		65,699	-	43,202	-	40,159
Total Revenue	-	65,699	-	43,202	-	40,159
APPROPRIATIONS Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
119-225-3641-4101 SALARIES-PERMANENT EMPLOYEES	-	-	-	29,774	5,981	29,713
119-225-3641-4120 O.A.S.D.I.	-	-	-	427	87	426

Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
119-225-3641-4101 SALARIES-PERMANENT EMPLOYEES	-	-	-	29,774	5,981	29,713
119-225-3641-4120 O.A.S.D.I.	-	-	-	427	87	426
119-225-3641-4126 HEALTH INSURANCE	-	-	-	6,231	689	2,810
119-225-3641-4128 DENTAL INSURANCE	-	-	-	506	90	270
119-225-3641-4129 RETIREE HEALTH SAVINGS	-	-	-	-	95	720
119-225-3641-4130 WORKERS COMPENSATION INS.	-	-	-	5,891	1,164	5,879
119-225-3641-4134 LONG TERM DISABILITY INSURANCE	-	-	-	249	-	240
119-225-3641-4136 OPTICAL INSURANCE	-	-	-	83	20	60
119-225-3641-4138 LIFE INSURANCE	-	-	-	41	-	41
119-225-3641-4105 OVERTIME		53,814	-	-	-	-
Personnel Costs	-	53,814	-	43,202	8,126	40,159
119-225-3641-4220 TELEPHONE	-	3,173	-	-	-	-
119-225-3641-4300 DEPARTMENT SUPPLIES		6,736	-	-	-	-
Operations & Maintenance Costs	-	9,909	-	-	-	-
119-225-3641-4500 ****CAPITAL EXPENSES****		1,976	-	-	-	-
Capital Costs	-	1,976	-	-	-	-
Total Appropriations	-	65,699	-	43,202	8,126	40,159
ANNUAL SURPLUS/DEFICIT	-	-	-	-	(8,126)	-

Ending Balance:



ALCOHOL BEVERAGE CONTROL (ABC) GRANT

FUND NO. 120

FUND OVERVIEW

The Alcohol Beverage Control (ABC) grant is used to combat the illegal possession and consumption of alcohol by means of minor decoy, shoulder tap, teenage party prevention patrol, DUI saturation patrols and various ABC licensee compliance inspections.

Fund: ABC Alcohol Beverage Control Grant

Resp. Dept: Police

Beginning	Fund	Bala	ance:
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REVENUES Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
3696-3713 ALCOHOLIC BEVERAGE CONTROL (ABC) GRANT		21,065	-	-	-	41,783
Total Revenues	-	21,065	-	-	-	41,783
APPROPRIATIONS Account Number & Title	2014 Actual	2015 Actual	2016 Actual	2017 Adjusted	2017 Estimated	2018 Adopted
120-225-0000-4105 OVERTIME	-	15,800	-	-	-	31,933
120-225-0000-4120 O.A.S.D.I.	-	228	-	-	-	463
120-225-0000-4130 WORKER'S COMPENSATION INS.	-	3,136	-	-	-	6,387
Personnel Costs	-	19,164	-	-	-	38,783
120-225-0000-4300 DEPARTMENT SUPPLIES						500
120-225-0000-4360 PERSONNEL TRAINING	_	1,900	-	-	-	2,500
Operations & Maintenance Costs	-	1,900	-	-	-	3,000
Total Appropriations	-	21,064	-	-	-	41,783
ANNUAL SURPLUS/DEFICIT	-	1	-	-	-	-
Ending Balance:				-		



FISCAL YEAR 2017-2018 ADOPTED BUDGET

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INCORPORATED
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CALIFORNIA

SECTION VI. APPENDIX





INCORPORATED AUG. 31, 1911 GALIFORNIA

APPENDIX A





GLOSSARY OF TERMS

Activity - The smallest unity of budgetary accountability and control which covers a specific unit of work or service.

Accrual Basis of Accounting – The basis of accounting by which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received.

Adoption – Formal action of the City Council, which sets the spending limits for the fiscal year.

Allocate – To divide a lump-sum appropriation, this is designated for expenditure by specific organization units and/or for specific purposes, activities, or objects.

Amortization – An accounting term that refers to the process of allocating the cost of an asset over a period of time. It also refers to the repayment of loan principal over time.

Annual Budget – A budget applicable to a single fiscal year.

Appropriation – A specific amount of money authorized by the City Council for an approved work program or individual project.

Air Quality Management District (AQMD) – State regulator agency that provides various grant fund opportunities for projects and programs that improve air quality.

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

Audit – Prepared by an independent Certified Public Accountant (CPA), the primary objective of an audit is to determine if the City's financial statements present fairly the City's financial positions and results of operations in conformity with generally accepted accounting principles.

Balanced Budget – A budget in which planned expenditures do not exceed planned funds available.

Basis of Budgeting – Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for all departments and divisions within the general, special revenue and capital projects funds.

Beginning/Ending Fund Balance – Unencumbered resources available in a fund from the prior/current year after payment of the prior/current year expenses.

Bond – A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date.

Budget – A financial plan that identifies revenues, types and levels of services to be provided, and the amount of funds that can be spent.

Budget Calendar – The schedule of key dates or milestones, which the city follows in the preparation, adoption and administration of the budget.

Budget Message - A general discussion of the preliminary/adopted budget presented in writing as part of, or supplement to, the budget document. Explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.

CJPIA - California Joint Powers Insurance Authority.

CalPERS - The California Public Employees Retirement System, which is the agency providing pension benefits to all City employees.

Capital Expenditures - Typically are expenditures related to major construction projects such as roads, buildings, and parks. These expenditures are typically capitalized and depreciated over time.

Capital Improvement Program (CIP) - This program is to provide for the maintenance or replacement of existing public facilities and assets and for the construction or acquisition of new ones. It is a multi-year financial plan containing proposed construction of physical assets, such as park, street, sewerage, cultural, and recreation facilities. This program has identified all projects, which are the responsibility of the City between the present to build out.

Capital Projects - Projects that purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

Capital Outlay - Equipment (fixed assets) with a value of \$5,000 or more (or \$1,000 for electronic equipment) and an estimated useful life of more than one year, such as automobiles and office furniture, which appear in the Operating Budget.

Community Development Block Grants (CDBG) - Funds established to account for revenues from the federal government and expenditures as prescribed under the Community Development Block Grant program.

Comprehensive Annual Financial Report (CAFR) - Financial report organized by fund, which provides a balance sheet that compares assets with liabilities and fund balance. The CAFR is also an operating statement that compares revenues with expenditures.

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

Council-Manager Form of Government - An organizational structure in which the Mayor and City Council appoint an independent City Manager to be the chief operating officer of a local government. In practice,

a City Council sets policies and the city manager is responsible for implementing those policies effectively and efficiently.

Continuing Appropriations, or Carryovers - Funding approved in the current budget but not expended during a particular fiscal year. These appropriations are carried forward into the next fiscal year for their original intended purpose.

Cost Allocation - A method used to charge General Fund overhead costs to other funds, such as enterprise funds and special revenue funds.

Debt Service - The payment of principal and interest on borrowed funds, such as bonds.

Department - A major organizational unit comprised of programs or divisions which has been assigned overall management responsibility for an operation, or a group of related operations within a functional area.

Depreciation - A reduction in the value of an asset with the passage of time, due in particular to wear and tear.

Designated Fund Balance – A portion of unreserved fund balance designated by City policy for a specific future use.

Encumbrance - A legal obligation to expend funds for an expenditure that has not yet occurred. To encumber funds means to set aside or commit funds for a future expenditure.

Enterprise Fund - A fund type established to account for the total costs of selected governmental facilities and services that are operated similar to private enterprises.

Equipment Outlay - A category of expenditures that captures purchases of capital equipment, such as furniture, vehicles, large machinery, and other items.

Estimate - Represents the most recent estimate for current year revenue and expenditures. Estimates are based upon several months of actual expenditure and revenue experience and consider the impact of unanticipated price or other economic factors.

Expenditure - The actual spending of funds set aside by appropriation for identified goods and services.

Fee - A general term used for any charge levied by government for providing a service or performing an activity.

Fines, Forfeitures, and Penalties - Revenue category that contains monies resulting from violations of various City and state laws, and from damage to City property.

Fiscal Year - A twelve-month period of time designated as the budget year. The City of San Fernando's fiscal year is July 1 to June 30.

Fixed Assets - Assets of long-term nature such as land, building, machinery, furniture and other equipment. The City has identified such assets as those with expected life in excess of one year and an acquisition cost in excess of \$1,000.

Full-Time Equivalent (FTE) - A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time Typist Clerk working 20 hours per week would be equivalent to one-half of a full-time position, or 0.50 FTE.

Fund - A set of inter-related accounts to record revenues and expenditures associated with a specific purpose. The generic fund types used are: General, Grant, Special Revenue, Capital Project, Enterprise, Debt Service, and Trust.

Fund Balance - The amount of financial resources in a given fund that are not restricted to fund existing commitments and are therefore available for any use permitted for the fund. The excess of current assets over current liabilities, representing the cumulative effect of revenues and other financing sources over expenditures and other financing uses.

GANN Limit (Proposition 4) - Under this article of the California Constitution, the City must compute an annual appropriation limit that states a ceiling on the total amount of tax revenues the City can appropriate annually.

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

General Fund - The primary operating fund used by the City. Accounts for all revenues and expenditures not legally restricted for use. Examples of departments operating within the General Fund include Police, Finance and City Manager.

Goal - A statement of broad direction, purpose or intent.

Governmental Accounting Standards Board (GASB) - The Governmental Accounting Standards Board (GASB) was organized in 1984 by the Financial Accounting Foundation (FAF) to establish standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities.

Governmental Fund – Fund used to account for tax-supported activities.

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

HUD - The United States Department of Housing and Urban Development.

Infrastructure- The physical assets of the City, i.e. Facilities that support the daily life and growth of the City, for example, roads, water lines, and sewers.

Interfund Transfers - A transfer of funds between departments/ funds for specific purposes as approved by the appropriate authority.

Internal Service Fund – Fund used to accumulate and allocate costs internally among an entity's various internal support functions.

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

Key Objective – A statement of specific direction, purpose or intent based on the needs of the community and the goals established for a specific program.

Levy - To impose taxes, special assessments, or charges for the support of city activities.

Licenses and Permits - Revenue category that accounts for recovering costs associated with regulating business activity.

Line-Item Budget – A budget that list detailed expenditure categories, (salary, materials, telephone service, travel, etc.) separately, along with the amount budgeted for each specified category.

Major Fund – A Fund whose assets, liabilities, revenues, or expenditures/expenses are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Mission Statement - A broad statement that describes the reason for existence of an organization or organizational unit, such as a department.

Municipal - In its broadest sense, an adjective which denotes the state and all subordinate units of government. In a more restricted sense, an adjective which denotes a city or village, as opposed to other local government.

Non-Personnel Expenses - Expenditures related to professional services and supplies.

Objective - Describes an outcome to be accomplished in specific well defined and measurable terms and is achievable within a specific timeframe. Generally, departmental programs have objectives.

Objective of Expenditure - The individual expenditure accounts used to record each type of expenditure City operations incur. For budgeting purposes, objects of expenditure are categorized into groups of similar expenditures called major objects of expenditure. The principle objects of expenditure used in the budget are:

Personnel Services: Salaries and benefits paid to City employees. Including items such as special duty salaries, retirement and temporary non-employee wages.

Operating Expenses: Amounts paid for items that are consumed, deteriorated through use, or that lose their identity through fabrication or incorporation into different or more complex units or substance. Office supplies, material and other items used in the normal operations of City Departments. Including items such as books, maintenance materials and contractual services. Services supporting the government. These professionals include lawyers, architects, auditors, systems analyst, planners, etc.

Capital Outlay: Expenditures which qualify as capital costs according to accounting standards. This includes furniture, fixtures, machinery, equipment and other fixed assets.

Ordinance - A formal legislative enactment by the governing board (City Council) of a municipality. If it is not in conflict with any higher form of law, an Ordinance has the full force and effect of law within the boundaries of the municipality to which it applies.

Operating Budget - The annual appropriation of funds for on-going program costs, which include salaries, benefits, maintenance, operation, and capital outlay items.

Performance Measures - Statistical measures, which are collected to show the impact of dollars, spent on city services.

PERS - The California Public Employees Retirement System, which is the agency providing pension benefits to all City employees.

Personnel Expenses - An expenditure category that captures expenses related to employee compensation, such as salaries and fringe benefits. Personnel expenses include salaries, pensions, retirement, special pay, and insurance for full-time and part-time employees of the City.

Policy - A direction set by the City Council that must be followed to advance a goal. The direction can be a course of action or a guiding principle.

Preliminary Budget - A balanced budget presented to the City Council by the City Manager. Any City Council changes to the preliminary Budget are incorporated into the final adopted budget.

Program - Represents major areas or support functions; defined as a service provided to citizens, other departments, or other agencies.

Program Budget - A budget that focuses upon the goals and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes of expenditure.

Proprietary Fund – Fund used to account for business-type activities (i.e. activities supported, at least in part, by user fees or charges).

Request for Proposals - A written solicitation issued by a Using Agency which generally describes the Goods or Services sought to be Procured by the City, sets forth minimum standards and criteria for

evaluating proposals submitted in response to it, generally describes the format and content of proposals to be submitted, provides for negotiation of terms and conditions of the Procurement Contract and may place emphasis on described factors other than price to be used in evaluating proposals.

Reserve - An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore no available for general appropriation.

Resolution - A special order of the City Council which requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval.

Revenues - Funds received from the collection of taxes, fees, fines, forfeitures, permits, licenses, interest, and grants during the fiscal year.

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

RORF - A Redevelopment Obligation Retirement Fund, which is a requirement of the legislation dissolving California Redevelopment Agencies. The assets and liabilities of each former Redevelopment Project Area are now housed in individual RORFs.

Routine Fund Balance Change - A routine fund balance change is one that occurs year-to-year due to the nature of the fund.

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

Schedule - A summary of expenditures, revenues, positions, or other data that reflects funding sources and spending plans of the budget and capital improvement programs.

SEIU - The Service Employees International Union, which is the union representing the majority of the City's employees.

SERAF - References the Supplemental Education Revenue Augmentation Fund, to which the City was required by the State to contribute various funds to assist in balancing the State budget. Certain Low and Moderate Income Housing Funds were loaned to make the payment, which will be repaid over several years.

Special Project - An account created for operating expenditures that relate to a specific project or program and should therefore be segregated from general expenditures in the Section housing the Special Project.

Special Revenue Funds - Revenues received that have specific purposes for which they are earmarked.

STPL – Surface Transportation Program – Local. Federal program that provides flexible funding that may be used by states and localities for projects to preserve and improve the conditions and performance of any Federal-aid highway, bridge and tunnel projects on any public road, pedestrian and bicycle infrastructure, and transit capital projects.

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 motor vehicle in-lieu and gasoline taxes.

Transfers - Authorized exchanges of money, positions, or other resources between organizational units or funds.

Transient Occupancy Tax (TOT) - A tax that is levied on occupants of hotel and motel rooms in a City.

Trust and Agency Funds – Also known as Fiduciary Fund Types, these 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.

VLF - Vehicle license fees, which are collected by the State of California when vehicles are registered with the California Department of Motor Vehicles and distributed to various public agencies, including the City.

Work Plan – A schedule which identifies major action steps, time frames and person responsible for accomplishment of a department or division objective.



INCORPORATED AUG. 31, 1911 CALIFORNIA

APPENDIX B





CAPITAL IMPROVEMENT PROGRAM FISCAL YEAR 2017-2018



Capital Improvement Program Existing Project Status

Project Number	Category	Project Name	Status
0159	Street and Sidewalk Improvements	San Fernando Road Resurfacing Project - CDBG	In Design Est. Completion: June 2018
0560	Street and Sidewalk Improvements	Annual Street Resurfacing Project	Ongoing
6673	Street and Sidewalk Improvements	Glenoaks Blvd Resurfacing Project	In Design Est. Completion: June 2018
6676	Street and Sidewalk Improvements	Truman Street Revitalization Project	In Design Est. Completion: June 2018
0551	Traffic and Pedestrian Safety	Pacoima Wash Bikeway Project	Preparing Design Est. Completion: Oct. 2019
0552 0553	Traffic and Pedestrian Safety	Safe Routes to School: Cycles 1 and 2	In Design Est. Completion: June 2018
3661	Facility Improvements	Compressed Natural Gas Fueling Station	Under Construction Est. Completion: June 2018
3699	Facility Improvements	Electric Vehicle Charging Station	Under Construction Est. Completion: June 2018
0635	Water Improvements	Water Main Replacement Project	Ongoing
TBD	Sewer Improvements	Sewer Main Replacement Project	Ongoing



Title: San Fernando Road Resurfacing Project - CDBG

Category: Street and Sidewalk Improvements

Project: 0159

SOURCES			
Fund	Account Number	Allocation	า
CDBG	026-3693-0159	\$	225,055
Total Sources:		\$	225,055

USES			
Activity	Account Number	Cost	
Inspection	026-311-0159-4600	\$	10,000
Construction	026-311-0159-4600	\$	195,000
Contingency (10%)	026-311-0159-4600	\$	20,000
Expenditures-to-Date (if applicable)			
		\$	0
Total Uses		\$	225,000

ACTIVITY	START	DURATION	MONTH											
			J	Α	S	0	N	D	J	F	М	Α	М	J
Project Duration		240 Days												
Design Period	Nov	90 Days												
Specs & Bidding	Dec	60 Days												
Construction Period	Jan	90 Days												

Project Description:

Resurfacing San Fernando Road from the westerly City limit to S. Huntington Street; includes removing and replacing sidewalk, curb and gutter and trees.



Title: <u>Annual Street Resurfacing Project</u>
Category: Street and Sidewalk Improvements

Project: 0560

SOURCES			
Fund	Account Number	Allocation	
Measure R	012-3946-0000	\$	1,080,000
Total Sources:		\$	1,080,000

USES			
Activity	Account Number	Cost	
Inspection	012-311-0560-4600	\$	60,000
Staff	012-311-0560-4600	\$	40,000
Construction	012-311-0560-4600	\$	850,000
Contingency (15%)	012-311-0560-4600	\$	130,000
Expenditures-to-Date (if applicable)			
		\$	
Total Uses		\$	1,080,000

ACTIVITY	START	DURATION	MONTH											
			J	Α	S	0	N	D	J	F	М	Α	М	J
Project Duration		240 Days												
Design Period	Nov	90 Days												
Specs & Bidding	Dec	60 Days												
Construction Period	Jan	90 Days												

Project Description:

Annual Street Repair Program: Resurface approximately 18,595 linear feet of roadway on Phillippi Street (West City Limits to Orange Grove), Arroyo Avenue (5th to Glenoaks), Lazard Street (4th to Glenoaks), Harding Avenue (Glenoaks to North City Limit), Alexander Street (Library to Lucas), and Workman Street (Glenoaks to 7th). Includes sidewalk, curb and gutter, driveway approach, trees, plus water and sewer replacement.



Title: Glenoaks Boulevard Resurfacing

Category: Street and Sidewalk Improvements

Project: 6673

SOURCES			
Fund	Account Number	Allocation	
Measure R	012-3946-0000	\$	1,467,000
Cal Recycle Grant*	010-3686-6673	\$	98,000
Total Sources:		\$	1,565,000

USES			
Activity	Account Number	Cost	
Design	012-311-6673-4600	\$	75,000
Staff	012-311-6673-4600	\$	50,000
Construction	010/012-311-6673-4600	\$	1,250,000
Contingency (15%)	010/012-311-6673-4600	\$	190,000
Expenditures-to-Date (if applicable)			
		\$	0
		4.	
Total Uses		\$	1,565,000

ACTIVITY	START	DURATION	MONTH											
			J	Α	S	0	N	D	J	F	М	Α	М	J
Project Duration		270 Days												
Design Period	Oct	90 Days												
Specs & Bidding	Jul	60 Days												
Construction Period	Sep	120 Days												

Project Description:

Asphalt improvements and re-pavement of Glenoaks Boulevard from East City Limit to West City Limit; including water and sewer repair, construction of median islands and traffic signal upgrades.



Title: <u>Truman Street Revitalization Project</u> Category: Street and Sidewalk Improvements

Project: 6676

SOURCES			
Fund	Account Number	Allocatio	n
TCSP	010-3686-6676	\$	236,154
Measure R	012-3686-6676	\$	30,597
Total Sources:		\$	266,751

USES			
Activity	Account Number	Cost	
Inspection	012-311-6676-4260	\$	15,000
Construction	010-311-6676-4600	\$	216,154
Contingency (15%)	010-311-6676-4600	\$	20,000
Expenditures-to-Date (if applicable)			
Design/Labor Compliance		\$	15,591
Total Uses		\$	266,751

ACTIVITY	START	DURATION			МО	NTH								
			J	Α	S	0	N	D	J	F	М	Α	М	J
Project Duration		210 Days												
Design Period	16/17	30 Days												
Specs & Bidding	Jul	60 Days												
Construction Period	Sep	120 Days												

Project Description:

Resurfacing Truman Street from Brand Boulevard to San Fernando Mission Road; includes removing and replacing sidewalk, curb and gutter and trees.



Title: <u>Pacoima Wash Bikeway Project</u> Category: Traffic and Pedestrian Safety

Project: 0551

SOURCES			
Fund	Account Number	Allocatio	on
ATP Cycle 3	010-3686-0551	\$	973,000
AQMD/MSRC AB2766	010-XXXX-0551	\$	354,000
AQMD Local Funds	016-XXXX-0551	\$	165,500
Measure R	012-XXXX-0551	\$	188,543
Total Sources:		\$	1,681,000

USES			
Activity	Account Number	Cost	
Engineering	010/012/016-311-0551-4600	\$	361,000
Construction	010/012/016-311-0551-4600	\$	1,200,000
Contingency (10%)	010/012/016-311-0551-4600	\$	120,000
Expenditures-to-Date (if applicable)			
		\$	0
Total Uses		\$	1,681,000

ACTIVITY	START	DURATION	MONTH											
			J	Α	S	0	N	D	J	F	М	Α	М	J
Project Duration		540 Days												
Design Period	Jul	180 Days												
Specs & Bidding	Jan	180 Days												
Construction Period	18/19	180 Days												

Project Description:

Construct bike path that extends the full 1.6-mile length of the Pacoima Wash within the City of San Fernando, from roughly San Fernando Road to Foothill Boulevard. It will also connect with the City's existing rail-with-trail bike path that runs between San Fernando Road and the Metrolink railroad tracks.



