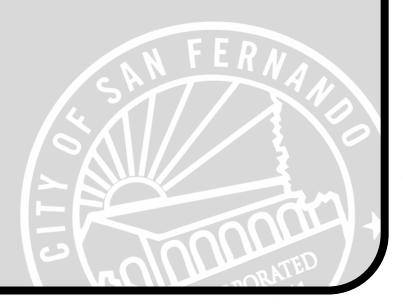


ADOPTED BUDGET

FISCAL YEAR 2018 - 2019

San Fernando, California



SAN FERNANDO

DIRECTORY OF OFFICIALS FISCAL YEAR 2018-2019

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

CITY MANAGER

DEPUTY CITY MANAGER/ DIRECTOR OF FINANCE

Chief of Police

DIRECTOR OF COMMUNITY DEVELOPMENT

DIRECTOR OF PUBLIC WORKS/ CITY ENGINEER

Director of Recreation and Community Services

CITY CLERK

Alexander P. Meyerhoff

NICK KIMBALL

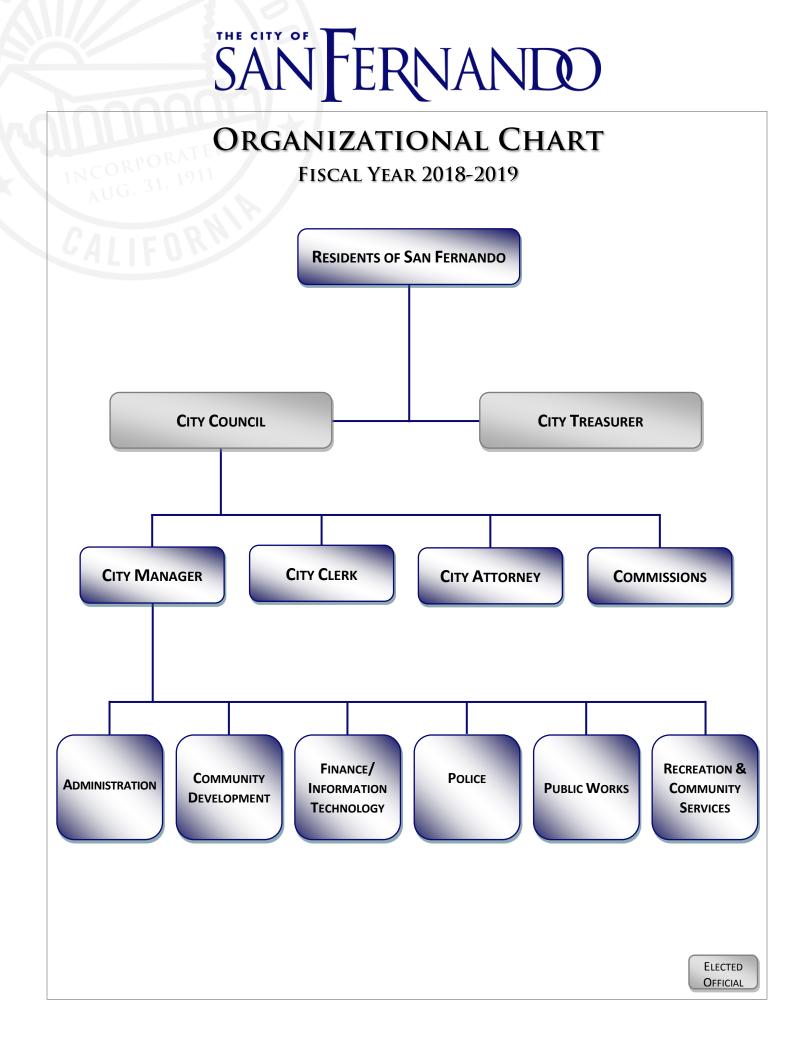
ANTHONY VAIRO

Тімотну Нои

Yazdan Emrani

Julian J. Venegas

Elena G. Chávez





GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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City of San Fernando

California

For the Fiscal Year Beginning

July 1, 2017

Christophen P. Morrill

Executive Director



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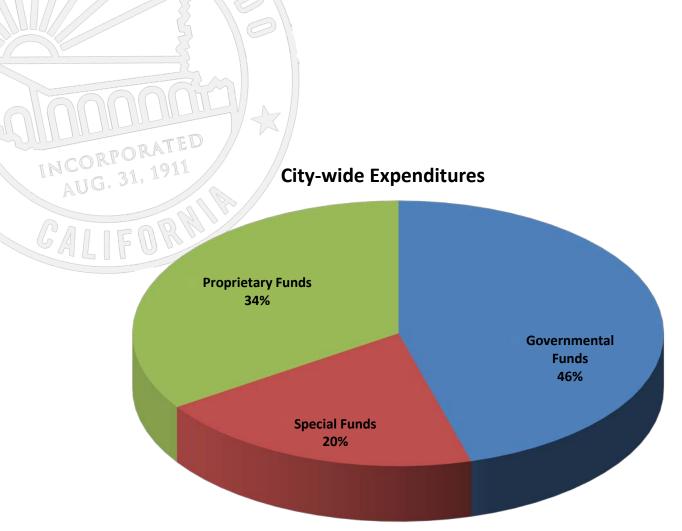
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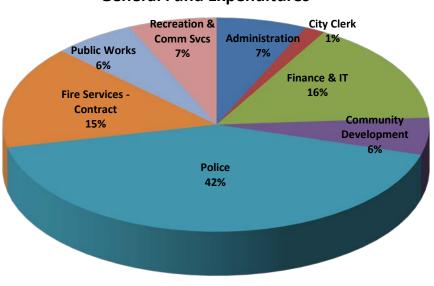
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SECTION I. INTRODUCTION AND BACKGROUND



Total Budget: \$42,422,414



General Fund Expenditures

Total Budget: \$19,343,226



To: Mayor Sylvia Ballin and Councilmembers
From: Alexander P. Meyerhoff, City Manager
Date: July 1, 2018
Subject: Fiscal Year 2018-2019 Adopted Budget Message

In accordance with the City's Municipal Code, I am pleased to present the FY 2018-2019 Adopted Budget. This document encompasses the General, Enterprise, Internal Service, and Special Revenue Funds under the jurisdiction of the City. In total, it represents \$40,045,268 in estimated revenue and \$42,422,414 in appropriated expenditures. It includes all changes directed by City Council at the Budget Study Sessions on May 29, 2018 and June 4, 2018 as well as final changes when the budget was adopted on June 18, 2018 (the "Adopted Budget").

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.

Budget Development

The fiscal year 2018-2019 Budget is a Maintenance of Effort budget, which means it is based on providing the same level of service as fiscal year 2017-2018. Departments were asked to prepare their FY 2018-2019 budgets assuming no Consumer Price Index (CPI) increase.

Enhancement requests by each department were carefully considered. The enhancements included in the Adopted Budget are required by law or contract, result in, or are offset by, additional revenue to the City, meet one of the citywide strategic goals, and/or provide a net long-term benefit to the City.

Economic Outlook

To develop the annual 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. In fact, during in 2018, the current economic expansion will become the second longest on record. As a nation, we are experiencing record low unemployment, property values exceed pre-recession prices, and there is a nation-wide construction boom.

There is also a fair amount of uncertainty related to the impact the Trump Administration's fiscal policies will have on the economy, particularly related to tax reform and international trade. Tax

reform, which consolidated tax brackets and generally lowered the effective tax rate in each bracket, has spurred some growth due to an increase in disposable income for American consumers. Conversely, the Trump Administration's stance on tariffs and international trade may ultimately increase prices domestically, offsetting gains from tax cuts. It is unclear how the Trump Administration's policies will impact the economy. In the short-term, the economy is expected to continue slow and steady growth through 2018.

Federal Economy

According to the Bureau of Economic Analysis, Gross Domestic Product, which is a measure of output for the US economy, is expected to grow about 2.5% in 2018 and hover around 3.0% 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 dipped under 4.0%, which is below what economists refer to as "full employment." Personal income has been steadily increasing while personal savings as a percentage of disposable income has been declining since it peaked at 11% in December 2012. Personal savings is currently 3.1%.

Low unemployment, increasing Personal Income and a decreasing Personal Savings Rate are indicators that consumers feel secure in their job; resulting in spending more of their disposable income. This is important 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 10 years.

State Economy

Quality of life in California is among the highest in the world as affirmed by its pre-eminence as a tourism destination and continued attractiveness for high-income migrants. California's economy has also been steadily improving, although there are a number of factors that may dampen economic growth in the near term. With California hitting its lowest unemployment rate since 1976, wage gains in the state have been on the rise. Average weekly wages in California increased by 4.3% in 2017, which was the largest increase in 10 years. The unemployment rate is expected to remain low and wages are expected to continue to increase with steady job growth and limited increases in the labor force. The state has also enacted legislation to increase minimum wage to \$15 per hour by 2022. It is too soon to gauge the effects of this increase as wage increases are currently being driven by scarcity of labor.

The most significant long term economic challenge for California is the scarcity and affordability of housing. Despite wage gains, housing is becoming less and less affordable. It is estimated that, for California alone, 200,000 new housing units are needed each year to meet demand, yet over the last few years, only 100,000 new units have been built each year. Construction activity is expected to increase moderately, but will likely still fall short. The state is likely to continue to

impose legislation on local jurisdictions (similar to SB 35) to allow construction of new housing units.

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

Overall, the California economy is expected to remain strong through 2020. Beyond that, federal economic policies may begin to have a significant impact on the state economy.

Local Economy

Locally, sales and property taxes have demonstrated a consistent pattern of growth over the last ten years. The decision by Sam's Club to close the San Fernando location had a significant impact upon local tax revenue as it was one of the City's top 5 revenue generating businesses. Staff is actively working with the property owner and the retail community to identify a new tenant for the site. However, it is expected that space will likely remain vacant through FY 2018-2019.

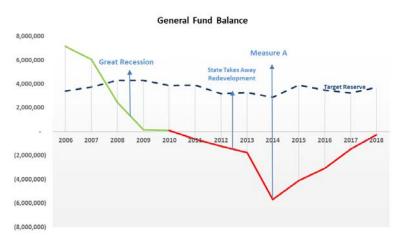
Median single family residential sales price in San Fernando has hovered around \$450,000 over the last year, which is up from \$318,000 four years ago. The median price for Los Angeles County is \$570,000. According to the Southland Association of Realtors, home prices in the region reached an all-time high in 2017, while the available inventory of homes for sale remains low.

Despite the closure of Sam's Club, I am bullish on the state of the local economy over the next few years. In December, City Council adopted Specific Plan No. 5 to streamline the development review process and facilitate new development in the downtown area and the Metro Board is approved the East San Fernando Valley Transit Corridor light rail project that will connect San Fernando to the Orange Line. New businesses, including CVS and Truman House Tavern should help energize a resurgence in the San Fernando Mall area and a number of interested developers have approached the City with new development opportunities.

Revenue projections have been adjusted to account for the loss of Sam's Club, which will hamper growth through 2019, however, revenue growth should accelerate in 2020 as new businesses expand and empty storefronts continue to be filled. Please refer to the 5-year General Fund Projection section of the Proposed Budget for more information.

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 renegotiating labor contracts, reducing programs and services, professional reducing 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.

In FY 2013-2014, the City Council began the development and implementation of a multi-year <u>Deficit Elimination Plan</u>. Put simply, the Deficit Elimination Plan aims to pay off debt, reduce ongoing expenditures and increase ongoing revenue. In 2013, the City declared a fiscal emergency and held a special election for a temporary one-half (½) cent local transaction and use tax, which was approved by sixty percent (60%) of voters. This local transaction tax, also referred to as "Measure A," will sunset in October 2020.

The local 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 local transaction tax will sunset, it is prudent to use the revenue on non-recurring expenditures, including, but not limited to: 1) establishing General Fund, Self-Insurance, Equipment Replacement, and Facility Maintenance fund reserves, 2) paying off existing debt, 3) eliminating recurring deficit fund balances in Grant and other Special Revenue funds, 4) increase public safety by replacing outdated vehicles and equipment, 5) replacing and updating outdated computer hardware, software and telecommunications systems, and 6) funding capital projects to reduce the City's deferred maintenance backlog.

In addition to short-term actions identified above, the City has taken a number of longer-term actions since the passage of Measure A 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 ongoing annual cost without reducing service (saved more than \$500,000/year).

- Transferred operational and financial responsibility of the San Fernando Regional Pool to the County of Los Angeles through a lease of up to 55 years (saved more than \$500,000/year).
- Reduced retiree health benefits to the statutory minimum for new employees to decrease the City's retiree health (OPEB) liability (significant long-term savings).
- Sold surplus land and used the land sale proceeds to reduce the General Fund deficit (generated \$1 million in proceeds).
- Developed a five-year General Fund projection to improve long-term decision making.
- Adopted a Development Agreement Ordinance to provide additional tools to increase economic development efforts and diversify the tax base.
- Re-established reserves for the Self-Insurance and Equipment Replacement Funds (more than \$1 million in reserve to protect against large lawsuits).
- Updated user fees, development fees, cost allocation calculations to ensure an appropriate cost recovery for City services (more than \$500,000/year in projected ongoing revenue).
- 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 2018-2019, the Adopted Budget includes the following:

- Continue to pay down General Fund debt to the Retirement Fund and Enterprise Funds.
- Upgrades to security and functionality of the City's network backbone and software systems, including permitting software upgrades that will allow customers to apply, pay, and receive certain permits online.
- Investment in staff training and education to maximize utilization of existing staff resources.
- A General Fund budget surplus of \$175,000 to further reduce the deficit fund balance.

Despite the progress that has been made since 2013, the expiration of Measure A in 2020 will leave a significant gap in revenue just as the City is starting to build a solid financial base. Without a new revenue source, the City will be living "paycheck-to-paycheck" and be financially vulnerable to economic downturns, lawsuits, and long term pension liabilities. The City will also be unable to pave streets, repair recreation facilities, or replace police vehicles and equipment with any regularity.

City Council has placed a measure on the ballot in November 2018, also called Measure "A," to extend the local transaction tax beyond October 2020.

General Fund Overview

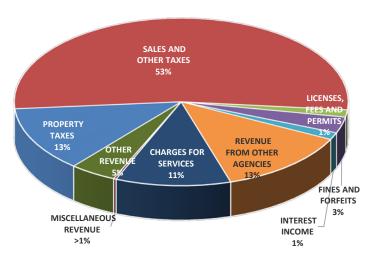
In accordance with the City's Budget Policy, the Adopted General Fund Budget represents a balanced budget, with \$19,519,280 in estimated revenue and \$19,343,226 in adopted expenditures. Despite presenting a balanced budget, Measure A revenues are still needed to cover a \$1 million operating budget shortfall (see Expenditures section below for more detail). This Budget continues to move the City toward being financially stable while addressing the General Fund deficit fund balance, reducing outstanding debt, and making targeted one-time investments in City infrastructure.

The emphasis of this budget is on enhancing the overall quality of life in San Fernando by maintaining the quality of the services the City currently provides, completing key street resurfacing, water and sewer capital replacement projects, and continuing to make significant strides toward reducing the operating budget deficit and General Fund deficit fund balance.

General Fund Revenue

The FY 2018-2019 Adopted Budget projects \$19,519,280 in General Fund revenue. The City's largest revenue source is Sales Tax, followed by property related taxes and Charges for Service.

The Adopted Budget projects a <u>decrease</u> of 5% in Sales Tax related revenue (including Measure A) while Property Tax receipts are projected to <u>increase</u> by 5%, which is in line with the projected increase in assessed property values.



Charges for Services are projected to <u>decrease</u> by 2%, primarily due to a <u>decrease</u> of 2% in charges to other funds for support provided by the General Fund. This decrease is the result of the annual update of the City's Cost Allocation Plan prepared by a consultant.

Business License Taxes and Admissions Taxes are projected to <u>remain flat</u> in fiscal year 2018-2019. Following a few years of increases resulting from additional resources dedicated to administration through a partnership with a private firm, Business License Taxes are expected to even out in fiscal year 2018-2019. Similarly, Admissions Taxes, which primarily generated from admission to the swap meet that sells predominantly anti-cyclical second hand and surplus goods, are expected to remain flat despite the slowly improving economy due to local uncertainty in national economic policy.

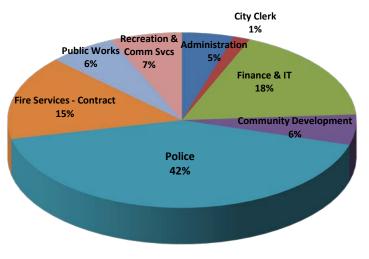
Fines and Forfeitures are projected to <u>increase</u> by 18% due primarily to increased resources dedicated to parking and traffic enforcement in the City to improve the parking and safety conditions in the City. In the upcoming fiscal year, staff will be presenting City Council with a number of options to revitalize the parking program and address community concerns related to this issue.

Overall, total revenues are expected to increase by 1% from fiscal year 2017-2018. The low rate of growth is a direct result of the loss of Sam's Club in March. Additional detail on projected revenue is provided in the *"Revenue Analysis – General Fund"* section of the Adopted Budget.

General Fund Expenditures

The fiscal year 2018-2019 Proposed Budget includes \$19,343,226 in General Fund expenditures. The Adopted Budget includes an overall increase of approximately 0.6% in expenditures, driven by an increase of \$270,000 in on-going expenditures. More than half of the increase (approximately \$150,000) is offset by additional revenue.

The remaining \$120,000 is to account for water consumption at City facilities, parks, and medians. The City



had not been paying for water consumption because the full Cost Allocation for support services was not being collected from the water and sewer funds. However, now the City is collecting the full Cost Allocation amount and must start paying for water consumption.

Local governments do not make widgets, sell groceries or car parts, or construct skyscrapers; we provide services like keeping residents safe, keeping streets clean, and keeping the peace between neighbors by ensuring everyone plays by the rules. Most of this work can only be done by people. Consequently, the most significant driver of City expenditures is labor related costs.

The City recently completed negotiations with the largest bargaining unit that covers all non-police and non-management employees. The City reached a 5-year agreement through June 2022 that protects current employees' healthcare benefit structure in exchange for minimal cost of living increases (1% - 2% per year). New employees will be provided healthcare benefits through a cafeteria plan that limits the amount the City will pay toward healthcare premiums.

This 5-year agreement provides the City a good foundation for sound long term labor projections.

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. The following enhancements have been approved for FY 2018-2019:

- \$40,000 to replace one detective vehicle that is more than 15 years old to increase response time and reliability.
- \$52,000 to purchase voice recorders for Patrol Officers to record interaction with the public. This will increase public safety and protect the City from frivolous lawsuits.
- \$93,675 to upgrade two part-time Parking Enforcement Officers to full-time. This will dramatically increase the City's resources available to enforce parking violations outside of regular business hours. This enhancement is offset by anticipated parking violation revenue.
- \$38,000 for the Street Maintenance Division to purchase equipment and additional material to improve the City's ability to provide regular on-going street maintenance. This enhancement is offset by additional funding from the State Gas Tax.
- \$17,000 to upgrade street lights through the purchase and installation of 50 energy efficient Light Emitting Diode (LED) cobra heads. This should provide some long term energy savings.
- \$18,500 in additional training and education 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 five new Police Officers and two Detectives.

- \$20,000 to engage a firm to enhance the City's Code Enforcement Administration Services. This will supplement the City's existing Code Enforcement efforts with enhanced case management, notification, and collection services.
- \$45,000 to upgrade technology, including purchase of a new firewall, data backup system, GIS server, and permit processing software.
- No new staff positions are included in this budget.
- Total approved General Fund enhancements = \$324,175

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 \$2.45 million in FY 2018-2019. 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.

<u>Repayment of Debt</u>		One-Time Projects (cont.)	
To Retirement Fund	200,000	Upgrade 50 Streetlights to LED	17,000
To Sewer Fund	50,000	Economic Development Activity	50,000
To Water Fund	50,000	Special Event Fee waivers	12,500
-	300,000	Add'l Code Enforcement Services	20,000
<u>Establish Reserves</u>		Upgrade network & software	45,000
Self-Insurance Fund	320,000	Add'l training & education	18,500
Equipment Replacement Fund	107,225		386,675
-	427,225		
<u>One-Time Projects</u>		Deficit fund balance reduction	397,570
Replace one (1) Detective Vehicle	40,000	Subsidize Street Lighting District	40,000
Purchase voice recorders for Patrol	52,000	Amount to cover operational deficit	898,530
Upgrade 2 PT PEOs to FT	93,675		1,336,100
Add'l Street Maint. Mat's & Equip.	38,000		
(Continued in next column)		Total Measure A funds:	\$2,450,000

For FY 2018-2019, Measure A funds are proposed to be used for the following:

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 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. Over the last few years, the City has taken the following steps to control pension costs and remain within the funding limits of the special tax:

- 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 36month 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 is another benefit that has become extremely costly for cities, especially since the mid-2000's. Historically, 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 the following steps to control retiree health benefit costs to make it more sustainable over the long run by reducing expenses and reducing the benefit for new employees:

 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.

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.

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 \$5,492,857, which includes \$1,248,932 for personnel, \$2,024,925 for operations and internal service charges, and \$2,219,000 in capital projects for water main replacements, service replacements, and to complete the nitrate removal system.

Total projected Water Fund revenues are \$4,297,000, resulting in a planned budget deficit in the Water Fund of \$1,195,857. The budget deficit is primarily the result of planned capital improvements, which will reduce the Water Fund reserve balance to approximately \$1,932,909.

The total budget for the Sewer Fund is \$4,962,579, which includes \$880,580 for personnel, \$2,418,040 for operations and internal service charges, and \$1,663,959 in capital projects for sewer main replacement and capital improvement payments to City of Los Angeles.

Total projected Sewer Fund revenues are \$3,445,000, resulting in a planned budget deficit in the Sewer Fund of \$1,517,579. 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 \$545,542.

A water and sewer rate study will be completed in fiscal year 2018-2019 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 total budget for the Compressed Natural Gas (CNG) Fund is \$161,000, which includes \$144,000 for operations and internal service charges and \$17,000 in capital projects to complete the CNG station upgrade project.

Total projected CNG Fund revenues are \$144,000, resulting in an annual budget deficit in the CNG Fund of \$21,000. The CNG station has been closed while significant upgrades to the station are made, including increased capacity and reduced pressurization time in between use. These upgrades to the CNG facility should result in an increase in revenue over the long term. The station is scheduled to re-open in June 2018.

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 \$1,850,000, which includes \$925,000 for insurance costs and \$925,000 for workers' compensation and liability claims costs.

The total budget for the Equipment Maintenance and Replacement Fund is \$694,846, which includes \$299,466 for personnel, \$355,380 for operations and internal service charges, and \$40,000 to fund one (1) vehicle replacement.

The total budget for the Facility Maintenance Fund is \$1,419,208, which includes \$583,531 for personnel and \$835,677 for operations and internal service charges.

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 \$8,498,698.

Capital Improvements

The fiscal year 2018-2019 budget includes funding for a number of critical capital improvements to address the backlog of deferred maintenance, particularly street resurfacing and water system improvements. Funding for these capital improvements is provided primarily through Special Revenue, Grant, Capital Funds, and Enterprise Funds.

Category	<u>Am</u>	<u>ount Budgeted</u>	Funding Source(s)
Street and Sidewalk Improvements	\$	1,607,000	Multiple Special Funds
Water System & Street Improvements	\$	969,000	Water Fund
Sewer System & Street Improvements	\$	1,522,000	Sewer Fund
Total:	\$	4,098,707	

In addition to the new capital funds appropriated in fiscal year 2018-2019, there are a number of significant capital projects, such as the CNG station upgrade, Glenoaks Blvd Resurfacing and Annual Street Resurfacing Project, that were budgeted in prior fiscal years. Funding for those projects will be carried over and completed in FY 2018-2019.

Conclusion

The emphasis of the FY 2018-2019 Budget is to enhance quality of life by maintaining the quality of the services the City currently provides, completing key street resurfacing, water and sewer capital replacement projects, 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 challenges the City has experienced over the past several years have left a number of unmet needs, which cannot be addressed at this time.

Although the City's financial position has stabilized, we still work to identify creative ways to provide services 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.

Acknowledgments

I would like to acknowledge the guidance of the City Council, the dedication of Finance Department staff, the City's management team, and City staff that ensure the community receives the highest level of service each and every day.



CITY-WIDE STRATEGIC GOALS FISCAL YEAR 2018-2019

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 guiding the development of the Fiscal Year 2018-2019 budget are:

- 1. Continue to stabilize the City's finances by maintaining a balanced budget, continuing to reduce the General Fund deficit, and preserving reserve balances in a number of critical funds, including, but not limited to, the General Fund, Self-Insurance Fund, and Equipment Replacement Fund.
- 2. Ensure regional rail projects servicing San Fernando do not create an undue hardship to the City's residents and businesses.
- 3. Pursue Economic Development opportunities to bolster the City's revenue and enhance the City of San Fernando's profile.
- 4. 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.



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, Animal Control, Street Sweeping and City Attorney.

DEMOGRAPHICS¹

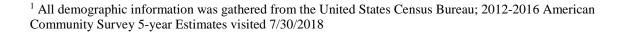
AREA: 2.4 square miles

DATE OF INCORPORATION: August 31, 1911

POPULATION: 24,396

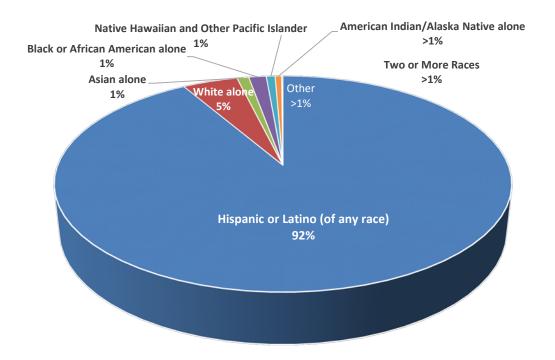
RACIAL COMPOSITION:

•	Hispanic or Latino (of any race)	22,338
٠	White alone	1,123
•	Black or African American alone	356
•	Asian alone	240
•	Native Hawaiian and Other Pacific Islander	180
•	American Indian/Alaska Native alone	132
•	Some other race alone	23
•	Two or More Races	4





RACIAL COMPOSITION (CONTINUED):



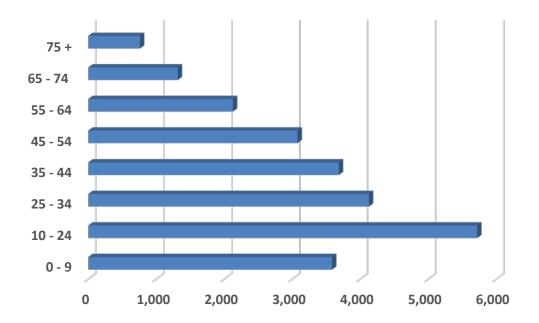
MEDIAN AGE: 32.2 years

AGE COMPOSITION:

•	0-9	3,585
•	10 - 24	5,718
•	25 - 34	4,128
•	35 - 44	3,685
•	45 - 54	3,078
•	55 - 64	2,127
•	65 - 74	1,316
•	75 +	759



AGE COMPOSITION (CONTINUED):



HOUSEHOLDS/INCOME:

•	Number of Households	6,386
•	Median Household Income	\$55,734
•	Median Single Family Residential House Price	\$509,750
•	Median Gross Rent	\$1,189

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 MILES OF STREETS: 50.4

- Local/Collector Streets 40.1 miles
- Arterial Streets
- Alleyways

- 4.6 miles
- 5.7 miles



TOP 10 EMPLOYERS:	# of Employees	% of Total 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%





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 Managerdirected 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

Time Frame	Task	Department(s)
пте гате		Department(s)
January – April 2018	Review and calculate revenue projections for General Fund, Special Revenue Funds, Enterprise Funds and Capital Projects Funds.	Finance
February 2018	Review/Update salary projections.	Personnel, Finance
March 5, 2018	 City Council update and presentation: FY 2016-2017 Audited Financial Statements FY 2017-2018 Mid-year Budget FY 2018-2019 Budget Outlook 	Administration, Finance
March 2018	Prepare/update budget instructions and forms for departments to complete during budget development.	Finance
April 2, 2018	Agenda item to discuss citywide strategic goals and City Council priorities for Fiscal Year 2018-2019.	Administration, Finance
April 3, 2018	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
April 3 - 13, 2018	Departments review and complete budget forms.	All Departments
April 16 - 20, 2018	Preliminary review of department budget forms, including review of enhancement and Capital requests.	Administration, Finance
April 23 - 26, 2018	City Manager/Finance Director meetings with Department Heads to discuss budget requests.	All Departments
April 30, 2018	Finalize City Manager's recommendations.	Administration, Finance
April/May 2018	Prepare Proposed Budget document.	Administration, Finance
May 17, 2018	Provide Proposed Budget to City Council and post to the City's website.	Administration, Finance
May 29, 2018 June 4, 2018	Budget Study Session(s).	All Departments
May/June 2018	Update Proposed Budget based on direction provided at Budget Study Sessions.	Administration, Finance
May 31, 2018 June 7, 2018	Publish Notice of Public Hearing for budget adoptions.	City Clerk
June 18, 2018	Budget hearing and adoption, including adopting of Gann Limit.	Administration, Finance
July 2, 2018	Post adopted budget to the City's Finance system.	Finance
July/August 2018	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).