Title: Safe Routes to School Project – Cycles 1 and 2

Category: Traffic and Pedestrian Safety

Project: 0552 (Cycle 1); 0553 (Cycle 2)

SOURCES			
Fund	Account Number	Alloca	tion
Safe Routes to School (Cycle 1)	010-3686-0552	\$	994,124
Safe Routes to School (Cycle 2)	010-3686-0553	\$	999,850
Measure R (Match)	012-3946-0000	\$	1,137,165
		\$	
Total Sources:		\$	3,130,454

USES			
Activity	Account Number	Cost	
Inspection	010/012-311-3636-4600	\$	60,500
Engineering/Design	012-311-0552/0553-4600	\$	310,000
Construction	010/012-311-3636-4600	\$	2,400,000
Contingency (15%)	010/012-311-3636-4600	\$	360,000
Expenditures-to-Date (if applicable)			
Preliminary Planning/Design		\$	0
Total Uses		\$	3,130,500

ACTIVITY	START	DURATION			МО	NTH								
			J	Α	S	0	N	D	J	F	М	Α	М	J
Project Duration		240 Days		•	•									
Design Period	Nov	90 Days												
Specs & Bidding	Dec	60 Days												
Construction Period	Jan	90 Days												

Project Description:

Safe Routes to School Project - Cycles 1 and 2 - consist of safety improvements around the vicinities of three elementary schools and one middle school. The improvements include perpendicular curb ramps, raised crosswalks, chicanes, chokers, pedestrian refuge islands, medians, bulb outs, lane reductions for drop-off/pick-up loading zones, high visibility crosswalks, bicycle lanes, advanced stop bars and legends, solar flashers, countdown signals and signage.

The City was awarded a grant for \$994,124 for the Federal Cycle 1 Safe Routes to School (SRTS) Program in 2007 and \$999,850 for Federal Cycle 2 SRTS in 2009. The City's combined required match for both projects is \$525,758.



Title: Compressed Natural Gas (CNG) Fueling Station Improvements

Category: Facility Improvements

Project: 3661

SOURCES			
Fund	Account Number	Allocatio	on
FTA Grant	010-3940-3661	\$	1,339,460
AQMD/MSRC Grant	010-3686-3697	\$	387,091
AB 2766	016-3605-0000	\$	30,000
_			
Total Sources:		\$	1,756,551

USES			
Activity	Account Number	Cost	
Project Management	010/016-310-3661-4600	\$	25,000
Staff	010/016-310-3661-4600	\$	55,000
Construction	010/016-310-3661-4600	\$	1,436,000
Contingency (15%)	010/016-310-3661-4600	\$	215,400
Expenditures-to-Date (if applicable)			
Planning/Design	010/016-310-3661-4600	\$	25,151
Total Uses		\$	1,756,551

ACTIVITY	START	DURATION			МО	NTH								
			J	Α	S	0	N	D	J	F	М	Α	М	J
Project Duration		270 Days												
Design Period	16/17	60 Days												
Specs & Bidding	Jul	60 Days												
Construction Period	Sep	150 Days												

Project Description:

CNG fueling station upgrades at the City facility located at 120 Macneil Street. Project includes design, engineering, fabrication, installation, commissioning, testing and training associated with the CNG station equipment upgrades. This project is financed in part with Federal funds and requires compliance with applicable laws and regulations.



Title: Electric Vehicle Charging Stations

Category: Facility Improvements

Project: 3699

SOURCES			
Fund	Account Number	Allocation	
AQMD/MSRC Grant	010-3686-3699	\$	100,000
Total Sources:		\$	100,000

USES			
Activity	Account Number	Cost	
Inspection	TBD	\$	
Construction	TBD	\$	
Contingency (10%)	TBD	\$	
		\$	
Expenditures-to-Date (if applicable)			
Total Uses		\$	100,000

ACTIVITY	START	DURATION			МО	NTH								
			J	Α	S	0	N	D	J	F	М	Α	М	J
Project Duration		210 Days												
Design Period	Jul	60 Days												
Specs & Bidding	Sep	60 Days												
Construction Period	Nov	90 Days												

Project Description:

The project consists of installing a total of five, "Level II" type dual port EV stations with the capacity to charge a total of 10 vehicles; two vehicles per station. Each station will display signage with relevant contact information in the event of service malfunction and meet all current Society of Automotive Engineers J1772 standards. All energy costs related to operating the EV stations will be funded through user fees associated with vehicle charging. The stations will be located at the following locations: 1) City Hall Parking Lot, 2) Downtown Parking Lot/Structure No. 2, 3) Downtown Parking Lot No. 4, 4) Downtown Parking Lot No. 5, and 5) Downtown Park Lot Nos. 8/10.



Title: Water Main Replacement Project

Category: Water Improvements

Project: 0635

SOURCES			
Fund	Account Number	Allocation	
Sale of Water	070-3810-0000	\$	500,000
Total Sources:		\$	500,000

USES			
Activity	Account Number	Cost	
Water Main Replacement Project	070-385-0635-4600	\$	250,000
Glenoaks Blvd Water Main Replacement	070-385-6673-4600	\$	250,000
Expenditures-to-Date (if applicable)			
Total Uses		\$	500,000

ACTIVITY	START	DURATION			МО	NTH								
			J	Α	S	0	N	D	J	F	М	Α	М	J
Project Duration		270 Days												
Design Period	Oct	90 Days												
Specs & Bidding	Jul	60 Days												
Construction Period	Sep	120 Days												

Project Description:

Annual and emergency water main replacement, as needed. The water main on Glenoaks Boulevard will be replaced in conjunction with the Glenoaks Resurfacing Project in FY 2017-2018.



Title: Sewer Main Replacement Project

Category: Sewer Improvements

Project: TBD

SOURCES			
Fund	Account Number	Allocation	
Sewer Service Charges	072-3745-0000	\$	500,000
Total Sources:		\$	500,000

USES			
Activity	Account Number	Cost	
Sewer Main Replacement Project	072-365-xxxx-4600	\$	500,000
Glenoaks Blvd Sewer Main Replacement	072-365-6673-4600	\$	250,000
Expenditures-to-Date (if applicable)			
Total Uses		\$	750,000

ACTIVITY	START	DURATION			МО	NTH								
			J	Α	S	0	N	D	J	F	М	Α	М	J
Project Duration		270 Days												
Design Period	Oct	90 Days												
Specs & Bidding	Jul	60 Days												
Construction Period	Sep	120 Days												

Project Description:

Annual and emergency sewer main replacement, as needed. The sewer main on Glenoaks Boulevard will be replaced in conjunction with the Glenoaks Resurfacing Project in FY 2017-2018.



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APPENDIX C





Status Review of Prior and Current Year City Council Priorities Fiscal Year 2013-2014 through 2016-2017

FISCAL YEAR 2013 – 2014		
Description of Goal/Priority	Status	Recommended Action
Secure grant funding for San Fernando Mission Blvd street improvements.	Grant funds de-obligated due to lack of local matching funds.	Not Applicable – Remove.
2. Propose a Plan to Accommodate Future Metro Light Rail through San Fernando.	With recent passage of Measure M, Metro will be allocating funds for construction of light rail to San Fernando as part of East San Fernando Valley Transit Corridor. Staff will continue to work with Metro.	Ongoing – Remove as Priority; Project included in Department Work Program.
3. Work to establish a Property-based Business Improvement District (PBID).	On-hold pending coordination between the Mall Association and Chamber of Commerce.	Due to staff shortages, it is recommended this is put on-hold until a permanent City Manager is appointed.
4. Implement Timekeeping System.	The City implemented TimeClocks timekeeping system in FY 2014-15.	Complete – Remove.
5. Provide Contract Management Training to staff.	The City reinstated Department's professional training funds in FY 2016-17 Budget.	Ongoing – Remove as Priority; Professional Training included in Department Work Programs.

FISCAL YEAR 2013 – 2014 (Continue	FISCAL YEAR 2013 – 2014 (Continued)							
Description of Goal/Priority	Status	Recommended Action						
6. Lighting at Las Palmas Park.	New lighting fixtures have been installed, burned out bulbs have been replaced, and trees have been trimmed to improve lighting at Las Palmas Park. City has also applied for grant funds to further improve lighting.	Complete – Remove.						
7. Hire full-time City Manager, Finance Director, Police Chief, and review City's organizational structure.	Complete.	Complete – Remove.						
8. Economic Development: Maintain and promote existing businesses, conduct business outreach, improve infrastructure for businesses.	The Interim City Manager will be including funds in the FY 2017-2018 Proposed Budget for a broader community needs/visioning and economic development strategy exercise.	Ongoing – Remove as Priority; Activity to be included in Department Work program.						
9. Public Safety: Address and correct public safety personnel matters.	The personnel issues that existed at the time have been resolved.	Complete – Remove.						
10. Commissions and Commissioners: Active participation in Council/ Community outreach to solicit input and feedback on "What the City needs"	The Parks Master Plan currently under way includes community feedback on what the community desires for parks and recreation programs. The Interim City Manager will be including funds in the FY 2017-2018 Proposed Budget for a broader community needs/visioning and economic development strategy exercise.	Ongoing – Remove as Priority; Project included in Department Work Program.						

FISCAL YEAR 2013 – 2014 (Continue	d)	
Description of Goal/Priority	Status	Recommended Action
11. Infrastructure: Address the need to repair/replace the sewer and water systems.	Staff hired a consultant to complete a closed circuit TV analysis of the sewer system, cleaned the entire system, and presented the results to City Council in September 2016. Replacement of sewer and water mains are an ongoing part of the capital program.	Ongoing – Remove as Priority; Project included in Department Work Program.
12. Study and understand all aspects of the City's pension system, including, but not limited to: (a) benefits and disadvantages of the current system; (b) historic shortfalls and projected shortfalls; and (c) the special property tax used to balance such shortfalls.	Staff has provided actuarial valuations of the City's pension cost and information on the Retirement Tax as part of the annual presentation of the audited financial statements and setting of the pension tax levy. A study session on the City's pension system, including cost and projections can be provided upon request to the City Manager.	Partially complete – Remove as Priority; include presentation to Council on pension system and costs in Finance Department Work Program.
13. Work with labor to make the pension system more sustainable, and consider the option of gradually eliminating or reducing the use of said property tax over a reasonable and realistic period of time.	In FY 2014-15, the City replace the defined benefit retiree health care for employees hired after 7/1/2015 with a defined contribution plan. The state Public Employees Reform Act (PEPRA) also reformed the pension system to drastically reduce benefits, and City liability, for new employees.	Remove as Priority; this information will be included in pension presentation to City Council.

FISCAL YEAR 2013 – 2014 (Continue	FISCAL YEAR 2013 – 2014 (Continued)						
Description of Goal/Priority	Status	Recommended Action					
14. Study the City's strengths and weaknesses in terms of attracting new businesses, determine which businesses or industries the City could most successfully recruit, and develop a business plan to attract said businesses. This analysis should incorporate a "cost of doing business" review.	The City partnered with the Valley Economic Alliance to provide a cost of doing business analysis, which includes recommendations for economic development and a discussion on minimum wage. A draft has been received by staff.	Due to staff shortages, it is recommended this is put on-hold until a permanent City Manager is appointed.					
15. Revisit the 2012 water rate increases to: (a) Implement a voucher or cost-assistance program for low-income families, and establish outreach measures so the public is aware of said program; (b) Determine the level of public knowledge with respect to upcoming water rate increases; (c) Determine the feasibility of eliminating or mitigating some of the scheduled water rate increases if Measure A passes. Research assistance programs for low-income residents.	The 2012 water rate increases have already been fully implemented. The Public Works department is currently working on a subsequent water rate study, which will include a review of possible reduced rates for low income families.	Remove as Priority; Project included in Department Work Program.					
16. Improve Aquatic Center Parking Lot.	Lot was improved in 2014 and the entire Aquatic center was leased to the County beginning in 2015.	Complete – Remove.					

FISCAL YEAR 2013 – 2014 (Continued)					
Description of Goal/Priority	Status	Recommended Action			
17. Upgrade City's website to make it more user friendly.	The City's new website was launched in 2016 and the City recently won an award for distinguished website design from the California Association of Public Information Officers (CAPIO).	Complete – Remove.			
18. Sponsor a triathlon or 5k run and car show to celebrate San Fernando's Birthday.	The 5K Relay race was implemented as part of the Healthy San Fernando Initiative. Had over 650 participants attend the event.	Complete – Remove.			

FISCAL YEAR 2014 – 2015		
Description of Goal/Priority	Status	Recommended Action
1. Senior Meal Program – Set a goal of at least 15 more meals per day.	The City added an additional 630 (2/day) meals in FY13/14 and an additional 771 (3/day) meals in FY14/15 with additional funding received from Los Angeles County. For FY 16/17, operation of the Senior Meals program will be outsourced to a NPO that will work directly with the County. Staff will oversee the contract and provide the facilities.	Ongoing - Remove as Priority; Activity included in Dept. Work Program.
2. Heritage Park - evaluate best usage for the park.	Park Master Plan Project and possible use of site as a community garden being developed by City staff for future consideration by the City Council.	Due to staff shortages, it is recommended this is put on-hold until a permanent City Manager is appointed.

FISCAL YEAR 2014 – 2015		
Description of Goal/Priority	Status	Recommended Action
3. Continuation of City Website Upgrade.	The City's new website was launched in 2016 and the City recently won an award for distinguished website design from the California Association of Public Information Officers (CAPIO).	Complete – Remove.
4. Bike Path Beautification Project.	The City has secured grant funding for the Bike Path Project along the Pacoima Wash. The project is moving forward.	Remove as Priority; Project included in Department Work Program.
FISCAL YEAR 2014 – 2015 (Continue	ed)	
Description of Goal/Priority	Status	Recommended Action
5. Continue to improve healthy community projects/programs at the parks.	City has been successful at implementing various programs targeting youth and seniors. This includes Healthy San Fernando, teen after school programming, senior expo, and 100 Citizens.	Ongoing - Remove as Priority; Activity included in Department Work Program.
6. Park Infrastructure Upgrades.	The tot lot, exercise equipment, multi-purpose room and gym facility, including new AC units, at Recreation Park have been renovated. Also, submitted grant applications to improve baseball fields at Las Palmas and Pioneer Park.	Remove as Priority; Project included in Department Work Program.

FISCAL YEAR 2014 – 2015 (Continued)		
Description of Goal/Priority	Status	Recommended Action
7. Internship Program: 1) Review and update the City's internship policy/program, and offer distinctions between City interns and Council interns; 2) Develop a list of available internship positions through the various departments; 3) Set criteria for each city internship position, i.e. level of education, number of hours per week, et cetera.	Complete. Presentation to City Council on 3/20/2017.	Complete – Remove.
8. Energy Efficiency: 1) HERO and PACE programs; 2) Revisit the issue regarding energy efficiency/savings for the City and solicit proposals from various vendors.	During FY 15/16 the City entered into a Professional Services Agreement with Neighborhood Housing Services, implemented the HERO Program, and adopted Urgency Ordinance for Expedited Permitting of Small Residential Rooftop Solar Systems (Urgency Ordinance No. U-1644).	Due to lack of staffing resources, exploring energy efficiency/ savings for City facilities may need to be put on hold.
9. Continue to work on future light rail and high-speed rail projects.	With recent passage of Measure M, Metro will be allocating funds for construction of light rail to San Fernando as part of East San Fernando Valley Transit Corridor. Staff will continue to work with Metro. The high speed rail has been re-aligned and is no longer proposed to have a route through San Fernando.	Ongoing – Remove as Priority; Project included in Department Work Program.

FISCAL YEAR 2014 – 2015 (Continued)		
Description of Goal/Priority	Status	Recommended Action
10. Research grant funding opportunities.	The City has leveraged a significant amount of grant resources over the last two years. Grant opportunities are evaluated based on a) the amount of matching resources required by the grant, and b) the availability of staff to actually manage and/or carry out the grant funded improvements.	Ongoing – Remove as Priority; Staff will focus on completing existing grants before pursuing additional funds.

FISCAL YEAR 2015 – 2016		
Description of Goal/Priority	Status	Recommended Action
Continue outreach and opposition of the California High Speed Rail (CHSR) route through San Fernando.	CHSRA has amended the current SR-14 alignment so that it no longer uses the Metro right of way through San Fernando. Staff will continue to keep apprised of any developments.	Ongoing – Remove as Priority; Activity included in Department Work Program.

FISCAL YEAR 2015 – 2016 (Continued)			
De	scription of Goal/Priority	Status	Recommended Action
2.	Continue to stabilize the City's finances by maintaining a balanced budget, continuing to reduce the General Fund deficit, and reestablish reserve balances in a number of critical funds, including but not limited to, the General Fund, Self-Insurance Fund, and Equipment Replacement Fund.	Staff has developed a five-year financial forecast, discussed a deficit reduction plan with City Council, and included the deficit reduction plan as a note in the City's financials. The staff will continue to work with City Council to implement the plan and sure up the General Fund, SIF, and ERF.	Ongoing – Carry this goal over to FY 2017-18 (Core Mission Item).
3.	Evaluate City service contracts to ensure they are up to date and provisions of contracts are being enforced.	The City has updated the Purchasing Ordinance and has brought all contracts in compliance with the procurement guidelines. Staff continues to monitor agreements to ensure that competitive pricing and services are received. Since there is no central purchasing/contracting office, each department is responsible for managing their own contracts.	On hold - Additional staffing resources would be needed to fully implement this goal.
4.	Pursue Economic Development opportunities to bolster the City's revenue and enhance the City of San Fernando's profile.	The Interim City Manager will be including funds in the FY 2017-2018 Proposed Budget for a broader community needs/visioning and economic development strategy exercise.	Ongoing – Remove as Priority; Activity to be included in Department Work program.
5.	Pursue catalytic projects for the downtown/mall area.	The Interim City Manager will be including funds in the FY 2017-2018 Proposed Budget for a broader community needs/visioning and economic development strategy exercise.	Ongoing – Remove as Priority; Activity to be included in Department Work program.
6.	Enhance the City's Business Attraction and Retention Program, including streamlining the permitting and entitlement process.	The Interim City Manager will be including funds in the FY 2017-2018 Proposed Budget for a broader community needs/visioning and economic development strategy exercise.	Ongoing – Remove as Priority; Activity to be included in Department Work program.

FISCAL YEAR 2015 – 2016 (Continued)		
Description of Goal/Priority	Status	Recommended Action
7. Explore the opportunity for a farmers' market.	The City has submitted a grant application to the USDA for the FINI Corner and Farmers Markets Incentive Program. We are awaiting to hear the results of our grant acceptance and award.	Due to staff shortages, it is recommended this is put on-hold until a permanent City Manager is appointed.
8. Evaluate reuse options for Lopez/Villegas property, including structure.	The Lopez/Villegas house has been sold and is scheduled to be moved on 4/12/2017. With regards to re-use of the property, the Interim City Manager will be including funds in the FY 2017-2018 Proposed Budget for a broader community needs/visioning and economic development strategy exercise.	Remove as Priority; Activity to be included in Department Work program.
9. Evaluate the City's minimum wage and living wage ordinances.	The City partnered with the Valley Economic Alliance to provide a cost of doing business analysis, which includes recommendations for economic development and a discussion on minimum wage. A draft has been received by staff.	Due to staff shortages, it is recommended this is put on-hold until a permanent City Manager is appointed.

Description of Goal/Priority	Status	Recommended Action
10. Continue regional collaboration with Metro and neighboring cities to enhance vehicular and pedestrian transportation options within the City of San Fernando.	City staff continues to work with City of Los Angeles and Metro staff regarding the East San Fernando Valley Transit Corridor Project-Project EIR/EIS is forthcoming from Metro; City working on ensuring Metro-project alignment with City's own efforts for multi-modal transportation opportunities under the TOD Overlay/San Fernando Corridors Specific Plan Update; City received a grant from Caltrans to complete a Safe Routes to School Plan. In addition, the County Department of Public Health is collaborating with the City to enhance the Safe Routes Planning and will complete an Active Transportation Plan at no cost to the City.	Ongoing – Carry this goal over to FY 2017-18 (Core Mission Item).
11. Increase capital expenditures to address critical infrastructure needs, including but not limited to, addressing deferred maintenance of City streets, water and sewer systems, and sidewalks.	The City has leveraged Measure A, Measure R, and CDBG funds to pave a number of streets over the last 12 months. The City has also completed a study assessing the overall health of the sewer system, which was presented to Council in September 2016, and moving forward on replacing sewer and water main lines in conjunction with street improvement projects.	Ongoing – Carry this goal over to FY 2017-18 (Core Mission Item).
12. Evaluate policy for neighborhoods to petition for the installation of speed humps.	The City currently has an existing policy regarding the installation of speed humps.	Due to staff shortages, it is recommended this is put on-hold until a permanent City Manager is appointed.

Description of Goal/Priority	Status	Recommended Action
13. Increase the City's use of technology to work more efficiently, increase transparency for citizens and stakeholders, and provide enhanced customer service.	The City has updated the network servers and operating software over the last few years. All PCs operating on Microsoft XP have been retired and replaced. For FY 2017-18, the City is working to replace servers and routers.	Ongoing – Carry this goal over to FY 2017-18 (Core Mission Item).
14. Offer top notch recreation programs through the Healthy San Fernando initiative and explore opportunities to expand sports programs.	Since March 2015, the RCS has implemented various sport programs for youth/adults, including adult softball, adult volleyball, teen soccer, Futsol, Tennis (all ages), and partnership with the So Cal Special Olympics to provide programs for individuals with disabilities.	Remove as Priority; Activity included in Department Work program.
15. Pursue grant funding that addresses a need and provides a net benefit to the City.	The City has leveraged a significant amount of grant resources over the last two years. Grant opportunities are evaluated based on a) the amount of matching resources required by the grant, and b) the availability of staff to actually manage and/or carry out the grant funded improvements.	Ongoing – Remove as Priority; Staff will focus on completing existing grants before pursuing additional funds.
16. Continue to review and update the City's policies and procedures.	The City has updated the Budget, Financial, and Purchasing policies. The City Clerk's office completed an update of the City's Records Retention Policy. The Personnel Division is updating the City Personnel Rules, as well as Standard Management Policies and Procedures, which have been outdated for some years.	Ongoing – Carry this goal over to FY 2017-18 (Core Mission Item).

FISCAL YEAR 2015 – 2016 (Continued)		
Description of Goal/Priority	Status	Recommended Action
17. Explore opportunities for community and cultural programs.	The Recreation and Community Services Department has expanded regular programming to include eight (8) JAM sessions, Dia de los Muertos, Eggstravaganza, Holiday Tree lighting, 5K Relay, cultural movies at the Lopez Adobe, etc.	Due to staff shortages, it is recommended the City does not pursue additional programs until a permanent RCS Director is appointed.
18. Veteran's appreciation event.	No action to date.	Due to staff shortages, it is recommended this is put on-hold until a permanent City Manager is appointed.
19. Community Garden.	As part of the Parks Master Plan Project, it will evaluate the possible use of park space at Heritage Park as a community garden.	Due to staff shortages, it is recommended this is put on-hold until a permanent City Manager is appointed.

FISCAL YEAR 2015 – 2016 (Continued)		
Description of Goal/Priority	Status	Recommended Action
20. Increase water conservation efforts, including but not limited to, community outreach and implementation of water conservation programs.	In May 2015, the City Council implemented Phase II water conservation efforts including new city parkway turf replacement guidelines; City has reduced exterior watering at City facilities; City continues to follow State water conservation mandates while promoting MWD rebate programs for low-flow toilets and showerheads, and turf replacement programs; City has completed construction of a drought tolerant median landscaping project on Brand Boulevard to help save over 1 million gallons of water annually.	Ongoing – Carry this goal over to FY 2017-18 (Core Mission Item).

FISCAL YEAR 2016 – 2017		
Description of Goal/Priority	Status	Recommended Action
Create and implement Little Free Library Program.	The Little Free Library kick-off event was held in February 2017.	Complete – Remove.
2. Develop Economic Development Strategy.	The Interim City Manager will be including funds in the FY 2017-2018 Proposed Budget for a broader community needs/visioning and economic development strategy exercise.	Remove as Priority; Activity to be included in Department Work program.

FISCAL YEAR 2016 – 2017					
Description of Goal/Priority	Status	Recommended Action			
3. Create and implement a Rent Control Program.	On July 18, 2016, staff presented City Council with a number of options for a rent control regulatory options. Council gave direction to draft residential rent increase dispute resolution regulations similar to those in place in Fremont, CA. The CD Director had been working with the City Attorney prior to separation.	Due to staff shortages, it is recommended this is put on-hold until a permanent City Manager is appointed.			
4. Develop comprehensive list of all deferred maintenance and needed infrastructure improvements.	The City has information on vehicle replacements, tree trimming maintenance, street light replacements and sewer/water main replacement. The Pavement Management Plan is scheduled to be updated soon. More information is needed to develop a deferred maintenance schedule for facility maintenance.	Due to staff shortages, it is recommended this is put on-hold until a permanent City Manager is appointed.			
5. Evaluation of traffic flow and parking in the Civic Center Area.	No action to date.	Due to staff shortages, it is recommended this is put on-hold until a permanent City Manager is appointed.			

FI	FISCAL YEAR 2016 – 2017 (Continued)					
Description of Goal/Priority		Status	Recommended Action			
6.	Explore possibility of building a pedestrian bridge over the existing rail right-of-way connecting residents and businesses on 1st Street to the Downtown Area.	No action to date.	Due to staff shortages, it is recommended this is put on-hold until a permanent City Manager is appointed.			
7.	Implementation of the Neighborhood Preservation and Revitalization Program.	No action to date.	Due to staff shortages, it is recommended this is put on-hold until a permanent City Manager is appointed.			
8.	Create and implement a motorcycle officer traffic enforcement program in the Police Department.	No action to date.	Due to staff shortages, it is recommended this is put on-hold until a permanent City Manager is appointed.			
9.	Purchase additional holiday decorations and perform related electrical upgrades along Maclay Avenue and San Fernando Mission Boulevard.	Staff purchased and installed new lights and decorations, including electrical upgrades needed on many streetlight poles, in December 2016.	Complete – Remove.			

Legend	
RED = On hold	GREEN = Complete
BLUE = Included in Dept. Work Program	BLACK = Carry Over to FY 2017-2018



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CALIFORNIA

APPENDIX D



EXHIBIT A

2016 INSTALLMENT SALE PAYMENTS SCHEDULE

12/01/2016 \$ 65,798.02 \$ 65,798.02 06/01/2017 49,143.75 \$ 65,000 114,143.75 12/01/2018 48,493.75 48,493.75 12/01/2018 47,293.75 47,293.75 12/01/2019 47,293.75 47,293.75 06/01/2019 47,293.75 85,000 132,293.75 12/01/2019 46,018.75 85,000 131,018.75 12/01/2020 46,018.75 85,000 131,018.75 12/01/2021 44,318.75 44,318.75 06/01/2021 44,318.75 90,000 134,318.75 12/01/2021 42,518.75 95,000 137,518.75 12/01/2021 42,518.75 95,000 137,518.75 12/01/2022 40,618.75 40,618.75 06/01/2022 40,618.75 40,618.75 06/01/2023 38,718.75 40,618.75 06/01/2024 38,718.75 38,718.75 12/01/2024 36,218.75	Payment Date	Interest Installment	Principal Installment	Total
06/01/2017 49,143.75 \$ 65,000 114,143.75 12/01/2017 48,493.75 48,493.75 06/01/2018 48,493.75 80,000 128,493.75 12/01/2018 47,293.75 47,293.75 06/01/2019 47,293.75 85,000 132,293.75 12/01/2019 46,018.75 85,000 131,018.75 12/01/2020 46,018.75 85,000 131,018.75 12/01/2021 44,318.75 44,318.75 12/01/2021 42,518.75 42,518.75 12/01/2022 40,618.75 95,000 137,518.75 12/01/2023 40,618.75 95,000 137,518.75 12/01/2023 38,718.75 40,618.75 06/01/2023 38,718.75 36,218.75 12/01/2023 38,718.75 36,218.75 12/01/2024 36,218.75 105,000 138,718.75 12/01/2025 33,593.75 105,000 141,218.75 12/01/2026 30,		\$ 65,798.02		\$ 65,798.02
12/01/2017 48,493.75			\$ 65,000	
06/01/2018 48,493.75 80,000 128,493.75 12/01/2018 47,293.75 47,293.75 06/01/2019 47,293.75 85,000 132,293.75 12/01/2020 46,018.75 46,018.75 06/01/2020 44,318.75 44,318.75 12/01/2021 44,318.75 90,000 134,318.75 12/01/2021 42,518.75 42,518.75 06/01/2022 42,518.75 42,518.75 06/01/2022 40,618.75 40,618.75 12/01/2023 40,618.75 40,618.75 06/01/2023 40,618.75 95,000 135,618.75 12/01/2023 38,718.75 38,718.75 12/01/2024 38,718.75 100,000 138,718.75 12/01/2024 36,218.75 36,218.75 06/01/2025 36,218.75 105,000 141,218.75 12/01/2026 33,593.75 110,000 143,593.75 12/01/2026 30,843.75				
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FISCAL YEAR 2017-2018 ADOPTED BUDGET

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APPENDIX E



CITY OF SAN FERNANDO			POLICY/PROCEDURE
NUMBER		SUBJECT	
ORIGINAL ISSUE	EFFECTIVE		GENERAL FINANCIAL POLICY
11/03/2014	11/03/2014		GENERAL FINANCIAL POLICY
CURRENT ISSUE	EFFECTIVE	CATEGORY	
12/05/2016	12/05/2016		FINANCE
SUPERSEDES			•

Section 1. Purpose.

To establish a comprehensive set of Citywide financial principles to serve as a guideline for operational and strategic decision making.

Section 2. Statement of Policy.

The City is committed to fiscal sustainability by employing long-term financial planning efforts, maintaining appropriate reserve levels and adhering to prudent practices in governance, management, budget administration and financial reporting.

The following financial principles are intended to establish a comprehensive set of guidelines for the City Council and City staff to follow when making decisions that may have a fiscal impact (collectively known as "Policy"). The goal is to maintain the City's financial stability in order to be able to continually adapt to local and regional economic changes. Such principles will allow the City to maintain and enhance a sound fiscal condition. This policy should be implemented in conjunction with associated financial policies, i.e. Budget Policy, Purchasing Policy, Investment Policy, Grant Management Policy, etc.

This Policy will be reviewed annually as part of the City's annual Adopted Budget to ensure that the principles contained herein remain current. The City's comprehensive financial policies shall be in conformance with all State and Federal laws, Generally Accepted Accounting Principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA).

Financial principles included in this Policy are:

<u>Chapter 1</u>: Long-term Financial Planning

Chapter 2: Auditing, Financial Reporting and Disclosure

Chapter 7: Post-employment Benefit Funding

<u>Chapter 3</u>: Revenue Collection <u>Chapter 8</u>: Grant Administration

<u>Chapter 4</u>: Investment and Cash Management <u>Chapter 9</u>: User Fees and Service Charges

Chapter 5: Capital Assets and Capital Improvement Projects Chapter 10: Cost Allocation

Chapter 6: Financial Reserves and Fund Balances Chapter 11: Debt Management

CHAPTER 1: LONG-TERM FINANCIAL PLANNING

- 1. The City shall maintain a General Fund Financial Forecast that looks forward at least five fiscal years into the future. The City shall consider immediate proactive measures when deficits between recurring revenues and recurring expenditures exist, even in outer years. The Forecast shall be updated at least bi-annually, as part of the mid-year budget review and annual budget process.
- 2. The City Council, City Manager and Executive Management will consider the effects of proposals for new or enhanced services, employee negotiations, tax/fee changes, or similar items, on the General Fund financial forecast. The City should be able to fund any such enhancements or changes in both the short-term and long-term to ensure sustainability of the enhancements.
- 3. The City shall develop and implement a financial plan to address its funding needs for issues like deferred maintenance and unfunded liabilities, which will be included in the General Fund financial forecast.
- 4. The City shall seek a balance in the overall revenue structure between more stable revenue sources (e.g. Property Tax) and economically sensitive revenue sources (e.g. Sales and Use Tax).
- 5. The City will proactively seek to protect and expand its tax base by encouraging a healthy underlying economy.
- 6. The City will work to protect and enhance the property values of all San Fernando residents and property owners.
- 7. The City will encourage the economic development of the community as a whole in order to provide stable and increasing revenue streams. It should be the City's goal to attract new businesses as well as retain successful businesses in the City. Objectives of a sound economic development strategy should also include: avoiding an over reliance on revenue from any one particular industry; recruitment and retention efforts to ensure a balance of revenue sources; ensuring compatible uses; encouraging business synergies; and promoting the growth of amenities and ancillary services to support business districts and established industries.
- 8. The City shall develop and maintain methods for the evaluation of future development and related fiscal impacts on the City budget.
- 9. Every reasonable effort will be made to establish revenue measures which will cause non-residents (i.e. transients and recreational visitors) to carry a fair portion of the expenses incurred by the City as a result of their use of public facilities.
- 10. The City will establish appropriate cost-recovery targets for its fee structure and will adjust its Master Fee Schedule annually to ensure that fees continue to meet cost recovery targets. The Finance Department may study, internally or using an outside consultant, the costs of providing such services and recommend fees to each department. (See also Chapter 10: User Fees and Service Charges)
- 11. Special services, which are characterized by an activity that is above and beyond the level of service typically provided by the City, will be supported from service fees to the maximum extent possible. Service fees shall be established in the Master Fee Schedule in compliance with applicable State law, and shall be periodically reviewed for compliance with applicable State law.
- 12. The City will oppose efforts by State and County governments to divert revenues from the City or to increase unfunded service mandate of City taxpayers.

GENERAL FINANCIAL POLICY Page 3				
13.	The City will seek additional intergovernmental funding and grants, with a priority on funding one-time capital projects. Grant-funded projects that require multi-year support will be reviewed by City Council.			
14.	The City will not rely on one-time revenue sources to fund operations. One-time revenues sources, whenever possible, will be used to fund one-time projects, augment reserve balances or fund unfunded liabilities.			

CHAPTER 2: AUDITING, FINANCIAL REPORTING, AND DISCLOSURE

Preparation of Financial Statements

Accounting standards boards and regulatory agencies set the minimum standards and disclosure requirements for annual financial reports and continuing disclosure requirements for municipal securities. The City places a high value on transparency and full disclosure in all matters concerning the City's financial position and results of operations. To this end, the City endeavors to provide superior information in the City's Comprehensive Annual Financial Report (CAFR) and Continuing Disclosure filings by going above and beyond the minimum reporting requirements, including participation in certificate of achievement accreditation programs and voluntary event disclosure filings.

The City prepares its financial statements in conformance with Generally Accepted Accounting Principles (GAAP). Responsibility for the accuracy and completeness of the financial statements rests with the City. However, the City retains the services of an external accounting firm to audit the financial statements on an annual basis. The primary point of contact for the auditor is the Finance Director, but the auditors will have direct access to the City Manager, City Attorney, or City Council on any matters they deem appropriate.

The financial statement audit and compliance audits will be conducted in accordance with the United States Generally Accepted Auditing Standards (GAAS), standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller of the United States, and standards set by regulatory agencies, if applicable.

As soon as practical after the end of the fiscal year, a final audit and report shall be submitted to the City Council, City Treasurer, City Manager, Finance Director, City Clerk and City Attorney. The final audit and report shall be posted to the City's website and five copies will be placed on file in the office of the Finance Director where they shall be available for inspection by the general public as long as is required by the City's record retention policy. A digital copy will be archived and available at any time.

After audit results have been communicated to the City, the Finance Department is responsible for responding to all findings, if any, within six months. Responses shall be provided to the City Manager and any appropriate regulatory agencies.

Independent Audit Firm

The City Council shall retain, for a contract period not to exceed three years, a qualified independent certified public accounting to examine the City's financial records and procedures on an annual basis. After soliciting and receiving written proposals from qualified independent accounting firms, the Finance Director shall submit a recommendation to the City Manager and City Council. Generally, the City will request proposals for audit services every three years. It is the City's policy to require mandatory audit firm rotation after nine years of consecutive service.

CHAPTER 3: REVENUE COLLECTION AND ACCOUNTS RECEIVABLE

- 1. The City will pursue revenue collection and auditing to ensure that monies due the City are accurately received in a timely manner.
- 2. The City will seek reimbursement from the appropriate agency for State and Federal mandated costs whenever possible and cost-effective.
- 3. The City should centralize accounts receivable/collection activities wherever possible so that all receivables are handled consistently.

Write Off Bad Debt

Accounts receivable management and diligent oversight of collections from all revenue sources is imperative. Sound financial management principles include the establishment of an allowance for doubtful accounts. Efforts will be made to pursue the timely collection of delinquent accounts. When such accounts are deemed uncollectible, they should be written-off from the financial statements.

- a. The Finance Director, with the approval of the City Manager, is authorized to write off uncollectible individual accounts less than or equal to \$1,000. In such cases, the Finance Director must prepare a memorandum for City Manager review and approval documenting the accounts to be written off, the age of the debt, reasons for writing off each account and evidence of collection attempts taken on the account.
- b. Past due accounts of greater than \$1,000 may be written off with approval by the City Council. To write off accounts exceeding \$1,000, the Finance Director must prepare an Agenda Report for City Council review and approval documenting the accounts to be written off, the age of the debt, reasons for writing off each account and evidence of collection attempts taken on the account.

GENERAL FINANCIAL POLICY Page 6				
CHAPTER 4: INVESTMENT AND CASH MANAGEMENT				
	Cash and investment programs will be maintained in accordance with California Government Code Section 53600 et seq. and the City's adopted <u>Investment Policy</u> to ensure that proper controls and safeguards are maintained. Pursuant to State law, the City, at least annually, revises, and the City Council affirms, a detailed Investment Policy.			
	Reports on the City's investment portfolio and cash position shall be presented to the City Council by the City Treasurer on at least a quarterly basis, in conformance with the California Government Code.			
3.	City funds shall be managed in a prudent and diligent manner with emphasis on safety, liquidity, and yield, in that order.			

CHAPTER 5: CAPITAL ASSETS AND CAPITAL IMPROVEMENT PLAN

- 1. A Capital Asset is defined as land, structures and improvements, machinery and equipment and infrastructure assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. Capital assets also include additions to public domain (infrastructure) which includes certain improvements such as pavement, curb and gutter, sidewalks, traffic control devices, and right-of-way corridors within the City.
- 2. Depreciation of Capital Assets is computed using the straight-line method over the estimated useful lives of assets, which are as follows:

Buildings 50 years
Infrastructure Up to 50 years
Improvements Other than Buildings 20 years
Furniture and Equipment Up to 30 years
Vehicles and Related Equipment Up to 8 years

- 3. A Capital Improvement Project (CIP) is defined as meeting one of the following criteria:
 - a. It is construction, expansion, renovation, or replacement of a city owned facility or infrastructure. The project must have a total cost of at least \$25,000 over the life of the project. Project costs include, but are not limited to, the cost of land, engineering, architectural planning, and contract services needed to complete the project; or
 - b. It is a purchase of major equipment (assets) costing \$25,000 or more with a useful life of at least 5 years; or
 - c. It is a major maintenance or rehabilitation project for existing facilities with a cost of \$25,000 or more and an economic life of at least 5 years.
- 4. A five-year Capital Improvement Plan will be developed and updated annually. The Plan shall include a brief description of the project, estimated project costs, and anticipated funding source(s) for the project.
- 5. The Capital Improvement Plan will identify, where applicable, current operating maintenance costs and funding streams available to repair and/or replace deteriorating infrastructure and avoid significant unfunded liabilities.
- 6. The City should develop and implement a post-implementation evaluation of its infrastructures condition on a specified periodic basis, estimating the remaining useful life, and projecting replacement costs.
- 7. The City will actively pursue outside funding sources for all CIPs. Outside funding sources, such as grants, will be used to finance only those CIPs that are consistent with the five-year Capital Improvement Plan and local governmental priorities, and whose operating and maintenance costs have been included in future operating budget forecasts.
- 8. CIP lifecycle costs will be coordinated with the development of the Operating Budget. Future operating, maintenance and replacement costs associated with new capital improvements will be forecasted, matched to available revenue sources, and included in the Operating Budget. CIP contract awards will include a fiscal impact statement disclosing the expected operating impact of the project and when such cost is expected to occur.
- 9. Financing of CIPs will be considered if it conforms to *Chapter 11: Debt Management* section of this Policy.

CHAPTER 6: FINANCIAL (FUND) RESERVES AND FUND BALANCES

Prudent financial management dictates that some portion of the funds available to the City be reserved for future use.

As a general principle, the City Council decides whether to appropriate funds from reserve accounts. Even though a project or other expenditure qualifies as a proper use of reserves, the City Council may decide that it is more beneficial to use current year operating revenues or other available funds instead, thereby retaining the reserve funds for future use. Reserve funds will not be spent for any function other than the specific purpose of the reserve account from which they are drawn without specific direction in the annual budget; or by a separate City Council action. Information regarding annual budget adoption and administration is contained in the City's Budget Policy.

Governmental Funds and Fund Balance Defined

Governmental Funds, including the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds, have a short-term or current flow of financial resources measurement focus and basis of accounting and therefore, exclude long-term assets and long-term liabilities. The term Fund Balance, used to describe the resources that accumulate in these funds, is the difference between the fund's assets and fund's liabilities. Fund Balance is similar to the measure of net working capital that is used in private sector accounting. By definition, both Fund Balance and Net Working Capital exclude long-term assets and long-term liabilities.

Proprietary Funds and Net Working Capital Defined

Proprietary Funds, including Enterprise Funds and Internal Service Funds, have a long-term or economic resources measurement focus and basis of accounting and therefore, include long-term assets and liabilities. This basis of accounting is very similar to that used in private sector. However, instead of Retained Earnings, the term Net Position is used to describe the difference between fund assets and fund liabilities. Since Net Position includes both long-term assets and liabilities, the most comparable measure of proprietary fund financial resources to governmental Fund Balance is Net Working Capital, which is the difference between current assets and current liabilities. Net Working Capital, like Fund Balance, excludes long-term assets and long-term liabilities.