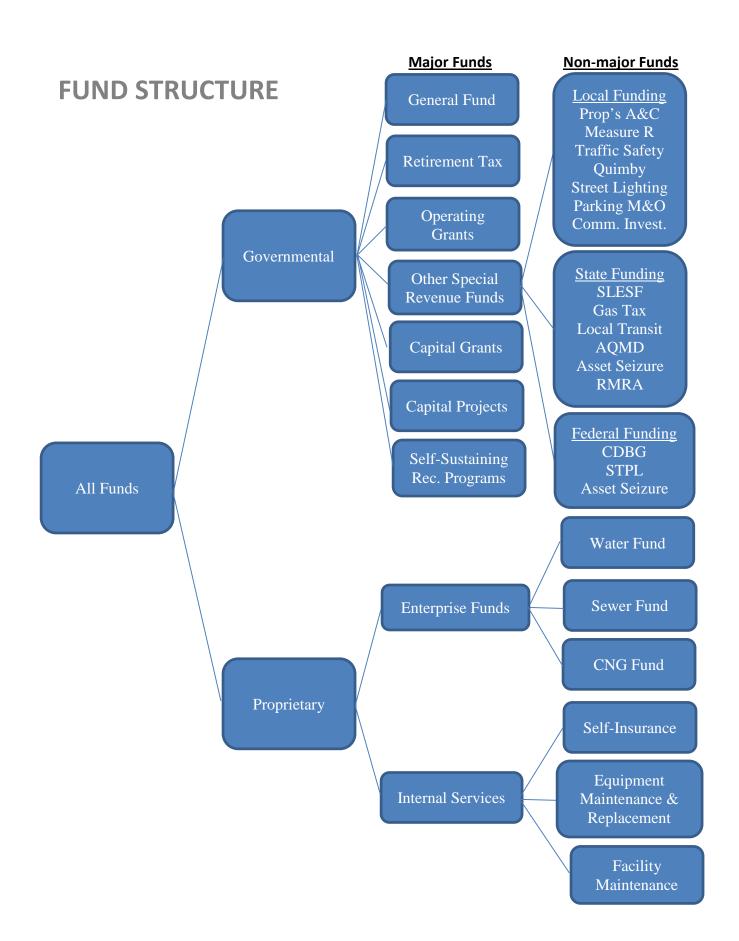
Governmental Funds are generally used to account for primarily tax supported activities. Governmental funds include the City's General Fund, which is the primary operating fund used by the City, and Special Revenue Funds, which are specific revenue sources that are restricted by law for expenditures 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 2018-2019 is \$1,152,276,722 (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. 7869

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN FERNANDO, CALIFORNIA, ADOPTING A BUDGET FOR THE FISCAL YEAR 2018-2019 AND ESTABLISHING ESTIMATED REVENUES AND APPROPRIATIONS AS DESCRIBED HEREIN

WHEREAS, the City Council has received and considered a proposed budget for Fiscal Year 2018-2019, commencing July 1, 2018, and ending June 30, 2019; and

WHEREAS, the City Council has reviewed and modified the proposed budget and conducted a Public Hearing on the budget on June 18, 2018; 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, 2018 and ending June 30, 2019, 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 2018-2019 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", "6" and "7" are hereby appropriated to the following named departments, offices, agencies and activities of the City for expenditures during Fiscal Year 2018-2019 as shown in Exhibits "1", "2", "3", "4", "5", "6" and "7"

Section 4: Work programs in the published adopted budget shall be revised to reflect necessary updates and direction from the City Council on May 29, 2018, June 4, 2018, and June 18, 2018.

Section 5: Account balances that are encumbered as of June 30, 2018 may be carried over and re-budgeted in the fiscal year 2018-2019 budget with the approval of the City Manager or his/her designee.

<u>Section 6:</u> The unexpended account balances, as of June 30, 2018, for Capital expenditures, capital grants, and Capital Improvement Projects may be carried over and rebudgeted in the fiscal year 2018-2019 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: The City Manager or his/her designee is authorized to increase revenues and appropriations to cover contract costs incurred in connection with tax audits that are incurred on a contingency fee basis, provided the adjustment to revenues equals or exceeds the adjustment to appropriations.

Section 10: The City Manager or his/her designee is authorized to increase revenues and appropriations to cover contract costs such as reimbursable planning services, recreation enrichment classes, youth sports programs or other services that will be reimbursed by an applicant, provided the adjustment to revenues equals or exceeds the adjustment to appropriations.

Section 11: The City Manager or his/her designee is authorized to increase revenues and appropriations for all grant funded programs and projects, provided the adjustment to revenues equals or exceeds the adjustment to appropriations.

Section 12: The Purchasing Officer is authorized hereunder to proceed with purchases of goods and services under Blanket Purchase Orders for vendors identified in Exhibit "7" provided the total cost for goods and services does not exceed the "not-to-exceed" amount for each vendor. The Purchasing Officer is authorized to increase each Blanket Purchase Order identified in Exhibit "7" in an amount not-to-exceed the Purchasing Officer's purchasing authority of \$25,000 per Blanket Purchase Order.

<u>Section 13</u>: 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 18th day of June, 2018.

Sylvia Ballin, Mayor

36

ATTEST:

<u>Huna Y Chavy</u> 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 18th day of June, 2018, by the following vote to wit:

Ballin, Fajardo, Gonzales - 3 AYES:

NOES: None

Lopez, Soto -2**ABSENT:**

<u>Una HClavy</u> Elena G. Chávez, City Clerk



SECTION II. Budget Overview

	CITY OF SAN FERNANDO SUMMARY OF SOURCES AND USES BY FUND FISCAL YEAR 2017-2018 Actual						CITY OF SAN FERNANDO SUMMARY OF SOURCES AND USES BY FUND FISCAL YEAR 2018-2019									
FUND NO.	FUND NAME	Actual Beginning Balance July 1, 2017	Estimated Revenues FY 2017-2018	Estimated Expenditures FY 2017-2018	Endi	stimated ing Balance ie 30, 2018	1	Estimated Revenues (2018-2019	Transfers In	Total Resources	Adopted Operating Expenditures FY 2018-2019	Capital Expense/ Transfers	Transfers Out	Total Requirements	En	Estimated ding Balance ne 30, 2019
Gener	ral Fund:															
001	General Fund	(1,475,089)	\$ 19,354,177	\$ 19,230,804	\$	(1,351,716)	\$	19,009,638	\$ 509,642	\$ 19,519,280	\$ 18,866,226	\$ 477,000	\$-	\$ 19,343,226	\$	(1,175,662)
	Total General Fund: \$	6 (1,475,089)	19,354,177	19,230,804	\$	(1,351,716)	\$	19,009,638	509,642	19,519,280	18,866,226	477,000	-	19,343,226	\$	(1,175,662)
Spacia	al Revenue Funds:															
		30,532	100,000	100,000	ć	30,532	ć	110,000	-	110,000	-	-	125,000	125,000	ć	15,532
	Supplemental Law Enforcement Services S Proposition "A" - Transit Development		100,000	100,000	Ş	30,532	Ş	110,000	-	110,000	-	-	125,000	125,000	Ş	15,532
007	Fund	05,047	488,000	513,455	\$	39,592	\$	505,758	-	505,758	505,758	-	-	505,758	\$	39,592
008	Proposition "C" - Transit Development Fund	165,831	385,000	376,111	\$	174,720	\$	398,032	-	398,032	233,624	325,000	-	558,624	\$	14,128
-	Proposition "C" - Discretionary	20,663	775,000	775,000	\$	20,663	\$	-	-	-	-	-	-	-	\$	20,663
	Grant Fund	6 (177,627)	4,396,840	5,547,172	\$	(1,327,959)	\$	-	-	-	-	-	-	-	\$	(1,327,959)
011	State Gas Tax Fund	5 13,726	550,016	462,984	\$	100,758	\$	622,947	-	622,947	269,054	175,000	254,642	698,696	\$	25,009
012	Measure R Fund	3,316,392	285,000	3,267,051	\$	334,342	\$	306,655	-	306,655	180,000	225,000	-	405,000	\$	235,997
013	Traffic Safety Fund	-	15,000	15,000	\$	-	\$	10,000	-	10,000	-	-	10,000	10,000	\$	-
014	Cash In-Lieu of Parking	5 271,672	155,658	-	\$	427,330	\$	-	-	-	-	-	-	-	\$	427,330
015	Local Transportation Fund (SB 325)	5 1	19,600	19,600	\$	1	\$	16,610	-	16,610	-	16,611	-	16,611	\$	-
016	Air Quality Management District Fund	131,074	30,000	99,574	\$	61,500	\$	30,000	-	30,000	-	50,000	-	50,000	\$	41,500
017	Recreation Self Sustaining Fund	6 41,185	166,366	168,403	\$	39,148	\$	168,634	-	168,634	158,078	-	-	158,078	\$	49,704
018	Retirement Fund	9,497,300	3,829,868	4,064,758	\$	9,262,410	\$	4,485,400	274,868	4,760,268	4,385,413	-	-	4,385,413	\$	9,637,265
019	Quimby Act Fees		-	-	\$	3,525	\$	-	-	-	-	-	-	-	\$	3,525
020	State Asset Seizure	,	-	31,891	\$	37,093	\$	-	-	-	-	-	-	-	\$	37,093
	Federal Asset Seizure	35,814	-	29,642		6,172	\$	-	-	-	-	-	-	-	\$	6,172
022			-	425,401	-	2,004	\$	-	-	-	-	-	-	-	\$	2,004
024	Measure M Fund		305,617	193,844		111,773	\$	337,092	-	337,092	-	250,000	-	250,000		198,865
	Road Maintenance and Rehab (SB1)		141,475	141,475	-	-	\$	406,616	-	406,616	-	406,616	-	406,616	-	-
	Community Development Block Grant		470,759	235,720	-	(28,714)	\$	225,370	-	225,370	-	225,370	-	225,370	-	(28,714)
	Street Lighting		397,000	417,940	-	,	\$	377,250	-	377,250	409,244	-	-	409,244	-	(20,365)
	Parking Maintenance Operations	;	182,800	385,325		83,237	\$	199,800	-	199,800	219,505	-	-	219,505	-	63,532
	Capital Outlay		-	-	\$,	\$	-	-	-	-	-	-	-	\$	49,752
	Pavement Fund S Community Investment Fund	,	- 10,000	- 10,000	\$ \$	13,300 (823)	\$ \$	- 10,000	-	- 10,000	- 10,000	13,300	-	13,300 10,000		- (823)
-	Community Investment Fund State Stat	1 1	- 10,000	,	\$ \$, ,	\$ \$	10,000	-	- 10,000	-	-	-	- 10,000	\$ \$	(823) 17,893
	California Arts Council	-	-	-	\$ \$	(1,020)		-	-	-	-	-		-	\$ \$	(1,020)
	National Endowment for the Arts		- 57,000	- 57,000		(37,090)		-	-		-	-		-	\$ \$	(1,020)
	MTA TOD Planning Grant		-	23,596		(36,491)			-	-	-	-	-	-	\$	(36,491)
	Elderly Nutrition Program		-	-	\$	-	\$	-	-	-	-	-	-	-	\$	-
	Housing Related Parks		113,650	113,650	-	-	\$	-	-	-	-	-	-	-	\$	-
	Office of Comm. Oriented Policing		40,159	40,159		(8,126)	· ·	51,483	-	51,483	51,483	-		51,483	-	(8,126)
	ABC Alcohol Beverage Control Grant		41,783	41,783		-	\$	-	-	-	-	-	-	-	\$	-
	Total Special Revenue Funds:	13,987,093	12,956,591	17,556,534	\$	9,387,150	\$	8,261,647	274,868	8,536,515	6,422,159	1,686,897	389,642	8,498,698	\$	9,424,967

	CITY	OF	SAN FERNA	NDO								CITY OF SAN	FERNANDO				
	SUMMARY OF	so	URCES AND	USES BY FUND)				SUMMARY OF SOURCES AND USES BY FUND								
	FISC	AL Y	YEAR 2017-	2018					FISCAL YEAR 2018-2019								
			Actual									Adopted					
		E	Beginning	Estimated	Estimated		Estimated		Estimated			Operating	Capital				Estimated
FUND			Balance	Revenues	Expenditures	En	ding Balance		Revenues	Transfers	Total	Expenditures	Expense/	Transfers	Total	En	ding Balance
NO.	FUND NAME	Ju	uly 1, 2017	FY 2017-2018	FY 2017-2018	Ju	une 30, 2018	F	Y 2018-2019	In	Resources	FY 2018-2019	Transfers	Out	Requirements	Ju	ne 30, 2019
Enter	prise and Internal Service Funds:																
006	Self Insurance	\$	(3,287,496)	1,912,473	1,900,000	\$	(3,275,023)	\$	-	1,850,000	1,850,000	1,850,000	-	-	1,850,000	\$	(3,275,023)
041	Equipment Maintenance/Replacement	\$	311,818	996,727	863,619	\$	444,926	\$	-	837,758	837,758	574,466	40,000	80,380	694,846	\$	587,839
043	Facility Maintenance	\$	135,697	1,363,084	1,362,798	\$	135,983	\$	-	1,420,000	1,420,000	1,299,031	-	120,177	1,419,208	\$	136,775
070	Water	\$	4,008,632	3,748,000	4,627,865	\$	3,128,767	\$	4,297,000	-	4,297,000	2,838,004	2,219,000	435,853	5,492,857	\$	1,932,909
072	Sewer	\$	5,486,263	3,350,000	6,773,142	\$	2,063,121	\$	3,445,000	-	3,445,000	3,045,094	1,663,959	253,526	4,962,579	\$	545,542
073	Refuse/Environmental	\$	27,972	-	-	\$	27,972	\$	-	-	-	-	-	-	-	\$	27,972
074	Compressed Natural Gas	\$	17,593	150,000	144,000	\$	23,593	\$	140,000	-	140,000	144,000	17,000	-	161,000	\$	2,593
	Total Enterprise and Internal Service Funds:	\$	6,700,480	11,520,284	15,671,425	\$	2,549,339	\$	7,882,000	4,107,758	11,989,758	9,750,595	3,939,959	889,937	14,580,491	\$	(41,393)
	TOTAL ALL CITY FUNDS:	\$	19,212,484	43,831,052	52,458,762	\$	10,584,773	\$	35,153,285	4,892,268	40,045,553	35,038,980	6,103,856	1,279,579	42,422,414	\$	8,207,912

	Funds with Significant Change in Fund	% Change	Discussion of Change in Fund Balance:
	Balance		
	Major Funds:		
001	General Fund	13%	The General Fund deficit is estimated to decrease by 13% due to continued implementation of the deficit elimination plan.
012	Measure R Fund	-29%	Measure R funds are being accumulated for a future large street resurfacing project.
	Nonmajor Funds:		
XXX	Aggregate	-114%	The City's nonmajor funds are primarily special funds used for one-time capital projects. The City is planning to increase capital project expenditures in FY 2018-19.
	Proprietary Funds:		
041	Equipment Replacement Fund	32%	The Equipment Maintenance/Replacement Fund is accumulating a reserve to fund future vehicle replacements.
070	Water Fund	-38%	Reserve funds are appropriated to implement the master capital improvement plan for the City's water system.
072	Sewer Fund	-74%	Reserve funds are appropriated 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 SOURCES FISCAL YEAR 2018-2019

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.

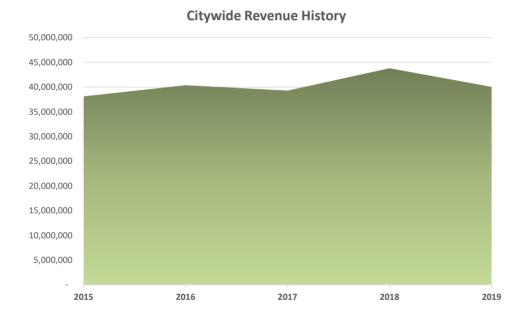
	Governmental	Special	Proprietary	Total:
	Funds	Funds	Funds	All Funds
Revenue - by Type				
Property Taxes	2,450,000	4,760,268	-	7,210,268
Sales and Other Taxes	10,320,000	1,547,537	-	11,867,537
Licenses and Permits	273,000	-	-	273,000
Fines and Forfeitures	607,800	-	-	607,800
Interest & Rental Income	265,000	-	-	265,000
From Other Agencies	2,499,882	2,228,710	-	4,728,592
Charges for Service	2,176,456	-	11,989,758	14,166,214
Miscellaneous Revenue	50,000	-	-	50,000
Other Revenue	367,500	-	-	367,500
Total Revenue - by Type	19,009,638	8,536,515	11,989,758	39,535,911
Other Financing Sources	509,642	-	-	509,642
Total Revenue and Other Financing Sources	19,519,280	8,536,515	11,989,758	40,045,553
Expenditure - by Type				
Personnel	11,170,495	4,363,651	3,012,509	18,546,655
Operating	5,398,000	2,058,508	6,738,086	14,194,594
Capital Expenses/Transfers	477,000	1,686,897	3,939,959	6,103,856
Internal Service Charges	2,297,731	389,642	889,937	3,577,309
Total Expenditure by Type	19,343,226	8,498,698	14,580,491	42,422,414
Other Financing Uses	-	-	-	-
Total Expenditures and Other Financing Uses	19,343,226	8,498,698	14,580,491	42,422,414
Total Budget Surplus(Deficit)	176,054	37,817	(2,590,733)	(2,376,861)

CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF REVENUES BY FUND - 5 YEAR HISTORY FISCAL YEAR 2018-2019

Governmental Funds	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2019 Adopted
001 General Fund	19,741,239	18,322,414	19,128,032	19,354,177	19,519,280
Total Governmental Funds	19,741,239	18,322,414	19,128,032	19,354,177	19,519,280
		,,			
	2015	2016	2017	2018	2019
Special Funds	Actual	Actual	Actual	Adjusted	Adopted
002 SLESF	106,230	114,797	129,483	100,000	110,000
007 Proposition A	455,099	466,793	467,322	488,000	505,758
008 Proposition C	353,988	364,477	371,894	385,000	398,032
009 Proposition C - Discretionary	25	120	-	775,000	-
010 Capital Grants	60,656	90,556	720,510	4,396,840	-
011 State Gas Tax	683,659	534,234	468,296	550,016	622,947
012 Measure R	273,491	3,203,764	288,823	285,000	306,655
013 Traffic Safety	20,720	13,496	14,124	15,000	10,000
014 Cash In-Lieu of Parking	-	-	-	155,658	-
015 Local Transportation	19,606	7,500	11,635	19,600	16,610
016 AQMD	30,232	32,188	31,593	30,000	30,000
017 Recreation Self Sustaining	151,405	166,178	198,659	166,366	168,634
018 Retirement	3,715,013	4,425,213	4,419,076	3,829,868	4,760,268
019 Quimby Act	45	46	-	-	-
020 State Asset Seizure	3,200	83,785	22,034	-	-
021 Federal Asset Seizure	15,544	(15,381)	19,607	-	-
022 STPL	341	1,658	425,273	-	-
024 Measure M	-	-	-	305,617	337,092
025 Road Maintenance and Rehab	-	-	-	141,475	406,616
026 CDBG	1,025,453	-	207,312	470,759	225,370
027 Street Lighting	380,837	338,732	388,344	397,000	377,250
029 Parking and Maintenance Operations	175,058	181,505	197,556	182,800	199,800
032 Capital Outlay	-	195,052	55	-	-
050 Pavement Fund	190	483	-	-	-
053 Community Investment Fund	10,000	10,000	7,500	10,000	10,000
101 AB109 Task Force Fund	2	13,080	4,813	-	-
103 Gridley Elementary Grant Fund	96,730	100,862	-	-	-
104 Morningside Elementary Grant	115,679	114,917	-	-	-
105 HUD - EDI Wayfinding Grant	-	-	-	-	-
107 State Farm Grant	-	-	-	-	-
108 California Arts Council	11,364	10,860	10,260	-	-
109 National Endowment for the Arts	57,000	57,000	57,000	57,000	-
111 DUI Avoid Campaign	5,226	-	-	-	-
112 Alliance for CA Traditional Arts	-	-	-	-	-
113 MTA TOD Planning Grant	123,759	51,261	68,255	-	-
115 Elderly Nutrition Program Income	115,483	109,142	101,479	-	-
118 Housing Related Parks (HRP) Program	-	188,050	-	113,650	-
119 Office of Traffic Safety	65,699	-	-	40,159	51,483
120 Alcohol Beverage Control Grant	21,065	-	-	41,783	-
Total Special Funds	8,092,799	10,860,368	8,630,902	12,956,591	8,536,515

CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF REVENUES BY FUND - 5 YEAR HISTORY FISCAL YEAR 2018-2019

	2015	2016	2017	2018	2019
Proprietary Funds	Actual	Actual	Actual	Adjusted	Adopted
006 Self Insurance	2,960,489	2,112,783	1,985,514	1,912,473	1,850,000
041 Equipment Maint/Replacement	70,199	877,980	802,077	996,727	837,758
043 Facility Maintenance	-	1,004,761	1,074,749	1,363,084	1,420,000
070 Water	3,853,920	3,835,423	4,282,778	3,748,000	4,297,000
072 Sewer	3,414,533	3,378,330	3,390,135	3,350,000	3,445,000
073 Refuse	151	7,331	-	-	-
074 Compressed Natural Gas	-	-	17,593	150,000	140,000
Total Proprietary Funds	10,299,292	11,216,608	11,552,847	11,520,284	11,989,758
Total Citywide Revenues	38,133,329	40,399,390	39,311,781	43,831,052	40,045,553

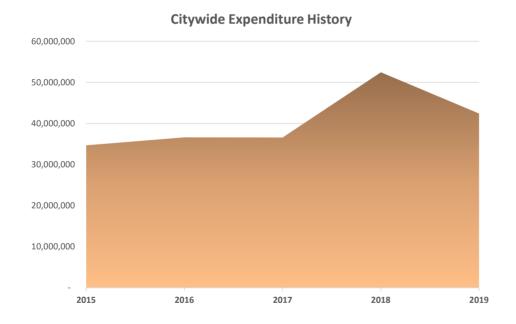


CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF APPROPRIATIONS BY FUND - 5 YEAR HISTORY FISCAL YEAR 2018-2019

	Governmental Funds	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2019 Adopted
001	General Fund	19,562,677	17,286,686	17,425,989	19,230,804	19,343,226
	Total Governmental Funds	19,562,677	17,286,686	\$ 17,425,989	\$ 19,230,804	\$ 19,343,226
		2015	2016	2017	2010	2010
	Constict French	2015 Astual	2016	2017	2018	2019
002	Special Funds	Actual	Actual	Actual	Adjusted	Adopted
	SLESF	100,000	100,000	120,000	100,000	125,000
	Proposition A	386,665	439,922	516,236	513,455	505,758
	Proposition C Proposition C - Discretionary	534,919	348,479	370,334	376,111 775,000	558,624
	Capital Grants	- 24,352	394,574	- 570,150	5,547,172	-
	State Gas Tax	758,130	989,575	471,929	462,984	- 698,696
	Measure R	23,254	360,852	614,266	402,984 3,267,051	405,000
	Traffic Safety	30,000	6,045	14,747	15,000	10,000
	Cash In-Lieu of Parking	30,000	0,045	14,747	15,000	10,000
	Local Transporation	19,606	7,500	11,634	19,600	16,611
	AQMD	19,000	1,861	96,170	99,574	50,000
	Recreation Self Sustaining	144,903	159,010	217,365	168,403	158,078
	Retirement	2,598,306	3,337,423	2,972,268	4,064,758	4,385,413
	Quimby Act	2,598,300 29,219	3,337,423 17,497	2,972,208	4,004,738	4,385,415
	State Asset Seizure	29,219	17,497	66,135	31,891	
	Federal Asset Seizure	-	21,050	-	29,642	_
	STPL	-	21,050	281,831	425,401	_
	Measure M	-	-	- 201,001	193,844	250,000
	Road Maintenance and Rehab	-	-	-	141,475	406,616
	CDBG	1,025,453	10,143	460,921	235,720	225,370
	Street Lighting	319,645	323,224	371,284	417,940	409,244
	Parking and Maintenance Ops	116,884	136,341	182,461	385,325	219,505
	Capital Outlay Fund	-	130,682	14,673	-	-
	Pavement Fund	2,500	124,800	20,000	-	13,300
	Community Investment Fund	11,763	15,682	10,878	10,000	10,000
	AB109 Task Force Fund	18,629		-	-	-
	Gridely Elementary Grant Fund	92,308	100,862	-	-	-
	Morningside Elementary Grant	115,501	114,917	-	-	_
	HUD - EDI Wayfinding Grant		,o,	_	_	_
	State Farm Grant	-	_	_	_	_
	California Arts Council	11,400	10,800	10,200	_	_
	National Endowment for the	68,223	62,284	53,736	57,000	_
	DUI Avoid Campaign	5,226	-	-	-	-
	Alliance for CA Traditional Arts	5,000	-	-	-	-
	MTA TOD Planning Grant	153,243	83,125	18,498	23,596	-
	Elderly Nutrition Program	115,483	109,142	-	-	-
	Housing Related Parks (HRP)	-	188,050	-	113,650	-
	Office of Comm. Oriented	65,699		8,126	40,159	51,483
	Alcohol Beverage Control	21,065	-	-	41,783	-
	Total Special Funds	6,797,376	7,593,840	7,473,841	17,556,534	8,498,698

CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF APPROPRIATIONS BY FUND - 5 YEAR HISTORY FISCAL YEAR 2018-2019

	2015	2016	2017	2018	2019
Proprietary Funds	Actual	Actual	Actual	Adjusted	Adopted
006 Self Insurance Fund	1,042,268	1,916,594	2,622,727	1,900,000	1,850,000
041 Equipment Maint/Replacement	486,770	764,676	632,802	863,619	694,846
043 Facility Maintenance	836,838	1,076,524	971,020	1,362,798	1,419,208
070 Water	3,406,815	3,343,331	3,781,999	4,627,865	5,492,857
072 Sewer	2,551,408	4,623,155	3,681,469	6,773,142	4,962,579
073 Refuse	16,734	27,550	-	-	-
074 Compressed Natural Gas	-	-	-	144,000	161,000
Total Proprietary Funds	8,340,833	11,751,830	11,690,017	15,671,425	14,580,491
Total Citywide Expenditures	34,700,887	36,632,356	36,589,846	52,458,762	42,422,414



CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF APPROPRIATIONS BY FUND - BY TYPE FISCAL YEAR 2018-2019

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.

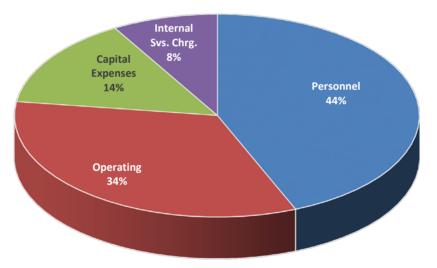
				Capital	Internal	
	Governmental Funds	Personnel	Operating	Expenses	Svs. Chrg.	Total Budget
001	General Fund	11,170,495	5,398,000	477,000	2,297,731	19,343,226
Tota	l General Fund	11,170,495	5,398,000	477,000	2,297,731	19,343,226
				Capital	Transfers	
	Special Funds	Personnel	Operating	Expenses	Out	Total Budget
002	SLESF	-	-	-	125,000	125,000
007	Proposition A	27,543	478,215	-	-	505,758
008	Proposition C	65,598	168,026	325,000	-	558,624
009	Proposition C - Discretionary	-		-	-	-
010	Capital Grants	-	-	-	-	-
011	State Gas Tax	-	269,054	175,000	254,642	698,696
012	Measure R	-	180,000	225,000	-	405,000
013	Traffic Safety	-	-	-	10,000	10,000
014	Cash In-Lieu of Parking	-	-	-	-	-
015	Local Transportation	-	-	16,611	-	16,611
016	AQMD	-	-	50,000	-	50,000
017	Recreation Self Sustaining	74,578	83,500	-	-	158,078
018	Retirement	3,930,849	454,564	-	-	4,385,413
019	Quimby Act	-	-	-	-	-
020	State Asset Seizure	-	-	-	-	-
021	Federal Asset Seizure	-	-	-	-	-
022	STPL	-	-	-	-	-
024	Measure M	-	-	250,000	-	250,000
025	Road Maintenance and Rehab Act	-	-	406,616	-	406,616
026	CDBG	-	-	225,370	-	225,370
027	Street Lighting	127,777	281,467	-	-	409,244
029	Parking and Maintenance Operatic	85,823	133,682	-	-	219,505
032	Capital Outlay Fund	-	-	-	-	-
050	Pavement Fund	-	-	13,300	-	13,300
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	51,483	-	-	-	51,483
120	Alcohol Beverage Control Grant	-	-	-	-	-
	Total Special Funds	4,363,651	2,058,508	1,686,897	389,642	8,498,698

CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF APPROPRIATIONS BY FUND - BY TYPE FISCAL YEAR 2018-2019

				Capital	Internal	
	Proprietary Funds	Personnel	Operating	Expenses	Svs. Chrg.	Total Budget
006	Self Insurance Fund	-	1,850,000	-	-	1,850,000
041	Equipment Maint/Replacement	299,466	275,000	40,000	80,380	694,846
043	Facility Maintenance	583,531	715,500	-	120,177	1,419,208
070	Water	1,248,932	1,589,072	2,219,000	435,853	5,492,857
072	Sewer	880,580	2,164,514	1,663,959	253,526	4,962,579
073	Refuse	-	-	-	-	-
074	Compressed Natural Gas	-	144,000	17,000	-	161,000
	Total Proprietary Funds	3,012,509	6,738,086	3,939,959	889,937	14,580,491

Total Citywide Expenditures \$ 18,546,655 \$ 14,194,594 \$ 6,103,856 \$ 3,577,309 \$ 42,422,414





CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF TRANSFERS AND OTHER INTERFUND PAYMENTS FISCAL YEAR 2018-2019

	FUND		DESCRIPTION	AMOUNT FROM	AMOUNT TO
OPERATIO	ONS RELAT	ED TRAN	<u>SFERS:</u>		
Transfers	FROM Ge	neral TO	Other Funds to support operations and capital:		
FROM:	001		General Fund	(80,000)	
то:	027		Street Lighting Fund		40,000
	041		Equipment Replacement Fund		40,000
				(80,000)	80,000
Transfers	FROM Oth	her Funds	TO the General Fund to support operations:		
FROM:	002		Supplemental Law Enforcement Services (SLESF)	(125,000)	
	011		Gas Tax Fund	(254,642)	
	013		Traffic Safety Fund	(10,000)	
	070	381	Water	(60,000)	
	072	360	Sewer	(60,000)	
то:	001		General Fund	(//	509,642
-				(509,642)	509,642
Dovmonte		hor Fund	s TO the General Fund per Cost Allocation Plan:		
FROM:	007		Proposition A	(29,935)	
	007		Proposition C	(23,306)	
	008		State Gas Tax Fund		
				(22,054)	
	018		Retirement Fund	(449,564)	
	027		Street Lighting	(45,025)	
	029	204	Parking M & O	(30,447)	
	070	381	Water	(463,939)	
	072	360	Sewer	(330,030)	
	074	320	CNG	(5,956)	
TO:	001	3795	General Fund	(4, 400, 25.6)	1,400,256
				(1,400,256)	1,400,256
-			TO the Self Insurance Fund for property insurance:		
FROM:	070	381	Water	(60,000)	
то:	006		Self Insurance Fund		60,000
				(60,000)	60,000
DEBT REL	ATED TRA	NSFERS			
-		eneral Fur	nd and Enterprise Funds TO Retirement Fund to Repay		
FROM:	001		General Fund	(200,000)	
	070		Water	(12,434)	
	072		Sewer	(12,434)	
то:	018		Retirement Fund		224,868
				(224,868)	224,868
Payment	FROM Ger	neral Fund	d TO Retirement Fund and Sewer Fund to repay Las Pa	almas Loan:	
FROM:	001		General Fund	(50,000)	
то:	018		Retirement Fund		25,000
	072		Sewer		25,000
				(50,000)	50,000
			TOTAL INTERFUND TRANSFERS/PAYMENTS	(2,324,766)	2,324,766
			TOTAL INTERFOND TRANSFERS/ PATIVIENTS	(2,324,700)	2,324,700

CITY OF SAN FERNANDO CITYWIDE POSITION SUMMARY BY DEPARTMENT FISCAL YEAR 2018-2019

	2015	2016	2017	2018	2019
ADMINISTRATION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	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	0.00	0.00
Office Clerk	1.00	1.00	1.00	0.00	0.00
Personnel Manager*	1.00	1.00	1.00	1.00	0.00
Personnel Technician*	1.00	1.00	1.00	1.00	0.00
Personnel Assistant (FTE)*	0.00	0.00	0.00	0.75	0.00
TOTAL ADMINISTRATION DEPARTMENT	6.00	6.00	6.00	4.75	2.00
	2015	2016	2017	2010	2010
	2015	2016	2017	2018	2019
CITY CLERK	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk (FTE)	0.00	0.50	0.50	0.69	0.70
				4 60	
TOTAL CITY CLERK DEPARTMENT	1.00	1.50	1.50	1.69	1.70
	2015	2016	2017	2018	2019
COMMUNITY DEVELOPMENT	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Director of Community Development	1.00	1.00	1.00	1.00	1.00
Building & Safety Supervisor	1.00	1.00	1.00	1.00	1.00
Associate Planner	1.00	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
	2015	2016	2017	2018	2019
FINANCE	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
INANCE	ACTOAL	ACIOAL	ACTORE	ADOFILD	ADOFILD
Director of Finance	1.00	1.00	1.00	1.00	1.00
Treasury Manager	0.00	0.00	0.00	1.00	1.00
Senior Accountant	0.00	0.00	0.00	1.00	1.00
Junior Accountant	1.00	1.00	1.00	0.00	0.00
Payroll Technician	0.00	0.00	0.00	0.00	1.00
Senior Account Clerk II	1.00	1.00	1.00	1.00	0.00
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) Office Clerk	1.00	1.00	1.00	0.00	0.00
	0.00	0.00	0.00	1.00	1.00
Personnel Manager* Personnel Technician*	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	1.00 1.00
Personnel Assistant (FTE)*	0.00	0.00	0.00	0.00	0.70
		0.00	0.00		
TOTAL FINANCE DEPARTMENT	7.00	7.00	7.00	8.00	10.70

CITY OF SAN FERNANDO CITYWIDE POSITION SUMMARY BY DEPARTMENT FISCAL YEAR 2018-2019

POLICE	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED	2019 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	22.00	23.00	23.00	23.00
Office Specialist	1.00	1.00	1.00	1.00	1.00
Police Desk Officer	8.00	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)**	2.00	2.00	2.00	2.00	3.00
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	46.50	47.50	47.50	48.50
	2015	2016	2017	2018	2019
PUBLIC WORKS					
PUBLIC WORKS	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Director of Public Works/City Engineer	1.00	1.00	1.00	1.00	1.00
Administrative Analyst	1.00	0.00	0.00	0.00	0.00
Management Analyst	0.00	1.00	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)	0.80	0.80	0.80	0.80	0.80
TOTAL PUBLIC WORKS DEPARTMENT	33.80	33.80	33.80	33.80	33.80

CITY OF SAN FERNANDO CITYWIDE POSITION SUMMARY BY DEPARTMENT FISCAL YEAR 2018-2019

	2015	2016	2017	2018	2019
RECREATION AND COMMUNITY SERVICES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
RCS Director	0.00	1.00	1.00	1.00	1.00
RCS Manager	1.00	0.00	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	1.00	1.00	1.00	1.00
Aquatic Supervisor	1.00	0.00	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	1.75	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)	4.10	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)	1.28	1.28	1.28	1.28	1.28
Cashier (FTE)	0.30	0.30	0.30	0.30	0.30
Pool Attendant (FTE)	2.00	0.00	0.00	0.00	0.00
Lifeguard (FTE)	4.50	0.00	0.00	0.00	0.00
Senior Lifeguards (FTE)	1.00	0.00	0.00	0.00	0.00
TOTAL RECREATION & COMMUNITY SERVICES DEPT	31.71	24.21	24.21	23.96	23.96
TOTAL POSITIONS (FULL TIME EQUIVALENT)	134.71	126.71	127.71	127.40	128.36

TOTAL FTEs by DEPARTMENT ADMINISTRATION CITY CLERK COMMUNITY DEVELOPMENT 2.00 1.70 7.70 FINANCE CREATION AND COMMUNITY 10.70 SERVICES 23.96 **PUBLIC WORKS** 33.80 POLICE 48.50

NOTES:

- * The Personnel Division was moved from Administration Department to the Finance Department in FY 18-19.
- ** Two (2) half-time Community Service Officers were upgraded to full-time.



FINANCIAL PLANNING STRATEGIC GOALS FISCAL YEAR 2018-2019

The Financial Planning Strategic Goals articulate the financial goals and objectives the City strives to achieve over the next five years as well as over-arching longer term financial goals. The objectives identified as 5-year Goals serve as the basis for developing the General Fund forecast.

Goals for 5-year Financial Planning

- 1. Adopt a balanced budget annually in accordance with the City Council's adopted Budget Policy.
- 2. Continue to implement the Deficit Elimination Plan to eliminate the General Fund deficit fund balance by 2020.
- 3. Prioritize setting aside reserve funds to meet or exceed reserve requirements in all funds at the levels identified in the General Financial Policy.
- 4. Implement strategies to control pension costs and limit increases of the special ad valorem property tax used to pay CalPERS costs.
- 5. Regularly review and update all financial policies (e.g. General Financial Policy, Budget Policy, Investment Policy, and Department policies)

Goals for Long-term Financial Planning

- 1. Pre-fund the City's Other Post-Employment Benefits (OPEB).
- 2. Upgrade technology, including the existing Enterprise Resource Planning system, to improve financial transparency, forecasting, and decision making.
- 3. Pursue Economic Development opportunities to bolster the City's revenue and enhance the City of San Fernando's profile.
- 4. Increase capital expenditures to address critical infrastructure needs, including addressing deferred maintenance of City streets and sidewalks, water and sewer systems, and City facilities.
- 5. Leverage City funds by pursuing grant funding that addresses an operating or capital need and provides a net benefit to the City.

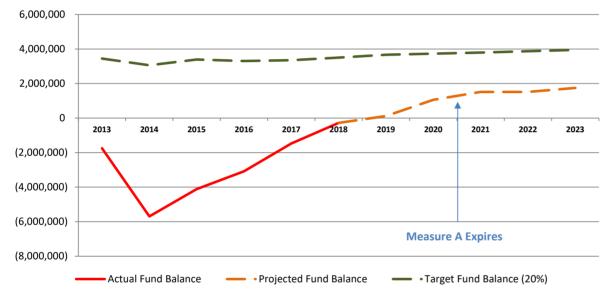
CITY OF SAN FERNANDO GENERAL FUND FIVE-YEAR FORECAST SUMMARY OF PROJECTED REVENUES AND EXPENDITURES FISCAL YEAR 2018-2019 ADOPTED BUDGET

	Actual 2017	Estimated 2018	Adopted 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024
REVENUES								
Property Taxes	2,226,647	2,182,827	2,450,000	2,548,000	2,649,920	2,755,917	2,866,153	2,980,800
Sales Tax	5,387,976	5,542,957	5,165,000	5,369,450	5,633,494	5,910,606	6,144,681	6,329,022
Franchise Fees	636,402	663,380	645,000	666,100	681,173	696,600	712,390	728,551
Other Taxes	4,506,909	4,725,721	4,535,382	4,652,090	4,776,615	4,904,868	5,023,602	5,145,374
Licenses and Permits	322,101	361,693	303,000	314,090	325,599	337,542	347,688	358,144
Fines and Forfeitures	521,042	426,697	607,800	643,951	675,956	702,791	723,808	745,454
Use of Money & Property	265,844	312,542	335,000	599,000	683,160	704,736	728,268	754,158
Fees and Charges	715,873	680,134	676,200	701,259	727,237	754,207	778,043	802,684
Miscellaneous Revenue	104,459	121,046	104,500	135,590	139,452	142,318	144,665	147,058
Cost Allocation Revenue	1,602,739	1,764,437	1,737,756	1,719,191	1,702,207	1,686,016	1,719,665	1,754,066
Transfers In	333,911	419,234	509,642	494,735	499,930	505,228	510,633	516,145
Operating Revenue	16,623,903	17,200,668	17,069,280	17,843,456	18,494,742	19,100,830	19,699,596	20,261,455
Transaction Tax (Measure A)	2,464,287	2,663,298	2,450,000	2,548,000	668,850	-	-	-
Sale of Property	-	-	-	-	-	-	-	-
Development Fees	-	-	-	-	-	-	-	-
Other One-Time	39,843	-	-	-	20,000	-	20,000	-
One-time Revenue	2,504,130	2,663,298	2,450,000	2,548,000	688,850	-	20,000	-
TOTAL REVENUE	19,128,033	19,863,966	19,519,280	20,391,456	19,183,592	19,100,830	19,719,596	20,261,455
EXPENDITURES								
Personnel Expenses	10,491,861	10,698,031	11,170,495	11,441,793	11,728,796	12,024,955	12,330,638	12,646,227
Operating Expense	4,619,408	4,976,720	5,287,497	5,287,497	5,287,497	5,340,372	5,393,776	5,447,713
Capital Outlay	-	-	-	-	-	-	-	-
Transfers/Internal Service Charges	1,635,721	1,845,573	1,870,506	1,905,214	1,940,590	1,976,645	2,013,394	2,050,851
Operating Expenditures	16,746,990	17,520,324	18,328,498	18,634,504	18,956,883	19,341,973	19,737,808	20,144,791
Debt Reduction	-	100,000	250,000	250,000	-	-	-	-
Transfer to Equipment Replacemen		130,000	40,000	80,000	-	-	-	-
ERF Pre-fund replacements	40,000	90,894	107,225	100,000	-	-	-	-
Transfer to SIF	320,000	350,000	320,000	320,000	-	-	-	-
Facility Maintenance Cap Improv	-	75,000	-	50,000	-	-	-	-
Capital Expense	64,828	143,789	-	50,000	-	-	-	-
Other One-time Expense	89,807	50,000	165,000	75,000	-	-	-	-
One-time Expenses Enhancements One-time Expenditures	261,250 775,885	207,600 1,147,283	132,500 1,014,725	125,000 1,050,000	-	-	-	-
TOTAL EXPENDITURE	17,522,875	18,667,607	19,343,223	19,684,504	18,956,883	19,341,973	19,737,808	20,144,791
LESS: Est. Budget Savings*	-		(223,272)	(228,836)	(234,576)	(240,499)	(246,613)	(252,925)
Operating Surplus(Deficit)	(123,087)	(319,656)	(1,035,946)	(562,212)	(227,565)	(643)	208,401	369,588
Total Budget Surplus(Deficit)	1,605,158	1,196,359	176,057	706,952	226,709	(241,142)	(18,212)	116,663

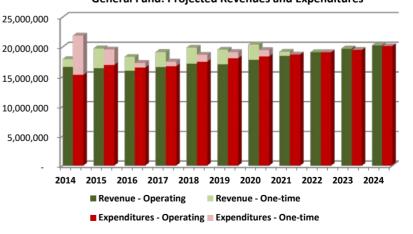
CITY OF SAN FERNANDO GENERAL FUND FIVE-YEAR FORECAST SUMMARY OF PROJECTED REVENUES AND EXPENDITURES FISCAL YEAR 2018-2019 ADOPTED BUDGET

	Actual 2017	Estimated 2018	Adopted 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024
Beginning Fund Balance	(3,080,524)	(1,475,366)	(279,007)	120,322	1,056,109	1,517,395	1,516,752	1,745,153
Budget Surplus + Est. Savings	1,605,158	1,196,359	399,329	935,788	461,285	(643)	228,401	369,588
Ending Fund Balance	(1,475,366)	(279,007)	120,322	1,056,109	1,517,395	1,516,752	1,745,153	2,114,741
Reserve %	-9%	-2%	1%	6%	8%	8%	9%	10%

*O&M and Personnel savings based on historical average to account for vacancies and natural staff turnover.



General Fund: Projected Fund Balance



General Fund: Projected Revenues and Expenditures

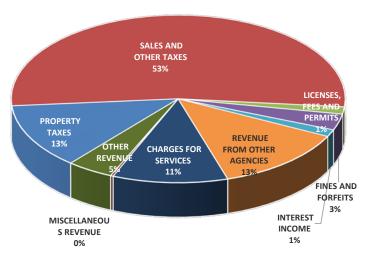


SECTION III. General Fund Overview



Revenue Analysis – Major General Fund Revenues

The total projected General Fund for FY 2018-2019 revenue is \$19,519,280, which represents an increase of 1% from FY 2017-2018. 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.

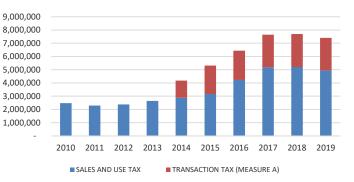


The following section provides a brief analysis of the City's top revenue sources and a discussion of the basis for the FY 2018-2019 projection.

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. Since 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.

Sales Tax Revenues



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 June 2013. Funds raised through the transaction tax are imperative to the City's short-term viability. The transaction tax will sunset in October 2020. However, the City has placed a measure on the November 2018 ballot to extend the local tax indefinitely.

Sales, use and transaction tax (Sales Tax) is the City's largest revenue, accounting for almost 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. 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 with record low unemployment, property values exceed

pre-recession prices, and there is a nation-wide construction boom. In fact, the current economic expansion is the second longest on record. However, there is a fair amount of uncertainty related to the impact of the Trump Administration's fiscal policies on the economy, particularly related to tax reform and international trade.

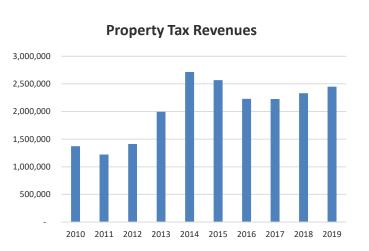
California's economy has also been steadily improving, although there are a number of factors that may dampen economic growth in the long term. The most significant long term economic challenge for California is the scarcity and affordability of housing. Despite wage gains, housing is becoming less and less affordable. Overall, the California economy is expected to remain strong through at least 2020. Beyond that, federal economic policies may begin to have a significant impact on the state economy.

Locally, sales taxes have shown consistent growth over the last ten years. Unfortunately, the decision by Sam's Club to close the San Fernando location will have a significant impact on sales tax revenue as it was one of the City's top 5 revenue generating businesses. Staff is actively working with the property owner and the retail community to identify a new tenant for the site. However, it is expected that space will be vacant through FY 2018-2019.

Sales Tax revenue is estimated to decrease by 5% in FY 2018-2019 primarily resulting from the loss of Sam's Club. Additionally, long-term revenue projections include a slowing of revenue growth beginning in 2020, 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 almost 13% 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 2019 due to strong market conditions and local investment. Median Single Family Residential sales price has hovered around \$450,000 over the last year, which is up from \$320,000 four years ago.

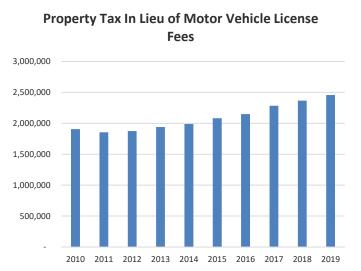
Additionally, the elimination of redevelopment agencies by the state has resulted in additional property tax for the City, which accounts for the large jump in FY 2012-2013. As the former San Fernando Redevelopment Agency winds down and retires debt, the City will continue to receive additional property 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 5% in FY 2018-2019.

Property Tax In-Lieu of Motor Vehicle 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.

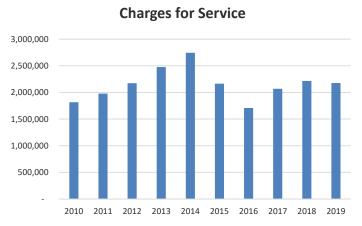
Property Tax In-lieu of Motor Vehicle License Fee accounts for more than 12% of General Fund revenue.



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 by 4% in FY 2018-2019.

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.

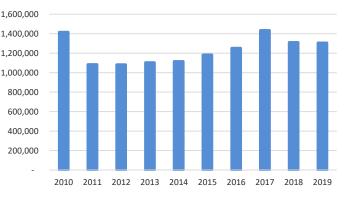
Charges for Services are the City's fourth largest revenues source, accounting for 11% of total General Fund revenues.

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 decrease 2% in FY 2018-2019. Although fees related to development and police services are projected to remain flat, the updated cost allocation plan to apportion administrative costs calculates a reduction of 2% in charges to other funds.

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 Taxes and Fees



Business License is the City's fifth largest revenue source, accounting for almost 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. Additionally, staff reductions resulting from the "Great Recession" directed resources away from Business License compliance efforts, further compounding the reduction in revenue.

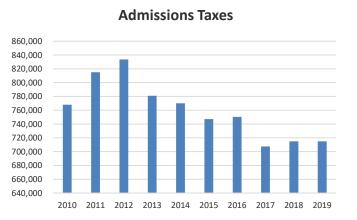
In FY 2015-2016, the City partnered with a private firm to provide full Business License Administration services. In FY 2016-2017, the City offered an amnesty program to waive late penalties for delinquent businesses that became current between January 2017 and June 2017. That program generated over \$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 and increased compliance activity in FY 2017-2018, Business License Taxes and Fees are conservatively projected to remain relatively flat in FY 2018-2019.

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 almost 4% of General Fund revenue.

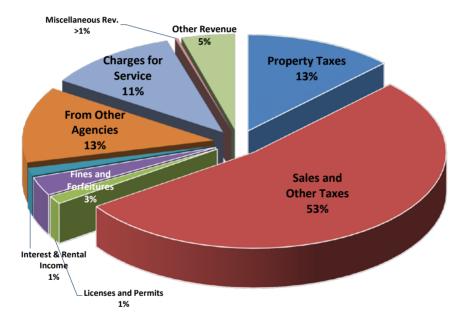


The primary driver for Admissions Tax revenues is the swap meet operated in the City. Swap meet vendors sell new and used goods, typically at deeply discounted prices. Similar to other discount retailers, attendance at the swap meet has proven to be anti-cyclical in that, when the economy is depressed, 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.

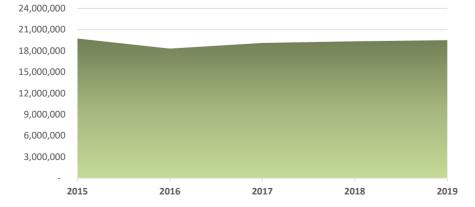
Due to the continued improvement in the economy, staff has projected Admission Tax revenue to remain flat.

CITY OF SAN FERNANDO GENERAL FUND SUMMARY OF REVENUE BY TYPE - 5 YEAR HISTORY FISCAL YEAR 2018-2019

General Fund	2015	2016	2017	2018	2019
Revenue	Actual	Actual	Actual	Adjusted	Adopted
Property Taxes	2,567,920	2,228,828	2,226,647	2,330,000	2,450,000
Sales and Other Taxes	9,125,631	10,288,142	10,691,362	10,587,500	10,320,000
Licenses and Permits	347,080	245,157	263,171	273,500	273,000
Fines and Forfeitures	537,371	562,133	521,042	513,800	607,800
Interest & Rental Income	219,533	205,013	233,171	195,000	265,000
From Other Agencies	2,301,900	2,217,630	2,327,480	2,398,500	2,499,882
Charges for Service	2,165,685	1,708,483	2,069,703	2,215,841	2,176,456
Miscellaneous Revenue	54,993	46,503	44,017	50,000	50,000
Other Revenue	2,421,126	820,525	751,439	790,036	877,142
Total Revenue	19,741,239	18,322,414	19,128,032	19,354,177	19,519,280







CITY OF SAN FERNANDO GENERAL FUND PROJECTED REVENUE DETAIL FISCAL YEAR 2018-2019

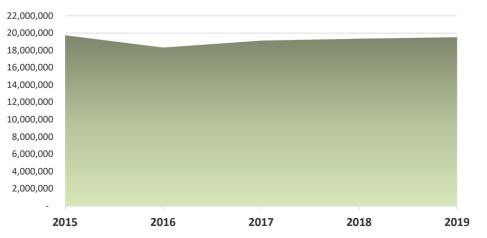
	2015	2016	2017	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
3100 PROPERTY TAXES					
3110-0000 SECURED PROPERTY TAXES-CY	2,095,676	1,996,023	1,949,918	1,900,000	2,000,000
3120-0000 UNSECURED PROPERTY TAXES C/Y	64,270	-	62,462	50,000	50,000
3130-0000 PRIOR YEARS PROPERTY TAXES	842	(1,959)	(2,070)	-	-
3142-0000 RESIDUAL TAX REVENUE	308,231	188,207	151,858	300,000	300,000
3146-0000 CITY PASS THROUGH - TAXING ENTITY	97,941	40,178	62,911	80,000	100,000
3150-0000 PROPERTY TAX PENALTIES & INT	960 2,567,920	6,379 2,228,828	1,568 2,226,647	2,330,000	- 2,450,000
	2,007,020	2,220,020	_,0,0,0,0	2,000,000	_) .00,000
3200 SALES AND OTHER TAXES					
3210-0000 SALES AND USE TAXES	3,156,730	4,224,699	5,182,192	5,200,000	4,950,000
3210-3110 PROP TAX IN LIEU OF SALES & USE TAX	1,022,777	962,590	-	-	-
3210-3201 TRANSACTION SALES TAX - 1/2 CENT	2,156,696	2,212,987	2,464,287	2,500,000	2,450,000
3211-0000 P.S.A.F.	196,818	200,123	205,784	200,000	215,000
3230-0000 FRANCHISES	157,054	149,342	131,857	150,000	150,000
3231-0000 CABLE TV FRANCHISE	135,972	147,551	157,551	125,000	150,000
3232-0000 VEHICLE TOW FRANCHISE FEE	20,348	24,705	20,250	22,500	20,000
3234-0000 REPUBLIC SERVS INC FRANCHISE FEES	300,419	315,054	326,744	325,000	325,000
3240-0000 BUSINESS LICENSE TAXES	1,067,787	1,142,581	1,325,622	1,200,000	1,200,000
3240-3243 SWAPMEET BUSINESS LICENSE 3240-3245 BUSINESS LICENSE PROCESSING FEE	45,184	42,434	40,088 68,378	45,000	40,000
3250-0000 DOCUMENTARY TAXES	69,146 49,529	66,448 49,179	61,136	65,000 40,000	65,000 40,000
3260-0000 ADMISSION TAXES	49,329 747,172	750,449	707,473	715,000	715,000
	9,125,631	10,288,142	10,691,362	10,587,500	10,320,000
	-, -,	-,,	-,,	-,,	-,,
3300 LICENSES, FEES AND PERMITS					
3320-0000 CONSTRUCTION PERMITS	263,528	171,054	198,236	200,000	200,000
3325-0000 COMMERCIAL AND HOME OCCUPANCY PERMITS	24,975	24,547	22,077	25,000	25,000
3330-0000 PLANNING REVIEW	18,586	14,125	14,752	15,000	15,000
3335-0000 GARAGE SALE PERMITS	3,320	3,125	2,690	3,000	3,000
3345-0000 ATM TRANSACTION FEE	2,867	2,803	2,278	3,000	3,000
3350-0000 BUSINESS LICENSE PERMITS	12,580	10,590	6,400	11,000	10,000
3351-0000 SB1186 STATE FEE	2,192	2,101	2,181	1,500	2,000
3385-0000 SELF HAUL PERMIT	-	202	-	-	-
3390-0000 BANNER AND SIGN PERMITS	19,032	16,610	14,557	15,000	15,000
	347,080	245,157	263,171	273,500	273,000
3400 FINES AND FORFEITS					
3410-0000 VEHICLE CODE FINES	125	8	447	-	-
3415-0000 VEHICLE REPOSSESSION FEES	705	850	990	800	800
3420-0000 GENERAL COURT FINES	5,572	30,893	5,758	6,500	5,500
3425-0000 CODE ENFORCEMENT CITATIONS	5,305	6,365	7,800	6,500	6,500
3430-0000 PARKING CITATIONS	525,663	524,017	506,047	500,000	595,000
3435-0000 ANIMAL CONTROL VIOLATIONS	-	-	-	-	-
-	537,371	562,133	521,042	513,800	607,800
3500 INTEREST INCOME	2 244	0.000	20.007	F 000	10.000
3500-0000 INTEREST INCOME	3,311	9,908 6 3 3 0	38,997	5,000	10,000
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT	-	6,230	(30,392)	-	-
3510-0000 FILMING REVENUE 3520-0000 RENTAL INCOME	41,210 175 012	23,876	58,930 165 636	25,000 165,000	30,000
SJ20-0000 REINTAL INCOIVIE	175,012 219,533	164,999 205,013	165,636 233,171	165,000 195,000	225,000 265,000
	213,333	203,013	233,171	193,000	203,000