Governmental Fund Reserves (Fund Balance)

For Governmental Funds, the Governmental Accounting Standards Board (GASB) Statement No. 54 defines five specific classifications of fund balance. The five classifications are intended to identify whether the specific components of fund balance are available for appropriation and are therefore "Spendable." The classifications also are intended to identify the extent to which fund balance is constrained by special restrictions, if any. Applicable only to governmental funds, the five classifications of fund balance are as follows:

<u>CLASSIFICATIONS</u> <u>NATURE OF RESTRICTION</u>

Non-Spendable Cannot be readily converted to cash

Restricted Externally imposed restrictions

Committed City Council imposed commitment

Assigned City Manager/Finance Director assigned purpose/intent

Unassigned Residual balance not otherwise restricted

- 1. <u>Non-Spendable Fund Balance:</u> The portion of fund balance that includes amounts that are either (a) not in a spendable form, or (b) legally or contractually required to be maintained intact. Examples of Non-spendable fund balance include:
 - a. <u>Reserve for Inventories:</u> The value of inventories purchased by the City but not yet issued to the operating Departments is reflected in this account.
 - b. <u>Reserve for Long-Term Receivables and Advances:</u> This category is used to identify and segregate the City's financial assets that are not due to be received for an extended period of time, so are not available for appropriation during the budget year.
 - c. <u>Reserve for Prepaid Assets:</u> This category includes resources that have been paid to another entity in advance of the accounting period in which the resource is deducted from fund balance. A common example is an insurance premium, which is typically payable in advance of the coverage period. Although prepaid assets have yet to be deducted from fund balance, they are no longer available for appropriation.
- 2. Restricted Fund Balance: The portion of fund balance that reflects constraints placed on the use of resources (other than non-spendable items) that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments (e.g. Debt Reserve funds); or (b) imposed by law through constitutional provisions or enabling legislation. The City operates a number of special revenue funds that account for items such as gas tax revenues distributed by the State, local return portions of County-wide sales tax overrides dedicated to transportation, grants from Federal or State agencies with specific spending restrictions, and Section 8 and CDBG funds from the Federal government with very specific spending limitations, to name a few. Since these funds are established because of the specific spending limitations on them, any year-end balances are still restricted for these purposes.
- 3. <u>Committed Fund Balance</u>: That portion of fund balance that includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action by the government's highest level of decision making authority, and remain binding unless removed in the same manner. The City considers adoption of a Resolution as a formal action for the purposes of establishing committed fund balance. The action to constrain resources must occur within the fiscal reporting period; however the amount can be determined subsequently. City Council imposed Commitments are as follows:
 - a. <u>Contingency Funds:</u> The Contingency Funds shall have a target balance of twenty percent (20%) of General Fund "Operating Budget" as originally adopted. Operating Budget for this purpose shall include current expenditure appropriations and shall exclude Capital Improvement Projects and Transfers Out. Appropriation and/or access to these funds are reserved for emergency situations only. The parameters by which the Contingency Funds could be accessed would include the following circumstances:
 - i. A catastrophic loss of critical infrastructure requiring an expenditure of greater than or equal to five percent (5%) of the General Fund, Operating Budget, as defined above.
 - ii. A State or Federally declared state of emergency where the City response or related City loss is greater than or equal to five percent (5%) of the General Fund, Operating Budget.
 - iii. Any settlement arising from a claim or judgment where the loss exceeds the City's insured policy coverage by an amount greater than or equal to five percent (5%) of the General Fund Operating Budget, and there are insufficient reserves available in the Self Insurance Fund to cover the loss.
 - iv. Deviation from budgeted revenue projections in the top three General Fund revenue categories, namely, Sales Taxes, Property Taxes and Business Taxes, in a cumulative amount greater than or equal to five percent (5%) of the General Fund Operating Budget.

- v. Any action by another government that eliminates or shifts revenues from the City amounting to greater than or equal to five percent (5%) of the General Fund, Operating Budget.
- vi. Inability of the City to meet its debt service obligations in any given year.
- vii. Any combination of factors a) i-vi amounting to greater than or equal to five percent (5%) of the General Fund Operating Budget in any one fiscal year.

Use of Contingency Funds must be approved by the City Council. Should Contingency Funds be used, the City Manager shall present a plan to City Council to replenish the funds within five years.

- 4. <u>Assigned Fund Balance:</u> That portion of a fund balance that includes amounts that are constrained by the City's intent to be used for specific purposes, but that are not restricted or committed. This policy hereby delegates the authority to the City Manager or Finance Director to modify or create new assignments of fund balance. Constraints imposed on the use of assigned amounts may be changed by the City Manager or Finance Director. Appropriations of balances are subject to the Budget Policy concerning budget adoption and administration. Examples of assigned fund balance may include, but are not limited to:
 - a. <u>Reserves for Encumbrances:</u> Purchase Orders and contracts executed by the City express intent to purchase goods or services. Generally, such documents include a cancellation clause, where the City would then only be responsible to pay for goods received or services provided. The City recognizes the obligation to pay for these goods and services as a reservation of fund balance, but because the City can ultimately free itself of this obligation if necessary, it does not meet the requirements of the more restrictive fund balance categorizations.
 - b. <u>Change in Fair Market Value of Investments:</u> As dictated by GASB 31, the City is required to record investments at their fair value (market value). This accounting practice is necessary to insure that the City's investment assets are shown at their true value as of the balance sheet. However, in a fluctuating interest rate environment, this practice records market value gains or losses which may never be actually realized. The City Manager or Finance Director may elect to reserve a portion of fund balance associated with an unrealized market value gain. However, it is impractical to assign a portion of fund balance associated with an unrealized market value loss.

When the City Manager or Finance Director authorizes a change in General Fund, Assigned Fund Balance, City Council shall be notified quarterly.

5. <u>Unassigned fund balance/Reserve</u>: The residual portion of available fund balance that is not otherwise restricted, committed or assigned. This amount is considered the City's available reserve, or budget reserve.

General Fund Surplus

At the end of each fiscal year, the difference between General Fund revenues and expenditures results in either a surplus (adding to fund balance) or deficit (subtracting from fund balance). In the case of a surplus, the policy for allocation shall follow these priorities:

- 1. Full funding of the twenty percent (20%) Contingency Fund.
- 2. If the Contingency Funds are fully satisfied, the remainder shall revert to Unassigned fund balance/reserve.

The City Manager may recommend a different allocation for approval by the City Council.

Proprietary Fund Reserves (Net Working Capital)

In the case of Proprietary Funds (Enterprise and Internal Service Funds), Generally Accepted Accounting Principles (GAAP) do not permit the reporting of reserves on the face of City financial statements. However, this does not preclude the City from setting policies to accumulate financial resources for prudent financial management of its proprietary fund operations. Since proprietary funds may include both long-term capital assets and long-term liabilities, the most comparable measure of liquid financial resources that is similar to fund balance in proprietary funds is net working capital, which is the difference between current assets and current liabilities. For all further references to reserves in Proprietary Funds, Net Working Capital is the intended meaning.

1. Water, Sewer and Refuse Funds

- a. <u>Stabilization and Contingency Funds:</u> This amount is used to provide sufficient funds to support seasonal variations in cash flows and, in more extreme conditions, to maintain operations for a reasonable period of time so the City may reorganize in an orderly manner or effectuate a rate increase to offset sustained cost increases. The intent is to provide funds to offset cost increases that are projected to be short-lived, thereby partially eliminating the volatility in annual rate adjustments. It is not intended to offset ongoing, long-term pricing structure changes. The target level of the Contingency Fund is twenty-five percent (25%) of the annual operating budget. This reserve level is intended to provide a reorganization period of three months with zero income or twelve months at a twenty-five percent (25%) loss rate. The City Council must approve the use of these funds, based on City Manager recommendation. Funds collected in excess of the Stabilization reserve target would be available to offset future rate adjustments, while extended reserve shortfalls would be recovered from future rate increases. Should catastrophic losses occur, Stabilization and Contingency Funds may be called upon to avoid disruption to service. The Stabilization and Contingency principle applies to each proprietary fund individually, not all proprietary funds collectively.
- b. <u>Infrastructure Replacement Funding:</u> This funding principle is intended to be a temporary repository for cash flows associated with the funding of infrastructure replacement projects provided by the Water Master Plan and Sewer Master Plan. The contribution rate is intended to level-amortize the cost of infrastructure replacement projects over a long period of time. The annual funding rate of the Water and Sewer Master Plans is targeted at an amount that, when combined with prior or future year contributions, is sufficient to provide for the eventual replacement of assets as scheduled in each respective Plan. This contribution principle should be updated periodically based on the most current Master Plan. There are no minimum or maximum balances contemplated by this funding principle. However, the contributions level should be reviewed periodically or as major updates to the Wastewater Master Plan occur. Annual funding is contingent on many factors and may ultimately involve a combined strategy of cash funding and debt issuance with the intent to normalize the burden on customer rates.

2. <u>Internal Service Funds</u>

Internal Service Funds are used to centrally manage and account for specific program activity in a centralized cost center. Their revenue generally comes from internal charges to departmental operating budgets rather than direct appropriations. The function of Internal Service Funds include:

- a. Normalizing departmental budgeting for programs that have life-cycles greater than one year; thereby facilitating level budgeting for expenditures that will, by their nature, be erratic from year to year. This also facilitates easier identification of long-term trends.
- b. Acting as a strategic savings plan for long-term assets and liabilities.
- c. Enabling appropriate distribution of City-wide costs to individual departments, thereby more readily establishing true costs of various operations.

Since departmental charges to Internal Service Funds duplicate the ultimate expenditure from the Internal Service Fund, they are eliminated when consolidating entity-wide totals.

The measurement criteria, cash flow patterns, funding horizon and acceptable funding levels are unique to each program being funded. Policy regarding target balance and/or contribution policy, gain/loss amortization assumption, source data, and governance for each of the City's Internal Service Funds is set forth as follows:

<u>For All Internal Service Funds</u>: The Finance Director may transfer part or all of any unencumbered fund balance between Internal Service Funds, provided that the transfer would not cause insufficient reserve levels or insufficient resources to carry out the fund's intended purpose. This action is appropriate when the decline in cash balance in any fund is precipitated by an off-trend non-recurring event (e.g. a large judgment funded by the Self Insurance Fund). The Finance Director will make such recommendations as part of the annual budget adoption or through separate City Council action.

<u>Equipment Replacement Fund Reserve:</u> The Equipment Replacement Fund receives operating money from the operating Departments to fund the regular replacement of major pieces of equipment (mostly vehicles) at their economic obsolescence.

Operating Departments are charged annual amounts sufficient to accumulate funds for the replacement of vehicles, communications equipment, technology equipment and other equipment determined appropriate by the Finance Director. The City Manager recommends annual rate adjustments as part of the budget preparation process. These adjustments are based on pricing, future replacement schedules and other variables.

The age and needs of the equipment inventory vary from year to year. Therefore the year-end fund balance will fluctuate in direct correlation to accumulated depreciation. In general, it will increase in the years preceding the scheduled replacement of relatively large percentage of the equipment, on a dollar value basis. However, rising equipment costs, dissimilar future needs, replacing equipment faster than their expected life or maintaining equipment longer than their expected life all contribute to variation from the projected schedule.

In light of the above, the target funding level is not established in terms of a flat dollar figure or even a percentage of the overall value of the equipment inventory. It is established at fifty percent (50%) of the current accumulated depreciation value of the equipment inventory, calculated on a replacement value basis. This will be reconciled annually as part of the year-end close out process by the Finance Department. If departmental replacement charges for

equipment prove to be excessive or insufficient with regard to this target funding level, new rates established during the next budget cycle will be adjusted with a view toward bringing the balance back to the target level over a three-year period.

<u>Self-Insurance Fund Reserve:</u> The Self-Insurance fund pays for insurance premiums, benefit and settlement payments, and administrative and operating expenses. It is supported by charges to other City funds for the services it provides. These annual charges for service shall reflect the five-year historical experience and shall be set to equal the annual expenses of the fund.

The Self-Insurance Fund reserve (Liability and Workers' compensation) will be maintained at a level which, together with purchased insurance policies, adequately indemnifies the City's property, liability, and health benefit risk from one-time fluctuations. A qualified actuarial firm shall be retained on an annual basis (typically through the City's insurance risk pool) in order to recommend appropriate funding levels, which will be approved by City Council. The City should maintain minimum reserves equal to sixty percent (60%) of the five-year average of total Self-Insurance Fund costs.

To lessen the impact of short-term annual rate change fluctuation, the City Manager may implement one-time fund transfers (rather than department rate increases) when funding shortfalls appear to be due to unusually sharp and non-recurring factors. Excess reserves in other areas may be transferred to the Self Insurance FUnd in these instances, but such transfers should not exceed the funding necessary to reach the reserve level defined above.

CHAPTER 7: POST-EMPLOYMENT BENEFIT FUNDING

<u>Pension Funding:</u> The City's principal Defined Benefit Pension program is provided through multiple contracts with California Public Employees Retirement System (CalPERS). The City's contributions to the plan include a fixed employer paid member contribution and an actuarially determined employer contribution that fluctuates each year based on an annual actuarial plan valuation. This variable rate employer contribution includes the normal cost of providing the contracted benefits plus or minus an amortization of plan changes and net actuarial gains and losses since the last valuation period.

It is the City's policy to make contributions to the plan equaling at least one hundred percent (100%) of the actuarially required contribution (annual pension cost). Because the City pays the entire actuarially required contribution each year, by definition, its net pension obligation at the end of each year is \$0. Any Unfunded Actuarial Liability (UAL) is amortized and paid in accordance with the actuary's funding recommendations. The City will strive to maintain its UAL within a range that is considered acceptable to actuarial standards. The City Council shall consider increasing the annual CalPERS contribution should the UAL status fall below acceptable actuarial standards.

Other Post-Employment Benefits (OPEB) Funding: The City contributes to a single-employer defined benefit plan to provide post-employment health care benefits. Subject to the terms provided in the applicable Memorandum of Understanding (MOU), the City pays 100% of all premiums charged for health insurance for qualifying retired employees, and their dependent spouses or survivors, and all active employees, and their dependent spouses or survivors, hired before July 1, 2015 that retire from the City. The City pays the minimum contribution required by the Public Employees Medical and Hospital Care Act (PEMHCA) for all employees hired after July 1, 2015 that retire from the City.

The City's annual OPEB cost is calculated based on the Annual Required Contribution (ARC) of the employer, an amount actuarially determined in accordance with parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded liabilities of the plan over a period not to exceed thirty years. The City is currently unable to make the full ARC payment and is funding this obligation on a pay-as-you-go basis, which creates a significant unfunded liability.

It is the City's intention to develop a plan to establish or participate in a pre-funding trust and fully fund the ARC. Once a plan is developed, the City will strive to maintain a funded status that will be within a range that is considered acceptable to actuarial standards. The City Council will consider increasing the annual OPEB contribution should the funded status fall below acceptable actuarial standards. The City Council will also consider increasing the annual OPEB contribution when possible to reduce the amortization period.

GENERAL FINANCIAL POLICY Page 15
CHAPTER 8: GRANT ADMINISTRATION
Individual departments are encouraged to investigate sources of funding relevant to their respective departmental activities.
The department applying for a grant or receiving a restricted donation will generally be considered the Program Administrator of the grant. The Finance Department may assist in the financial administration and reporting of the grant, but the Program Administrator is ultimately responsible for meeting all terms and conditions of the grant, insuring that only allowable costs are charged to the grant program and adhering to City budgeting and purchasing procedures. Individual Departments and Program Administrators are not authorized to execute grant contracts. Grant contracts shall be reviewed by the City Attorney's Office and executed by the City Manager and/or City Council.
Refer to the City's <u>Grant Management Policy</u> for detailed information.

CHAPTER 9: USER FEES AND SERVICE CHARGES

The City charges user fees and charges for services which are of special benefit to easily identified individuals or groups. The City will establish appropriate cost-recovery targets for its fee structure and will annually adjust its Master Fee Schedule to ensure that the fees continue to meet cost recovery targets and account for changes in methods or levels of service delivery. The Finance Department may study, internally or using an outside consultant, the cost of providing such services and recommend fees to each department.

<u>General Concepts Regarding the User Fees and Service Charges:</u> The following general concepts will be used in developing and implementing user fees and service charges:

- 1. Revenues shall not exceed the reasonable cost of providing the service.
- 2. Cost recovery goals shall be based on the total cost of delivering the service, including direct costs, departmental administration costs, and organization-wide support costs, including, but not limited to, accounting, payroll, personnel, data processing, vehicle maintenance, and insurance.
- 3. The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.
- 4. For rental of real property, rate structures should be sensitive to the "market" for similar services as well as to smaller, infrequent users of the service.
- 5. A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.

<u>User Fee Cost Recovery Levels:</u> In setting user fee cost recovery levels, the following factors will be considered:

- 1. <u>Community-Wide vs. Special Benefit:</u> The level of user fee cost recovery should consider the community-wide versus special service nature of the program or activity. The use of general purpose (tax) revenues is appropriate for community-wide services, while user fees are appropriate for services which are of special benefit to easily identified individuals or groups.
- 2. <u>Service Recipient vs. Service Driver:</u> After considering community-wide versus special benefit of the service, the concept of service recipient versus service driver should also be considered. For example, it could be argued that the applicant is not the beneficiary of the City's development review efforts; the community is the primary beneficiary. However, the applicant is the driver of development review costs, and as such, cost recovery from the applicant is appropriate.
- 3. <u>Effect of Pricing on the Demand for Services:</u> The level of cost recovery and related pricing of services can significantly affect the demand and subsequent level of services provided. At full cost recovery, this has the specific advantage of ensuring that the City is providing services for which there is genuinely a market that is not overly-stimulated by artificially low prices. Conversely, high-levels of cost recovery will negatively impact the delivery of services to lower income groups. This negative feature is especially pronounced, and works against public policy, if the services are specifically targeted to low income groups.
- 4. <u>Feasibility of Collection and Recovery:</u> Although it may be determined that a high-level of cost recovery may be appropriate for specific services, it may be impractical or too costly to establish a system to identify and charge the user. Accordingly, the feasibility of assessing and collecting charges should also be considered in developing user fees, especially if significant program costs are intended to be financed from that source.

<u>Factors Which Favor Low Cost Recovery Levels:</u> Very low cost recovery levels are appropriate under the following circumstances:

- 1. There is no intended relationship between the amount paid and the benefit received. Almost all "social service" programs fall into this category as it is expected that one group will subsidize another.
- 2. Collecting fees is not cost-effective or will significantly impact the efficient delivery of the service.
- 3. There is no intent to limit the use of (or entitlement to) the service. Again, most "social service" programs fit into this category as well as many public safety emergency response services. Historically, access to neighborhood and community parks would also fit into this category.
- 4. The service is non-recurring, generally delivered on a "peak demand" or emergency basis, cannot reasonably be planned for on an individual basis, and is not readily available from a private sector source. Many public safety services also fall into this category.
- 5. Collecting fees would discourage compliance with regulatory requirements and adherence is primarily self-identified, and as such, failure to comply would not be readily detected by the City. Many small-scale licenses and permits might fall into this category.

<u>Factors Which Favor High Cost Recovery Levels:</u> The use of user fees and service charges as a major source of funding service levels is especially appropriate under the following circumstances:

- 1. The service is similar to services provided through the private sector.
- 2. Other private or public sector alternatives could or do exist for the delivery of the service.
- 3. For equity or demand management purposes, it is intended that there be a direct relationship between the amount paid and the level and cost of the service received.
- 4. The use of the service is specifically discouraged. Police responses to disturbances or false alarms might fall into this category.
- 5. The service is regulatory in nature and voluntary compliance is not expected to be the primary method of detecting failure to meet regulatory requirements. Building permit, plan checks, and subdivision review fees for large projects would fall into this category.

Enterprise Fund Fees and Rates

- 1. The City will set fees and rates at levels which fully cover the total direct and indirect costs-including operations, capital outlay, and debt service of the following enterprise programs; Water, Sewer (wastewater), and Refuse.
- 2. The City will review and adjust enterprise fees and rate structures as required to ensure that they remain appropriate and equitable.

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CHAPTER 10: COST ALLOCATION PLAN
A Cost Allocation Plan allows the City to fairly and completely allocate its administrative and overhead costs to all divisions. This allows the General Fund to recover costs from Enterprise Funds, Grant Funds, and also determines the overhead costs on the hourly rates of staff providing fee based services. A cost allocation study should be prepared by the Finance Department, either internally or using an outside consultant, at least biennially (i.e., every two years).
Office of Management and Budget Circular A-87 (OMB A-87) Plan: Using actual expenditures and documented time allocations, the OMB A-87 Plan follows the guidelines outlined by the Federal government through OMB Circular A-87. This plan is used for Federal grant administrative cost recovery.
<u>Total Cost Plan:</u> When grant regulations are not an issue, a Total Cost Plan, which uses the costs that the OMB A-87 Plan disallows, is able to allocate all indirect costs like the private sector routinely does. This plan is recommended whenever the goal is to fully allocate indirect costs for interfund transfers and fee calculations.

CHAPTER 11: DEBT MANAGEMENT

Debt levels and their related annual costs are important long-term obligations that must be managed within available resources. A disciplined thoughtful approach to debt management includes policies that provide guidelines for the City to manage its debt program in-line with those resources. Therefore, the objective of this policy is to provide written guidelines and restrictions concerning the amount and type of debt issued by the City and the ongoing management of the debt portfolio.

This debt management policy is intended to improve the quality of decisions, provide justification for the structure of debt issuance, identify policy goals and demonstrate a commitment to long-term financial planning, including a multi-year capital plan. Adherence to a debt management policy signals to rating agencies and the capital markets that a government is well managed and should meet its obligations in a timely manner.

Conditions and Purposes Of Debt Issuance

<u>Acceptable Conditions for the Use of Debt:</u> Prudent amounts of debt can be an equitable and cost- effective means of financing major infrastructure and capital project needs. As such, debt will be considered to finance such projects if:

- 1. It meets the City's goal of distributing the payments for the asset over its useful life so that benefits more closely match costs for both current and future residents:
- 2. It is the most cost-effective funding means available to the City, taking into account cash flow needs and other funding alternatives; or
- 3. It is fiscally prudent and meets the guidelines of this Policy. Any consideration of debt financing shall consider financial alternatives, including pay-as-you-go funding, proceeds derived from development or redevelopment of existing land and capital assets owned by the City, and use of existing or future cash reserves, or combinations thereof.

<u>Acceptable Uses of Debt:</u> The City will consider financing for the acquisition, substantial refurbishment, replacement or expansion of physical assets, including land improvements. The primary purpose of debt is to finance one of the following:

- 1. Acquisition and or improvement of land, right-of-way or long-term easements.
- 2. Acquisition of a capital asset with a useful life of three or more years.
- Construction or reconstruction of a facility.
- 4. Refunding, refinancing, or restructuring debt, subject to refunding objectives and parameters discussed in the Refunding Guidelines section of the Policy.
- 5. Although not the primary purpose of the financing effort, project reimbursables that include project planning design, engineering and other preconstruction efforts; project-associated furniture fixtures and equipment; capitalized interest, original issuer's discount, underwriter's discount and other costs of issuance.
- 6. Interim or cash flow financing, such as anticipation notes.

Prohibited Uses of Debt: Prohibited uses of debt include the following:

1. Financing of operating costs except for anticipation notes with a term of less than one year.

- 2. Debt issuance used to address budgetary deficits.
- 3. Debt issued for periods exceeding the useful life of the asset or projects to be financed.

Use of Alternative Debt Instruments

The City recognizes that there are numerous types of financing structures and funding sources available, each with specific benefits, risks, and costs. All potential funding sources are reviewed by management within the context of the Debt Policy and the overall portfolio to ensure that any financial product or structure is consistent with the City's objectives. Regardless of what financing structure(s) is utilized, due-diligence review must be performed for each transaction, including the quantification of potential risks and benefits, and analysis of the impact on City creditworthiness and debt affordability and capacity.

<u>Variable Rate Debt:</u> Variable Rate Debt affords the City the potential to achieve a lower cost debt depending on market conditions. However, the City will seek to limit the use of Variable Rate Debt due to the potential risks of such instruments.

The City shall consider the use of Variable Rate Debt for the purposes of:

- 1. Reducing the costs of debt issues.
- 2. Increasing flexibility for accelerating principal repayment and amortization.
- 3. Enhancing the management of assets and liabilities (matching short-term "priced debt" with the City's short-term investments).
- 4. Diversifying interest rate exposure.

<u>Considerations and Limitations on Variable Rate Debt:</u> The City may consider the use of all alternative structures and modes of Variable Rate Debt to the extent permissible under State law and will make determinations among different types of modes of Variable Rate Debt based on cost, benefit, and risk factors. The Finance Director shall consider the following factors in considering whether to utilize Variable Rate Debt:

- 1. Any Variable Rate Debt should not exceed twenty percent (20%) of total City General Fund supported debt.
- 2. Any Variable Rate Debt should be fully hedged by expected future unrestricted General Fund reserve levels.
- 3. Whether interest cost and market conditions (including the shape of the yield curves and relative value considerations) are unfavorable for issuing fixed rate debt.
- 4. The likelihood of projected debt service savings when comparing the cost of fixed rate bonds.
- 5. Costs, implementation and administration are quantified and considered.
- 6. Cost and availability of liquidity facilities (lines of credit necessary for Variable Rate Debt obligations and commercial paper in the event that the bonds are not successfully remarketed) are quantified and considered.
- 7. Ability to convert debt to another mode (daily, monthly, fixed) or redeem at par at any time is permitted.

8. The findings of a thorough risk management assessment.

<u>Risk Management – Variable Rate Debt:</u> Any issuance of Variable Rate Debt shall require a rigorous risk assessment, including, but not limited to factors discussed in this section. Variable Rate Debt subjects the City to additional financial risks (relative to fixed rate bonds), including interest rate risk, tax risk, and certain risks related to providing liquidity for certain types of Variable Rate Debt.

The City will properly manage the risks as follows:

- 1. <u>Interest Rate Risk and Tax Risk:</u> The risk that market interest rates increase on Variable Rate Debt because of market conditions, changes in taxation of municipal bond interest, or reductions in tax rates. *Mitigation* Limit total variable rate exposure per the defined limits and match the variable rate liabilities with short term assets.
- Liquidity/Remarketing Risk: The risk that holders of variable rate bonds exercise their "put" option, tender their bonds, and the bonds cannot be remarketed requiring the bond liquidity facility provider to repurchase the bonds. This will result in the City paying a higher rate of interest to the facility provider and the potential rapid amortization of the repurchased bonds. *Mitigation* Limit total direct variable-rate exposure. Seek liquidity facilities which allow for longer (five to ten years) amortization of any draws on the facility. Secure credit support facilities that result in bond ratings of the highest short-term ratings and long-term ratings not less than AA. If the City's bonds are downgraded below these levels as a result of the facility provider's ratings, a replacement provider shall be sought.
- 3. <u>Liquidity/Rollover Risk:</u> The risk that arises due to the shorter-term of most liquidity provider agreements (one to five years) relative to the longer-term amortization schedule of the City's variable-rate bonds. In particular, (1) the City may incur higher renewal fees when renewal agreements are negotiated; and (2) the liquidity bank market constricts such that it is difficult to secure third party liquidity at any interest rate. *Mitigation* Negotiate longer-terms on provider contracts to minimize the number of rollovers.

<u>Derivatives:</u> The use of certain derivative products to hedge Variable Rate Debt, such as interest rate swaps, may be considered to the extent the City has such debt outstanding or under consideration. The City will exercise <u>extreme caution</u> in the use of derivative instruments for hedging purposes, and will consider their utilization only when sufficient understanding of the products and sufficient expertise for their appropriate use has been developed. A comprehensive derivative policy will be adopted by the City prior to any utilization of such instruments.

Refunding Guidelines

The Finance Director shall monitor, at least annually, all outstanding City debt obligations for potential refinancing opportunities. The City will consider refinancing of outstanding debt to achieve annual savings. Absent a compelling economic reason or financial benefit to the City, any refinancing should not result in any increase to the weighted average life of the refinanced debt.

The City will generally seek to achieve debt service savings which, on a net present value basis, are at least three percent (3%) of the debt being refinanced. The net present value assessment shall factor in all costs, including issuance, escrow, and foregone interest earnings of any contributed funds on hand. Any potential refinancing shall additionally consider whether an alternative refinancing opportunity with higher savings is reasonably expected in the future.

Any potential refinancing executed more than ninety days in advance of the outstanding debt optional call date shall require a higher savings threshold. Consideration of this method of refinancing shall place greater emphasis on determining whether

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an alternative refinancing opportunity with higher savings is reasonably expected in the future.

Market Communication, Administration, and Reporting

Rating Agency Relations and Annual or Ongoing Surveillance: The Finance Director shall be responsible for maintaining the City's relationships with Standard & Poor's Ratings Services, Fitch Ratings and Moody's Investor's Service. The City is committed to maintaining, or improving upon, its existing rating levels. In addition to general communication, the Finance Director shall:

- 1. Ensure the rating agencies are provided updated financial information of the City as it becomes publically available.
- 2. Communicate with credit analysts at each agency as often as is requested by the agencies.
- 3. Prior to each proposed new debt issuance, schedule meetings or conference calls with agency analysts and provide a thorough update on the City's financial position, including the impacts of the proposed debt issuance.

<u>Continuing Disclosure Compliance:</u> The City shall remain in compliance with Security and Exchange Commission Rule 15c2-12 by filing its annual financial statements and other financial and operating data for the benefit of its bondholders within 270 days of the close of the fiscal year, or as required in any such agreement for any debt issue. The City shall maintain a log or file evidencing that all continuing disclosure filings have been made promptly.

<u>Debt Issue Record-Keeping:</u> A copy of all debt-related records shall be retained at the City's offices. At minimum, these records shall include all official statements, bond legal documents/transcripts, resolutions, trustee statements, leases, and title reports for each City financing (to the extent available).

<u>Arbitrage Rebate:</u> The use of bond proceeds and their investments must be monitored to ensure compliance with all Internal Revenue Code Arbitrage Rebate Requirements. The Chief Financial Officer shall ensure that all bond proceeds and investments are tracked in a manner which facilitates accurate calculation; and, if a rebate payment is due, such payment is made in a timely manner.

Credit Ratings

The City will consider published ratings agency guidelines regarding best financial practices and guidelines for structuring its capital funding and debt strategies to maintain the highest possible credit ratings consistent with its current operating and capital needs.

Legal Debt Limit

Section 18 of Article XVI of the California Constitution defines the absolute maximum legal debt limit for the City; however, it is not an effective indicator of the City's affordable debt capacity.

Affordability

Prior to the issuance of debt to finance a project, the City will carefully consider the overall long-term affordability of the proposed debt issuance. The City shall not assume more debt without conducting an objective analysis of the City's ability to assume and support additional debt service payments. The City will consider its long-term revenue and expenditure trends, the impact on operational flexibility and the overall debt burden on the tax payers. The evaluation process shall include a

review of generally accepted measures of affordability and will strive to achieve and or maintain debt levels consistent with its current operating and capital needs. The Finance Director shall review benchmarking results of other California cities of comparable size with the City's Financial Planning and Budget Subcommittee prior to any significant project financing.

<u>General Fund-Supported Debt:</u> General Fund Supported Debt generally includes Certificates of Participation (COPs) and Lease Revenue Bonds (LRBs) which are lease obligations that are secured by an installment sale or by a lease-back arrangement between the City and another public entity. The general operating revenues of the City are pledged to pay the lease payments, which are, in turn, used to pay debt service on the bonds or Certificates of Participation.

These obligations do not constitute indebtedness under the State constitutional debt limitation and, therefore, are not subject to voter approval.

Payments to be made under valid leases are payable only in the year in which use and occupancy of the leased property is available, and lease payments may not be accelerated. Lease financing requires the fair market rental value of the leased property to be equal to or greater than the required debt service or lease payment schedule. The lessee (City) is obligated to place in its Annual Budget the rental payments that are due and payable during each fiscal year the lessee has use of the leased property.

The City should strive to maintain its net General Fund-backed debt service at or less than eight percent (8%) of available annually budgeted revenue. This ratio is defined as the City's annual debt service requirements on Certificates of Participation and Lease Revenue Bonds compared to total General Fund Revenues net of interfund transfers. This ratio, which pertains to only General Fund-backed debt, is often referred to as "lease burden."

<u>Revenue Bonds:</u> Long-term obligations payable solely from specific pledged sources, in general, are not subject to a debt limitation. Examples of such long-term obligations include those which achieve the financing or refinancing of projects provided by the issuance of debt instruments that are payable from restricted revenues or user fees (Enterprise Revenues) and revenues generated from a project.

In determining the affordability of proposed revenue bonds, the City will perform an analysis comparing projected annual net revenues (exclusive of depreciation which is a non-cash related expense) to estimated annual debt service. The City should strive to maintain a coverage ratio of one hundred twenty-five percent (125%) using historical and/or projected net revenues to cover annual debt service for bonds. The City may require a rate increase to cover both operations and debt service costs, and create debt service reserve funds to maintain the required coverage ratios.

<u>Special Districts Financing:</u> The City's Special Districts primarily consist of 1913/1915 Act Assessment Districts (Assessment Districts). The City will consider requests for Special District formation and debt issuance when such requests address a public need or provide a public benefit. Each application will be considered on a case by case basis, and the Finance Department may not recommend a financing if it is determined that the financing could be detrimental to the debt position or the best interests of the City.

<u>Conduit Debt:</u> Conduit financing provides for the issuance of securities by a government agency to finance a project of a third party, such as a non-profit organization or other private entity. The City may sponsor conduit financings for those activities that have a general public purpose and are consistent with the City's overall service and policy objectives. Unless a compelling public policy rationale exists, such conduit financings will not in any way pledge the City's faith and credit.

Structure of Debt

<u>Term of Debt:</u> Debt will be structured with the goal of distributing the payments for the asset over its useful life so that benefits

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more closely match costs for both current and future residents. Borrowings by the City should be of a duration that does not exceed the useful life of the improvement that it finances. The standard term of long-term borrowing is typically fifteen to thirty years.

<u>Rapidity of Debt Payment:</u> Accelerated repayment schedules reduce debt burden faster and reduce total borrowing costs. The Finance Department will amortize debt through the most financially advantageous debt structure and to the extent possible, match the City's projected cash flow to the anticipated debt service payments. "Backloading" of debt service will be considered only when one or more of the following occur:

- 1. Natural disasters or extraordinary or unanticipated external factors make payments on the debt in early years prohibitive.
- 2. The benefits derived from the debt issuance can clearly be demonstrated to be greater in the future than in the present.
- 3. Such structuring is beneficial to the City's aggregate overall debt payment schedule or achieves measurable interest savings.
- 4. Such structuring will allow debt service to more closely match project revenues during the early years of the project's operation.

<u>Level Payment:</u> To the extent practical, bonds will be amortized on a level repayment basis, and revenue bonds will be amortized on a level repayment basis considering the forecasted available pledged revenues to achieve the lowest rates possible. Bond repayments should not increase on an annual basis in excess of two percent (2%) without a dedicated and supporting revenue funding stream.

<u>Serial Bonds, Term Bonds, and Capital Appreciation Bonds:</u> For each issuance, the City will select serial bonds or term bonds, or both. On the occasions where circumstances warrant, Capital Appreciation Bonds (CABs) may be used. The decision to use term, serial, or CAB bonds is driven based on market conditions.

<u>Reserve Funds:</u> The City shall strive to maintain the fund balance of governmental or proprietary funds (based on the security for the debt) at a level equal to or greater than the maximum annual debt service of existing obligations.

<u>Tax-Exempt and Tax-Advantaged Bonds - Post Issuance Tax Compliance</u>

The purpose of these Post-Issuance Tax Compliance Procedures is to establish policies and procedures in connection with tax-exempt obligations, including general obligations bonds, certificates of participation, tax-exempt leases, bond anticipation notes, and also any type of "tax-advantaged" obligations (collectively, "Bonds") issued by or on behalf of the City of San Fernando (the "City"), including entities controlled by the City, such as community facilities districts or joint powers agencies (collectively, the "Issuer"), in order to ensure that the Issuer complies with all applicable post-issuance requirements of federal income tax law needed to preserve the tax-exempt or other advantaged status of the Bonds.

General

Ultimate responsibility for all matters relating to the Issuer's financings, including any refunding and refinancing, rests with the Director of Finance of the Issuer (the "Responsible Officer").

Post-Issuance Compliance Requirements

External Advisors / Documentation

It is the policy of the Issuer to actively participate in discussions of its tax and state law compliance requirements during and after each issuance of Bonds. Such discussions will be with bond and tax counsel, as well as any financial advisor for the Bond issue, and other parties. The Responsible Officer shall be familiar with the representations and covenants made by the Issuer in the documents executed for the Bond issue, including, as necessary, being briefed by tax counsel on the particular requirements, as set forth in the tax document (e.g., a Tax Certificate) for each Bond issue, prior to signing such document.

The Responsible Officer and other appropriate Issuer personnel shall consult with bond counsel and other legal counsel and advisors, as needed, throughout the Bond issuance process to identify requirements and to establish procedures necessary or appropriate so that the Bonds will continue to qualify for the appropriate tax status. Those requirements and procedures shall be documented in a district or issuer resolution(s), Tax Certificate(s) and/or other documents finalized at or before issuance of the Bonds. Those requirements and procedures shall include future compliance with applicable arbitrage rebate requirements and all other applicable post-issuance requirements of federal tax law throughout (and in some cases beyond) the term of the Bonds.

The Responsible Officer and other appropriate Issuer personnel also shall consult with bond counsel and other legal counsel and advisors, as needed, following issuance of the Bonds to ensure that all applicable post-issuance requirements in fact are met. This shall include consultation in connection with future contracts with respect to the use or sale of Bond-financed assets, and future contracts with respect to the use of output or throughput of Bond-financed assets (e.g., solar leases).

Whenever necessary or appropriate, the Issuer shall engage expert advisors (each a "Rebate Service Provider") to assist in the calculation of arbitrage rebate payable in respect of the investment of Bond proceeds, to prepare written rebate reports and to assist the Issuer with any requisite filings of rebate-related forms required by and payments to the Internal Revenue Service (the "IRS").

Role of the Bond Issuer

It is the Issuer's responsibility to know how Bond proceeds will be invested, and that such funds shall only be invested in permitted investments, as set forth in the authorizing resolution or other document pertaining to a given Bond issue. The investment earnings must be tracked and quantified, as the Issuer may not be able to keep all or a portion of said earnings, depending upon whether or not certain arbitrage rebate conditions are met. The investment activity data is a key component of rebate analysis and the Issuer will make sure such data is readily available for the Rebate Service Provider.

The documents governing the Issuer's tax-exempt debt obligations may provide for Bond proceeds to be administered by a trustee or any other agent, including a commercial bank or City official (as used herein, a "Trustee"), and the Issuer shall arrange for such Trustee to provide regular, periodic (e.g., monthly) statements regarding the investments and transactions involving Bond proceeds.

Unless otherwise provided as in the prior paragraph, unexpended Bond proceeds shall be tracked by the Issuer, and the investment of Bond proceeds shall be managed or overseen by the Responsible Officer. The Responsible Officer shall maintain records and shall prepare regular, periodic statements to the Issuer regarding the investments and transactions involving Bond proceeds.

Arbitrage Rebate and Yield

The Issuer has obligations to prepare or cause to be prepared calculations related to rebate for each Bond issue. Unless the

applicable Tax Certificate or other document sets forth bond counsel has advised the Issuer that arbitrage rebate will not be applicable to an issue of Bonds:

- The Issuer shall engage the services of a qualified Rebate Service Provider (if not performed internally), and the Issuer or the Trustee shall deliver periodic statements concerning the investment of Bond proceeds to the Rebate Service Provider on a prompt basis;
- Upon request, the Responsible Officer and other appropriate Issuer personnel shall provide to the Rebate Service Provider additional documents and information reasonably requested by the Rebate Service Provider;
- The Responsible Officer and other appropriate Issuer personnel shall monitor efforts of the Rebate Service Provider and assure payment of required rebate amounts, if any, no later than 60 days after each 5-year anniversary of the issue date of the Bonds, and no later than 60 days after the last Bond of each issue is redeemed; and
- During the construction period of each capital project financed in whole or in part by Bonds, the Responsible Officer and other appropriate Issuer personnel shall monitor the investment and expenditure of Bond proceeds and shall consult with the Rebate Service Provider to determine compliance with any applicable exceptions from the arbitrage rebate requirements during each 6-month spending period up to 6 months, 18 months or 24 months, as applicable, following the issue date of the Bonds.

The Issuer shall retain copies of all arbitrage reports, investment and expenditure records, and trustee statements as described below under "Record Keeping Requirements."

Allocation of Bond Proceeds

Within the proper timelines, which are currently no later than 18 months after expenditure or the project's placed-in-service date, but in no event after 5 years from the date of issuance of the applicable issue of new money bonds, the Issuer will allocate Bond proceeds to expenditures for rebate and private use purposes.

Use of Bond Proceeds

In order to preserve the tax-exempt or tax-advantaged status of the Bonds, the Issuer is responsible for making sure that the facilities financed or refinanced with Bond proceeds cannot be used by private businesses (or non-profit corporations or the U.S. Government) in amounts that exceed the permitted limits, or sold while the Bonds are outstanding, unless a remedial action is taken to preserve the tax-exempt or tax-advantaged status. The Responsible Officer and other appropriate Issuer personnel shall:

- Monitor the use of Bond proceeds, the use of Bond-financed assets (e.g., facilities, furnishings or equipment) and the use of output or throughput of Bond-financed assets throughout the term of the Bonds (and in some cases beyond the term of the Bonds) to ensure compliance with covenants and restrictions set forth in applicable Issuer resolutions and Tax Certificates;
- Maintain records identifying the assets or portion of assets that are financed or refinanced with proceeds of each issue of Bonds;
- Consult with Bond Counsel and other professional expert advisers in the review of any contracts or arrangements involving use or sale of Bond-financed facilities to ensure compliance with all covenants and restrictions set forth in applicable district or Issuer resolutions and Tax Certificates:

- Maintain records for any contracts or arrangements involving the use or sale of Bond-financed facilities as might be
 necessary or appropriate to document compliance with all covenants and restrictions set forth in applicable district or Issuer
 resolutions and Tax Certificates; and
- Meet at least [annually] with personnel responsible for Bond-financed assets to identify and discuss any existing or planned use or sale of Bond-financed, assets or output or throughput of Bond-financed assets, to ensure that those uses are consistent with all covenants and restrictions set forth in applicable district or Issuer resolutions and Tax Certificates.

All relevant records and contracts shall be maintained as described below.

Record Keeping Requirements

The Issuer will adopt, incorporate and follow procedures to maintain appropriate records while the Bonds are outstanding and up to 3 years afterward. The Issuer acknowledges that it is both prudent practice to maintain comprehensive records, but it is also necessary in the event that the IRS requests such documents in the course of an examination.

Unless otherwise specified in applicable district or Issuer resolutions or Tax Certificates, the Issuer shall maintain the following documents for the term of each issue of Bonds (including refunding Bonds, if any) plus at least three years:

- A copy of the Bond closing transcript(s) and other relevant documentation delivered to the Issuer at or in connection with closing of the issue of Bonds;
- A copy of all material documents relating to capital expenditures financed or refinanced by Bond proceeds, including (without limitation) construction contracts, purchase orders, invoices, trustee requisitions and payment records, as well as documents relating to costs reimbursed with Bond proceeds and records identifying the assets or portion of assets that are financed or refinanced with Bond proceeds;
- A copy of all contracts and arrangements involving private use of Bond-financed assets or for the private use of output or throughput of Bond-financed assets; and
- Copies of all records of investments, investment agreements, arbitrage reports and underlying documents, including trustee statements.

Section 3. Authority.

By order of City Council Resolution No. 7767 adopted by the City Council on December 5, 2016.



FISCAL YEAR 2017-2018 ADOPTED BUDGET

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APPENDIX F



CITY OF SAN FERNANDO		POLICY/PROCEDURE
NUMBER		SUBJECT
ORIGINAL ISSUE	EFFECTIVE	DUDCET DOLICY
11/03/2014	11/03/2014	BUDGET POLICY
CURRENT ISSUE	EFFECTIVE	CATEGORY
12/05/2016	12/05/2016	FINANCE
SUPERSEDES		

Section 1. Purpose.

To demonstrate the City's commitment to financial accountability and transparency by defining the annual budget process and setting standards for developing the budget as an effective policy document and communication tool.

Section 2. Statement of Policy.