CITY OF SAN FERNANDO GENERAL FUND PROJECTED REVENUE DETAIL FISCAL YEAR 2018-2019

	2015	2016	2017	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
3600 REVENUE FROM OTHER AGENCIES					
3605-0000 MOTOR VEHICLE IN-LIEU TAX	10,395	9,909	10,990	-	10,000
3605-3110 PROP TAX IN LIEU OF MOTR VHCL LIC FEES	2,080,884	2,148,780	2,283,356	2,365,500	2,455,882
3625-0000 HOMEOWNERS PROPERTY TAX RELIEF	10,184	9,947	9,865	9,500	9,500
3655-0000 P.O.S.T. REIMBURSEMENT	9,728	5,240	11,290	7,500	12,000
3685-0000 CALIF REIMB FOR MANDATED COSTS	86,297	38,034	7,210	10,000	7,500
3688-0000 CORRECTIONS TRAINING	5,620	5,720	4,769	6,000	5,000
3690-0000 REDEVELOPMENT AGENCY REIMB.	98,787	-	-	-	-
3696-3641 COPS HIRING PROGRAM	-	-	-	-	-
3699-0000 MISCELLANEOUS REIMBURSEMENTS	5	-	-	-	-
	2,301,900	2,217,630	2,327,480	2,398,500	2,499,882
3700 CHARGES FOR SERVICES					
3705-0000 ZONING & PLANNING FEES	57,202	74,354	91,681	75,000	75,000
3706-0000 PUBLIC NOTIFICATION FEES	703	840	1,200	1,000	700
3708-0000 ENVIRONMENTAL ASSESSMENT FEES	816	1,428	2,040	1,500	1,000
3710-0000 DUPLICATING FEES	18,126	18,405	20,669	16,000	16,000
3712-0000 CODE ENFORCEMENT INSPECTION ORDER FEE	-	247	1,559	4,500	1,500
3714-0000 INSPECTION UPON RESALE PROGRAM	21,765	26,400	23,280	25,000	20,000
3715-0000 SPECIAL POLICE SERVICES	215,298	227,457	199,414	225,000	215,000
3715-0039 TREASURY FORFEITURE	-	271	-	-	-
3719-0154 AIMS MAINT & DEVELOP SURCHARGE EDGESOFT	18,045	21,678	24,255	25,000	25,000
3720-0000 FINGERPRINT SERVICES	47,932	42,027	42,201	43,000	42,000
3720-3721 FINGERPRINT - LIVESCAN SERVICES	-	-	-	-	-
3723-0000 DUI RECOVERY COST PROGRAM	200	-	-	-	-
3725-0000 BOOKING & PROCESSING FEE REIMB	11,865	11,593	12,673	12,000	12,000
3726-0000 VEHICLE INSPECTION FEES	8,755	13,788	11,663	12,000	12,000
3728-0000 VENDOR INSPECTION FEES	20,234	25,270	16,356	20,000	18,000
3730-0000 ENGINEERING & INSPECTION FEES	208,110	52,314	83,591	60,000	65,000
3731-0000 SWIMMING POOL AREA RENTAL FEES	7,640	-	-	-	-
3732-0000 UPSTAIRS BANQUET RENTAL AT REC PARK	9,548	-	-	-	-
3733-0000 SWIM TEAM FEES	86,371	-	-	-	-
3734-0000 CLASSES/AEROBICS	(38)	-	-	-	-
3735-3661 CNG FUELING STATION	188,297	-	-	-	-
3738-0000 SPECIAL EVENT SERVICES	-	1,302	4,658	2,500	3,500
3770-1335 SNACK BAR	1,000	514	-	-	-
3770-1338 SWIM LESSONS	22,562	-	-	-	-
3777-0000 FACILITY RENTAL	103,765	86,496	91,603	100,000	100,000
3778-0000 DAY CAMP	-	-	-	-	-
3779-0000 SWIMMING POOL	14,802	-	-	-	-
3780-0000 COURT COMMITMENT PROGRAM	114,033	116,225	117,580	115,000	115,000
3781-0000 IMPOUNDED VEHICLES	23,310	23,135	33,273	23,000	25,000
3783-0000 VEHICLE ADMIN. PROCESSING FEE	8,600	9,150	7,350	8,500	8,500
3785-0000 ALARM FEES	18,863	28,789	22,430	20,000	21,000
3795-0000 ADMINISTRATIVE OVERHEAD	937,881	926,800	1,262,227	1,426,841	1,400,256
_	2,165,685	1,708,483	2,069,703	2,215,841	2,176,456
3800 MISCELLANEOUS REVENUE					
3855-0000 PARKING METER REV-CIVIC CENTER	54,993	42,946	44,017	50,000	50,000
3890-0195 RELAY FOR LIFE	-	3,557	-	-	-
=	54,993	46,503	44,017	50,000	50,000
	0.,000	,	,•±,	20,000	22,000

CITY OF SAN FERNANDO GENERAL FUND PROJECTED REVENUE DETAIL FISCAL YEAR 2018-2019

	2015	2016	2017	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
3900 OTHER REVENUE					
3900-0000 OTHER REVENUE	-	-	15	-	-
3901-0000 MISCELLANEOUS REVENUE	33,169	101,807	34,186	50,000	30,000
3901-3750 SENIOR NUTRITION MEALS-CONTRIBUTIONS	-	-	1,068	-	-
3901-3752 HOME DELIVERED MEALS C2 CONT	-	-	273	-	-
3904-0000 VENDING MACHINE	1,206	43	-	-	-
3907-0000 REFUND OF EXCISE TAXES	(15,902)	-	-	-	-
3908-0000 MISCELLANEOUS REVENUE - SWIMMING POOL	12,066	-	-	-	-
3910-0000 SALE OF PROPERTY & EQUIPMENT	1,033,066	-	-	-	-
3920-0000 GENERAL CITY ELECTION	40,428	12	(157)	-	-
3930-0000 MALL MAINTENANCE LEVY	95,417	66,026	85,742	100,000	85,000
3947-0000 SA ADMINISTRATIVE COST ALLOWANCE	223,961	250,000	250,000	218,302	250,000
3949-0000 SOLID WASTE ADMIN FEES	-	-	3,071	1,000	1,000
3950-0000 PROPERTY DAMAGE REIMBURSEMENT	22,671	725	1,631	-	-
3960-0000 AREA B ASSESSMENT ADMIN LEVY	1,566	1,429	1,699	1,500	1,500
3961-0000 TRANSFER FROM GAS TAX FUND	523,006	73,438	99,164	184,234	254,642
3963-0000 TRANSFER FROM TRAFFIC SAFETY	30,000	6,045	14,747	15,000	10,000
3965-0000 TRANSFER FROM TDA-LOCAL TRANSPORTATION	19,506	-	-	-	-
3968-0000 TRANSFER FROM PROP C FUND	179,967	-	-	-	-
3972-0000 TRNSFR FROM COPS SLESF FUND 2	100,000	100,000	120,000	100,000	125,000
3976-0000 TRANSFER-FIRE RETIREMENT TRNSF	-	-	-	-	-
3978-0000 TRANS FROM RETIREMENT TAX FUND	-	-	-	-	-
3979-0000 TRANSFER FROM PAVEMENT MANAGEMENT	-	100,000	20,000	-	-
3992-0000 TRANSFER FROM SEWER	60,000	60,000	60,000	60,000	60,000
3995-0000 TRANSFER FROM THE WATER FUND	61,000	61,000	60,000	60,000	60,000
=	2,421,126	820,525	751,439	790,036	877,142
TOTAL GENERAL FUND PROJECTED REVENUE	19,741,239	18,322,414	19,128,032	19,354,177	19,519,280



General Fund Revenue - 5 year History

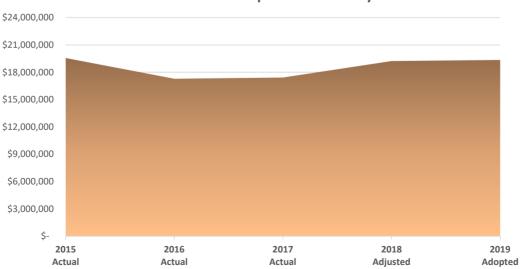
CITY OF SAN FERNANDO GENERAL FUND SUMMARY OF APPROPRIATIONS BY DIVISION - 5 YEAR HISTORY FISCAL YEAR 2018-2019

		2015	2016	2017	2018	2019
	TRATION	Actual	Actual	Actual	Adjusted	Adopted
01-101	City Council	87,052	126,983	229,572	182,861	180,709
01-102*	Treasurer	143,894	157,574	-	-	-
01-105	Administration	351,916	421,385	422,979	451,000	403,562
01-106	Personnel*	261,190	308,005	313,801	385,774	-
01-110	City Attorney	181,009	314,487	204,587	250,000	250,000
01-112	Labor Attorney	41,429	65,420	116,425	80,000	100,000
01-500	Fire Services - Contract	2,676,891	2,841,311	2,765,294	3,000,000	3,000,000
	Iministration Department	3,743,381	4,235,165	4,052,658	4,349,635	3,934,271
		-, -,	,,	, ,	,,	- / /
		2015	2016	2017	2018	2019
CITY CLE	RK	Actual	Actual	Actual	Adjusted	Adopted
01-115	City Clerk	150,030	230,640	229,553	251,281	257,186
01-116	Elections	62,845	300	34,743	7,000	40,000
Total Cit	ty Clerk Department	212,875	230,940	264,296	258,281	297,186
		2015	2016	2017	2018	2019
FINANCE		Actual	Actual	Actual	Adjusted	Adopted
01-130	Finance Administration	577,386	645,317	713,534	670,675	715,245
01-131	Treasury	-	-	102,508	181,487	125,352
01-133	Personnel*	-	-	-	-	390,190
01-135	Information Technology	-	478,196	390,289	412,948	457,950
01-180	Retirement Health Premiums	801,312	833,127	869,068	875,000	925,000
01-190	Non-Departmental	3,480,949	641,355	408,084	898,216	788,600
Total Fir	nance Department	4,859,647	2,597,994	2,483,483	3,038,326	3,402,337
		2015	2016	2017	2018	2019
	NITY DEVELOPMENT	Actual	Actual	Actual	Adjusted	Adopted
01-140	Building and Safety	216,453	241,901	261,072	265,861	193,831
01-150	Planning/Administration	233,184	289,027	293,414	313,237	442,417
01-152	Community Preservation	325,761	409,726	470,651	508,769	447,937
Total Co	mmunity Development	775,398	940,654	1,025,136	1,087,867	1,084,184
		2015	2016	2017	2019	2010
DOLLOS		2015	2016	2017	2018	2019
POLICE	Deltas Allasta	Actual	Actual	Actual	Adjusted	Adopted
01-222	Police Admin	1,304,768	1,139,929	1,187,954	1,075,258	1,085,653
01-224	Detectives	508,964	761,240	854,510	1,135,393	1,132,722
01-225	Patrol	4,218,238	5,164,634	5,139,379	5,522,239	5,567,841
01-226	Reserves/Explorers	27,509	68,556	57,488	79,484	73,872
01-230	Community Service	179,901	161,806	181,024	184,287	260,630
01-250	Emergency Services	6,864	-	-	25,000	5,000
I otal Pol	ice Department	6,246,244	7,296,165	7,420,354	8,021,662	8,125,717

CITY OF SAN FERNANDO GENERAL FUND SUMMARY OF APPROPRIATIONS BY DIVISION - 5 YEAR HISTORY FISCAL YEAR 2018-2019

PUBLIC V	VORKS	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2019 Adopted
01-310	PW Administration	235,784	460,450	388,035	577,913	645,489
01-311	Street Maintenance	168,187	89,048	189,604	264,838	254,642
01-312	Graffiti Removal	8,179	-	-	-	-
01-313	Bus Shelter Maintenance	86,634	646	-	-	-
01-320**	Equipment Maintenance	486,770	-	-	-	-
01-341	Mall Maintenance	58,006	26,555	19,517	22,300	11,300
01-343	Street Sweeping	146,450	27,595	27,600	27,600	27,600
01-346	Streets, Trees, & Parkways	200,108	127,869	123,946	135,442	94,804
01-370	Traffic Safety	58,589	171,721	146,962	132,941	145,470
01-371	Traffic Signals	211,818	40,278	30,321	36,500	30,500
01-390**	Facility Maintenance	835,539	-	-	-	-
Total Pu	blic Works	2,496,065	944,162	925,986	1,197,535	1,209,804
		2015	2016	2017	2018	2019
RECREAT	ION & COMM SERVICES	Actual	Actual	Actual	Adjusted	Adopted
01-420	Administration	433,885	386,000	475,154	463,172	468,783
01-422	Community Services	174,615	206,652	192,180	184,574	165,367
01-423	Recreation	81,887	299,491	406,902	469,271	484,607
01-424	Special Events	175,897	146,599	179,840	160,480	170,970
01-430	Aquatics	362,784	2,863	-	-	-
Total Re	creation & Comm Services	1,229,067	1,041,606	1,254,075	1,277,498	1,289,727
	TOTAL GENERAL FUND	\$ 19,562,677	\$ 17,286,686	\$ 17,425,989	\$ 19,230,804	\$ 19,343,226

* This division has been moved to the Finance department in FY 2018-2019



General Fund Expenditure History

CITY OF SAN FERNANDO GENERAL FUND SUMMARY OF APPROPRIATIONS BY DIVISION - BY TYPE FISCAL YEAR 2018-2019

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	Internal Svc.	
ADMINISTRATION	Personnel	Operating	Expenses	Chrg.	Total Budget
01-101 City Council	121,048	39,500	-	20,161	180,709
01-105 Administration	335,702	22,050	-	45,810	403,562
01-110 City Attorney	-	250,000	-	-	250,000
01-112 Labor Attorney	-	100,000	-	-	100,000
01-500 Fire Services - Contract	-	3,000,000	-	-	3,000,000
Total Administration Department	456,750	3,411,550	-	65,971	3,934,271

CITY CLERK	Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-115 City Clerk	194,879	31,285	-	31,022	257,186
01-116 Elections	1,000	39,000	-	-	40,000
Total City Clerk Department	195,879	70,285	-	31,022	297,186

			Capital	Internal Svc.	
FINANCE	Personnel	Operating	Expenses	Chrg.	Total Budget
01-130 Finance Administration	491,994	142,150	-	81,101	715,245
01-131 Treasury	97,045	1,715	-	26,592	125,352
01-133 Personnel	295,022	43,905	-	51,263	390,190
01-135 Information Technology	-	412,950	45,000	-	457,950
01-180 Retirement Health Premiums	925,000	-	-	-	925,000
01-190 Non-Departmental	85,000	323,600	380,000	-	788,600
Total Finance Department	1,894,061	924,320	425,000	158,956	3,402,337

			Capital	Internal Svc.	
COMMUNITY DEVELOPMENT	Personnel	Operating	Expenses	Chrg.	Total Budget
01-140 Building and Safety	152,328	9,710	-	31,793	193,831
01-150 Planning/Administration	338,008	64,995	-	39,414	442,417
01-152 Community Preservation	284,115	48,895	-	114,927	447,937
Total Community Development	774,451	123,600	-	186,133	1,084,184

			Capital	Internal Svc.	
POLICE	Personnel	Operating	Expenses	Chrg.	Total Budget
01-222 Police Admin	727,543	210,250	-	147,860	1,085,653
01-224 Detectives	883,519	19,615	-	229,588	1,132,722
01-225 Patrol	4,504,897	68,700	52,000	942,244	5,567,841
01-226 Reserves/Explorers	50,000	12,000	-	11,872	73,872
01-230 Community Service	226,325	400	-	33,905	260,630
01-250 Emergency Services	-	5,000	-	-	5,000
Total Police Department	6,392,284	315,965	52,000	1,365,468	8,125,717

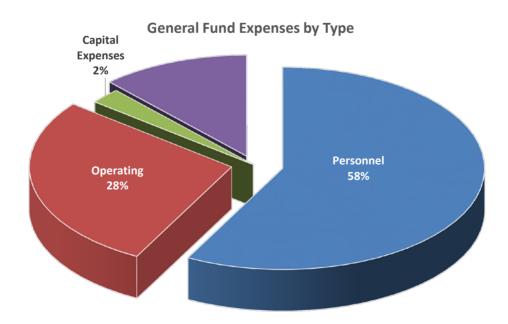
CITY OF SAN FERNANDO GENERAL FUND SUMMARY OF APPROPRIATIONS BY DIVISION - BY TYPE FISCAL YEAR 2018-2019

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	Internal Svc.	
PUBLIC WORKS*	Personnel	Operating	Expenses	Chrg.	Total Budget
01-310 PW Administration	394,465	193,930	-	57,094	645,489
01-311 Street Maintenance	66,293	117,550	-	70,799	254,642
01-341 Mall Maintenance	-	11,300	-	-	11,300
01-343 Street Sweeping	-	27,600	-	-	27,600
01-346 Streets, Trees, & Parkways	29,860	10,000	-	54,944	94,804
01-370 Traffic Safety	68,205	32,500	-	44,765	145,470
01-371 Traffic Signals	-	30,500	-	-	30,500
Total Public Works	558,823	423,380	-	227,601	1,209,804

			Capital	Internal Svc.	
RECREATION & COMM SERVICES	Personnel	Operating	Expenses	Chrg.	Total Budget
01-420 Administration	334,455	58,300	-	76,028	468,783
01-422 Community Services	127,056	8,000	-	30,311	165,367
01-423 Recreation	341,040	6,000	-	137,567	484,607
01-424 Cultural Arts and Special Events	95,696	56,600	-	18,674	170,970
Total Recreation & Comm Services	898,247	128,900	-	262,581	1,289,727
TOTAL GENERAL FUND	\$ 11,170,495	\$ 5,398,000	\$ 477,000	\$ 2,297,731	\$ 19,343,226

*Excludes Special Revenue and Enterprise Funded expenditures.



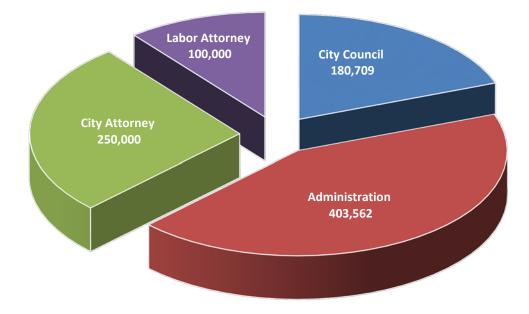


SECTION IV. General Fund Departmental BUDGETS

SAN FERNAND

ADMINISTRATION DEPARTMENT

INCORPORATED AUG. 31, 1911



SAN FERNAND

ORGANIZATIONAL CHART Administration Department Fiscal Year 2018-2019



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, 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 2017-2018

- 1. Facilitated a smooth transition for permanent City Manager and three department heads.
- 2. Increased transparency and communication by expanding the City's social media footprint.
- 3. Completed negotiating a new five-year Memorandum of Understanding with SFPEA.
- 4. Worked with City Council Ad Hoc Committee to develop recommendations regarding local cannabis regulation and permitting program that is appropriately scaled for the City of San Fernando.
- 5. Successfully concluded longstanding planning efforts in Downtown Corridors Specific Plan (SP5), Safe and Active Street Program, and Park Master Plan.
- 6. Continue Public Private Partnerships for key projects including Calles Verdes Project (Tree People) and Pacoima Wash Trail (Pacoima Beautiful).
- 7. Continued real property negotiations on Swap Meet and Community Medical Center.
- 8. Implemented a successful Open Streets Event.
- 9. Completed annual personnel evaluations for all staff.

OBJECTIVES FOR FY 2018-2019

- 1. Complete negotiating a new Memorandum of Understanding with SFMG and SFPCA. (Strategic Goal #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. (Strategic Goal #3)
- 3. Adopt and implement City Council approved changes resulting from the classification and compensation study. (Strategic Goal #1)
- 4. Complete and commence activity on a Citywide economic development implementation plan

OBJECTIVES FOR FY 2018-2019

including associated marketing strategy. (Strategic Goal #3)

- 5. Facilitate the business community in their effort to establish a property based downtown business improvement district (PBID). (Strategic Goal #3)
- 6. Construct key projects including Calles Verdes Project (Tree People) and Pacoima Wash Trail (Pacoima Beautiful). (Strategic Goal #4)
- 7. Establish and implement a Social Media Policy. (Strategic Goal #8)

SOURCES:

	2015	2016	2017	2018	2019
ADMINISTRATION	Actual	Actual	Actual	Adjusted	Adopted
GENERAL REVENUE	3,743,381	4,235,165	4,052,658	4,349,635	3,934,271
TOTAL FUNDING SOURCES	3,743,381	4,235,165	4,052,658	4,349,635	3,934,271

USES:

	2015	2016	2017	2018	2019
ADMINISTRATION	Actual	Actual	Actual	Adjusted	Adopted
01-101 City Council	87,052	126,983	229,572	182,861	180,709
01-102* Treasurer	143,894	157,574	-	-	-
01-105 Administration	351,916	421,385	422,979	451,000	403,562
01-106 Personnel*	261,190	308,005	313,801	385,774	-
01-110 City Attorney	181,009	314,487	204,587	250,000	250,000
01-112 Labor Attorney	41,429	65,420	116,425	80,000	100,000
01-500 Fire Services - Contract	2,676,891	2,841,311	2,765,294	3,000,000	3,000,000
Total Administration Department	3,743,381	4,235,165	4,052,658	4,349,635	3,934,271

PERSONNEL:

	2015	2016	2017	2018	2019
ADMINISTRATION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	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	0.00	0.00
Office Clerk	1.00	1.00	1.00	0.00	0.00
Personnel Manager*	1.00	1.00	1.00	1.00	0.00
Personnel Technician*	1.00	1.00	1.00	1.00	0.00
Personnel Assistant (FTE)*	0.00	0.00	0.00	0.75	0.00
TOTAL ADMINISTRATION DEPARTMENT	6.00	6.00	6.00	4.75	2.00

*The Personnel Division was transferred to the Finance Department in fiscal year 2018-2019.

<u>CITY COUNCIL</u>

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	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-101-0000-4101	SALARIES-PERMANENT EMPLOYEES	34,629	36,411	74,257	37,200	60,868	37,200
001-101-0000-4120	O.A.S.D.I.	3,171	3,651	6,785	2,662	5,764	2,662
001-101-0000-4126	HEALTH INSURANCE	21,868	39,600	43,383	64,874	46,977	77,676
001-101-0000-4128	DENTAL INSURANCE	3,639	5,047	5,301	5,103	5,202	-
001-101-0000-4136	OPTICAL INSURANCE	873	1,248	1,322	1,285	1,296	-
001-101-0000-4138	LIFE INSURANCE	-	255	510	510	510	510
001-101-0000-4140	WELLNESS BENEFIT	-	-	-	-	-	3,000
Personnel Costs	=	64,180	86,212	131,559	111,634	120,617	121,048
001-101-0000-4270	PROFESSIONAL SERVICES	-	-	19,247	6,753	15,826	-
001-101-0000-4300	DEPARTMENT SUPPLIES	2,711	2,286	31,251	16,100	5,701	2,100
001-101-0000-4390	VEHICLE ALLOW & MILEAGE	6,040	11,316	14,439	14,900	14,439	14,900
001-101-0101-4140	WELLNESS BENEFIT - S. BALLIN	-	600	600	600	600	-
001-101-0101-4220	PHONE & PAGER - S. BALLIN	760	317	-	-	-	-
001-101-0101-4370	MEETINGS & TRAVEL - S. BALLIN	18	3,290	3,808	4,000	1,714	4,000
001-101-0101-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS - S. E	100	175	-	200	179	200
001-101-0103-4140	WELLNESS BENEFIT - J. FAJARDO	-	600	600	600	600	-
001-101-0103-4220	PHONE & PAGER - J. FAJARDO	-	-	-	-	554	-
001-101-0103-4370	MEETINGS & TRAVEL - J. FAJARDO	2,652	3,050	3,733	4,000	1,753	4,000
001-101-0103-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS - J. F	40	132	162	200	92	200
001-101-0107-4140	WELLNESS BENEFIT - J. SOTO	-	-	-	600	-	-
001-101-0107-4220	PHONE & PAGER - J. SOTO	183	399	401	500	533	500
001-101-0107-4370	MEETINGS & TRAVEL - J. SOTO	-	-	-	4,000	-	4,000
001-101-0107-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS - J. S	-	-	-	200	-	200
001-101-0109-4140	WELLNESS BENEFIT - A. LOPEZ	-	-	-	600	600	-
001-101-0109-4220	PHONE & PAGER - A. LOPEZ	467	565	393	500	416	500
001-101-0109-4370	MEETINGS & TRAVEL - A. LOPEZ	3,950	3 <i>,</i> 007	2,089	4,000	4,224	4,000
001-101-0109-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS - A. I	100	124	109	200	100	200
001-101-0111-4140	WELLNESS BENEFIT - R. GONZALES	-	283	345	600	-	-
001-101-0111-4220	PHONE & PAGER - R. GONZALES	519	619	486	500	417	500
001-101-0111-4370	MEETINGS & TRAVEL - R. GONZALES	3,867	4,423	3,039	4,000	2,901	4,000
001-101-0111-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS - R. (100	100	-	200	196	200
001-101-0113-4220	PHONE & PAGER - J. AVILA	520	-	-	-	-	-
001-101-0113-4370	MEETINGS & TRAVEL - J. AVILA	845	-	-	-	-	-
Operations & Maint	enance Costs	22,872	31,288	80,703	63,253	50,845	39,500
001-101-0000-4706	LIABILITY CHARGE	-	3,864	7,606	7,737	7,737	7,097
	FACILITY MAINTENANCE CHARGE	-	5,620	9,704	12,237	12,237	13,063
Internal Service Cha		-	9,484	17,310	19,974	19,974	20,161
001-101-0000-4500	****CAPITAL EXPENSES****	-	-	-	-	-	-
Capital Costs	=	-	-	-	-	-	-
Division Total		87,052	126,983	229,572	194,861	191,436	180,709

CITY MANAGER'S OFFICE 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	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-105-0000-4101 SALARIES-PERMANENT EMPLOYEES	262,565	270,108	300,791	271,291	279,606	283,545
001-105-0000-4105 OVERTIME	1,845	10,370	1,083	1,500	3,476	1,500
001-105-0000-4111 COMMISSIONER'S REIMBURSEMENT	200	-	-	-	-	-
001-105-0000-4120 O.A.S.D.I.	18,657	16,950	18,274	16,262	21,612	16,521
001-105-0000-4126 HEALTH INSURANCE	31,034	31,249	33,477	32,313	39,422	25,565
001-105-0000-4128 DENTAL INSURANCE	2,491	2,491	2,401	2,491	2,884	352
001-105-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	-	973	1,200
001-105-0000-4130 WORKER'S COMPENSATION INS.	4,256	4,382	4,655	4,099	4,481	4,300
001-105-0000-4134 LONG TERM DISABILITY INSURANCE	1,061	1,591	795	1,591	1,134	1,700
001-105-0000-4136 OPTICAL INSURANCE	583	583	456	600	302	215
001-105-0000-4138 LIFE INSURANCE	204	204	159	204	123	204
001-105-0000-4140 WELLNESS BENEFIT REIMBURSEMENT	-	-	600	600	550	600
Personnel Costs	322,895	337,928	362,691	330,951	354,563	335,702
001-105-0000-4220 TELEPHONE	399	585	761	600	1,727	600
001-105-0000-4230 ADVERTISING	-	16,429	-	-	-	-
001-105-0000-4260 CONTRACTUAL SERVICES	3,250	1,100	1,340	1,340	1,340	1,340
001-105-0000-4270 PROFESSIONAL SERVICES	2,536	2,869	3,869	52,500	25,380	2,500
001-105-0000-4300 DEPARTMENT SUPPLIES	14,867	3,360	2,279	3,010	3,846	3,010
001-105-0000-4360 PERSONNEL TRAINING	-	351	-	500	319	500
001-105-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	1,309	5,115	3,612	7,500	6,730	7,500
001-105-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	1,828	2,217	2,488	3,000	3,016	3,000
001-105-0000-4390 VEHICLE ALLOW & MILEAGE	4,832	4,684	4,131	4,800	4,758	3,600
Operations & Maintenance Costs	29,021	36,709	18,480	73,250	47,116	22,050
001-105-0000-4706 LIABILITY CHARGE	-	19,048	22,399	22,335	22,335	19,683
001-105-0000-4743 FACILITY MAINTENANCE CHARGE	-	27,701	19,409	24,474	24,474	26,127
Internal Service Charges	-	46,749	41,808	46,809	46,809	45,810
001-105-0000-4500 ****CAPITAL EXPENSES****		-	-	-	-	
Capital Costs	-	-	-	-	-	-
Division Total	351,916	421,385	422,979	451,010	448,488	403,562

LEGAL SERVICES (CITY ATTORNEY) DIVISION OVERVIEW

DIVISION NO. 110

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	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-110-0000-4270 PROFESSIONAL SERVICES 001-110-0098-4270 SUCCESSOR AGENCY TO THE RDA	181,009 -	309,863 4.624	204,587	250,000	225,342	250,000
Operations & Maintenance Costs	181,009	314,487	204,587	250,000	225,342	250,000
Division Total	181,009	314,487	204,587	250,000	225,342	250,000

LEGAL SERVICES (LABOR ATTORNEY) DIVISION OVERVIEW

The Legal Services - Labor Division accounts for special legal services for employment and laborrelated 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.