The Annual Budget, as adopted by the City Council, establishes the total appropriation provided for each City Department's operations. Expenditures may not exceed budgeted appropriations at the Department level within a fund. Budgeted appropriations are legally limited to the amount authorized by the City Council for each fund in the Annual Budget document, plus supplemental or increased appropriations individually approved by the City Manager or City Council.

In addition to setting the legal expenditure limit, the Annual Budget sets forth a strategic resource allocation plan that addresses the City Council's Strategic Goals. The Annual Budget is a policy document, financial plan, operations guide, and communication device all in one. To that end, an effective Annual Budget document:

- Determines the quality and quantity of City programs and services for the upcoming fiscal year;
- Details expenditure requirements and the estimated revenue available to meet those requirements;
- Aligns the activities of individual City Departments with the City Council's goals and priorities;
- Sets targets and provides a means of measuring actual accomplishments against goals; and
- Serves as a communication device to promote the City's vision and direction, fiscal health and vitality, and the value the public is getting for its tax dollars.

Through the Annual Budget document, the City demonstrates financial accountability to residents, customers, and the community-at-large. Additionally, the Annual Budget provides the legal authority for expenditures and a means for control of municipal operations throughout the fiscal year. Accordingly, the City's Code mandates that a budget be adopted by Resolution on or before July 20th of each fiscal year (Chapter 2, Article VI, Division 2, Section 2-648). However, if the budget is not adopted by July 1st, a Continuing Budget Resolution must be adopted to provide legal spending authority through July 20th (see Section 3.C. Budget Preparation and Adoption).

The budget development process provides Department Heads with an opportunity to justify departmental work programs, propose changes in services, and recommend revisions in organizational structure and work methods. It also enables the City Manager to review City operations and make appropriate recommendations to the City Council.

Presentation of the City Manager's proposed budget to the City Council provides an opportunity to explain City programs and

BUDGET POLICY

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organizational structures. It also allows the City Council to judge the adequacy of the proposed operating programs, determine basic organizational and personnel staffing patterns, and establish the level of City services to be rendered with the available resources.

In order to accomplish these objectives, the Annual Budget combines a detailed explanation of estimated financial resources for the ensuing fiscal year with proposed expenditures, supported by sufficient information on the proposed programs and activities to assess the appropriateness of the recommended levels of services.

A. Structurally Balanced Budget

The City strives to adopt a balanced budget in which recurring operating revenue is equal to, or exceeds, recurring operating expenditures. In the event a balanced budget is not attainable, and the cause of the imbalance is expected to last for no more than one year, the planned use of contingency reserves to balance the budget is permitted. In the event a budget shortfall is expected to continue for more than one year, the planned use of contingency reserves should only be used as a temporary stop-gap measure and a broader strategic financial plan should be developed to close the gap through revenue increases and/or expenditure decreases.

The City will avoid the use of one time revenues to fund ongoing operations. One-time revenue may be appropriated to bridge short-term gaps in available resources and to pay off loan balances.

B. The Operating Budget, Capital Budget, and Capital Improvement Plan

The Annual Budget document contains information about the City's operating and capital programs for a particular fiscal year. Typically, when one refers to the City's Annual Budget, the meaning is the combination of the operating and capital budgets. The operating budget details the funding for the day-to-day operations and obligations of the City for a particular fiscal year including, but not limited to, employee salary and benefit costs, utility expenses, office expenses and building maintenance costs. The capital budget details planned expenditures for the same fiscal year to construct, maintain, or improve the City's capital assets.

The Capital Improvement Plan (CIP) is a separate multi-year planning document that details planned expenditures on capital projects. Capital projects include, but are not limited to, street and alley maintenance, construction or renovation of municipal buildings, improvements to recreation centers and playgrounds, and water main and sewerage system replacement. The CIP connects planned capital project expenditures to the financial resources to be used to fund the project and identifies the timeframe in which both the financing and work will take place. Capital improvement projects typically carry considerable future impact, meaning, they have a life span of at least five years or more. Consequently, they may be financed over a longer period of time in order to equitably spread the cost of the project across generations of users. Due to long-term nature of the CIP and potentially complex nature of capital project financing, the CIP may be presented in a separate document.

Most expenditures found in the current year of the CIP are included in the Annual Budget's capital expenses or capital outlays component. However, certain projects for which funding is not yet secure, or planning is not complete, are budgeted through supplemental appropriations during the fiscal year. Additionally, debt-financed projects are typically reflected twice in the Annual Budget; first as an original capital expenditure from the proceeds of the debt, and second as payments of principal and interest over a number of years.

C. Basis of Budgeting

To be consistent with accounting principles and the City's financial statements, the City uses the modified accrual basis for budgeting¹ for all General, Special Revenue, Debt Service, and Capital Projects Funds. Exceptions are as follows:

¹ This means that revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

BUDGET POLICY

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- Capital expenditures within the Enterprise Funds are recorded as assets on an accounting basis but are shown as expenditures on a budgetary basis.
- Depreciation of capital assets and amortization of various deferred charges are recorded on an accounting basis only.
- Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on an
 accounting basis but are shown as expenditures on a budgetary basis.

Section 3. Procedure.

The procedures for public hearing, budget adoption, budget appropriations, amendments, and transfers, shall be as specified in the City of San Fernando City Code, Chapter 2, Article VI, Division 2, Section 2-646 through Section 2-651.

The City of San Fernando's fiscal year begins each July 1st and concludes on June 30th. In accordance with fundamental democratic principles, the City embraces the notion and practice of citizen participation, especially in key planning and resource allocation activities. Therefore, the development of the budget process begins early in the prior fiscal year to ensure adequate planning and community input into that planning. Departments obtain citizen input through Council, Committee and Commission meetings, public hearings, study sessions, and other forms of written and oral communication. Additional methods for soliciting general, or targeted, public input may be implemented as directed by the City Council or City Manager.

The development of the Annual Budget is comprised of three distinct phases:

- 1. Strategic Planning and Program Assessment;
- 2. Budget Directive and Departmental Submittal; and
- 3. Budget Preparation and Adoption.

A. Strategic Planning and Program Assessment

Strategic Planning is a process that brings into alignment the community's priorities and needs, City Council goals and priorities, and City operations. The City Council's strategic goals and priorities are used as a roadmap to realize the community vision through building a budget that effectively utilizes City resources.

Program Assessment is designed to elicit evaluation of current service delivery efforts, as well as to provide baseline and performance information on the services (activities) that a Department currently provides. Program Assessment is conducted around five main critical questions:

- 1. *What* service does the program provide?
- 2. *Why* does the City provide the service?
- 3. *How* is the service provided?
- 4. How Well is the service provided? and
- 5. What is the *Impact* of the program on the community?

Program Assessment is a critical component of the budget Development process. Before focusing on dollars, Departments should focus on these questions and engaged in linking past assumptions and decisions with current issues.

Expenditures are recorded when liabilities are incurred, except that principal and interest payments on long-term debt are recognized as expenditures when due.

B. Budget Directive and Departmental Submittal

The City Manager establishes a Budget Directive based on short and long-term financial and organizational goals. Budget kickoff begins in March with a meeting attended by the City Manager, Finance Director, Department Heads, and key staff from the Finance Department. Policy directives, general budgeting guidelines, and the technical and procedural aspects of preparing the budget are discussed. The Budget Preparation Packet that provides the information necessary to prepare the budget documents in an accurate and timely manner is distributed. Departments have approximately one month to prepare their budgets based on the City Manager's Budget Directive.

A City Manager Review is then conducted to provide each department with the opportunity to present an overview of their proposed budget, including increases, reductions, and/or other significant budgetary changes. The purpose of the City Manager Review is to finalize decisions regarding departmental budget requests and to discuss other outstanding issues.

C. Budget Preparation and Adoption

Once the City Manager Reviews have taken place and all departmental budget issues are resolved, the Finance Department prepares the City Manager's Proposed Budget. The Proposed Budget includes changes made subsequent to the City Manager Reviews and any other City Manager-directed changes.

The City Manager presents the Proposed Budget to the City Council in one or more workshop study sessions, typically held in May. Although public comment is welcome throughout the workshop study sessions, a specially designated Public Hearing is expressly held for public participation. Subsequent to the Public Hearing, the City Manager will ask the City Council to adopt the Annual Budget with any necessary revisions made between the time of the publication of the Proposed Budget and the date of adoption. The Annual Budget is effective July 1st, and the printed document is available within ninety (90) days of budget adoption.

The City's Code mandates that a budget be adopted by Resolution on or before July 20th of each fiscal year (SFCC Sec. 2-648). However, the City's fiscal year ends on June 30th (SFCC Sec. 2-646) and all appropriations expire at the end of the fiscal year (SFCC Sec. 2-649). Consequently, in the event budget discussions extend beyond June 30th, City Council must adopt a resolution approving funding operations until the final budget is adopted.

D. Adjustments to the Adopted Budget

Per the City's Code, the City Manager shall be responsible for the administration of the Annual Budget after its final adoption, shall keep the City Council fully advised at all times of the financial condition and needs of the City, and make such recommendations as (s)he deems necessary. In order to accomplish this mandate, the City Manager annually presents a mid-year fiscal review to the City Council, typically held between January and March. This review includes needed adjustments to the Adopted Budget that have been identified by staff since budget adoption.

The City Council may, at any regular or special meeting, amend or supplement the Annual Budget by motion adopted by three affirmative votes authorizing the transfer of unused balances appropriated for one purpose to another purpose or to appropriate available funds not included in the budget.

Sec. 2-651 of the City Code authorizes the Finance Director to transfer budget amounts within salary accounts and within Maintenance and Operations accounts at his/her discretion. Budget transfers between funds, departments or divisions, transfers affecting assets and transfers between capital outlay accounts shall first be approved by the City Council. The City Council may confer additional administrative transfer authority to the City Manager, Finance Director, or other designee, within the adopted budget resolution provided the amount of the transfer does not exceed the adopted budget, plus supplemental or increased appropriations approved by the City Manager or City Council. Transfers requiring City Council approval shall be

BUDGET POLICY

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submitted as agenda items and approved in accordance with the City Code Section 2-650. City Council approval is also required for all transfers from un-appropriated fund balances or contingency reserves.

E. Carryover Appropriations

The City's Code states that all appropriations unexpended or unencumbered at the end of each fiscal year shall expire and revert to the un-appropriated fund balance for the fund from which it was appropriated. Any unexpended encumbering funds from the next preceding fiscal year shall likewise expire and revert to the respective fund balances if they have not been fully expended prior to the end of the accrual period. The City Council may authorize the City Manager, Finance Director, or other designee, to carryover appropriations for unexpended account balances required to complete approved capital projects within the adopted budget resolution.

F. Appropriated Reserve

The City Council may appropriate a certain amount of funding to be used as a contingency for unanticipated, non-emergency needs that are identified during the fiscal year. The Appropriated Reserve may be used to alleviate unanticipated expenditures, revenue shortfalls due to an unexpected economic slowdown or recession, or to fund one-time, high priority programs/activities. The amount budgeted as Appropriated Reserve is subject to City Council approval and requires no maximum or minimum appropriation in any given year.

The City Manager shall approve the use of Appropriated Reserves in accordance with all applicable City policies. Upon approval by the City Manager, the Finance Department is authorized to transfer funds from the Appropriated Reserve account to the appropriate operating account, if applicable, without additional City Council approval. Funds that are not expended in a particular fiscal year will be returned to the General Fund's Unappropriated Reserve and may then be re-appropriated in the subsequent year.

G. Non-budgeted Funds and Accounts

The City Council does not adopt appropriations in Fiduciary Funds and accounts. Fiduciary Funds are used to account for assets held in trust by the government for the benefit of individuals or other entities and include, but are not limited to, the Successor Agency to the San Fernando Redevelopment Agency.

Fiduciary accounts are used within various funds to track customer deposits or other pass through monies that are held by the City until they are either refunded or paid to another entity on behalf of the customer. These are typically recorded in liability accounts on the City's Balance Sheet.

H. Proposition 4 (Gann) Appropriation Limit

Article XII-B of the California Constitution was added by the November 1979 passage of the Gann Initiative. This legislation mandated that California Cities must compute an appropriation limit, which places a ceiling on the total amount of tax revenues that the City can appropriate annually. The legislation also provides that the governing body shall annually establish its appropriations limit by resolution.

The appropriations limit is calculated by determining appropriations financed by proceeds of taxes in the 1978-1979 base year and adjusting the limit each subsequent year for changes in the cost of living and population. This Appropriation Limit is the maximum limit of proceeds from taxes the City may collect or spend each year. Budgeted appropriations are limited to actual revenues if they are lower than the limit. The Appropriations Limit may be amended at any time during the fiscal year to reflect new data.

BUDGET POLICY Page 6				
I. Reference				
City of San Fernando City Code, Chapter 2, Article VI, Division 2, Section 2-646 through Section 2-651.				
Section 4: Exceptions				
There will be no exceptions to this procedure, except as may be approved by the City Council.				
Section 5. Authority.				
By order of City Council Resolution No. 7766 adopted by the City Council on December 5, 2016.				



INCORPORATED AUG. 31, 1911 GALIFORNIA

APPENDIX G



RESOLUTION NO. 7792

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN FERNANDO, CALIFORNIA, ADOPTING THE ANNUAL INVESTMENT POLICY FOR FISCAL YEAR 2017-2018.

WHEREAS, Senate Bill 564, effective January 1, 1996, requires the City Treasurer present a statement of investment policy annually to the City Council; and

WHEREAS, a responsible investment policy enhances the economic status of the City while protecting funds under management and meeting the daily cash flow demands of the City.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF SAN FERNANDO, DOES HEREBY RESOLVE, FIND, DETERMINE AND ORDER AS FOLLOWS:

<u>SECTION 1</u>. The City Council hereby establishes the Investment Policy, attached hereto as Exhibit "A" and incorporated herein by this reference.

PASSED, APPROVED, AND ADOPTED this 15th day of May, 2017.

Sylvia Ballin, Mayor

ATTEST:

Elena G. Chávez, City Clerk

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss
CITY OF SAN FERNANDO)

I HEREBY CERTIFY that the foregoing Resolution was approved and adopted at a regular meeting of the City Council held on the 15th day of May, 2017, by the following vote to wit:

AYES:

Ballin, Fajardo, Lopez, Soto – 4

NOES:

None

ABSENT:

Gonzales - 1

Elena G. Chávez, City Clerk



POLICY/PROCEDURE									
SUBJECT	ISSUANCE								
Universidad Control	ORIGINAL DATE	EFFECTIVE							
INVESTMENT POLICY	MAY 15, 2017	MAY 15, 2017							
	CURRENT DATE	EFFECTIVE							
CATEGORY	POLICY NO.	SUPERSEDES							
FINANCE	FIN-	MAY 2016							

MANAGEMENT POLICY/PROCEDURES

SECTION I. PURPOSE

This Policy is intended to provide specific criteria for the prudent investment of City funds. The ultimate investment goal is to enhance the economic status of the City while protecting funds under management and meeting the daily cash flow demands of the City.

SECTION II. STATEMENT OF POLICY

The City's cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the City to invest funds to the fullest extent possible. The City attempts to earn the highest yield obtainable while keeping within the investment criteria established for the safety and liquidity of public funds.

The Finance Director shall establish procedures that separate the internal responsibility for management and accounting of the investment portfolio. An analysis by an external independent auditor shall be conducted annually to review internal controls, account activity and compliance with policies and procedures.

San Fernando operates its temporary pooled idle cash investment under the prudent investor standard (i.e., such a trustee must act with the "care, skill, prudence and diligence...that a prudent investor...would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency"). This affords the City a broad spectrum of investment opportunities as long as the investment is deemed prudent and allowable under current legislation of the State of California (Government Code Section 53600 et seq.)

Criteria for selecting investments and the order of priority are:

- 1. <u>SAFETY</u> The safety and risk associated with an investment refers to the potential loss of principal, accrued interest or both. Protection of the public funds entrusted to the Treasurer is the paramount criteria used to evaluate the investment instruments available.
- 2. <u>LIQUIDITY</u> This refers to the ability to convert an investment to cash at any moment in time with minimal risk of forfeiting a portion of principal or interest. Liquidity is an essential investment requirement especially in light of the City's need to be able to meet emergency financing demands



of the community at any time.

3. <u>YIELD</u> – It is the potential dollar earnings an investment can provide and is described as the market rate of return. As a general rule, yields tend to mirror the inherent risk and liquidity characteristics of the particular investment and thus can only be evaluated after those investment criteria are satisfied.

Authorized Investments

All investments shall be made in accordance by the California Government Code, Sections 53600 et. seq. Within the context of these limitations and based on the cost at the time of purchase, the following investments are authorized as further limited herein:

1. U.S. Treasuries

The U.S. Treasury Bills, Bonds, and Notes, or those for which the full faith and credit of the U.S. are pledged for payment of principal and interest provided that:

a) There is no limitation as to the percentage of the portfolio that can be invested in this category.

2. U.S. Agencies

The Obligations issued by the Government National Mortgage Association (GNMA), the Federal Farm Credit Bank System (FFCB), the Federal Home Loan Bank Board (FHLB), Federal Home Loan Mortgage Corporation (FHLMC), Federal National Mortgage Association (FNMA), and the Student Loan Marketing Association (SLMA) provided that:

a) No more than 30% of the cost (book) value of the portfolio will be invested in any one agency.

3. Bankers' Acceptances

Bills of exchange or time drafts drawn on and accepted by a commercial bank provided that:

- a) Bankers' Acceptances purchased may not exceed 180 days to maturity or 25% of the cost (book) value of the portfolio;
- No more than 5% of the cost (book) value of the portfolio may be invested in Bankers' Acceptances issued by any one bank;
- c) Prior to the purchase of any Banker's Acceptance, the portfolio manager shall review the rating of the issuing bank; and
- d) Bankers' Acceptances of issuing financial institutions shall have both a short and long term rating in the highest category by at least one nationally recognized rating agency at the time of purchase.



4. Commercial Paper

- a) The paper is ranked P1 by Moody's Investor Services and A1 by S&P, and have an minimum of A by both rating agencies;
- b) Issued by a domestic corporation having assets in excess of \$500 million;
- c) Purchases of eligible paper may not exceed 270 days to maturity nor represent more than 10% of the outstanding paper of an issuing corporation;
- d) May not exceed 15% of the cost value of the portfolio at time of purchase; and
- e) No more than 5% of the cost value of the portfolio may be invested in Commercial Paper issued by any one corporation.

5. Certificates of Deposit

Cash will be invested only in FDIC Insured, Certificates of Deposit or fully collateralized Certificates of Deposit. Collateral for a given investment must be 110% of principal for government securities collateral and 150% of principal for first mortgage collateral. No more than 1% of the portfolio, not to exceed \$1 million, shall be invested in any one institution. An institution must meet the following criteria to be considered by the City:

- a) For investments greater than \$100,000 the institution must maintain \$100 million in assets. For investments greater than \$300,000 the institution must maintain at least \$300 million in assets.
- b) The city will not invest in any institution less than five years old.

6. Repurchase Agreements

- a) No more than 25% of the cost value of the portfolio may be invested in repurchase agreements at any time; and
- b) The maturity of repurchase agreements shall not exceed 75 days.

In order to conform with provisions of the Federal Bankruptcy Code which provides for the liquidation of securities held as collateral for repurchase agreements, the only securities acceptable as collateral shall be securities that are direct obligations of, or that are fully guaranteed as to principal and interest by, the United States Government such as Treasury bills, Treasury notes or Treasury bonds with less than a five year maturity.

7. Local Agency Investment Fund (LAIF)

a) The City may invest in the LAIF established by the State Treasurer for the benefit of local agencies up to the maximum permitted by State Law.

8. Municipal Bonds

a) Bonds issued by local agencies in the State of California be rated "AA" or better. "AA" rated bonds shall be limited to 36 months maximum maturity and "AAA" rated bonds shall be limited to 60 months maximum maturity.



Upon any announcement of negative credit watch or downgrade by a major rating agency of any issue within the portfolio, the investment manager should contact the Finance Director and recommend a course of action. If at any time a security falls below "investment grade," the investment manager should obtain the best bid and take the necessary steps toward liquidation.

9. Corporate Medium Term Notes

- a) Must have an "AA" or better rating criteria at time of purchase. "AA" rated medium term notes shall be limited to 36 months maximum maturity and "AAA" rated medium term notes shall be limited to 60 months maximum maturity;
- b) Issued by a domestic corporation having assets in excess of \$500 million;
- c) The aggregate total of all purchased medium term notes may not exceed 20% of the cost value of the portfolio; and
- d) No more than 5% of the cost value of the portfolio may be invested.

Upon any announcement of negative credit watch or downgrade by a major rating agency of any issue within the portfolio, the investment manager should contact the Finance Director and recommend a course of action. If at any time a security falls below "investment grade," the investment manager should obtain the best bid and take the necessary steps toward liquidation.

10. Money Market Mutual Funds

- a) Must have a rating of AAA/Aaa or an equivalent by one or more national rating agencies with no load maintained at \$1 par value;
- b) No more than 20% of portfolio value may be invested;
- c) Investment in a single mutual fund will not to exceed 10% of the cost value (book value) of the total portfolio exclusive of the fiscal agent cash portfolio; and
- d) The City's investment in any specific mutual fund will not exceed 2% of that mutual fund's total assets.

Considerations for Investments

The City attempts to obtain the highest yield possible when selecting investments, providing that criteria for safety and liquidity are met. Ordinarily, because investments normally carry a positive yield curve, (i.e., longer term investments have higher rates than shorter maturities), the City attempts to stagger its maturities to meet anticipated cash needs in such a way that new investment money can be placed in maturities that carry a higher rate that is available in the short market of 30 days or under. Furthermore, maturities are selected to anticipate cash needs of the City, thereby obviating the need for forced liquidation.

City Constraints

The City Treasurer is responsible for managing the City's investment portfolio in accordance with Federal and State laws as well as this policy. Longer term investments (i.e., over one year) are limited to maturities of five years or less.



The City strives to maintain an appropriate level of investment of all funds through daily and projected cash flow determinations. Idle cash management and investment transactions are the responsibility of the City Treasurer in consultation with the Finance Director.

The basic premise underlying the City's investment philosophy is, and will continue to be, to insure that money is always safe and available when needed.

The City Treasurer or the Deputy Treasurer and/or Finance Director in the absence of the City Treasurer shall continually review the financial condition of proposed depositories of City funds. The City should demand a copy of the latest financial statements and audit reports prior to investment and any reports issued during the period of the investment.

Investment Strategy

- 1. When making an investment decision, the purchase of an investment is made with the intent of holding that investment to maturity.
- 2. Cash flow projections are fully utilized to balance the liquidity needs at all times.
- 3. At least bi-weekly, economic forecasts are obtained from financial experts in the field through bankers and brokers.
- 4. Close rapport is maintained with the City Manager, Finance Director, Public Works and other departments having a significant impact on cash flow.
- 5. The City will invest all City and Successor Agency to the Redevelopment Agency funds and the estimated checking accounts float, except for those amounts required by the City's banks to pay for bank services furnished to the City.
- 6. Depending on market conditions, time deposits are maintained in commercial banks and savings and loan institutions. Particular attention is paid to investment opportunities available from financial institutions within the City of San Fernando so as to contribute to the economic vitality of the community.
- 7. Safekeeping: Securities purchased from brokers/dealers shall be held in third party safekeeping by the City's third party custodian. Said securities shall be held in the name of the City of San Fernando with the trustee executing investment transactions as directed by the Treasurer.

Prohibited and Restricted Investments

The City will not invest in derivative-type investments which are now prohibited by law, inverse floaters, range notes, interest- only strips derived from a mortgage pool, equity linked securities, swaps, margin/leveraging, and any security that could result in zero interest accrual if held to maturity. The City will not invest in reverse repurchase agreements. The City will not engage in speculative buying.



Investment Policy Adoption

The investment plan and strategy are reviewed and updated as needed, and no less often than annually.

SECTION III. EXCEPTIONS

There will be no exceptions to this policy, except as may be approved by the City Council.

SECTION IV. AUTHORITY

By order of City Council Resolution No. 7792, Policy adopted by the City Council on May 15, 2017.





FISCAL YEAR 2017-2018 ADOPTED BUDGET

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INCORPORATED
AUG. 31, 1911

CALIFORNIA

APPENDIX H



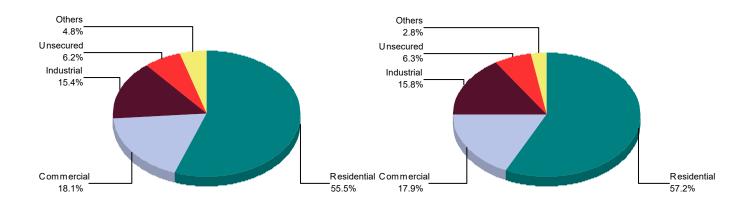
THE CITY OF SAN FERNANDO 2016/17 USE CATEGORY SUMMARY

BASIC PROPERTY VALUE TABLE

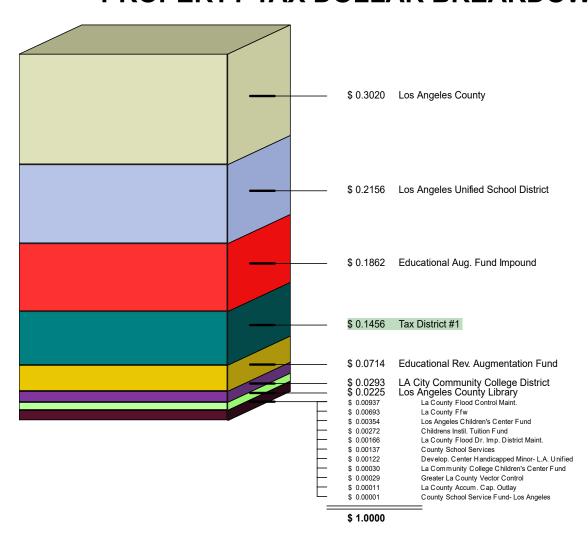
Category	Parcels	Assessed Valu	е	Net Taxable Val	ue
Residential	4,263	\$1,025,165,291	(55.5%)	\$1,023,912,662	(57.2%)
Commercial	393	\$334,622,842	(18.1%)	\$320,409,250	(17.9%)
Industrial	174	\$284,284,977	(15.4%)	\$283,710,434	(15.8%)
Govt. Owned	1	\$497,472	(0.0%)	\$497,472	(0.0%)
Institutional	46	\$35,223,626	(1.9%)	\$9,881,090	(0.6%)
Recreational	7	\$4,769,618	(0.3%)	\$4,769,618	(0.3%)
Vacant	132	\$23,966,250	(1.3%)	\$21,847,596	(1.2%)
Exempt	159	\$11,820,698	(0.6%)	\$0	(0.0%)
SBE Nonunitary	[3]	\$22,100	(0.0%)	\$22,100	(0.0%)
Cross Reference	[16]	\$13,144,660	(0.7%)	\$12,998,660	(0.7%)
Unsecured	[847]	\$113,766,613	(6.2%)	\$113,200,408	(6.3%)
TOTALS	5,175	\$1,847,284,147		\$1,791,249,290	

ASSESSED VALUE

NET TAXABLE VALUE



THE CITY OF SAN FERNANDO PROPERTY TAX DOLLAR BREAKDOWN



THE CITY OF SAN FERNANDO 2016/17 ROLL SUMMARY

Taxable Property Values

	Secured	Nonunitary Utilities	Unsecured
Parcels	5,016	3	847
TRAs	9	3	8
Values			
Land	879,313,234	22,100	0
Improvements	839,671,170	0	0
Personal Property	2,390,191	0	59,342,485
Fixtures	300,141	0	54,424,128
Aircraft	0	0	0
Total Value	\$1,721,674,736	\$22,100	\$113,766,613
Exemptions			
Real Estate	41,279,854	0	0
Personal Property	2,175,100	0	521,205
Fixtures	193,000	0	45,000
Aircraft	0	0	0
Homeowners*	13,795,408	0	0
Total Exemptions*	\$43,647,954	\$0	\$566,205
Total Net Value	\$1,678,026,782	\$22,100	\$113,200,408

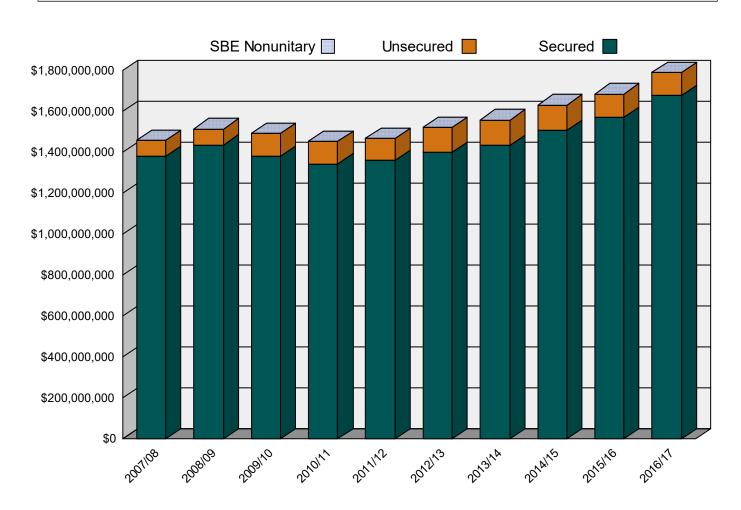
Combined Values	Total
Total Values	\$1,835,463,449
Total Exemptions	\$44,214,159
Net Total Values	\$1,791,249,290

^{*} Note: Homeowner Exemptions are not included in Total Exemptions

THE CITY OF SAN FERNANDO NET TAXABLE ASSESSED VALUE HISTORY

2007/08 - 2016/17 Taxable Property Values

Lien Year	Secured	Unsecured	SBE Nonunitary	Net Total AV	% Change
2007/08	\$1,381,593,820	\$76,947,962	\$22,100	1,458,563,882	
2008/09	\$1,436,986,178	\$78,152,281	\$22,100	1,515,160,559	3.88%
2009/10	\$1,381,760,786	\$112,691,566	\$22,100	1,494,474,452	-1.37%
2010/11	\$1,345,636,908	\$108,228,918	\$22,100	1,453,887,926	-2.72%
2011/12	\$1,362,476,479	\$108,145,377	\$22,100	1,470,643,956	1.15%
2012/13	\$1,400,532,953	\$121,871,794	\$22,100	1,522,426,847	3.52%
2013/14	\$1,435,393,976	\$124,425,059	\$22,100	1,559,841,135	2.46%
2014/15	\$1,509,769,132	\$122,621,128	\$22,100	1,632,412,360	4.65%
2015/16	\$1,571,446,966	\$114,207,014	\$22,100	1,685,676,080	3.26%
2016/17	\$1,678,026,782	\$113,200,408	\$22,100	1,791,249,290	6.26%



THE CITY OF SAN FERNANDO ASSESSED VALUE OF TAXABLE PROPERTY

2007/08 - 2016/17 Taxable Property Values

Category	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Residential	900,052,366	924,249,336	831,090,403	793,200,580	810,126,651	832,506,508	867,056,835	923,896,596	957,625,272	1,023,912,662
Commercial	239,677,692	253,851,908	256,223,224	259,705,299	261,113,099	264,508,361	274,269,669	279,949,485	298,635,774	320,409,250
Industrial	216,095,061	223,073,530	258,825,850	257,840,462	254,802,905	258,909,717	261,395,589	263,990,591	274,576,052	283,710,434
Govt. Owned					359,000				22	497,472
Institutional	5,329,592	8,995,637	7,982,597	7,210,623	8,810,685	7,499,084	5,241,755	12,818,555	6,617,462	9,881,090
Recreational	2,971,919	3,031,045	3,091,353	3,084,057	3,107,159	3,168,989	3,232,056	3,531,816	4,698,209	4,769,618
Vacant	15,138,302	20,797,432	21,341,838	21,426,608	20,976,115	22,231,280	21,094,134	22,471,299	25,027,236	21,847,596
SBE Nonunitary	22,100	22,100	22,100	22,100	22,100	22,100	22,100	22,100	22,100	22,100
Cross Reference	2,328,888	2,987,290	3,205,521	3,169,279	3,180,865	11,709,014	3,103,938	3,110,790	4,266,939	12,998,660
Unsecured	76,947,962	78,152,281	112,691,566	108,228,918	108,145,377	121,871,794	124,425,059	122,621,128	114,207,014	113,200,408
Exempt	[12,622,188]	[12,334,006]	[12,334,006]	[12,334,006]	[12,322,868]	[12,322,868]	[11,877,558]	[11,877,558]	[11,849,384]	[11,820,698]
TOTALS	1,458,563,882	1,515,160,559	1,494,474,452	1,453,887,926	1,470,643,956	1,522,426,847	1,559,841,135	1,632,412,360	1,685,676,080	1,791,249,290
Total Direct Rate	0.67939	0.68605	0.73077	0.73507	0.73170	0.73694	0.39186	0.38353	0.38306	0.36884

Notes:

Exempt values are not included in Total.

In 1978 the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1%, based upon the the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum of 2%). With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

THE CITY OF SAN FERNANDO 2016/17 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner		Secured	% of	ι	Jnsecure	ed % of	Combine		Primary Use &
	Parcels	Value	% of Net AV	Parcels	Value	Net AV	Value	% of Net AV	Primary Agency
CPF SAN FERNANDO LLC (Pending Appeals On Parcels)	7	\$77,549,581	4.62%				\$77,549,581	4.33%	Industrial Successor Agency
2) PHARMAVITE LLC				1	\$47,893,797	42.31%	\$47,893,797	2.67%	Unsecured Successor Agency
3) SFVS COMPANY LLC	3	\$21,701,336	1.29%				\$21,701,336	1.21%	Commercial Successor Agency
4) FOOTHILL HD RETAIL CENTER LLC (Pending Appeals On Parcels)	1	\$20,390,732	1.22%				\$20,390,732	1.14%	Commercial Successor Agency
5) AHI GLENOAKS INC	1	\$16,574,471	0.99%				\$16,574,471	0.93%	Industrial Successor Agency
6) SAN FERNANDO GATEWAY LLC	2	\$15,356,401	0.92%				\$15,356,401	0.86%	Industrial Successor Agency
7) 315 PARTNERS LLC (Pending Appeals On Parcels)	2	\$15,221,308	0.91%				\$15,221,308	0.85%	Commercial Successor Agency
8) YNG LLC	1	\$13,726,179	0.82%				\$13,726,179	0.77%	Commercial TD #1
9) 1150 SAN FERNANDO ROAD LLC	2	\$13,705,874	0.82%				\$13,705,874	0.77%	Commercial Successor Agency
10) SAN FERNANDO COMMUNITY HOUSING LP	1	\$12,014,724	0.72%				\$12,014,724	0.67%	Residential Successor Agency
Top Ten Total	20	\$206,240,606	12.29%	1	\$47,893,797	42.31%	\$254,134,403	14.19%	
City Total		\$1,678,048,882			\$113,200,408	3	\$1,791,249,290		

THE CITY OF SAN FERNANDO 2007/08 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner		Secured	% of	ι	Jnsecure	ed % of	Combine		Primary Use &
	Parcels	Value	Net AV	Parcels	Value	Net AV	Value	% of Net AV	Primary Agency
CLPF SAN FERNANDO LP (Pending Appeals On Parcels)	7	\$47,334,028	3.43%				\$47,334,028	3.25%	Industrial Successor Agency
2) SFVS COMPANY LLC	3	\$19,070,299	1.38%				\$19,070,299	1.31%	Commercial Successor Agency
3) BARMAZEL FAMILY	21	\$19,006,341	1.38%				\$19,006,341	1.30%	Residential TD #1
4) FOOTHILL HD RETAIL CENTER LLC (Pending Appeals On Parcels)	1	\$18,016,606	1.30%				\$18,016,606	1.24%	Commercial Successor Agency
5) OMNIPOINT COMMUNICATIONS INC	1	\$14,644,670	1.06%				\$14,644,670	1.00%	Industrial Successor Agency
6) 315 PARTNERS LLC (Pending Appeals On Parcels)	2	\$12,946,735	0.94%				\$12,946,735	0.89%	Commercial Successor Agency
7) SAN FERNANDO ASSOCIATES	4	\$9,531,774	0.69%				\$9,531,774	0.65%	Industrial Successor Agency
8) SAN FERNANDO VALLEY AUTOMOTIVE LLC	5	\$8,077,293	0.58%	1	\$979,563	1.27%	\$9,056,856	0.62%	Commercial Successor Agency
9) NATHAN O. SHAW COMPANY TRUST (Pending Appeals On Parcels)	1	\$6,350,717	0.46%	2	\$2,009,691	2.61%	\$8,360,408	0.57%	Industrial Successor Agency
10) SAN FERNANDO GATEWAY LLC	1	\$8,107,651	0.59%				\$8,107,651	0.56%	Commercial Successor Agency
Top Ten Total	46	\$163,086,114	11.80%	3	\$2,989,254	3.88%	\$166,075,368	11.39%	
City Total		\$1,381,615,920			\$76,947,962		\$1,458,563,882		

THE CITY OF SAN FERNANDO 2016/17 TOP TEN PROPERTY TAXPAYERS

Top Property Taxpayers Based On Property Tax Revenue

Owner		Secured			Unsecure	ed .	Combin	ed	Primary Use &	
	Parcels	Revenue	% of Revenue	Parcels	Revenue	% of Revenue	Revenue	% of Revenue	Primary Agency	
1) CPF SAN FERNANDO LLC	7	\$898,973.10	8.16%				\$898,973.10	7.40%	Industrial	
(Pending Appeals On Parcels)	,	\$871,214.41	12.59%				\$871,214.41	11.03%	Successor Agency	
2) PHARMAVITE LLC				1	\$535,866.94	47.74%	\$535,866.94	4.41%	Unsecured	
2) FHARWAVII LLO				'	\$501,931.82	51.38%	\$501,931.82	6.36%	Successor Agency	
3) SFVS COMPANY LLC	3	\$247,114.11	2.24%				\$247,114.11	2.03%	Commercial	
3) SFVS COMPANT LLC	3	\$243,799.08	3.52%				\$243,799.08	3.09%	Successor Agency	
4) FOOTHILL HD RETAIL CENTER LLC	1	\$232,190.20	2.11%				\$232,190.20	1.91%	Commercial	
(Pending Appeals On Parcels)	'	\$229,075.38	3.31%				\$229,075.38	2.90%	Successor Agency	
5) AHI GLENOAKS INC	1	\$193,603.44	1.76%				\$193,603.44	1.59%	Industrial	
5) ARI GLENOAKS INC	1	\$186,202.40	2.69%				\$186,202.40	2.36%	Successor Agency	
C) CAN FEDNIANDO CATEMAY I I C		\$179,375.38	1.63%				\$179,375.38	1.48%	Industrial	
6) SAN FERNANDO GATEWAY LLC	2	\$172,518.25	2.49%				\$172,518.25	2.18%	Successor Agency	
T) 045 PARTHERO I I O		\$165,002.71	1.50%				\$165,002.71	1.36%	Commercial	
7) 315 PARTNERS LLC (Pending Appeals On Parcels)	2	\$153,370.55	2.22%				\$153,370.55	1.94%	Successor Agency	
0) 4450 CAN FERNANDO DOAD LLO		\$156,020.40	1.42%				\$156,020.40	1.28%	Commercial	
8) 1150 SAN FERNANDO ROAD LLC	2	\$149,379.27	2.16%				\$149,379.27	1.89%	Successor Agency	
OV CAN EEDMANDO COMMUNITY/LIQUIDINO LD		\$141,693.63	1.29%				\$141,693.63	1.17%	Residential	
9) SAN FERNANDO COMMUNITY HOUSING LP	1	\$138,407.04	2.00%				\$138,407.04	1.75%	Successor Agency	
40) CAN EEDNANDO ACCOCIATEO	1	\$128,465.64	1.17%				\$128,465.64	1.06%	Industrial	
10) SAN FERNANDO ASSOCIATES	4	\$125,485.88	1.81%				\$125,485.88	1.59%	Successor Agency	
Ton Ton Total		\$2,342,438.60	21.25%		\$535,866.94	47.74%	\$2,878,305.55	23.70%		
Top Ten Total	23	\$2,269,452.26		1	\$501,931.82		\$2,771,384.08	35.09%		
City Total		\$11,022,086.23			\$1,122,522.61		\$12,144,608.85			
City Total		\$6,920,951.36			\$976,884.99		\$7,897,836.35			

The bold 'Revenue' line for each owner is the estimated total revenue for that owner; the second 'Incr Rev' line estimates that part of the revenue apportioned as 1% increment. Although these estimated calculations are performed on a parcel level, county auditor/controllers' offices neither calculate nor apportion revenues at a parcel level.

Top Owners last edited on 8/8/17 by MaheaV using sales through 06/30/17 (Version R.1)

THE CITY OF SAN FERNANDO 2007/08 TOP TEN PROPERTY TAXPAYERS

Top Property Taxpayers Based On Property Tax Revenue

Owner		Secured			Unsecur	ed	Combin	ed	Primary Use &
	Parcels	Revenue	% of Revenue	Parcels	Revenue	% of Revenue	Revenue	% of Revenue	Primary Agency
1) CLPF SAN FERNANDO LP	7	\$564,289.35	6.14%				\$564,289.35	5.69%	Industrial
(Pending Appeals On Parcels)	,	\$539,493.80	10.67%				\$539,493.80	9.58%	Successor Agency
2) SFVS COMPANY LLC	3	\$221,492.67	2.41%				\$221,492.67	2.24%	Commercial
2) 51 10 001/11 210		\$217,355.43	4.30%				\$217,355.43	3.86%	Successor Agency
3) FOOTHILL HD RETAIL CENTER LLC	1	\$209,254.51	2.28%				\$209,254.51	2.11%	Commercial
(Pending Appeals On Parcels)	'	\$205,345.87	4.06%				\$205,345.87	3.65%	Successor Agency
4) OMNUDOINT COMMUNICATIONS INC	1	\$176,557.26	1.92%				\$176,557.26	1.78%	Industrial
4) OMNIPOINT COMMUNICATIONS INC	'	\$166,913.93	3.30%				\$166,913.93	2.96%	Successor Agency
5) 315 PARTNERS LLC	2	\$140,866.43	1.53%				\$140,866.43	1.42%	Commercial
(Pending Appeals On Parcels)	2	\$126,046.49	2.49%				\$126,046.49	2.24%	Successor Agency
0. 2.1.1.1.2.	24	\$128,430.63	1.40%				\$128,430.63	1.30%	Residential
6) BARMAZEL FAMILY	21	\$71,871.82	1.42%				\$71,871.82	1.28%	Successor Agency
7) CAN FEDNANDO ACCOCIATEC	4	\$115,387.15	1.26%				\$115,387.15	1.16%	Industrial
7) SAN FERNANDO ASSOCIATES	4	\$111,136.44	2.20%				\$111,136.44	1.97%	Successor Agency
8) SAN FERNANDO VALLEY AUTOMOTIVE LLC	_	\$95,523.18	1.04%	1	\$11,551.73	3 1.60%	\$107,074.90	1.08%	Commercial
8) SAN FERNANDO VALLEY AUTOMOTIVE LLC	5	\$90,633.95	1.79%	1	\$10,955.56	1.91%	\$101,589.51	1.80%	Successor Agency
ON NATUANI O CUAWA COMPANIA TRUCT	1	\$76,564.73	0.83%	2	\$21,489.65	2.98%	\$98,054.38	0.99%	Industrial
9) NATHAN O. SHAW COMPANY TRUST (Pending Appeals On Parcels)	1	\$72,382.86	1.43%	2	\$18,546.70	3.23%	\$90,929.56	1.61%	Successor Agency
40) CAN FEDNIANDO CATEMAN I I C	1	\$97,746.46	1.06%				\$97,746.46	0.99%	Commercial
10) SAN FERNANDO GATEWAY LLC	1	\$92,407.67	1.83%				\$92,407.67	1.64%	Successor Agency
Ton Ton Total	1	\$1,826,112.35	19.87%		\$33,041.38	3 4.59%	\$1,859,153.72	18.76%	
Top Ten Total	46	\$1,693,588.27	33.49%	3	\$29,502.26	5.14%	\$1,723,090.53	30.60%	
City Total		\$9,189,300.84			\$720,081.64	ı	\$9,909,382.48		
City Total		\$5,056,475.69			\$573,997.30)	\$5,630,472.99		

The bold 'Revenue' line for each owner is the estimated total revenue for that owner; the second 'Incr Rev' line estimates that part of the revenue apportioned as 1% increment.