DIVISION NO. 112

Dept: Administration Div: Labor Attorney

Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-112-0000-4270 PROFESSIONAL SERVICES	41,429	65,420	116,425	105,000	147,723	100,000
Operations & Maintenance Costs	41,429	65,420	116,425	105,000	147,723	100,000
Division Total	41,429	65,420	116,425	105,000	147,723	100,000

FIRE SERVICES

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.

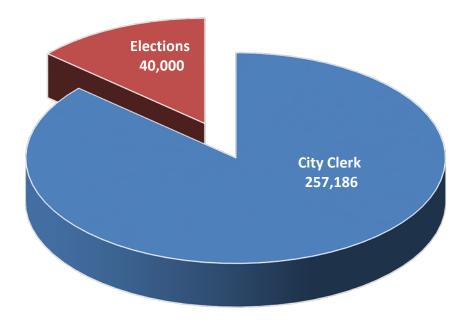
DIVISION NO. 500

Dept: Administration Div: Fire Services (LAFD Contract)

Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-500-0000-4260 CONTRACTUAL SERVICES	2,676,891	2,841,311	2,765,294	3,000,000	2,723,821	3,000,000
Operations & Maintenance Costs	2,676,891	2,841,311	2,765,294	3,000,000	2,723,821	3,000,000
Division Total	2,676,891	2,841,311	2,765,294	3,000,000	2,723,821	3,000,000

CITY CLERK DEPARTMENT

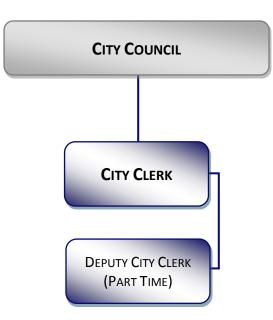
INCORPORATED AUG. 31, 1911



SAN FERNAND

ORGANIZATIONAL CHART

CITY CLERK DEPARTMENT FISCAL YEAR 2018-2019



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 2017-2018

- 1) Senate Bill 415 Notice to Registered Voters. Per SB415, a notice (postcard) regarding Ordinance No. 1668 and the changes to our General Municipal Election date and the terms of office for the currently elected members of the City Council, was prepared and mailed to 10,000+ registered voters.
- 2) Education Commission Principals' Brunch. Held a meet and greet brunch with local school principals, Commissioners, and City staff that provided an opportunity for networking and exchange/sharing of information.
- 3) Education Commission Third Annual Scholarship Awards Ceremony. In conjunction with various organizations and private donors, \$10,000 in scholarships was awarded to local students to honor the memory of both Elias Rodriguez and Gabriel Fernandez.
- 4) **City-wide Records Destruction.** Conducted a City-wide records destruction event.
- 5) **City Records Retention Policy.** Updated the records retention policy to conform with 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.
- 6) **Contracts Policy:** Updated an administrative policy to establish a standard procedure regarding the preparation, execution, and processing of City contracts. (Strategic Goal # 8)

OBJECTIVES FOR FY 2018-2019

- 1) **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 Council Agenda Procedure Policy.** Update the current policy to streamline the agenda preparation process, ensure coordination between departments and City Attorney's office,

OBJECTIVES FOR FY 2018-2019

effectively delegate staff resources, address the utilization of the correct formats when preparing agenda reports, resolutions, ordinances, etc., and comply with the Ralph M. Brown Act. (Strategic Goal # 8)

- Conflict of Interest Code Update. Per the Political Reform Act, the biennial review of the Conflict of Interest Code will have to be reviewed, updated, and adopted by City Council. (Strategic Goal # 8)
- 4) **City-wide Records Destruction.** Conduct a City-wide records destruction event.
- 5) **General Municipal Election.** Work alongside the County of Los Angeles Registrar-Recorder regarding our consolidated November 6, 2018 election. Publish and/or post-election related notices, prepare candidate packets and distribute during the Nomination Period. Prepare various documents (i.e., resolutions) for adoption by the City Council and participate in the Vote by Mail Drop-off Program at City Hall.

SOURCES:					
	2015	2016	2017	2018	2019
CITY CLERK	Actual	Actual	Actual	Adjusted	Adopted
GENERAL REVENUE	172,447	230,928	264,453	258,281	297,186
GENERAL CITY ELECTION	40,428	12	(157)	-	-
TOTAL FUNDING SOURCES	212,875	230,940	264,296	258,281	297,186

USES:

	2015	2016	2017	2018	2019
CITY CLERK	Actual	Actual	Actual	Adjusted	Adopted
01-115 City Clerk	150,030	230,640	229,553	251,281	257,186
01-116 Elections	62,845	300	34,743	7,000	40,000
Total City Clerk Department	212,875	230,940	264,296	258,281	297,186

PERSONNEL:

	2015	2016	2017	2018	2019
CITY CLERK	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk (FTE)	0.00	0.50	0.50	0.69	0.70
TOTAL CITY CLERK DEPARTMENT	1.00	1.50	1.50	1.69	1.70

DIVISION NO. 115

<u>CITY CLERK</u> 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

A	ccount Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-115-0000-4101	SALARIES-PERMANENT EMPLOYEES	95,252	126,139	116,398	117,638	119,564	120,928
001-115-0000-4103	WAGES-TEMPORARY & PART-TIME	12,643	23,218	35,625	38,053	37,964	37,784
001-115-0000-4105	OVERTIME	10,225	3,642	-	-		-
001-115-0000-4111	COMMISSIONER'S REIMBURSEMENT	-	2,000	2,350	3,000	2,550	3,000
001-115-0000-4120	O.A.S.D.I.	9,036	10,942	11,615	11,367	12,091	11,550
001-115-0000-4126	HEALTH INSURANCE	11,853	13,013	15,477	16,548	15,471	17,556
001-115-0000-4128	DENTAL INSURANCE	1,264	1,264	1,317	1,264	1,264	-
001-115-0000-4130	WORKER'S COMPENSATION INS.	1,866	2,059	2,293	2,348	2,389	2,386
001-115-0000-4134	LONG TERM DISABILITY	-	457	914	904	914	922
001-115-0000-4136	OPTICAL INSURANCE	209	209	224	215	215	-
001-115-0000-4138	LIFE INSURANCE	102	102	102	153	102	153
001-115-0000-4140	WELLNESS BENEFIT	-	600	600	600	600	600
Personnel Costs		142,450	183,644	186,915	192,090	193,124	194,879
001-115-0000-4220	TELEPHONE	-	-	-	-	-	-
001-115-0000-4230	ADVERTISING	259	13,788	8,645	13,350	8,809	13,350
001-115-0000-4260	CONTRACTUAL SERVICES	3,561	5,074	4,273	6,000	6,260	6,000
001-115-0000-4300	DEPARTMENT SUPPLIES	960	2,644	546	900	1,167	1,100
001-115-0000-4360	PERSONNEL TRAINING	2,084	287	300	1,070	980	435
001-115-0000-4365	TUITION REIMBURSEMENT	-	-	-	1,500	-	1,500
001-115-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	415	2,009	1,543	2,665	2,600	3,300
001-115-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	130	235	265	500	485	500
001-115-0000-4390	VEHICLE ALLOW & MILEAGE	171	329	322	200	1,039	3,600
001-115-0000-4450	OTHER EXP (EDUCATION COMMISSION)	-	766	539	1,695	963	1,500
Operations & Maint	enance Costs	7,580	25,132	16,433	27,880	22,303	31,285
001-115-0000-4706	LIABILITY CHARGE	-	8,908	11,649	12,964	12,964	11,426
001-115-0000-4743	FACILITY MAINTENANCE CHARGE	-	12,955	14,556	18,355	18,355	19,595
Internal Service Charges		-	21,863	26,205	31,319	31,319	31,022
Division Total		150,030	230,640	229,553	251,289	246,746	257,186

DIVISION NO. 116

ELECTIONS DIVISION OVERVIEW

On August 21, 2017 the San Fernando City Council adopted Ordinance No. 1668 to move our General Municipal Election from March of odd-numbered years to November of even-numbered years beginning in 2018. As a result of Senate Bill 415, the California Voter Participation Rights Act, the City was required to consolidate with the concurrent statewide elections administered by the Registrar-Recorder for the County of Los Angeles.

The next General Municipal Election will be held on November 6, 2018.

As the Election Official, the City Clerk is responsible for administering elections in accordance with federal, state, and local procedures. 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 will contract with the Los Angeles County Registrar-Recorder/County Clerk's Office regarding election consolidation and with Martin & Chapman Co. for election consulting services and supplies.

The City also assisted the County of Los Angeles with the April 3, 2018 Special and June 5, 2018 Statewide Direct Primary Elections by accommodating the use of City facilities for their operations.

Dept: City Clerk Department Div: Elections

Account Number & Title		2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-116-0000-4103 WAGES-TEMPORARY & PART-TIME	-	118	45	-	13	-
001-116-0000-4105 OVERTIME	5,024	146	737	-	767	1,000
001-116-0000-4112 TEMP. NON-EMPLOYEE WAGES	2,325	-	-	-	-	-
001-116-0000-4120 O.A.S.D.I.	384	20	59	-	60	-
001-116-0000-4130 WORKER'S COMPENSATION INS.	79	16	81	-	71	-
Personnel Costs	7,812	300	922	-	911	1,000
001-116-0000-4230 ADVERTISING	2,030	-	150	14,500	5,868	2,000
001-116-0000-4260 CONTRACTUAL SERVICES	51 <i>,</i> 583	-	32,474	-	1,011	36,000
001-116-0000-4300 DEPARTMENT SUPPLIES	1,324	-	1,135	-	-	1,000
001-116-0000-4360 PERSONNEL TRAINING	-	-	-	-	-	-
001-116-0000-4390 VEHICLE ALLOW & MILEAGE	96	-	63	-	-	-
Operations & Maintenance Costs	55,033	-	33,822	14,500	6,879	39,000
001-105-0000-4706 LIABILITY CHARGE	-	-	-	-	-	-
001-116-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	-	-	-	-
Internal Service Charges		-	-	-	-	-
Division Total	62,845	300	34,743	14,500	7,790	40,000

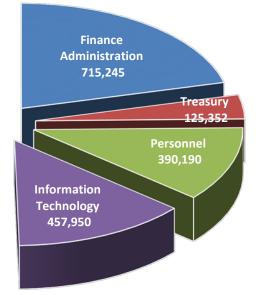
SAN FERNAND

FINANCE DEPARTMENT

Non-Departmental 788,600

INCORPORATED AUG. 31, 1911

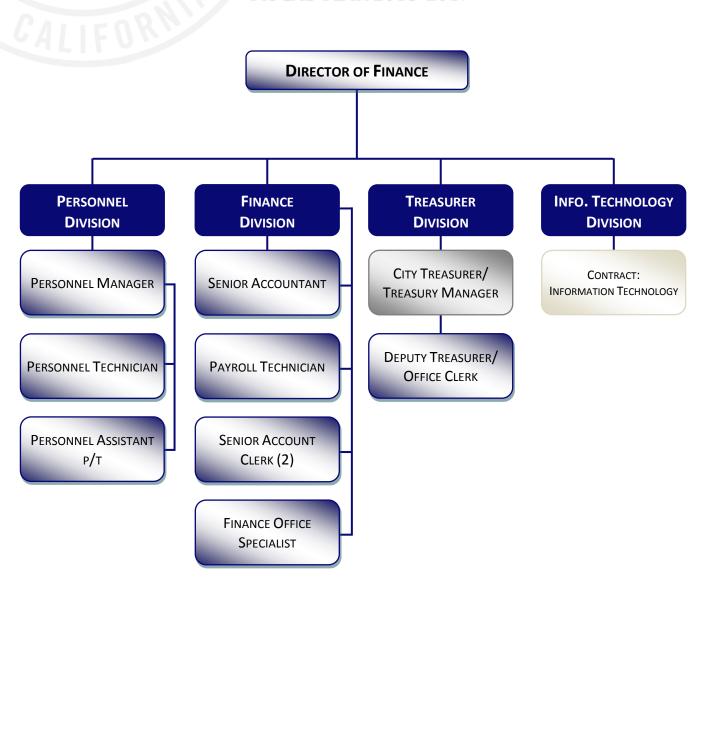
> Retirement Health Premiums 925,000



SAN FERNAND

ORGANIZATIONAL CHART

FINANCE DEPARTMENT FISCAL YEAR 2018-2019



ELECTED OFFICIAL & MISCELLANEOUS EMPLOYEE

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, personnel, risk management, vendor payments, utility billing, and providing support to internal departments.

ACCOMPLISHMENTS FOR FY 2017-2018

- 1) Completed and implemented the non-utility user fee study to increase the City's cost recovery for special services.
- 2) Prepared and implemented a Cash Handling Policy to improve internal control procedures.
- 3) Completed negotiations with the City's largest bargaining unit, San Fernando Public Employees' Association SEIU Local 721.
- 4) Worked with HdL Companies to conduct Business License discovery and compliance activities to ensure all businesses in the City have a valid business license, which resulted in almost \$140,000 of additional business license revenue.
- 5) Completed the recruitment of a Payroll Technician to replace a retiring employee to ensure a seamless transition of payroll processing.
- 6) Received the Government Finance Officers Association *Distinguished Budget Presentation Award* for the fourth (4th) consecutive year and the *Certificate of Achievement for Excellence in Financial Reporting* for the twenty second (26th) consecutive year.

OBJECTIVES FOR FY 2018-2019

- 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. (Strategic Goal #1)
- 2) Establish a Section 115 Pension and OPEB Trust. (Strategic Goal #1)
- 3) Prepare and release Requests for Proposal for Information Technology and copier services. (Strategic Goal #5)
- 4) Complete negotiations with the San Fernando Police Civilians' Association and the San Fernando Management Group. (Strategic Goal #1)
- 5) Adopt and implement updated personnel rules and general policies. (Strategic Goal #8)
- 6) Present minimum wage increase report to City Council for consideration. (Strategic Goal #3)
- 7) Receive the Government Finance Officers Association *Distinguished Budget Presentation Award* for the Fiscal Year 2018-2019 Adopted Budget and the *Certificate of Achievement for Excellence in Financial Reporting* for the Fiscal Year 2016-2017. (Strategic Goal #1)

SOURCES:

FINANCE	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2019 Adopted
GENERAL REVENUE	4,777,921	2,520,956	2,408,705	2,962,326	3,327,337
BUSINESS LICENSE PROCESSING FEE	69,146	66 <i>,</i> 448	68,378	65,000	65,000
BUSINESS LICENSE PERMITS	12,580	10,590	6,400	11,000	10,000
TOTAL FUNDING SOURCES	4,859,647	2,597,994	2,483,483	3,038,326	3,402,337

USES:

		2015	2016	2017	2018	2019
FINANCE	E	Actual	Actual	Actual	Adjusted	Adopted
01-130	Finance Administration	577,386	645,317	713,534	670,675	715,245
01-131	Treasury	-	-	102,508	181,487	125,352
01-133	Personnel*	-	-	-	-	390,190
01-135	Information Technology	-	478,196	390,289	412,948	457,950
01-180	Retirement Health Premiums	801,312	833,127	869,068	875,000	925,000
01-190	Non-Departmental	3,480,949	641,355	408,084	898,216	788,600
Total Fi	nance Department	4,859,647	2,597,994	2,483,483	3,038,326	3,402,337

PERSONNEL:

	2015	2016	2017	2018	2019
FINANCE	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Director of Finance	1.00	1.00	1.00	1.00	1.00
Treasury Manager	0.00	0.00	0.00	1.00	1.00
Senior Accountant	0.00	0.00	0.00	1.00	1.00
Junior Accountant	1.00	1.00	1.00	0.00	0.00
Payroll Technician	0.00	0.00	0.00	0.00	1.00
Senior Account Clerk II	1.00	1.00	1.00	1.00	0.00
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)	1.00	1.00	1.00	0.00	0.00
Office Clerk	0.00	0.00	0.00	1.00	1.00
Personnel Manager*	0.00	0.00	0.00	0.00	1.00
Personnel Technician*	0.00	0.00	0.00	0.00	1.00
Personnel Assistant (FTE)*	0.00	0.00	0.00	0.00	0.70
TOTAL FINANCE DEPARTMENT	7.00	7.00	7.00	8.00	10.70

*The Personnel Division was moved from Administration in fiscal year 2018-2019.

<u>FINANCE - ADMINISTRATION</u> 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	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-130-0000-4101 SALARIES-PERMANENT EMPLOYEES	330,246	338 <i>,</i> 540	288,691	332,253	345,116	374,754
001-130-0000-4103 WAGES-TEMPORARY & PART-TIME	8,600	9,832	26,453	-	7,773	-
001-130-0000-4105 OVERTIME	2,759	1,429	1,686	2,000	124	2,000
001-130-0000-4112 TEMP. NON-EMPLOYEE WAGES	10,997	-	63,900	-	22,575	-
001-130-0000-4120 O.A.S.D.I.	26,134	26,534	23,116	24,541	24,182	26,144
001-130-0000-4126 HEALTH INSURANCE	67,841	65,728	66,321	74,615	51,926	74,219
001-130-0000-4128 DENTAL INSURANCE	7,945	7,232	7,362	7,313	5,174	5,174
001-130-0000-4130 WORKER'S COMPENSATION INS.	11,438	12,823	4,931	5,112	5,385	5,707
001-130-0000-4134 LONG TERM DISABILITY INSURANCE	788	1,021	1,004	1,123	1,674	2,061
001-130-0000-4136 OPTICAL INSURANCE	1,399	1,275	1,457	1,312	1,312	927
001-130-0000-4138 LIFE INSURANCE	519	519	519	408	519	408
001-130-0000-4140 WELLNESS BENEFIT	-	600	600	600	600	600
Personnel Costs	468,666	465,532	486,039	449,277	466,360	491,994
001-130-0000-4220 TELEPHONE	602	463	23	765	-	-
001-130-0000-4230 ADVERTISING	455	-	-	-	-	-
001-130-0000-4260 CONTRACTUAL SERVICES	3,461	43,730	82,091	67,500	131,719	67,950
001-130-0000-4270 PROFESSIONAL SERVICES	59,456	58,790	58,651	59,935	60,158	60,000
001-130-0000-4300 DEPARTMENT SUPPLIES	7,350	6,424	7,406	6,950	6,156	6,500
001-130-0000-4320 DEPARTMENT EQUIPMENT MAINT	35,179	-	-	-	-	-
001-130-0000-4360 PERSONNEL TRAINING	75	230	-	300	410	500
001-130-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	892	3,113	1,714	2,500	3,401	3,000
001-130-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	945	445	485	500	815	500
001-130-0000-4390 VEHICLE ALLOW & MILEAGE	305	3,629	1,879	3,700	3,020	3,700
Operations & Maintenance Costs	108,720	116,824	152,248	142,150	205,679	142,150
001-130-0000-4706 LIABILITY CHARGE	-	25,654	31,578	30,321	30,321	28,847
001-130-0000-4743 FACILITY MAINTENANCE CHARGE	-	37,307	43,669	48,948	48,948	52,254
Internal Service Charges	-	62,961	75,247	79,269	79,269	81,101
001-130-0000-4500 CAPITAL EQUIPMENT	-	-	-	-	-	-
Capital Costs	-	-	-	-	-	-
Division Total	577,386	645,317	713,534	670,696	751,308	715,245

FINANCE - TREASURY 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	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-131-0000-4101 SALARIES-PERMANENT EMPLOYEES	100,115	95,261	61,545	104,627	105,861	67,430
001-131-0000-4120 O.A.S.D.I.	7,751	7,360	4,743	7,817	8,086	5,036
001-131-0000-4126 HEALTH INSURANCE	26,865	26,825	19,057	31,821	31,273	21,840
001-131-0000-4128 DENTAL INSURANCE	3,150	2,722	2,339	3,421	3,421	1,069
001-131-0000-4130 WORKER'S COMPENSATION INS.	1,559	1,478	957	1,607	1,603	1,035
001-131-0000-4134 LONG TERM DISABILITY INSURANCE	-	-	-	-	490	340
001-131-0000-4136 OPTICAL INSURANCE	541	466	422	617	617	193
001-131-0000-4138 LIFE INSURANCE	204	204	136	163	204	102
Personnel Costs	140,185	134,316	89,199	150,073	151,555	97,045
001-131-0000-4300 DEPARTMENT SUPPLIES	489	364	135	160	470	160
001-131-0000-4320 DEPARTMENT EQUIPMENT MAINT	1,857	-	-	-	-	-
001-131-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	155	35	190	1,400	193	1,400
001-131-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	-	155	-	155	-	155
001-131-0000-4390 VEHICLE ALLOW & MILEAGE	1,208	937	480	-	-	-
Operations & Maintenance Costs	3,709	1,491	805	1,715	663	1,715
001-131-0000-4706 LIABILITY CHARGE	-	8,869	4,741	10,128	10,128	5,690
001-131-0000-4743 FACILITY MAINTENANCE CHARGE	-	12,898	7,764	19,579	19,579	20,902
Internal Service Charges	-	21,767	12,505	29,707	29,707	26,592
Division Total	143,894	157,574	102,508	181,495	181,925	125,352

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

DIVISION NO. 133

<u>PERSONNEL</u> 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: Finance Div: Personnel

Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-133-0000-4101 SALARIES-PERMANENT EMPLOYEES	178,540	186,338	184,852	182,725	192,080	183,067
001-133-0000-4103 WAGES-PERMANENT EMPLOYEES	-	-	-	28,903	24,563	37,780
001-133-0000-4105 OVERTIME	-	121	-	-	-	-
001-133-0000-4120 O.A.S.D.I.	13,658	14,264	14,160	15,855	16,557	16,561
001-133-0000-4126 HEALTH INSURANCE	27,484	32,976	39,658	48,644	46,065	50,475
001-133-0000-4128 DENTAL INSURANCE	4,276	4,276	4,365	5,987	5,987	2,138
001-133-0000-4130 WORKER'S COMPENSATION INS.	2,814	2,805	2,832	3,275	3,337	3,420
001-133-0000-4134 LONG TERM DISABILITY INSURANCE	931	939	948	939	948	940
001-133-0000-4136 OPTICAL INSURANCE	749	749	787	1,080	1,080	386
001-133-0000-4138 LIFE INSURANCE	204	204	204	245	204	255
Personnel Costs	228,657	242,672	247,806	287,653	290,821	295,022
001 100 0000 1000 TELEDUONE	400	470	826	600	603	600
001-133-0000-4220 TELEPHONE 001-133-0000-4230 ADVERTISING	483 1,179	479 1,450	826 312	2,880	5,496	2,880
001-133-0000-4250 ADVENTISING 001-133-0000-4260 CONTRACTUAL SERVICES	4,851	5,705	6,768	12,900	5,490 11,041	2,880 12,900
001-133-0000-4270 PROFESSIONAL SERVICES	19,702	19,489	12,901	12,900	19,419	12,900
001-133-0000-4300 DEPARTMENT SUPPLIES	1,480	4,415	2,643	2,500	1,563	2,500
001-133-0000-4320 DEPARTMENT SOFFLIES 001-133-0000-4320 DEPARTMENT EQUIPMENT MAINT	3,999	4,415	2,045	4,125	1,505	2,300 4,125
001-133-0000-4320 DEFANTMENT EQUIPMENT MAINT 001-133-0000-4360 PERSONNEL TRAINING	291	70	6,063	250	200	250
001-133-0000-4365 TUITION REIMBURSEMENT	- 201	-	- 0,005	3.000	- 200	- 250
001-133-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	-	40	400	745	400
001-133-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	150	-	150	450	-	450
001-133-0000-4390 VEHICLE ALLOW & MILEAGE	302	408	272	400	65	400
001-133-0000-4430 ACTIVITIES AND PROGRAMS	96	175		400	136	400
Operations & Maintenance Costs	32,533	32,191	29,975	46,905	39,268	43,905
001-133-0000-4706 LIABILITY CHARGE	-	13,504	16,611	19,414	19,414	17,298
001-133-0000-4743 FACILITY MAINTENANCE CHARGE	-	19,639	19,409	31,816	31,816	33,965
Internal Service Charges	-	33,143	36,020	51,230	51,230	51,263
001-133-0000-4500 CAPITAL EQUIPMENT			_	-	-	
Capital Costs	-	-	-	-	-	-
Division Total	261,190	308,005	313,801	385,788	381,319	390,190

NOTE: Division 106 (Administration Department) was changed to division 133 (Finance Department) in FY 2018-2019. For budgetary purposes these two divisions have been combined.

INFORMATION TECHNOLOGY SERVICES 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	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-135-0000-4260 CONTRACTUAL SERVICES	-	283,713	269,309	288,066	318,053	292,200
001-135-0000-4270 PROFESSIONAL SERVICES	-	120,060	120,000	125,000	120,060	120,000
001-135-0000-4300 DEPARTMENT SUPPLIES	-	1,419	980	1,000	484	750
Operations & Maintenance Costs	-	405,192	390,289	414,066	438,597	412,950
001-135-0000-4500 CAPITAL EQUIPMENT	-	73,004	-	30,000	-	45,000
Capital Costs	-	73,004	-	30,000	-	45,000
Division Total	-	478,196	390,289	444,066	438,597	457,950

RETIREMENT COSTS

DIVISION OVERVIEW

DIVISION NO. 180

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	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-180-0000-4127 RETIRED EMP. HEALTH INS.	801,312	833,127	869,068	900,000	880,165	925,000
Personnel Costs	801,312	833,127	869,068	900,000	880,165	925,000
Division Total	801,312	833,127	869,068	900,000	880,165	925,000

NON-DEPARTMENTAL

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.

DIVISION NO. 190

Dept: Finance Div: Non-Departmental

A	ccount Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-190-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	30,000	-	75,000
	HEALTH INS. ADMIN FEE	4,479	4,464	4,622	4,500	5,016	4,750
	UNEMPLOYMENT INSURANCE	252	(1,265)	-	10,000	-	5,250
	COMMUNITY DEVELOPMENT - UNEMPLC	-	3,200	5,120	-	_	-
	POLICE - UNEMPLOYMENT INSURANCE	19,812	11,431	6,694	-	_	_
	ENGINEERING - UNEMPLOYMENT INSURA	-	-	-	_	_	_
	RECREATION DEPT - UNEMPLOYMENT IN	7,480	7,852	1,393		_	_
Personnel Costs		32,023	25,682	17,829	44,500	5,016	85,000
001-190-0000-4220		55,956	48,573	45,389	55,000	49,842	47,000
001-190-0000-4230		3,331	-	-	-	-	-
001-190-0000-4260		154,588	74,356	76,338	91,000	86,018	91,000
	APPROPRIATED RESERVE	-	38,232	39,807	27,501	8,387	75,000
	PROFESSIONAL SERVICES	6,000	82,246	40,116	89,243	22,828	28,900
	ADMINISTRATIVE EXPENSE	-	-	-	-	-	-
001-190-0000-4280		20,894	18,598	21,175	23,000	23,184	21,000
	DEPARTMENT SUPPLIES	5,832	27,257	5,584	32,500	19,978	10,000
	DEPARTMENT EQUIPMENT MAINT	34,206	-	-	-	142	-
	SUBSCRIPTIONS DUES & MMBRSHIPS	27,905	30,666	31,656	31,700	30,668	31,700
001-190-0000-4405		29,136	27,559	29,166	-	31,217	-
	ACTIVITIES & PROGRAMS	-	-	-	-	-	12,500
001-190-0000-4435		939	2,723	10,045	6,500	12,346	6,500
	CASH OVER & SHORT	97	(162)	(170)	-	1,145	-
	CASH OVER & SHORT	-	-	(9)	-	-	-
	CASH OVER & SHORT	-	(26)	91	-	-	-
001-190-0000-4450		87,010	651	1,067	-	1,261	-
001-190-0094-4450		692,270	-	-	-	-	-
	FINANCE DEPARTMENT - POSTAGE	1,390	-	-	-	-	-
	COMPUTER SYSTEM-COMPUTER ROOM	70,280	-	-	-	-	-
	DEPARTMENT EQUIPMENT MAINT	1,919	-	-	-	-	-
	VENDING MACHINE	521	-	-		-	-
Operations & Maint	enance Costs	1,192,274	350,673	300,254	356,444	287,016	323,600
001-190-0000-4500	****CAPITAL EXPENSES****	9,126	-	-	7,082	7,082	-
Capital Costs	-	9,126	-	-	7,082	7,082	-
001-190-0000-4906	TRANSFER TO SELF-INSURANCE FND	1,796,549	-	-	-	-	-
	TRANSFER TO GAS TAX FUND	43,954	-	-	-	-	-
	TRANSFER TO RETIREMENT FUND	-	-	-	250,000	-	250,000
	TRANSFER TO CDBG	116,820	-	-		-	
	TRANSFER TO STREET LIGHTING	38,967	-	50,000	50,000	50,000	40,000
	TRANSFER TO CAPITAL OUTLAY FUND	-	100,000	-	-	-	
	TRANSFER TO CAPITAL OUTLAY FUND	-	95,000	-	-	-	-
	TRANSFER TO EQUIP REPLACE FND	_	70,000	40,000	130,000	130,000	40,000
	TRANSFER TO SEWER FUND	-	-		50,000	-	50,000
	TRANSFER TO SUCCESSOR AGENCY TO RE	251,236	-	_	-	_	
Transfers		2 ,231,230	265,000	90,000	480,000	180,000	380,000
Division Total		3,480,949	641,355	408,084	888,026	479,114	788,600

SAN FERNAND

FINANCE DEPARTMENT:

3. 31, 1911

INTERNAL SERVICE Fund: Self-Insurance

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 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

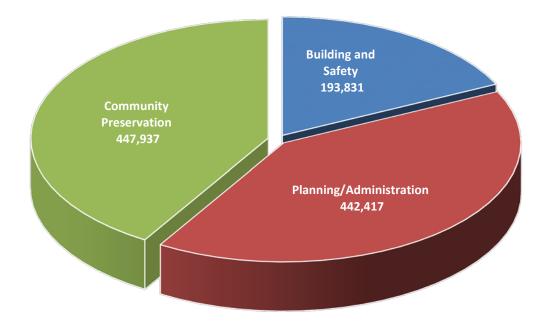
- Re-establish a reserve to fund unforeseen litigation and claims expenses.
- Continue to implement the safety training program.

Fund: Self-Insurance Fund Resp. Dept: Finance

Beginning Fund Balance:			(2,650,283)	(3,287,496)		(3,275,023)
REVENUES	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3901-0000 MISCELLANEOUS REVENUE	58,975	308,392	-	-	-	-
3925-0000 WORKER'S COMP PREMIUM TRANSFER	1,045,911	1,029,451	1,061,184	987,473	1,116,539	1,025,000
3951-0000 LIABILITY CHARGE	-	714,940	864,330	865,000	865,000	765,000
3970-0000 TRANSFER FROM GENERAL FUND	1,796,549	-	-	-	-	-
3995-0000 TRANSFER FROM THE WATER FUND	59,054	60,000	60,000	60,000	60,000	60,000
Total Revenue	2,960,489	2,112,783	1,985,514	1,912,473	2,041,539	1,850,000
APPROPRIATIONS	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Proposed
006-190-0000-4240 INSURANCE AND SURETY	300,281	266,222	263,927	300,000	253,648	275,000
006-190-0000-4480 COST ALLOCATION	16,852	16,852	-	-	-	-
006-190-0000-4800 LIABILITY INSURANCE CLAIMS	317,582	467,352	1,023,477	500,000	571,184	550,000
006-190-0000-4810 WORKER'S COMP CLAIMS	1,738	708,844	(57,481)	500,000	305,770	375,000
006-190-0000-4830 LIABILITY INS REQUIREMENTS	405,815	457,324	1,392,804	600,000	636,176	650,000
Operations & Maintenance Costs	1,042,268	1,916,594	2,622,727	1,900,000	1,766,778	1,850,000
Total Appropriations	1,042,268	1,916,594	2,622,727	1,900,000	1,766,778	1,850,000
ANNUAL SURPLUS/DEFICIT	1,918,221	196,189	(637,213)	12,473	274,761	-
Ending Balance:			(3,287,496)	(3,275,023)		(3,275,023)

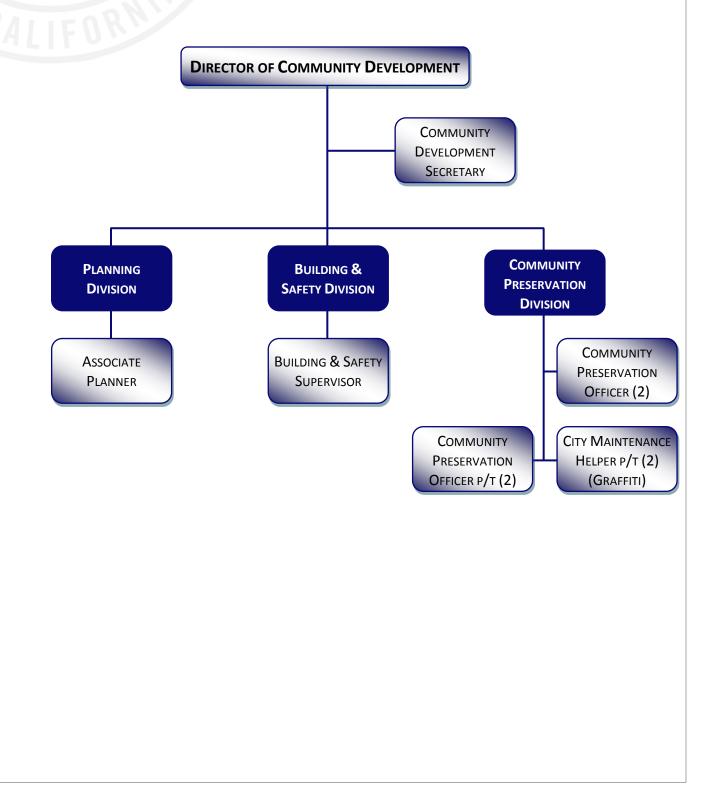
NOTE: This Division was converted to an Internal Service Fund in FY 2015-2016

CORPORATED CALIFOR DEVELOPMENT DEPARTMENT



SAN FERNAND

ORGANIZATIONAL CHART Community Development Department Fiscal Year 2018-2019



MISSION STATEMENT

The Community Development Department is committed to serving customers with courtesy and professionalism to support community preservation and economic development, and to protecting public health, safety and general welfare in the built environment.

DEPARTMENT OVERVIEW

The Department staff assists legislative bodies, including the City Council, the Successor Agency, the Planning and Preservation Commission, as well as residents, businesses and property owners within the community to address urban planning, environmental, housing, historic and neighborhood preservation, and other City building and zoning code related matters.

Staff oversees the following activities:

- Ensuring that new building construction adheres to municipal building codes;
- Providing planning and development review to safeguard compliance with the City's general plan and zoning regulations;
- Enforcing municipal building and property maintenance regulations on existing buildings; and
- Facilitating planning, review, and approval of new development, neighborhood preservation, and environmental impact assessment through technical support to the City Council, the Successor Agency, and the Planning and Preservation Commission.

ACCOMPLISHMENTS FOR FY 2017-2018

- Achieved City Council approval of TOD Overlay Zone Project Corridors Specific Plan Update (SP-5).
- 2. Ongoing implementation of General Plan Elements, including updates as a result of Corridors Specific Plan Update.
- 3. Updated Zoning Code and Building Codes, including accessory dwelling unit ordinance and zone text amendment to clarify methodology for calculating lot area.
- 4. Initiated and executed a multi-year agreement with swap meet owner/operator.

OBJECTIVES FOR FY 2018-2019

- 1. Complete and commence activity on a Citywide economic development implementation plan including associated marketing strategy. (Strategic Goal #3)
- 2. Establish code enforcement administrative support service for citation enforcement. (Strategic Goal #8)
- 3. Modernize department information technology with update to permit tracking software and go live with first generation customer facing portal. (Strategic Goal #5)

OBJECTIVES FOR FY 2018-2019

- 4. Develop implementation plan for additional code enforcement activities, as determined by City Council policy. (Strategic Goal #8)
- 5. Facilitate the business community in their effort to establish a property based downtown business improvement district (PBID). (Strategic Goal #3)
- 6. Develop implementation plan for cannabis related business community development activities, as determined by City Council policy. (Strategic Goal #8)

SOURCES:

	2015	2016	2017	2018	2019
COMMUNITY DEVELOPMENT	Actual	Actual	Actual	Adjusted	Adopted
GENERAL REVENUE	321,888	554,611	604,653	671,367	678,484
CONSTRUCTION PERMITS	263,528	171,054	198,236	200,000	200,000
COMMERCIAL AND HOME OCCUPANCY PERMITS	24,975	24,547	22,077	25,000	25,000
PLANNING REVIEW	18,586	14,125	14,752	15,000	15,000
GARAGE SALE PERMITS	3,320	3,125	2,690	3,000	3,000
BANNER AND SIGN PERMITS	19,032	16,610	14,557	15,000	15,000
CODE ENFORCEMENT CITATIONS	5,305	6,365	7,800	6,500	6,500
ZONING & PLANNING FEES	57,202	74,354	91,681	75,000	75,000
PUBLIC NOTIFICATION FEES	703	840	1,200	1,000	700
ENVIRONMENTAL ASSESSMENT FEES	816	1,428	2,040	1,500	1,000
CODE ENFORCEMENT INSPECTION ORDERS	-	247	1,559	4,500	1,500
INSPECTION UPON RESALE PROGRAM	21,765	26,400	23,280	25,000	20,000
AIMS MAINT & DEVELOP SURCHARGE EDGESOFT	18,045	21,678	24,255	25,000	25,000
VENDOR INSPECTION FEES	20,234	25,270	16,356	20,000	18,000
TOTAL FUNDING SOURCES	775,398	940,654	1,025,136	1,087,867	1,084,184

USES:

		2015	2016	2017	2018	2019
сомми	INITY DEVELOPMENT	Actual	Actual	Actual	Adjusted	Adopted
01-140	Building and Safety	216,453	241,901	261,072	265,861	193,831
01-150	Planning/Administration	233,184	289,027	293,414	313,237	442,417
01-152	Community Preservation	325,761	409,726	470,651	508,769	447,937
Total Co	ommunity Development	775,398	940,654	1,025,136	1,087,867	1,084,184

PERSONNEL:

	2015	2016	2017	2018	2019
COMMUNITY DEVELOPMENT	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Director of Community Development	1.00	1.00	1.00	1.00	1.00
Building & Safety Supervisor	1.00	1.00	1.00	1.00	1.00
Associate Planner	1.00	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

BUILDING AND SAFETY Division Overview

DIVISION NO. 140

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 2017-2018, 1,088 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 \$8,858,700. The valuation of interior and exterior improvements to existing commercial and industrial buildings was \$4,800,900. In comparison to the prior fiscal year FY 2016-2017, this activity level represents a 3-percent increase in building permits issued, a 15-percent rise in total valuation of residential building activity, and a 59-percent jump in the valuation of commercial and industrial building activity.

For the upcoming FY 2018-2019, staff anticipates building activity to continue to grow. The Dodge Construction Outlook, a reference for construction industry forecasting and business planning, predicts that total U.S. construction starts for 2018 will climb by three-percent. The American Institute of Architects (AIA) forecasts that construction nationwide for nonresidential buildings is projected to increase four-percent in 2018 and continue at that pace of growth through 2019. Factors cited include tax reform implications for construction, strong consumer and business confidence levels and leading economic indicators for the construction sector.

The recent expiration of the Citywide moratorium on multi-family housing construction, and ongoing implementation of the City's zoning standards and design guidelines, including the updated San Fernando Corridors Specific Plan (SP-5), are expected to further promote and accommodate market demand for development of new high-quality commercial retail and in-fill residential development.

Staff projects that total development activity will generate approximately \$245,000 in revenues. This includes approximately \$200,000 in structural plan check and construction permits, \$20,000 in resale inspections, and AIMS-Maintenance fees totaling \$25,000.

Dept: Community Development Div: Building & Safety

Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-140-0000-4101 SALARIES-PERMANENT EMPLOYEES	158,353	157,083	168,945	160,301	133,521	109,656
001-140-0000-4105 OVERTIME	117	-	749	-	495	-
001-140-0000-4120 O.A.S.D.I.	11,707	11,681	12,607	12,105	10,283	8,389
001-140-0000-4126 HEALTH INSURANCE	22,587	27,143	31,566	34,969	27,207	23,918
001-140-0000-4128 DENTAL INSURANCE	2,879	2,873	2,966	3,376	2,804	2,673
001-140-0000-4129 RETIREE HEALTH SAVINGS	-	-	149	150	170	-
001-140-0000-4130 WORKER'S COMPENSATION INS.	8,594	8,559	9,054	7,781	7,747	7,082
001-140-0000-4134 LONG TERM DISABILITY INSURANCE	-	-	-	261	-	-
001-140-0000-4136 OPTICAL INSURANCE	583	592	612	632	509	482
001-140-0000-4138 LIFE INSURANCE	120	137	146	179	172	128
001-140-0000-4140 WELLNESS BENEFIT	_	-	200	150	150	-
Personnel Costs	204,939	208,068	226,994	219,904	183,058	152,328
001-140-0000-4220 TELEPHONE	385	141	65	200	65	-
001-140-0000-4260 CONTRACTUAL SERVICES	5,263	-	-	-	-	-
001-140-0000-4270 PROFESSIONAL SERVICES	-	-	100	5,400	227	5,000
001-140-0000-4300 DEPARTMENT SUPPLIES	1,178	1,138	1,295	2,300	1,291	2,500
001-140-0000-4320 DEPARTMENT EQUIPMENT MAINT	3,900	-	-	-	-	-
001-140-0000-4360 PERSONNEL TRAINING	-	-	-	550	-	1,550
001-140-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	75	-	-	-	300
001-140-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	125	135	-	360	-	360
001-140-0000-4390 VEHICLE ALLOW & MILEAGE	-	880	608	900	400	-
Operations & Maintenance Costs	10,851	2,369	2,068	9,710	1,983	9,710
001-140-0000-4706 LIABILITY CHARGE	-	12,470	15,027	14,841	14,841	8,931
001-140-0000-4743 FACILITY MAINTENANCE CHARGE		18,135	16,982	21,415	21,415	22,861
Internal Service Charges	-	30,605	32,009	36,256	36,256	31,793
001-140-0000-4500 ****CAPITAL EXPENSES****	663	860	-	_	-	
Capital Costs	663	860	-	-	-	-
Division Total	216,453	241,901	261,072	265,870	221,297	193,831

PLANNING/ADMINISTRATION Division Overview

The Planning/Administration Division administers and implements City land use and development policies, urban design policies, and the 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 is in the midst of overhauling the department's standard operating procedures in order to streamline and shorten the time to review development proposals and issue land use decisions.

During FY 2017-2018, the division's staff processed 41 site plan review applications, six discretionary permit applications (e.g., conditional use permit, variance, zone change request) and, overall, 58 Planning Review cases involving discretionary review by the Planning and Preservation Commission, the Successor Agency to the former Redevelopment Agency, and the City Council.

During FY 2017-2018, the department will continue to provide staff support for the implementation of the San Fernando Corridors Specific Plan (SP-5), the San Fernando Long Range Property Management Plan, and the City's 2013-2021 General Plan Housing Element Update. In addition, the division will be responsible for implementation of the City's economic development strategy, marketing efforts, collaboration with local business groups including the San Fernando Chamber of Commerce, and negotiation of redevelopment and leasing of existing City-owned properties.

Dept: Community Development Div: Planning/Administration

Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-150-0000-4101 SALARIES-PERMANENT EMPLOYEES	120,416	126,269	143,233	134,975	77,297	261,382
001-150-3673-4101 SALARIES-PERMANENT EMPLOYEES	7,503	16,574	3,704	-	-	-
001-150-0000-4105 OVERTIME	1,218	2,139	1,995	2,000	990	2,000
001-150-0000-4111 COMMISSIONER'S REIMBURSEMENT	1,800	1,800	1,500	3,000	1,450	3,000
001-150-0000-4120 O.A.S.D.I.	8,936	9,151	10,164	10,009	6,050	18,103
001-150-3673-4120 O.A.S.D.I.	102	-	284	-	-	-
001-150-0000-4126 HEALTH INSURANCE	16,511	21,156	24,055	26,913	14,189	41,842
001-150-3673-4126 HEALTH INSURANCE	757	-	-	-	-	-
001-150-0000-4128 DENTAL INSURANCE	1,442	1,470	1,657	2,475	1,332	3,207
001-150-0000-4129 RETIREE HEALTH SAVINGS	-	-	298	300	340	1,800
001-150-0000-4130 WORKER'S COMPENSATION INS.	3,373	3,531	3,951	2,067	1,701	3,977
001-150-3673-4130 WORKER'S COMPENSATION INS	21	-	85	-	-	-
001-150-0000-4134 LONG TERM DISABILITY INSURANCE	821	1,167	778	522	413	1,264
001-150-0000-4136 OPTICAL INSURANCE	411	435	453	493	247	578
001-150-0000-4138 LIFE INSURANCE	186	220	209	153	177	255
001-150-0000-4140 WELLNESS BENEFIT	-	183,913	200	300	300	600
Personnel Costs	163,497	185,915	192,566	183,207	104,486	338,008
001-150-0000-4220 COMM. DEV. CELL PHONES	263	58	-	-	-	-
001-150-0000-4230 ADVERTISING	3,251	7,803	1,905	9,000	2,666	7,700
001-150-3673-4230 ADVERTISING	1,904	-	-	-	-	-
001-150-0000-4270 PROFESSIONAL SERVICES	38,067	54,978	59 <i>,</i> 595	45,390	187,855	39,800
001-150-0138-4270 HUNTINGTON ST OVERLAY PROJ	-	5,000	2,554	-	-	-
001-150-3609-4270 LOPEZ ADOBE CONSTRUCTION	-	-	-	-	-	-
001-150-3673-4270 PROFESSIONAL SERVICES (EIR DWNTWN)	8,635	1,818	-	29,873	30,647	-
001-150-0000-4280 OFFICE SUPPLIES	-	16	55	460	-	400
001-150-0000-4300 DEPARTMENT SUPPLIES	7,466	4,542	3,144	5,000	3,528	5,000
001-150-0000-4320 DEPARTMENT EQUIPMENT MAINT	7,043	-	-	-	-	-
001-150-0000-4360 PERSONNEL TRAINING	35	-	653	70	-	95
001-150-0000-4365 TUITION REIMBURSEMENT	-	-	1,809	3,000	-	3,000
001-150-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	859	298	1,061	1,625	1,867	3,200
001-150-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	1,220	1,356	1,719	2,900	1,615	2,200
001-150-0000-4390 VEHICLE ALLOW & MILEAGE	-	1,761	1,216	2,000	801	3,600
Operations & Maintenance Costs	68,743	77,630	73,712	99,318	228,979	64,995
001-150-0000-4706 LIABILITY CHARGE	-	10,498	12,580	12,364	12,364	19,818
001-150-0000-4743 FACILITY MAINTENANCE CHARGE	-	15,267	14,556			19,595
Internal Service Charges	-	25,765	27,136	30,720	30,720	39,414
	044	1 740				
001-150-0000-4500 CAPITAL EQUIPMENT	944	1,719	-	-	-	-
Capital Costs	944	1,719	-	-	-	-
001-150-3609-4600 CAPITAL PROJECTS		-	-	-	-	-
Capital Projects	-	-	-	-	-	-
Division Total	222 404	200 027	202 44 4	212 245	264.405	442 447
Division Total	233,184	289,027	293,414	313,245	364,185	442,417

COMMUNITY PRESERVATION Division Overview

DIVISION NO. 152

The Community Preservation Division protects public health, safety and welfare by enforcing the municipal code. Division staff perform inspections and enforce laws to correct illegal and unsafe building conditions and structures, inadequate property maintenance, public nuisances, noncompliance with business licensing requirements, and violations of the housing code standards and zoning code regulations. Additionally, Division staff performs the City's graffiti abatement program.

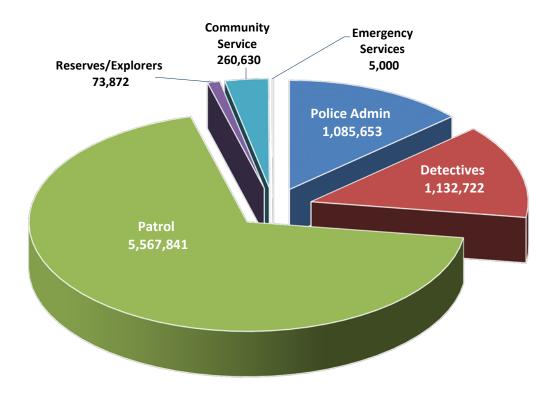
During FY 2017-2018, the Community Preservation Division issued 476 code enforcement compliance notices for such violations as orders to de-convert garages (22), working without a building permit (65), operating a business without a City business license (149), property maintenance (108), illegal dumping of hazardous waste in to the public storm drains (5), and illegal signs (44) resulting in issuance of \$35,805 worth of administrative fines. During FY 2017-18, approximately 100,000 square feet of graffiti was removed from the public right-of-ways, representing at 50-percent increase from FY 2017-2017.

Dept: Community Development Div: Community Preservation

Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-152-0000-4101 SALARIES-PERMANENT EMPLOYEES	184,997	184,654	197,353	191,845	150,611	142,164
001-152-0000-4103 WAGES-TEMPORARY & PART-TIME	47,438	58,195	59,477	77,857	57,705	73,820
001-152-0000-4105 OVERTIME	2,934	302	4,221	1,000	711	1,000
001-152-0000-4120 O.A.S.D.I.	17,668	18,356	19,488	20,474	16,088	16,553
001-152-0000-4126 HEALTH INSURANCE	36,908	40,507	47,624	51,516	31,354	32,480
001-152-0000-4128 DENTAL INSURANCE	4,104	4,137	4,372	4,640	3,207	535
001-152-0000-4129 RETIREE HEALTH SAVINGS	-	-	169	150	170	-
001-152-0000-4130 WORKER'S COMPENSATION INS.	14,615	15,693	16,655	17,973	13,973	17,033
001-152-0000-4134 LONG TERM DISABILITY INSURANCE	-	-	-	261	-	-
001-152-0000-4136 OPTICAL INSURANCE	629	801	852	847	531	96
001-152-0000-4138 LIFE INSURANCE	337	374	382	485	402	434
001-150-0000-4140 WELLNESS BENEFIT	-	-	200	150	150	-
Personnel Costs	309,629	323,020	350,794	367,198	274,902	284,115
001-152-0000-4220 TELEPHONE	1,368	1,140	1,368	2,240	1,254	2,240
001-152-0000-4230 ADVERTISING	-	-	-	3,100	-	3,100
001-152-0000-4260 CONTRACTUAL SERVICES	138	485	1,500	4,350	395	-
001-152-0000-4270 PROFESSIONAL SERVICES	-	-	-	-	114	26,000
001-152-0000-4300 DEPARTMENT SUPPLIES	8,335	7,350	8,968	9,741	6,986	9,000
001-152-0000-4320 DEPARTMENT EQUIPMENT MAINT	3,900	-	-	-	-	-
001-152-0000-4325 UNIFORM ALLOWANCE	-	-	-	1,000	557	1,400
001-152-0000-4340 SMALL TOOLS	-	-	-	2,000	324	2,000
001-152-0000-4360 PERSONNEL TRAINING	-	-	-	400	-	400
001-152-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	228	989	2,278	3,355	1,310	3,355
001-152-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	294	340	340	400	380	500
001-140-0000-4390 VEHICLE ALLOW & MILEAGE	-	880	773	900	542	900
Operations & Maintenance Costs	14,263	11,185	15,227	27,486	11,862	48,895
001-152-0000-4706 LIABILITY CHARGE	-	20,512	24,920	24,782	24,782	16,658
001-152-0320-4741 EQUIP MAINT CHARGE	-	18,640	27,688	33,457	33,457	35,761
001-152-0000-4741 EQUIP REPLACEMENT CHARGE	-	5,500	-	-	-	4,375
001-152-0000-4743 FACILITY MAINTENANCE CHARGE	-	29,829	43,184	54,454	54,454	58,132
Internal Service Charges	-	74,481	95,792	112,693	112,693	114,927
001-152-0000-4500 ****CAPITAL EXPENSES****	1,869	1,040	8,837	1,859	-	-
Capital Costs	1,869	1,040	8,837	1,859	-	-
Division Total	325,761	409,726	470,651	509,235	399,457	447,937



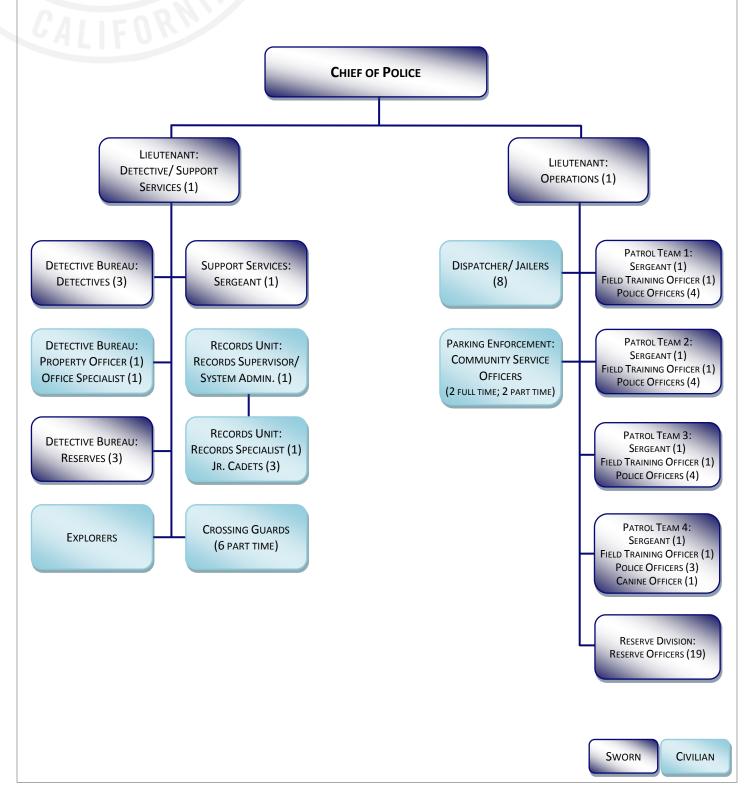
POLICE DEPARTMENT



SAN FERNAND

ORGANIZATIONAL CHART POLICE DEPARTMENT

FISCAL YEAR 2018-2019



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 2017-2018

- 1. Replaced two (2) eight-year-old black and white patrol units.
- 2. Purchased and installed server for video storage, critical infrastructure for Virtual Patrol.
- 3. Purchased and issued new replacement Ballistic Vests for all Police Officers with partial grant funds.
- 4. Received and implemented ABC grant funds, in the amount of \$39,283.
- 5. Hired two (2) Police Officers.
- 6. Received 2017 National Award for National Night Out Recognizing outstanding participation in "America's Night Out Against Crime."