Although these estimated calculations are performed on a parcel level, county auditor/controllers' offices neither calculate nor apportion revenues at a parcel level.

Top Owners last edited on 7/18/13 by maheav using sales through 06/30/08 (Version R.1)

THE CITY OF SAN FERNANDO DIRECT & OVERLAPPING PROPERTY TAX RATES

(RATE PER \$100 OF TAXABLE VALUE)

Last 10 Fiscal Years										
Agency	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Basic Levy ¹	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
La Community College District	0.00879	0.02212	0.02311	0.04031	0.03530	0.04875	0.04454	0.04017	0.03575	0.03596
Los Angeles Unified School District	0.12334	0.12478	0.15181	0.18695	0.16819	0.17561	0.14644	0.14688	0.12971	0.13110
Metropolitan Water District	0.00450	0.00430	0.00430	0.00370	0.00370	0.00350	0.00350	0.00350	0.00350	0.00350
Tax District #1	0.28420	0.28420	0.28420	0.28420	0.28420	0.28420	0.25654	0.24832	0.24763	0.23247
Total Direct & Overlapping ² Tax Rates	1.42084	1.43540	1.46342	1.51516	1.49138	1.51206	1.45102	1.43887	1.41660	1.40302
City's Share of 1% Levy Per Prop 13 ³	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560
Voter Approved City Debt Rate	0.28420	0.28420	0.28420	0.28420	0.28420	0.28420	0.25654	0.24832	0.24763	0.23247
Redevelopment Rate⁴	1.28874	1.28856	1.28850	1.28790	1.28790					
Total Direct Rate⁵	0.67939	0.68605	0.73077	0.73507	0.73170	0.73694	0.39186	0.38353	0.38306	0.36884

Notes:

1n 1978, California voters passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.

*Redevelopment Rate is based on the largest RDA tax rate area and only includes rate(s) from indebtedness adopted prior to 1989 per California State statute. RDA direct and overlapping rates are applied only to the incremental property values. The approval of ABX1 26 eliminated Redevelopment from the State of California for the fiscal year 2012/13 and years thereafter

Total Direct Rate is the weighted average of all individual direct rates applied by the City/Agency preparing the statistical section information and excludes revenues derived from aircraft. Beginning in 2013/14 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas. Challenges to recognized enforceable obligations are assumed to have been resolved during 2012/13. For the purposes of this report, residual revenue is assumed to be distributed to the City/Agency in the same proportions as general fund revenue.

²⁰verlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all city property owners.

³City's Share of 1% Levy is based on the City's share of the general fund tax rate area with the largest net taxable value within the City. ERAF general fund tax shifts may not be included in tax ratio figures.

	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Overlapping Debt			
*310.30 METROPOLITAN WATER DISTRICT	36,281,674	0.106	38,637
805.55 LA CCD DS 2003 TAXABLE SERIES 2004B	33,670,000	0.240	80,751
805.58 LA CCD DS 2001, 2006 SERIES B	4,880,000	0.240	11,704
805.60 LA CCD DS 2001, 2008 SER E-1	14,440,000	0.240	34,632
805.62 LA CCD DS 2003, 2008 SER F-1	14,320,000	0.240	34,344
805.65 LA CCD DS 2008, 2009 TAXABLE SER B	75,000,000	0.240	179,873
805.66 LA CCD DS 2008, 2010 TAX SERIES D	125,000,000	0.240	299,789
805.67 LA CCD DS 2008, 2010 TAX SER E (BABS)	900,000,000	0.240	2,158,479
805.70 LA CCD DS 2013 REF BONDS	254,505,000	0.240	610,382
805.71 LA CCD DS 2008 SERIES G	224,160,000	0.240	537,605
805.73 LA CCD DS 2015 REF SERIES A	1,459,300,000	0.240	3,499,854
805.74 LA CCD DS 2015 REF SERIES B	37,655,000	0.240	90,308
805.75 LA CCD DS 2015 REF SERIES C	289,955,000	0.240	695,402
805.77 LA CCD DS 2008 SER J	414,995,000	0.240	995,287
887.56 LOS ANGELES UNIF DS 2002 REF BOND	15,215,000	0.296	44,976
887.66 LOS ANGELES UNIF DS 2005 REF BONDS A-1	71,850,000	0.296	212,389
887.67 LOS ANGELES UNIF DS 2005 REF BONDS A-2	14,790,000	0.296	43,719
887.76 LOS ANGELES UNIF DS 2007 REF BDS SER A-1	4,225,000	0.296	12,489
887.77 LOS ANGELES UNIF DS 2007 REF BDS SER A-2	17,510,000	0.296	51,760
887.79 LOS ANGELES UNIF DS 2007 REF BDS SER B	32,100,000	0.296	94,888
887.86 LOS ANGELES UNIF DS 2002 SERIES E	200,000,000	0.296	591,202
887.87 LOS ANGELES UNIF DS 2004 SERIES J	756,510,000	0.296	2,236,250
887.89 LOS ANGELES UNIF DS 2005 SERIES H	608,995,000	0.296	1,800,194
887.91 LAUSD MEASURE R SERIES 2009	75,630,000	0.296	223,563
887.92 LAUSD MEASURE R SERIES KRY BABS	363,005,000	0.296	1,073,046
887.93 LAUSD MEASURE Y 2009 SERIES KRY BABS	806,795,000	0.296	2,384,893
887.95 LAUSD MEASURE K 2010 SERIES KRY	145,250,000	0.296	429,360
887.96 LAUSD MEASURE R 2010 SERIES KRY	157,165,000	0.296	464,581
887.97 LAUSD MEASURE Y 2010 SERIES KRY	130,450,000	0.296	385,611
887.98 LAUSD MEASURE R 2010 SERIES RY BABS	477,630,000	0.296	1,411,878
887.99 LAUSD MEASURE Y 2010 SERIES RY BABS	772,955,000	0.296	2,284,861
888.54 LAUSD MEASURE Y 2010 SERIES KY	29,100,000	0.296	86,020
888.57 LOS ANGELES UNIF DS 2011 REFUNDING BOND SERIES A 1	146,935,000	0.296	434,341
888.58 LOS ANGELES UNIF DS 2011 REFUNDING BOND SERIES A 2	146,930,000	0.296	434,326
888.59 LOS ANGELES UNIF DS 2012 REFUNDING BOND SERIES A	139,510,000	0.296	412,393
888.60 LOS ANGELES UNIF DS 2014 REF BOND SERIES A	142,415,000	0.296	420,980
888.61 LOS ANGELES UNIF DS 2014 REF BOND SERIES B	323,170,000	0.296	955,293
888.62 LOS ANGELES UNIF DS 2014 REF BOND SERIES C	934,275,000	0.296	2,761,724
888.63 LOS ANGELES UNIF DS 2014 REF BOND SERIES D	153,385,000	0.296	453,407
888.64 LOS ANGELES UNIF DS 2004 SERIES J	12,285,000	0.296	36,315

^{*}This fund is a portion of a larger agency, and is responsible for debt in areas outside the city.

This report reflects debt which is being repaid through voter-approved property tax indebtedness. It excludes mortage revenue, tax allocation bonds, interim financing obligations, non-bonded captial lease obligations, and certificates of partipation, unless provided by the city.

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. The percentage of overlapping debt applicable is estimated by using taxable assessed values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the city's boundaries and dividing it by each unit's total taxable assessed value.

	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Overlapping Debt (Continued)			
888.65 LOS ANGELES UNIF DS 2004 SERIES K	1,235,000	0.296	3,651
888.66 LOS ANGELES UNIF DS 2005 SERIES K	14,480,000	0.296	42,803
888.67 LOS ANGELES UNIF DS 2005 SERIES L	4,410,000	0.296	13,036
888.68 LOS ANGELES UNIF DS 2015 REF BONDS SERIES A	318,085,000	0.296	940,262
888.69 LOS ANGELES UNIF DS 2008 SERIES A 2016	1,217,135,000	0.296	3,597,861
888.70 LOS ANGELES UNIF DS 2016 REF BONDS SERIES A	1,581,685,000	0.296	4,675,474
Total Overlapping Debt			38,280,591

2016/17 Assessed Valuation: \$1,151,398,338 After Deducting \$639,850,952 Incremental Value.

Debt To Assessed Valuation Ratios:

Direct Debt

Overlapping Debt

3.32%

Total Debt

3.32%

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	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Direct Debt			
240.01 BONDS, LOANS, & CO DEFERRAL	20,867,866	100.000	20,867,866
Total Direct Debt			20,867,866
Overlapping Debt			
*310.30 METROPOLITAN WATER DISTRICT	150,054,336	0.129	193,342
805.50 L. A. CCD DS 2001 SER-A	34,590,000	0.268	92,863
805.55 L. A. CCD DS 2003 TAXABLE SER 2004B	79,545,000	0.268	213,552
805.56 L. A. CCD DS 2001 TAXABLE SER 2004A	101,235,000	0.268	271,782
805.57 LACC DS REF 2001 SERIES 2005 A	432,950,000	0.268	1,162,327
805.58 LA CCD DS 2001, 2006 SERIES B	322,500,000	0.269	867,158
805.59 LA CCD DS 2003, 2006 SERIES C	400,000,000	0.268	1,073,867
887.51 LOS ANGELES UNIF DS 1997 SER A	114,750,000	0.331	379,589
887.52 LOS ANGELES UNIF DS 1997 SER B	24,345,000	0.331	80,532
887.53 LOS ANGELES U.S.D. DS 1997 SER C	28,790,000	0.331	95,236
887.54 LOS ANGELES U.S.D. DS 1997 SER D	34,535,000	0.331	114,241
887.55 LOS ANGELES USD DS 1997 SER E	106,390,000	0.331	351,934
887.56 LOS ANGELES USD DS 2002 REFDG BD	254,085,000	0.331	840,504
887.57 LOS ANGELES USD DS 1997 SER F	501,040,000	0.331	1,657,423
887.58 LOS ANGELES USD DS 2002 SER A	336,880,000	0.331	1,114,387
887.59 LOS ANGELES USD DS 2004 SER A	38,085,000	0.331	125,984
887.60 LOS ANGELES UNIFIED DS 2004 SERIES B 2004	25,645,000	0.331	84,833
887.61 LOS ANGELES UNIFIED DS 2004 SERIES C 2004	45,920,000	0.331	151,902
887.62 LOS ANGELES UNIFIED DS 2004 SERIES D 2004	8,695,000	0.331	28,763
887.63 LOS ANGELES UNIFIED DS 2004 REF BONDS A-1	90,560,000	0.331	299,569
887.64 LOS ANGELES UNIFIED DS 2004 REF BONDS A-2	127,975,000	0.331	423,337
887.65 LOS ANGELES UNIFIED DS 2004 SERIES E	357,365,000	0.331	1,182,151
887.66 LOS ANGELES UNIFIED DS 2005 REF BDS A-1	346,750,000	0.331	1,147,037
887.67 LOS ANGELES UNIFIED DS 2005 REF BDS A-2	120,925,000	0.331	400,016
887.68 LA USD DS 2004 SERIES F	337,600,000	0.331	1,116,769
887.69 LA USD DS 2006 REF BD SERIES A	377,500,000	0.331	1,248,757
887.70 LA USD DS 2005 SERIES A (2006)	1,146,125,000	0.331	3,791,341
887.71 LA USD DS 2005 SERIES B (2006)	136,055,000	0.331	450,065
887.72 LA USD DS 2005 SERIES C (2006)	500,000,000	0.331	1,653,982
887.73 LA USD DS 2005 SERIES D (2006)	24,650,000	0.331	81,541
887.74 LA USD DS 2004 SERIES G (2006)	677,300,000	0.331	2,240,484
887.75 LOS ANGELES UNIF DS 2006 REF BDS SER B	563,080,000	0.331	1,863,465
887.76 LOS ANGELES UNIF DS 2007 REF BDS SER A-1	150,000,000	0.331	496,412
887.77 LOS ANGELES UNIF DS 2007 REF BDS SER A-2	550,000,000	0.331	1,820,178
887.78 LOS ANGELES UNIF DS 2002 SER B (2007)	300,000,000	0.331	992,824
Total Overlapping Debt		_	28,108,146

^{*}This fund is a portion of a larger agency, and is responsible for debt in areas outside the city.

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2007/08 Assessed Valuation: \$1,021,597,887 After Deducting \$436,965,995 Incremental Value.

Total Direct and Overlapping Debt

Debt To Assessed Valuation Ratios: Direct Debt 2.04%

Overlapping Debt 2.75%
Total Debt 4.79%

48,976,012

^{*}This fund is a portion of a larger agency, and is responsible for debt in areas outside the city.

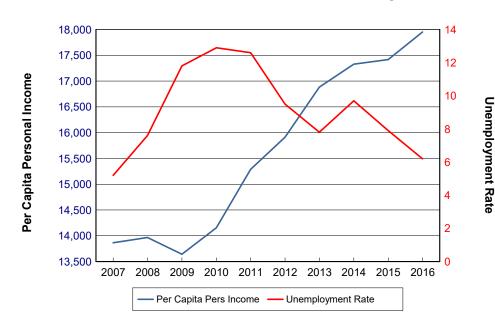
This report reflects debt which is being repaid through voter-approved property tax indebtedness. It excludes mortage revenue, tax allocation bonds, interim financing obligations, non-bonded capital lease obligations, and certificates of partipation, unless provided by the city.

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. The percentage of overlapping debt applicable is estimated by using taxable assessed values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the city's boundaries and dividing it by each unit's total taxable assessed value.

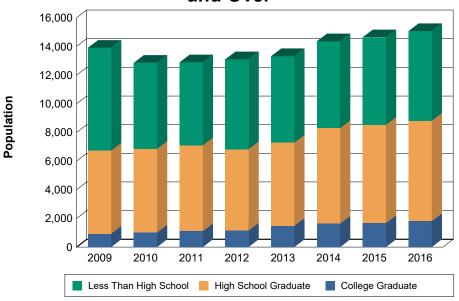
THE CITY OF SAN FERNANDO DEMOGRAPHIC AND ECONOMIC STATISTICS

Calendar Year	Population	Personal Income (In Thousands)	Per Capita Personal Income	Unemployment Rate	Median Age	% of Pop 25+ with High School Degree	% of Pop 25+ with Bachelor's Degree
2007	24,903	\$345,258	\$13,864	5.2%			
2008	25,044	\$349,809	\$13,968	7.6%			
2009	25,198	\$343,772	\$13,643	11.8%	27.5	48.4%	6.8%
2010	25,366	\$359,081	\$14,156	12.9%	27.3	53.3%	7.9%
2011	23,752	\$363,168	\$15,290	12.6%	28.0	55.1%	8.6%
2012	24,079	\$383,169	\$15,913	9.5%	28.2	52.1%	8.8%
2013	24,222	\$408,964	\$16,884	7.8%	29.4	54.7%	11.1%
2014	24,232	\$419,892	\$17,328	9.7%	32.2	57.8%	11.4%
2015	24,533	\$427,281	\$17,416	7.9%	32.3	58.3%	11.4%
2016	24,486	\$439,563	\$17,951	6.2%	32.2	58.5%	12.0%

Personal Income and Unemployment



Education Level Attained for Population 25 and Over



Notes and Data Sources:

Population: California State Department of Finance. Unemployment Data: California Employment Development Department

2000-2009 Income, Age, and Education Data: ESRI - Demographic Estimates are based on the last available Census. Projections are developed by incorporating all of the prior census data released to date. Demographic Data is totaled from Census Block Groups that overlap the City's boundaries

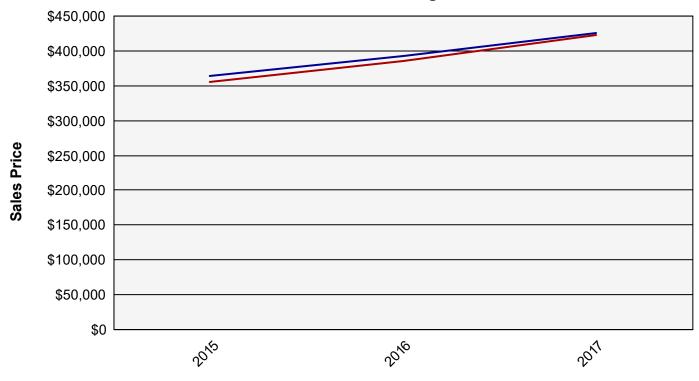
2010 and later - Income, Age and Education Data - US Census Bureau, most recent American Community Survey

THE CITY OF SAN FERNANDO SALES VALUE HISTORY

Single Family Residential Full Value Sales (01/01/2015 - 6/30/2017)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2015	126	\$355,254	\$364,000	
2016	127	\$384,835	\$393,000	7.97%
2017	63	\$422,960	\$425,000	8.14%





Year

^{*}Sales not included in the analysis are quitclaim deeds, trust transfers, timeshares, and partial sales.

CITY OF SAN FERNANDO TOP 25 SALES TAX PRODUCERS FOR FISCAL YEAR 2016-17

Business Name	Business Category
Acey Decy Lighting	Repair Shop/Equip. Rentals
Arco	Service Stations
Arroyo Building Materials	Building Materials
Casco	Contractors
El Pollo Loco	Quick-Service Restaurants
El Super	Grocery Stores
Ferguson Enterprises	Plumbing/Electrical Supplies
Ganas Auto	Used Automotive Dealers
General Motors Acceptance	Auto Lease
Goodman Distribution	Contractors
Home Depot	Building Materials
IHOP	Casual Dining
Jack in the Box	Quick-Service Restaurants
McDonald's	Quick-Service Restaurants
Nachos Ornamental	Contractors
Pool & Electrical Products	Plumbing/Electrical Supplies
PRG	Repair Shop/Equip. Rentals
Rydell Chrysler Dodge Jeep Ram	New Motor Vehicle Dealers
Sams Club	Discount Dept Stores
Smart & Final	Grocery Stores
T Mobile	Electronics/Appliance Stores
TMB Production Supplies & Services	Electrical Equipment
Vallarta Supermarket	Grocery Stores
Western Motor Sport	Used Automotive Dealers
WSS	Shoe Stores

Percent of Fiscal Year Total Paid By Top 25 Accounts = 68.70%

Source: Hinderliter, de Llamas & Associates, State Board of Equalization

^{*} Firms Listed Alphabetically Period: April 2016 Thru March 2017

CITY OF SAN FERNANDO TOP 25 SALES TAX PRODUCERS FOR FISCAL YEAR 2007-08

Business Name	Business Category
Acey Decy Lighting	Repair Shop/Equip. Rentals
Arco	Service Stations
Arco AM PM Mini Mart	Service Stations
Arco Budget Mini Market	Service Stations
Arroyo Building Materials	Building Materials
Casco	Contractors
El Pollo Loco	Quick-Service Restaurants
Famsa	Home Furnishings
Food 4 Less	Grocery Stores
Goodman Distribution	Contractors
Goodman Sales Company	Contractors
Home Depot	Building Materials
Jack in the Box	Quick-Service Restaurants
JC Penney	Department Stores
McDonald's	Quick-Service Restaurants
Murphy & Shelby Dodge	New Motor Vehicle Dealers
Nachos Ornamental Supply	Contractors
Payless Foods	Grocery Stores
Pep Boys	Automotive Supply Stores
Pool & Electrical Products	Plumbing/Electrical Supplies
Rydell Chevy Buick Pontiac GMC	New Motor Vehicle Dealers
Sams Club	Discount Dept Stores
Southland Lighting	Plumbing/Electrical Supplies
Truman 76	Service Stations
WSS	Shoe Stores

Percent of Fiscal Year Total Paid By Top 25 Accounts = 70.53%

Source: Hinderliter, de Llamas & Associates, State Board of Equalization

^{*} Firms Listed Alphabetically Period: April 2007 Thru March 2008

City of San Fernando Taxable Sales by Category Last Ten Calendar Years (in thousands of dollars)

	<u>2007</u>	2008	<u>2009</u>	2	010	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Apparel Stores	\$ 11,073 \$	10,276 \$	8,533 \$	\$	8,643 \$	8,844 \$	9,752 \$	9,467 \$	9,438 \$	10,407 \$	12,131
Food Stores	11,708	12,196	11,969		11,697	11,818	13,847	15,902	14,052	14,349	15,270
Eating and Drinking Places	46,890	46,204	44,119		44,846	45,542	48,810	51,888	54,309	60,844	65,276
Building Materials	105,035	90,999	77,433		69,549	71,102	69,324	86,372	90,590	96,420	102,863
Auto Dealers and Supplies	82,123	55,592	45,175		32,488	24,268	28,349	46,742	82,929	85,722	106,114
Service Stations	12,062	12,907	11,977		14,845	17,810	19,006	17,864	16,640	15,215	13,545
Other Retail Stores	87,702	77,535	70,859		61,523	57,648	56,274	54,157	56,658	63,021	63,462
All Other Outlets	 90,126	83,269	74,886		75,769	80,060	82,692	88,381	101,523	113,133	125,763
Total	\$ 446,719 \$	388,979 \$	344,951 \$	\$:	319,361 \$	317,092 \$	328,054 \$	370,773 \$	426,139 \$	459,112 \$	504,424

Source: State of California Board of Equalization and The HdL Companies

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the City's revenue.



FISCAL YEAR 2017-2018 ADOPTED BUDGET

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