OBJECTIVES FOR FY 2018-2019

- 1. Fill five (5) vacant patrol positions.
- 2. Replace two (2) sixteen-year-old detective vehicles. (Strategic Goal #4)
- 3. Replace two (2) old community service vehicles (2006 & 2008). (Strategic Goal #4)
- 4. Replace security perimeter cameras for the police facility. (Strategic Goal #5)
- 5. Purchase and implement voice recorders for all police officers. (Strategic Goal #5)
- 6. Pursue grant funding. (Strategic Goal #7)

SOURCES:

POLICE	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2019 Adopted
GENERAL REVENUE	5,111,626	6,081,857	6,282,466	6,903,862	6,895,917
VEHICLE TOW FRANCHISE FEE	20,348	24,705	20,250	22,500	20,000
VEHICLE REPOSSESSION FEES	705	850	990	800	800
GENERAL COURT FINES	5,572	30,893	5,758	6,500	5,500
PARKING CITATIONS	525,663	524,017	506,047	500,000	595 <i>,</i> 000
P.O.S.T. REIMBURSEMENT	9,728	5,240	11,290	7,500	12,000
CORRECTIONS TRAINING	5,620	38,034	6,300	6,000	5 <i>,</i> 000
DUPLICATING FEES	18,126	18,405	20,669	16,000	16,000
SPECIAL POLICE SERVICES	215,298	227,457	199,414	225,000	215,000
FINGERPRINT SERVICES	47,932	42,027	42,201	43,000	42,000
DUI RECOVERY COST PROGRAM	200	-	-	-	-
BOOKING & PROCESSING FEE REIMB	11,865	11,593	12,673	12,000	12,000
VEHICLE INSPECTION FEES	8,755	13,788	11,663	12,000	12,000
COURT COMMITMENT PROGRAM	114,033	116,225	117,580	115,000	115,000
IMPOUNDED VEHICLES	23,310	23,135	33,273	23,000	25,000
VEHICLE ADMIN. PROCESSING FEE	8,600	9,150	7,350	8,500	8,500
ALARM FEES	18,863	28,789	22,430	20,000	21,000
TRNSFR FROM COPS SLESF FUND 2	100,000	100,000	120,000	100,000	125,000
TOTAL FUNDING SOURCES	6,246,244	7,296,165	7,420,354	8,021,662	8,125,717

USES:

		2015	2016	2017	2018	2019
POLICE		Actual	Actual	Actual	Adjusted	Adopted
01-222	Police Admin	1,304,768	1,139,929	1,187,954	1,075,258	1,085,653
01-224	Detectives	508,964	761,240	854,510	1,135,393	1,132,722
01-225	Patrol	4,218,238	5,164,634	5,139,379	5,522,239	5,567,841
01-226	Reserves/Explorers	27,509	68,556	57,488	79,484	73,872
01-230	Community Service	179,901	161,806	181,024	184,287	260,630
01-250	Emergency Services	6,864	-	-	25,000	5,000
Total Po	lice Department	6,246,244	7,296,165	7,420,354	8,021,662	8,125,717

PERSONNEL:

	2015	2016	2017	2018	2019
POLICE	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Chief of Doline	1.00	1.00	1.00	1 00	1.00
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	22.00	23.00	23.00	23.00
Office Specialist	1.00	1.00	1.00	1.00	1.00
Police Desk Officer	8.00	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)**	2.00	2.00	2.00	2.00	3.00
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	46.50	47.50	47.50	48.50

SUPPORT SERVICES 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	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-222-0000-4101 SALARIES-PERMANENT EMPLOYEES	456,204	447,549	497,448	434,950	456,150	430,675
001-222-0000-4103 WAGES-TEMPORARY & PART-TIME	4,442	66,041	57,865	88,993	70,841	95,446
001-222-0000-4105 OVERTIME	34,397	32,921	44,183	35,000	45,752	35,000
001-222-0000-4109 OVERTIME-CONTRACT DUTY	153,295	74,230	3,441	-	14,996	-
001-222-0000-4120 O.A.S.D.I.	17,721	20,071	20,158	20,851	19,469	21,769
001-222-0000-4126 HEALTH INSURANCE	56,722	59,826	64,548	64,798	68,250	72,307
001-222-0000-4128 DENTAL INSURANCE	6,571	6,295	7,206	5,303	5,273	2,491
001-222-0000-4130 WORKER'S COMPENSATION INS.	71,127	67,492	79,311	62,113	72,926	65,287
001-222-0000-4134 LONG TERM DISABILITY INSURANCE	1,659	1,033	2,314	2,117	2,314	2,330
001-222-0000-4136 OPTICAL INSURANCE	1,102	1,060	1,328	1,135	1,264	771
001-222-0000-4138 LIFE INSURANCE	204	255	306	867	306	867
001-222-0000-4140 WELLNESS BENEFIT	-	-	-	-	423	600
Personnel Costs	803,443	776,773	778,108	716,127	757,964	727,543
001-222-0000-4210 UTILITIES	77,104	564	-	-	-	-
001-222-0000-4220 TELEPHONE	60,862	65 <i>,</i> 353	64,898	61,790	62,592	61,790
001-222-0000-4260 CONTRACTUAL SERVICES	39,196	12,403	21,608	11,950	9,557	16,950
001-222-0000-4270 PROFESSIONAL SERVICES	-	2,750	2,476	12,500	5,011	6,500
001-222-0000-4300 DEPARTMENT SUPPLIES	120,311	101,254	91,024	102,612	82,497	100,095
001-222-0000-4320 DEPARTMENT EQUIPMENT MAINT	175,873	24,448	6,170	27,800	27,247	8,800
001-222-0000-4325 UNIFORM ALLOWANCE	-	-	-	300	-	300
001-222-0000-4350 CARE OF PERSONS	-	361	-	-	-	-
001-222-0000-4360 PERSONNEL TRAINING	7,661	4,969	6,649	5,000	3,303	5,000
001-222-0000-4370 MEETINGS, CONFERENCES & TRAVEL	-	-	8,271	9,200	10,442	9,200
001-222-0000-4380 SUBSCRIPTIONS, DUES & MILEAGE	2,024	1,569	3,855	1,615	1,929	1,615
001-222-0000-4390 VEHICLE ALLOW & MILEAGE	413	-	-	-	-	-
Operations & Maintenance Costs	483,443	213,671	204,953	232,767	202,578	210,250
001-222-0000-4706 LIABILITY CHARGE	-	52,183	65,607	46,981	46,981	42,658
001-222-0320-4741 EQUIP MAINT CHARGE	-	21,415	20,766	25,692	25,692	26,821
001-222-0000-4743 FACILITY MAINTENANCE CHARGE	-	75,887	75,208	73,422	73,422	78,381
Internal Service Charges	-	149,485	161,581	146,095	146,095	147,860
001-222-000-4500 ***CAPITAL EXPENSES***	-	-	43,312	-	774	-
Capital Expenses	-	-	43,312	-	774	-
001-222-0000-4941 EQUIPMENT REPLACEMENT CHRG	17,882	-	-	-	-	-
Transfers	17,882	-	-	-	-	-
Division Total	1,304,768	1,139,929	1,187,954	1,094,989	1,107,411	1,085,653

DIVISION NO. 224

DETECTIVE 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	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-224-0000-4101 SALARIES-PERMANENT EMPLOYEES	328,264	393,107	404,569	556,281	583,414	579,006
001-224-0000-4103 WAGES-TEMPORARY & PART-TIME	191	-	-	-	-	-
001-224-0000-4105 OVERTIME	30,428	25,488	38,796	25,000	57,522	30,000
001-224-0000-4109 OVERTIME-CONTRACT DUTY	-	34,421	43,460	100,000	42,933	50,000
001-224-0000-4120 O.A.S.D.I.	12,881	14,477	14,384	14,779	17,680	15,373
001-224-0000-4126 HEALTH INSURANCE	55,427	64,975	72,021	95,660	91,010	101,654
001-224-0000-4128 DENTAL INSURANCE	6,976	7,512	7,170	9,617	9,224	7,679
001-224-0000-4129 RETIREE HEALTH SAVINGS	-	-	287	600	750	600
001-224-0000-4130 WORKER'S COMPENSATION INS.	56,027	70,660	74,547	89,059	111,520	93 <i>,</i> 885
001-224-0000-4134 LONG TERM DISABILITY INSURANCE	2,000	3,721	2,424	3,188	2,424	3,339
001-224-0000-4136 OPTICAL INSURANCE	1,227	1,453	1,393	1,736	1,649	1,371
001-224-0000-4138 LIFE INSURANCE	526	585	522	612	474	612
Personnel Costs	493,948	616,399	659,573	896,532	918,600	883,519
001-224-0000-4270 PROFESSIONAL SERVICES	9,845	2,486	5,305	10,000	5,984	10,000
001-224-0000-4300 DEPARTMENT SUPPLIES	3,457	-	1,957	-	57	-
001-224-0000-4360 PERSONNEL TRAINING	1,669	1,634	6,268	6,000	3,290	6,000
001-224-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	45	-	676	3,555	1,317	3,555
001-224-0000-4380 SUBSCRIPTIONS, MEMBERSHIPS & DUES	-	-	-	60	-	60
Operations & Maintenance Costs	15,016	4,120	14,206	19,615	10,648	19,615
001-224-0000-4706 LIABILITY CHARGE	-	41,503	50,208	60,506	60,506	51,803
001-224-0320-4741 EQUIP MAINT CHARGE	-	38,861	62,297	73,838	73,838	89,403
001-224-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	10,000	10,000	10,000	10,000
001-224-0000-4743 FACILITY MAINTENANCE CHARGE	-	60,357	58,226	73,422	73,422	78,381
Internal Service Charges	-	140,721	180,731	217,766	217,766	229,588
Division Total	508,964	761,240	854,510	1,133,913	1,147,014	1,132,722

PATROL

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	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-225-0000-4101 SALARIES-PERMANENT EMPLOYEES	2,685,978	2,649,390	2,547,244	2,807,711	2,604,834	2,914,578
001-225-0000-4103 WAGES-TEMPORARY & PART-TIME	97,242	1,696	53,719	-	8,420	-
001-225-0000-4105 OVERTIME	252,310	372,234	425,011	250,000	551,021	250,000
001-225-0000-4107 OVERTIME-COURT	16,149	15,393	25,547	15,000	27,017	15,000
001-225-0000-4109 OVERTIME-CONTRACT DUTY		61,881	109,066	100,000	78,973	100,000
001-225-0000-4120 O.A.S.D.I.	81,079	79,914	82,469	71,935	82,392	74,325
001-225-0000-4126 HEALTH INSURANCE	396,644	418,260	426,953	500,717	439,583	551,606
001-225-0000-4128 DENTAL INSURANCE	47,042	40,472	39,294	43,023	39,406	37,714
001-225-0000-4129 RETIREE HEALTH SAVINGS	-	-	8,498	17,280	11,537	17,280
001-225-0000-4130 WORKER'S COMPENSATION INS.	557,630	541,773	547,634	490,976	572,143	515,835
001-225-0000-4134 LONG TERM DISABILITY INSURANCE	14,224	17,048	16,248	17,625	15,800	18,412
001-225-0000-4136 OPTICAL INSURANCE	9,086	7,892	7,541	8,105	7,429	6,822
001-225-0000-4138 LIFE INSURANCE	3,522	3,319	3,482	3,325	3,558	3,325
Personnel Costs	4,160,907	4,209,271	4,292,706	4,325,697	4,442,113	4,504,897
001-225-0000-4260 CONTRACTUAL SERVICES	-	-	406	-	-	-
001-225-0000-4270 PROFESSIONAL SERVICES	6,366	3,361	4,314	6,000	4,273	6,000
001-225-0000-4300 DEPARTMENT SUPPLIES	367	284	2,950	-	350	-
001-225-0000-4350 CARE OF PERSONS	34,532	20,859	23,061	24,000	25,119	32,000
001-225-0000-4360 PERSONNEL TRAINING	9,455	20,433	18,026	17,500	10,136	21,500
001-225-0000-4370 MEETINGS, MEMBERSHIPS & TRAVE	759	9,069	1,449	2,900	5,149	2,900
001-225-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIF	30	-	-	-	-	-
001-225-3688-4360 CORRECTIONS TRAINING (STC)	5,822	6,373	5,708	6,300	4,594	6,300
Operations & Maintenance Costs	57,331	60,380	55,913	56,700	49,621	68,700
001-225-0000-4706 LIABILITY CHARGE	-	250,607	290,002	291,936	291,936	264,135
001-225-0320-4741 EQUIP MAINT CHARGE	-	221,205	131,517	219,006	219,007	160,926
001-225-0000-4741 EQUIP REPLACEMENT CHARGE	-	47,333	49,000	70,250	70,250	78,250
001-225-0000-4743 FACILITY MAINTENANCE CHARGE	-	364,447	320,241	441,164	441,164	438,933
Internal Service Charges	-	883,592	790,760	1,022,356	1,022,357	942,244
001-225-0000-4500 ****CAPITAL EXPENSES****	-	11,392	-	132,000	119,800	52,000
Capital Costs	-	11,392	-	132,000	119,800	52,000
Division Total	4,218,238	5,164,634	5,139,379	5,536,753	5,633,891	5,567,841

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POLICE RESERVES/ EXPLORERS 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.

DIVISION NO. 226

Dept: Police Div: Police Reserves/Explorers

Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-226-0000-4103 PART-TIME EMPLOYEES	19,290	44,673	29,719	55,000	55,505	50,000
001-226-0000-4120 O.A.S.D.I.	71	2,826	1,958	-	2,836	-
001-226-0000-4130 WORKERS COMPENSATION INS	-	5 <i>,</i> 075	3,016	-	7,621	-
Personnel Costs	19,361	52,573	34,692	55,000	65,962	50,000
001-226-0000-4360 PERSONNEL TRAINING-RESERVES	-	1,730	226	500	-	500
001-226-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	1,890	-	-	-	-	-
001-226-0000-4370 MEETINGS, CONFERENCES & TRAVEL	-	-	1,728	6,000	1,632	6,000
001-226-0230-4380 CONFERENCES, EXPLORER/ADVISOR MEN	-	3,132	-	-	-	-
001-226-0230-4430 EXPLORER POST PROGRAM	6,258	6,111	10,038	5,500	4,767	5,500
Operations & Maintenance Costs	8,148	10,973	11,992	12,000	6,399	12,000
001-226-0000-4706 LIABILITY CHARGE	-	1,508	3,882	3,712	3,712	2,932
001-226-0320-4741 EQUIP MAINT CHARGE	-	1,309	6,922	8,107	8,107	8,940
001-226-0000-4743 FACILITY MAINTENANCE CHARGE	-	2,193	-	-	-	-
Internal Service Charges	-	5,010	10,804	11,819	11,819	11,872
Division Total	27,509	68,556	57,488	78,819	84,180	73,872

DIVISION NO. 230

<u>COMMUNITY SERVICE/</u> <u>PARKING ENFORCEMENT PROGRAM</u> 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	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-230-0000-4101 SALARIES-PERMANENT EMPLOYEES	1,561	4,197	3,819	-	9,577	93,675
001-230-0000-4103 WAGES-TEMPORARY & PART-TIME	102,690	96,580	106,653	97,700	82,654	95,100
001-230-0000-4120 O.A.S.D.I.	7,975	7,709	8,451	7,428	7,056	7,275
001-230-0000-4126 HEALTH INSURANCE	61,006	26,735	23,909	24,061	23,809	23,157
001-230-0000-4128 DENTAL INSURANCE	562	56	765	2,612	2,612	-
001-230-0000-4130 WORKER'S COMPENSATION INS.	5,957	5,711	7,923	7,059	6,401	6,914
001-230-0000-4136 OPTICAL INSURANCE	122	61	153	514	514	-
001-230-0000-4138 LIFE INSURANCE	28	168	168	204	168	204
Personnel Costs	179,901	141,217	151,842	139,578	132,791	226,325
Personnel Costs 001-230-0000-4325 UNIFORM ALLOWANCE	179,901 	141,217 -	151,842 -	139,578 400	132,791 100	226,325 400
	179,901 	141,217 	151,842 			
001-230-0000-4325 UNIFORM ALLOWANCE	179,901 	141,217 _ - 8,389	151,842 - - 9,773	400	100	400
001-230-0000-4325 UNIFORM ALLOWANCE Operations & Maintenance Costs	179,901 	- -	-	400 400	100 100	400 400
001-230-0000-4325 UNIFORM ALLOWANCE Operations & Maintenance Costs 001-230-0000-4706 LIABILITY CHARGE	179,901 	- -	-	400 400 9,420	<u>100</u> 100 9,420	400 400
001-230-0000-4325 UNIFORM ALLOWANCE Operations & Maintenance Costs 001-230-0000-4706 LIABILITY CHARGE 001-230-0320-4741 EQUIP MAINT CHARGE	179,901 - - - - - - - - -	- - 8,389 -	- - 9,773 -	400 400 9,420 12,019	100 100 9,420 12,019	400 400 7,778

EMERGENCY SERVICES 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.

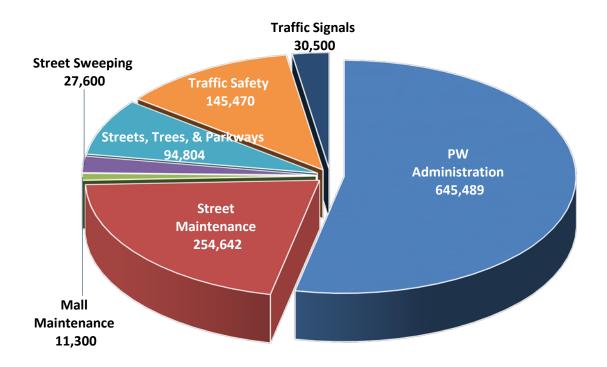
DIVISION NO. 250

Dept: Police Div: Emergency Services

Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-250-0000-4260 CONTRACTUAL SERVICES	-	-	-	-	-	-
001-250-0000-4300 DEPARTMENT SUPPLIES	6,864	-	-	25,000	5,196	5,000
Operations & Maintenance Costs	6,864	-	-	25,000	5,196	5,000
Division Total	6,864	-	-	25,000	5,196	5,000

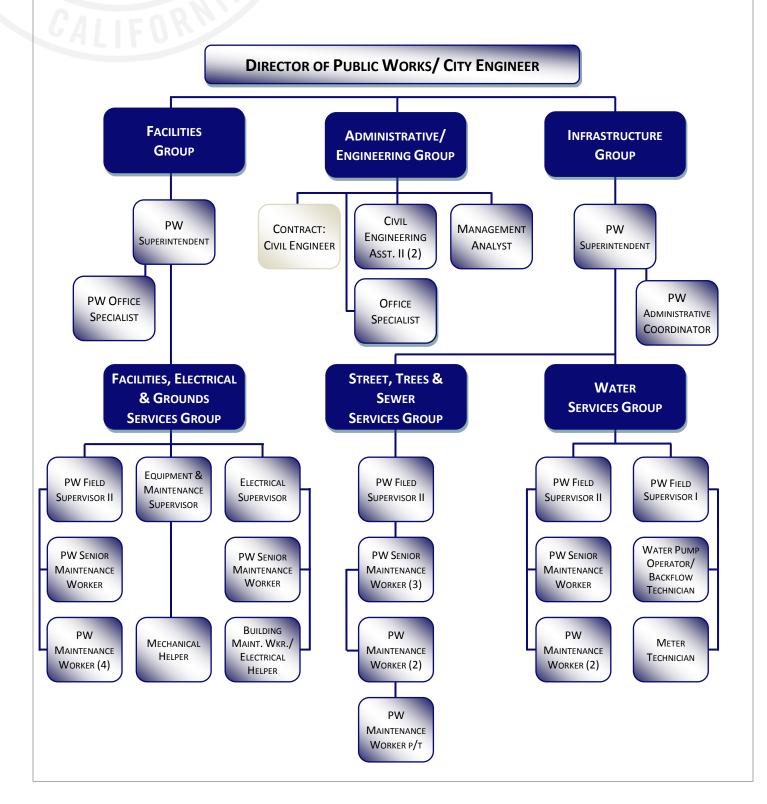


PUBLIC WORKS DEPARTMENT



SAN FERNAND

ORGANIZATIONAL CHART PUBLIC WORKS DEPARTMENT FISCAL YEAR 2018-2019



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 2017-2018

- Annual Resurfacing Project included paving 2.4 centerline miles of streets with Asphalt Rubber Hot Mix (ARHM). Approximately 10,353 tires were diverted from the waste stream and used in the pavements of these streets. Additionally, 37 curb ramps were installed with truncated domes and 16, 400 square feet of sidewalk was removed and replaced.
- 2. San Fernando Downtown Revitalization Project consisted of removing and replacing sidewalk, driveways, and access ramps on the south side of Truman Street from Brand Boulevard to San Fernando Mission Boulevard. Approximately 8 curb ramps were installed with truncated domes. Approximately 2,100 square feet of sidewalk was removed and replaced. A landscaped parkway was constructed in front of Parking Lots No. 4 and 5. 34 Pink Trumpet Trees were planted in the new parkways and 17 new street luminaires, similar to the ones on North Maclay Avenue, will also be installed on the Marbelite poles. A new bus shelter and bench, similar to the ones located at the Trolley Stops, were installed on the northwest corner of Truman Street and Brand Boulevard.
- 3. Safe Routes to Schools Cycle 1 and 2 consist of construction of new bulb-outs, curb ramps, parkways, chicanes, pedestrian refuge islands, high-visibility crosswalks, striping, overhead task lighting to illuminate crosswalk, solar flashers, countdown signals, audible pedestrian signals, and signage. These improvements will be constructed around the vicinities of several schools in the City. It is anticipated that construction will be completed by June 2019.
- 4. Glenoaks Boulevard Street and HSIP Improvements is currently under design. The project consists of concrete removals and asphalt overlay on Glenoaks Boulevard from West City Limit to East City Limit. Concrete improvements include but are not limited to sidewalk, driveway approaches, curb ramps, cross-gutters, and medians. Project also includes water and sewer pipeline rehabilitation. Approximately 3,650 tons of ARHM will overlay a portion of the street segment as well as traffic signal upgrades. Project will be constructed by March 2019.
- 5. HSIP Traffic Signal Modification Project consists of design for modification of existing traffic signals along the Metrolink Corridor on San Fernando Road and Truman Street will enhance traffic flow

ACCOMPLISHMENTS FOR FY 2017-2018

along these routes. Included for design are left-turn phasing and integration into Los Angeles Department of Transportation's Signal Synchronization system

- 6. CDBG Project San Fernando Rd between WCL and S Huntington Street consists of street resurfacing of a quarter mile long portion and includes Hubbard between San Fernando Road and South City Limit. Additional work includes sidewalk repair, access ramp installation and striping and pavement markings.
- One dual-port Electric Vehicle (EV) station was installed at five City owned parking lots during FY 17-18. In addition to the installation of stations, parking spaces were striped and marked specifically for EV fueling only; required signage was also installed.
- 8. Public Works applied for and obtained a grant for the design of San Fernando Regional Park Infiltration Project, which will be constructed at Recreation project.
- 9. The first ever Open Streets Festival was held on March 31, 2018, and was hosted by the City. Three miles of city streets were closed to motorized vehicles for part of the day in a celebration of mobility. Several departments including the Public Works Department worked together over a number of months, to ensure a successful festival.
- 10. Calles Verdes Project In an effort to reduce the effects of extreme heat as well as beautify the City, Tree People has partnered with the City of San Fernando to plant approximately 750 trees in the City within the next 3 years. Another important aspect of the project involves constructing water infiltration components, including constructing several vegetated curb extensions, parkway swales, and permeable interlocking pavers in alley corridors, all of which will allow the City to capture rain water, infiltrate it into the groundwater basin, and increase our water supply.
- 11. In January 2018, City Co-sponsored Fruit Tree Giveaway Festival Event with Tree People in city and distributed approximately 300 fruit trees to residents in the City of San Fernando, and in April 2018, Tree People hosted Tree Planting community event and with assistance of community volunteers, 34 Pink Trumpet Trees were planted on Truman Street from Brand Boulevard to San Fernando Mission Boulevard
- 12. Safe and Active Streets Plan consists of promoting transportation safety and encouraging the community to walk and ride bicycles in the City. The Plan includes policies and programs City could implement as well as conceptual projects that would promote these activities. Plan funding was provided by Sustainable Transportation Planning Grant from the State of California Department of Transportation and was completed and presented to City Council in January 2018.

OBJECTIVES FOR FY 2018-2019

- 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 #8)

OBJECTIVES FOR FY 2018-2019

- 4. Rehabilitate City utility infrastructure including water and sewer system components. (Strategic Goal #4)
- 5. Complete setting of the EV charging stations' rates and commission these facilities for the public's use. (Strategic Goal #4)
- 6. Complete infrastructure improvements at the City's Compressed Natural Gas (CNG) fueling station. (Strategic Goal #4)
- 7. Purchase low-emission alternative fuel vehicles. (Strategic Goal #4)
- Modernization of City facilities including paint, flooring, lighting and furnishings. (Strategic Goal #4)
- 9. Installation of traffic and pedestrian safety improvements adjacent to local schools and in residential neighborhoods. (Strategic Goal #4)
- 10. Continue to restripe street striping and markings. (Strategic Goal #4)
- 11. Complete energy efficiency assessment and improvements. (Strategic Goal #8)
- 12. Continue to reduce water consumption throughout the community. (Strategic Goal #10)
- 13. Apply for grant funding to help leverage local funding for infrastructure improvements. (Strategic Goal #7)

SOURCES:

	2015	2016	2017	2018	2019
PUBLIC WORKS	Actual	Actual	Actual	Adjusted	Adopted
GENERAL REVENUE	1,292,185	669,419	664,467	888,301	830,162
ENGINEERING & INSPECTION FEES	208,110	52,314	83,591	60,000	65 <i>,</i> 000
CNG FUELING STATION	188,297	-	-	-	-
PARKING METER REV-CIVIC CENTER	54,993	42,946	44,017	50,000	50,000
TRANSFER FROM GAS TAX FUND	523,006	73 <i>,</i> 438	99,164	184,234	254,642
TRANSFER FROM TRAFFIC SAFETY	30,000	6 <i>,</i> 045	14,747	15,000	10,000
TRANSFER FROM TDA-LOCAL TRANSPORTATION	19,506	-	-	-	-
TRANSFER FROM PROP C FUND	179,967	-	-	-	-
TRANSFER FROM PAVEMENT MANAGEMENT FUND	-	100,000	20,000	-	-
TOTAL FUNDING SOURCES	2,496,065	944,162	925,986	1,197,535	1,209,804

USES:

	2015	2016	2017	2018	2019
PUBLIC WORKS	Actual	Actual	Actual	Adjusted	Adopted
01-310 PW Administration	235,784	460,450	388,035	577,913	645,489
01-311 Street Maintenance	168,187	89,048	189,604	264,838	254,642
01-312 Graffiti Removal	8,179	-	-	-	-
01-313 Bus Shelter Maintenance	86,634	646	-	-	-
01-320** Equipment Maintenance	486,770	-	-	-	-
01-341 Mall Maintenance	58,006	26,555	19,517	22,300	11,300
01-343 Street Sweeping	146,450	27,595	27,600	27,600	27,600
01-346 Streets, Trees, & Parkways	200,108	127,869	123,946	135,442	94,804
01-370 Traffic Safety	58,589	171,721	146,962	132,941	145,470
01-371 Traffic Signals	211,818	40,278	30,321	36,500	30,500
01-390** Facility Maintenance	835,539	-	-	-	-
Total Public Works	2,496,065	944,162	925,986	1,197,535	1,209,804

PERSONNEL:

	2015	2016	2017	2018	2019
PUBLIC WORKS	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Director of Public Works/City Engineer	1.00	1.00	1.00	1.00	1.00
Administrative Analyst	1.00	0.00	0.00	0.00	0.00
Management Analyst	0.00	1.00	1.00	1.00	1.00
Civil Engineering Assistant II	2.00	2.00	2.00	2.00	2.00
Administrative Coordinator	1.00	2.00	1.00	2.00	1.00
Office Specialist	2.00	2.00	2.00	2.00	2.00
Electrical Supervisor	1.00	1.00	1.00	2.00	1.00
	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					
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)	0.80	0.80	0.80	0.80	0.80
TOTAL PUBLIC WORKS DEPARTMENT	33.80	33.80	33.80	33.80	33.80

ENGINEERING AND ADMINISTRATION 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.

DIVISION NO. 310

Dept: Public Works Div: Engineering & Administration

001-310-0000-4105 OVERTIME 001-310-0000-4111 COMMISSIONER'S REIMBURSEMENT 001-310-0000-4120 O.A.S.D.I.	98,060 6,744 1,350 7,632 11,874	247,105 2,024 1,600	185,763 3,484	244,863	223,143	
001-310-0000-4111 COMMISSIONER'S REIMBURSEMENT 001-310-0000-4120 O.A.S.D.I.	1,350 7,632 11,874	/ -	3.484		223,143	296,104
001-310-0000-4120 O.A.S.D.I.	7,632 11,874	1.600	0)101	3,000	3,871	3,000
	11,874		1,100	3,000	1,500	3,000
001-310-0000-4126 HEALTH INSURANCE	,	18,708	14,030	18,083	17,405	21,211
	4 000	30,678	28,506	40,937	38,814	51,278
001-310-0000-4128 DENTAL INSURANCE	1,900	4,199	3,387	4,199	4,024	4,247
001-310-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	-	165	600
001-310-0000-4130 WORKER'S COMPENSATION INS.	4,024	5,992	9,671	11,815	11,822	12,604
001-310-0000-4134 LONG TERM DISABILITY INSURANCE	-	-	-	710	-	1,028
001-310-0000-4136 OPTICAL INSURANCE	342	752	622	774	738	787
001-310-0000-4138 LIFE INSURANCE	84	84	84	265	84	306
001-310-0000-4140 WELLNESS BENEFIT	-	-	-	180	76	300
Personnel Costs 1	32,011	311,141	246,646	327,826	301,642	394,465
001-310-0000-4210 UTILITIES	1,262	-	_	-	_	_
001-310-0000-4220 TELEPHONE	1,202	1,476	1,015	1.500	2,687	1,500
	17,566	4,630	22,807	99,550	128,618	-
	61,904	60,208	57,376	70,000	21,332	164,730
001-310-0000-4300 DEPARTMENT SUPPLIES	6,688	6,445	9,158	9,600	8,722	9,700
001-310-0000-4310 EQUIPMENT AND SUPPLIES	103	2,312	326	1,700	1,427	4,000
001-310-0000-4320 DEPARTMENT EQUIPMENT MAINT	1,043	-	-	1,000	-	500
001-310-0000-4360 PERSONNEL TRAINING	284	1,313	2,404	1,500	478	7,500
001-310-0000-4365 TUITION REIMBURSEMENT	-	3,000	2,550	-	-	-
001-310-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	1,262	379	43	1,000	666	3,000
001-310-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	861	4,290	200	2,000	815	2,000
001-310-0000-4390 VEHICLE ALLOW & MILEAGE	179	1,168	633	1,080	553	1,000
001-310-0000-4430 ACTIVITIES AND PROGRAMS	22	-	-	-	35	-
001-310-0000-4450 OTHER EXPENSE	1,081	1,030	75	-	-	-
001-310-0159-4260 CONTRACTUAL SERVICES	-	_,000	-	-	260	-
001-310-0159-4270 PROFESSIONAL SERVICES	-	-	-	5,000	-	_
	-		_	,	-	-
001-310-3636-4230 ADVERTISING	-	1,140		-	-	-
001-310-3636-4270 PROFESSIONAL SERVICES	-	5,180	-	-	-	-
001-310-3697-4270 CLEAN TRANSP MSRC NO. ML14062	-	-	2,730	-	-	-
001-310-6673-4270 PROFESSIONAL SERVICES	-	4,130	-	-	-	-
Operations & Maintenance Costs	93,980	96,700	99,318	193,930	165,593	193,930
001-310-0000-4706 LIABILITY CHARGE	-	17,730	16,840	22,125	22,125	23,129
001-310-0000-4743 FACILITY MAINTENANCE CHARGE	-	25,784	25,231	, 31,815	31,815	33,965
Internal Service Charges	-	43,514	42,071	53,940	53,940	57,094
001-310-000-4912 TRANSFER TO MEASURE R FUND	-	9,095	_	-	-	-
Transfers	-	9,095 9,095	-	-	-	-
001-310-0000-4500 CAPITAL EQUIPMENT	9,793	-	-	2,230	2,230	-
Capital Costs	9,793	-	-	2,230	2,230	-
Division Total 2	35,784	460,450	388,035	577,926	523,405	645,489

<u>Street Maintenance</u> Division Overview

<u>Division No. 311</u>

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

Account Nu	mber & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-311-0000-4101 SALARIES	-PERMANENT EMPLOYEES	81,387	62	41,679	57,293	39,405	44,948
001-311-0000-4103 WAGES-T	EMPORARY & PART-TIME	-	-	14,384	-	25,631	-
001-311-0000-4105 OVERTIN	1E	12,895	33	20,448	-	24,595	-
001-311-0000-4120 O.A.S.D.I.		7,153	7	6,045	4,383	6,856	3,439
001-311-0000-4126 HEALTH I	NSURANCE	14,123	-	9,979	10,669	10,414	10,368
001-311-0000-4128 DENTAL I	NSURANCE	1,552	(6)	793	850	850	850
001-311-0000-4130 WORKER	'S COMPENSATION INS.	9,806	14	10,845	8,147	12,578	6,392
001-311-0000-4136 OPTICAL	INSURANCE	346	(1)	227	199	199	199
001-311-0000-4138 LIFE INSU	IRANCE		-	-	143	-	97
Personnel Costs		127,261	108	104,399	81,684	120,528	66,293
001-311-0000-4260 CONTRAC	CTUAL SERVICES	-	-	-	69,200	51,008	80,000
001-311-0000-4300 DEPARTN	VENT SUPPLIES	14,709	19,471	12,837	31,825	20,581	35,760
001-311-0000-4310 EQUIPME	ENT AND SUPPLIES	655	1,116	233	-	290	290
001-311-0000-4325 UNIFORM	/I ALLOWANCE	-	-	-	150	-	150
001-311-0000-4360 PERSONN	IEL TRAINING	-	-	40	-	-	-
001-311-0000-4430 ACTIVITIE	ES AND PROGRAMS	-	1,367	1,367	1,375	1,235	1,350
001-311-0301-4300 PW MAIN	NT. & REPAIR SUPPLIES	217	1,249	-	-	-	-
Operations & Maintenance Co	osts	15,581	23,204	14,477	102,550	73,114	117,550
001-311-0000-4706 LIABILITY	CHARGE	-	13,015	5,857	5,513	5,513	3,887
001-311-0320-4741 EQUIP MA	AINT CHARGE	-	25,321	34,610	57,502	57,502	44,702
001-311-0000-4741 EQUIP RE	PLACEMENT CHARGE	-	-	6,000	7,644	7,644	9,800
001-311-0000-4743 FACILITY	MAINTENANCE CHARGE		18,927	24,261	11,625	11,625	12,410
Internal Service Charges		-	57,263	70,728	82,284	82,284	70,799
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		168,187	89,048	189,604	266,518	275,926	254,642

Dept: Public Works Div: Mall Maintenance

Ac	count Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-341-0000-4101	SALARIES-PERMANENT EMPLOYEES	33,580	-	-	-	-	-
001-341-0000-4103	WAGES-PERMANENT EMPLOYEES		3,305	-	-	-	-
001-341-0000-4105	OVERTIME	2,354	4,699	11,501	-	13,850	-
001-341-0000-4120	O.A.S.D.I.	2,749	613	877	-	1,060	-
001-341-0000-4126	HEALTH INSURANCE	8,730	-	-	-	-	-
001-341-0000-4128	DENTAL INSURANCE	511	-	-	-	-	-
001-341-0000-4130	WORKER'S COMPENSATION INS.	4,692	1,136	1,627	-	1,965	-
001-341-0000-4136	OPTICAL INSURANCE	205	-	-	-	-	-
001-341-0000-4138	LIFE INSURANCE	171	144	-	-	-	-
Personnel Costs		52,992	9,897	14,005	-	16 <i>,</i> 875	-
001-341-0000-4210	UTILITIES	317	-	-	-	-	-
001-341-0000-4250	RENT & LEASES	-	-	-	500	-	500
001-341-0000-4260	CONTRACT SERVICES	-	-	-	2,000	-	500
001-341-0000-4300	DEPARTMENT SUPPLIES	-	309	229	-	1,179	2,450
001-341-0000-4310	EQUIPMENT AND SUPPLIES	3,236	241	1,589	-	150	150
001-341-0000-4320	DEPARTMENT EQUIPMENT MAINT	88	366	-	1,200	-	1,200
001-341-0000-4340	SMALL TOOLS	58	-	-	1,000	768	500
001-341-0301-4300	PW MAINT. & REPAIR SUPPLIES	1,315	2,203	3,693	10,700	5,071	6,000
Operations & Maint	enance Costs	5,014	3,119	5,512	15,400	7,168	11,300
001-341-0000-4500	CAPITAL EXPENSES		13,538	-	11,000	10,991	-
Capital Costs		-	13,538	-	11,000	10,991	-
Division Total		58,006	26,555	19,517	26,400	35,034	11,300

Dept: Public Works Div: Street Cleaning

Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-343-0000-4260 CONTRACTUAL SERVICES	146,450	27,595	27,600	27,600	27,594	27,600
Operations & Maintenance Costs	146,450	27,595	27,600	27,600	27,594	27,600
Division Total	146,450	27,595	27,600	27,600	27,594	27,600

STREETS, TREES AND PARKWAYS DIVISION OVERVIEW

DIVISION NO. 346

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	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-346-0000-4101 SALARIES-PERMANENT EMPLOYEES	63,644	60,995	50,290	61,134	44,538	19,023
001-346-0000-4103 WAGES-TEMPORARY & PART-TIME	2,581	-	-	-	1,265	-
001-346-0000-4105 OVERTIME	3,716	3,397	7,091	4,500	7,638	4,500
001-346-0000-4120 O.A.S.D.I.	5,351	4,577	3,878	4,321	4,118	1,455
001-346-0000-4126 HEALTH INSURANCE	12,354	4,911	1,677	8,066	7,451	1,928
001-346-0000-4128 DENTAL INSURANCE	1,257	849	432	849	732	169
001-346-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	-	110	-
001-346-0000-4130 WORKER'S COMPENSATION INS.	8,719	5,185	4,169	3,340	4,340	2,705
001-346-0000-4134 LONG TERM DISABILITY INSURANCE	-	-	-	248	-	-
001-346-0000-4136 OPTICAL INSURANCE	301	169	99	174	149	54
001-346-0000-4138 LIFE INSURANCE	-	27	27	66	27	26
001-346-0000-4140 WELLNESS BENEFIT	-	-	-	120	51	-
Personnel Costs	97,925	80,110	67,660	82,818	70,419	29,860
001-346-0000-4260 CONTRACTUAL SERVICES	94,235	25,011	12,777	-	190	-
001-346-0000-4300 DEPARTMENT SUPPLIES	2,677	787	-	500	4,518	500
001-346-0000-4310 EQUIPMENT AND SUPPLIES	543	417	4,276	4,000	1,260	1,100
001-346-0000-4320 DEPARTMENT EQUIPMENT MAINT	895	930	-	-	-	3,000
001-346-0000-4340 SMALL TOOLS	580	-	-	1,780	-	500
001-346-0000-4360 PERSONNEL TRAINING	54	-	-	-	-	-
001-346-0000-4390 VEHICLE ALLOW & MILEAGE	-	704	597	720	320	720
001-346-0000-4430 ACTIVITIES AND PROGRAMS	1,161	989	-	-	-	-
001-346-0301-4300 PW MAINT. & REPAIR SUPPLIES	687	1,215	249	-	-	4,180
001-346-7510-4300 NORTH MACLAY STREETSCAPE	-	173	-	-	-	-
Operations & Maintenance Costs	100,832	30,226	17,899	7,000	6,288	10,000
001-346-0000-4706 LIABILITY CHARGE	-	4,546	4,391	5,589	5,589	1,751
001-346-0320-4741 EQUIP MAINT CHARGE	-	6,377	27,688	28,783	28,783	44,702
001-346-0000-4743 FACILITY MAINTENANCE CHARGE	-	6,611	6,308	7,954	7,954	8,491
Internal Service Charges	-	17,534	38,387	42,326	42,326	54,944
001-346-0000-4500 ****CAPITAL EXPENSES****	1,352	-	-	-	-	-
Capital Costs	1,352	-	-	-	-	-
Division Total	200,108	127,869	123,946	132,144	119,033	94,804

TRAFFIC SIGNALS AND LIGHTING DIVISION OVERVIEW

<u>Division No. 370</u>

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	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-370-0000-4101 SALARIES-PERMANENT EMPLOYEES	25,259	47,448	48,103	48,328	49,473	45,830
001-370-0000-4103 WAGES-TEMPORARY & PART-TIME	-	-	-	-	1,095	
001-370-0000-4105 OVERTIME	155	1,917	2,676	-	1,753	-
001-370-0000-4120 O.A.S.D.I.	1,945	3,776	3,875	3,697	4,002	3,506
001-370-0000-4126 HEALTH INSURANCE	3,610	12,960	12,057	12,184	12,057	10,303
001-370-0000-4128 DENTAL INSURANCE	495	1,191	1,191	872	872	1,497
001-370-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	-	-	210
001-370-0000-4130 WORKER'S COMPENSATION INS.	2,447	6,923	7,136	6,872	7,431	6,517
001-370-0000-4136 OPTICAL INSURANCE	89	204	210	270	270	270
001-370-0000-4138 LIFE INSURANCE	102	306	204	71	-	72
Personnel Costs	34,103	74,725	75,452	72,294	76,953	68,205
001-370-0000-4260 CONTRACTUAL SERVICES	7,264	2,053	-	-	-	-
001-370-0000-4300 DEPARTMENT SUPPLIES	1,030	696	900	-	-	-
001-370-0000-4310 EQUIPMENT AND SUPPLIES	100	-	-	-	384	17,000
001-370-0000-4320 DEPARTMENT EQUIPMENT MAINT	2,833	-	-	-	-	-
001-370-0000-4340 SMALL TOOLS	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	5,010	6,195	125	-	-	-
001-370-0301-4300 PW MAINT. & REPAIR SUPPLIES	7,975	33,932	23,249	15,500	15,299	15,500
Operations & Maintenance Costs	24,487	43,334	25,173	15,500	15,683	32,500
001-370-0000-4706 LIABILITY CHARGE	-	4,102	4,933	4,879	4,879	3,999
001-370-0320-4741 EQUIP MAINT CHARGE	-	37,594	34,610	33,678	33,678	26,821
001-370-0000-4741 EQUIP REPLACEMENT CHARGE	-	6,000	-	-	-	4,800
001-370-0000-4743 FACILITY MAINTENANCE CHARGE	-	5,966	6,793	8,566	8,566	9,144
Internal Service Charges	-	53,662	46,336	47,123	47,123	44,765
001-370-XXXX-4500 CAPITAL EQUIPMENT	-	_	-	-	-	-
001-370-0000-4600 CAPITAL PROJECTS	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-
Division Total	58,589	171,721	146,962	134,917	139,759	145,470

Dept: Public Works Div: Traffic Signals

Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-371-0000-4101 SALARIES-PERMANENT EMPLOYEES	58,924	-	-	-	-	-
001-371-0000-4105 OVERTIME	5,013	-	-	-	-	-
001-371-0000-4120 O.A.S.D.I.	4,815	-	-	-	-	-
001-371-0000-4126 HEALTH INSURANCE	10,392	-	-	-	-	-
001-371-0000-4128 DENTAL INSURANCE	1,393	-	-	-	-	-
001-371-0000-4130 WORKER'S COMPENSATION INS.	8,233	-	-	-	-	-
001-371-0000-4136 OPTICAL INSURANCE	238	-	-	-	-	-
001-371-0000-4138 LIFE INSURANCE	204	-	-	-	-	-
Personnel Costs	89,213	-	-	-	-	-
001-371-0000-4210 UTILITIES	54,840	-	-	-	-	-
001-371-0000-4300 DEPARTMENT SUPPLIES	302	26	-	-	-	-
001-371-0000-4310 EQUIPMENT AND SUPPLIES	630	1,057	638	1,000	489	-
001-371-0000-4320 DEPARTMENT EQUIPMENT MAINT	90	-	-	-	-	-
001-371-0000-4340 SMALL TOOLS	65	-	-	-	-	-
001-371-0000-4360 PERSONNEL TRAINING	-	-	40	6,000	3,181	-
001-371-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	100	-	-	-	-	-
001-371-0301-4300 PW MAINT. & REPAIR SUPPLIES	11,804	22,498	29,642	29,500	40,900	30,500
Operations & Maintenance Costs	67,831	23,581	30,321	36,500	44,570	30,500
001-371-0000-4500 ****CAPITAL EXPENSES****	54,774	16,697	-	-	-	-
Capital Costs	54,774	16,697	-	-	-	-
Division Total	211,818	40,278	30,321	36,500	44,570	30,500

SAN FERNAND

PUBLIC WORKS:

RPORATED

AUG. 31, 1911

INTERNAL SERVICE AND ENTERPRISE 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

EQUIPMENT MAINTENANCE AND Replacement fund

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 lightduty 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.

MAJOR PROJECTS/PROGRAMS

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

Dept: Public Works Div: Equipment/Vehicle Maintenance

Beginning Fund Balance	e:		142,543	309,801		442,099
REVENUES	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3735-3661 CNG FUELING STATION	-	149,055	111,584	-	-	-
3907-0000 REFUND OF EXCISE TAXES	-	6,320	9,226	-	-	-
3910-0000 SALE OF PROPERTY & EQUIPMENT	25,205	8,950	3,414	-	4,038	-
3941-0152 EQUIP REPLACEMENT REIMB	27,112	5,500	-	-	-	4,375
3941-0224 EQUIP REPLACEMENT REIMB	-	-	10,000	10,000	10,000	10,000
3941-0225 ANNUAL EQUIP REPLACE REIM	-	47,333	49,000	70,250	70,250	78,250
3941-0311 ANNUAL EQUIP REPLACE REIM	-	-	6,000	7,644	7,644	9,800
3941-0360 ANNUAL EQUIP REPLACE REIM	-	-	-	11,250	3,000	11,250
3941-0370 ANNUAL EQUIP REPLACEMENT REIMB	-	6,000	-	-	-	4,800
3941-0381 ANNUAL EQUIP REPLACEMENT REIMB	-	21,083	18,083	28,283	28,283	23,283
3941-0390 EQUIP REPLACE REIMB-FCLTY MNGE	-	6,750	1,000	1,000	1,000	5,500
3941-0420 EQUIP REPLACE REIMB-RECREATION	-	3,000	3,000	3,000	11,250	-
3950-0000 PROPERTY DAMAGE REIMBURSEMENT 3970-0000 TRANSFER FROM GENERAL FUND	- 17,882	10,838 70,000	11,189 40,000	40,000 130,000	40,510 130,000	- 40,000
	-	- 10,000		- 150,000	,	40,000
3995-0000 TRANSFER FROM THE WATER FUND 3901-0000 MISCELLANEOUS REVENUE	-	-	-	-	-	-
3901-0000 MISCELLANEOUS REVENUE 3952-0000 EQUIPMENT MAINTENANCE CHARGE	-	- 543,151	- 539,581	- 695,300	- 693,790	- 650,500
Total Revenue	70,199	877,980	802,077	996,727	999.765	837,758
Iotal Nevenue	70,133	877,580	802,077	550,727	555,705	657,758
APPROPRIATIONS	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
	445 700	475 405	4.46 5.04	405 434	405 222	407 500
041-320-0000-4101 SALARIES-PERMANENT EMPLOYEES	115,708	175,495	146,581	195,124	195,332	197,508
041-320-0000-4105 OVERTIME	1,128	3,313	849	-	3,575	-
041-320-0000-4120 O.A.S.D.I.	8,962	13,654	11,093	14,927	15,216	15,109
041-320-0000-4126 HEALTH INSURANCE	25,777	39,353	39,225	55,910	54,176	53,538
041-320-0000-4128 DENTAL INSURANCE 041-320-0000-4130 WORKER'S COMPENSATION INS.	3,547 15,867	5,127 23,285	4,592 20,958	5,880 25,751	5,880 26,179	5,880 26,090
041-320-0000-4136 OPTICAL INSURANCE	636	25,285 936	20,958	1,060	1,060	1,060
041-320-0000-4138 LIFE INSURANCE	204	204	204	281	204	281
041-320-3661-4105 OVERTIME	204 865	- 204	204 620	- 201	120	-
041-320-3661-4120 CNG FUELING STATION	66	-	47	_	9	-
041-320-3661-4130 CNG FUELING STATION	123	-	88	-	17	_
Personnel Costs	172,885	261,366	225,125	298,933	301,768	299,466
	,			,		•
041-320-0000-4220 TELEPHONE	250	283	312	-	259	-
041-320-0000-4260 CONTRACTUAL SERVICES	888	2,844	2,171	10,000	6,361	10,000
041-320-0000-4300 DEPARTMENT SUPPLIES	2,296	5,815	4,362	4,000	3,186	4,000
041-320-0000-4310 EQUIPMENT AND SUPPLIES	1,004	688	2,691	5,000	4,236	5,000
041-320-0000-4320 DEPARTMENT EQUIPMENT MAINT	818	3,524	1,528	6,700	3,018	6,000
041-320-0000-4340 SMALL TOOLS	1,574	2,631	1,924	2,500	2,733	2,500
041-320-0000-4360 PERSONNEL TRAINING	207	228	163	200	157	1,050
041-320-0000-4400 VEHICLE MAINT	67,359	650	-	109,974	1,183	100,000
041-320-0000-4402 FUEL	114,708	20	-	164,987	-	140,000
041-320-0000-4450 OTHER EXPENSE	4,914	2,181	2,595	6,450	2,168	6,450
041-320-0152-4400 COMMUNITY PRESERVATION	-	2,503	1,715	-	4,447	-
041-320-0152-4402 FUEL	-	5,752	4,290	-	4,911	-
041-320-0152-4450 COMMUNITY PRESERVATION	-	50	-	-	-	-
041-320-0221-4400 VEHICLE OPERATION & MAINT	-	1,131	537	-	1,551	-
041-320-0221-4402 FUEL	-	2,499	1,912	-	2,289	-
041-320-0221-4450 OTHER EXPENSE	-	50	-	-	-	-

Dept: Public Works Div: Equipment/Vehicle Maintenance

APPROPRIATIONS (Continued) Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
041-320-0222-4400 VEHICLE OPERATION & MAINT	-	717	5,000	-	1,832	-
041-320-0222-4402 FUEL	-	2,422	1,863	-	1,825	-
041-320-0224-4400 VEHICLE OPERATION & MAINT	-	, 3,148	7,112	-	8,332	-
041-320-0224-4402 FUEL	-	7,795	6,908	-	9,591	-
041-320-0224-4450 OTHER EXPENSE	-	300	, -	-	-	-
041-320-0225-4400 VEHICLE OPERATION & MAINT	-	32,741	51,857	-	28,905	-
041-320-0225-4402 FUEL	-	44,588	36,826	-	43,478	-
041-320-0225-4450 OTHER EXPENSE	-	100	-	-	-	-
041-320-0226-4400 VEHICLE OPERATION & MAINT	-	2,973	1,806	-	198	-
041-320-0226-4402 FUEL	-	49	58	-	118	-
041-320-0226-4450 OTHER EXPENSE	-	50	-	-	-	-
041-320-0228-4400 VEHICLE OPERATION & MAINT	-	3,466	3,206	-	3,891	-
041-320-0228-4402 FUEL	-	5,200	5,877	-	7,995	-
041-320-0311-4400 VEHICLE OPERATION & MAINT	-	22,931	16,772	-	13,409	-
041-320-0311-4402 FUEL	-	10,240	9,127	-	7,807	-
041-320-0311-4450 STREET MAINTENANCE	-	150	-	-	-	-
041-320-0312-4400 VEHICLE OPERATION & MAINT	-	835	-	-	-	-
041-320-0312-4402 FUEL	-	579	198	-	744	-
041-320-0320-4400 VEHICLE OPERATION & MAINT	-	1,284	397	-	2,478	-
041-320-0320-4402 FUEL	-	2,143	1,373	-	1,765	-
041-320-0346-4400 VEHICLE OPERATION & MAINT	-	48	-	-	384	-
041-320-0346-4402 FUEL	-	244	891	-	616	-
041-320-0370-4400 VEHICLE OPERATION & MAINT	-	3,250	1,643	-	692	-
041-320-0370-4402 FUEL	-	3,916	3,991	-	7,223	-
041-320-0371-4400 VEHICLE OPERATION & MAINT	-	2,197	2,103	-	-	-
041-320-0371-4402 FUEL	-	2,429	1,841	-	8	-
041-320-0371-4450 OTHER EXPENSE	-	50	-	-	-	-
041-320-0390-4400 VEHICLE OPERATION & MAINT	-	7,122	8,758	-	13,037	-
041-320-0390-4402 FUEL	-	12,558	12,309	-	14,997	-
041-320-0420-4400 RECREATION DEPT	-	231	1,549	-	1,639	-
041-320-0420-4402 FUEL	-	126	104	-	137	-
041-320-3661-4210 CNG FUELING STATION	18,436	19,484	16,616	-	-	-
041-320-3661-4220 CNG FUELING STATION	548	573	561	-	-	-
041-320-3661-4260 CNG FUELING STATION	10,238	3,836	1,237	-	-	-
041-320-3661-4300 CNG FUELING STATION	-	226	-	-	-	-
041-320-3661-4400 CNG FUELING STATION	18,019	18,541	19,444	-	-	-
041-320-3661-4402 FUEL	53,103	42,847	38,363	-	-	-
041-320-3661-4430 ACTIVITIES AND PROGRAMS	8,225	-	-	-	-	-
041-320-3661-4435 BANK CHARGES	8,485	9,200	7,446	-	-	-
041-320-3661-4450 OTHER EXPENSE	-	10,390	2,533	-	-	-
041-190-0000-4457 EXCISE TAX RETURN	-	8,117	50	-	-	-
041-320-3661-4457 EXCISE TAX RETURN	-	-	4,620	-	-	
Operations & Maintenance Costs	313,088	319,960	298,660	311,829	209,618	277,019

Dept: Public Works Div: Equipment/Vehicle Maintenance

APPROPRIATIONS (Continued) Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
041-320-0000-4706 LIABILITY CHARGE	-	15,092	18,738	20,175	20,175	17,559
041-320-0320-4741 EQUIP MAINT CHARGE	-	5,456	19,865	20,320	20,320	26,821
041-320-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
041-320-0000-4743 FACILITY MAINTENANCE CHARGE		21,947	24,261	33,547	33,547	36,000
Internal Service Charges	-	42,495	62,864	74,042	74,042	80,380
041-225-0000-4500 ****CAPITAL EXPENSES****	-	115,657	30,477	129,625	120,359	40,000
041-320-3661-4500 ****CAPITAL EXPENSES****	2,813	24,947	-	-	-	-
041-320-3661-4600 CAPITAL PROJECTS	-	-	-	-	-	-
041-346-0000-4500 ****CAPITAL EXPENSES****	-	-	-	50,000	-	-
041-390-0000-4600 CAPITAL EQUIPMENT	-	2,267	-	-	-	-
Capital Projects	2,813	142,871	30,477	179,625	120,359	40,000
041-320-3661-4974 TRANSFER TO CNG FUND		-	17,693	-	-	-
Transfers	-	-	17,693	-	-	-
Total Appropriations	488,785	766,692	634,819	864,429	705,787	696,865
ANNUAL SURPLUS/DEFICIT	n/a	111,288	167,258	132,298	293,978	140,893
Ending Balance:			309,801	442,099		582,993

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 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.

MAJOR PROJECTS/PROGRAMS

- 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:			31,968	135,697		135,416
REVENUES	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3953-0000 FACILITY MAINTENANCE CHARGE	-	1,004,761	1,074,749	1,363,084	1,360,057	1,420,000
Total Revenue	-	1,004,761	1,074,749	1,363,084	1,360,057	1,420,000
APPROPRIATIONS	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
043-390-0000-4101 SALARIES-PERMANENT EMPLOYEES	346,411	259,165	193,064	339,507	282,196	389,118
043-390-0000-4103 WAGES-TEMPORARY & PART-TIME	10,797	-	-	-	-	-
043-390-0000-4105 OVERTIME	4,475	9,863	4,361	6,276	6,391	5,000
043-390-0000-4120 O.A.S.D.I.	27,740	20,580	14,957	25,972	22,078	29,768
043-390-0000-4126 HEALTH INSURANCE	82,481	61,729	64,001	110,518	79,868	94,751
043-390-0000-4128 DENTAL INSURANCE	10,406	7,615	7,104	10,547	7,144	8,171
043-390-0000-4129 RETIREE HEALTH SAVINGS	-	-	552	600	600	600
043-390-0000-4130 WORKER'S COMPENSATION INS.	45,219	32,849	27,727	46,282	38,981	53,337
043-390-0000-4136 OPTICAL INSURANCE	1,848	1,260	1,478	2,046	1,661	2,046
043-390-0000-4138 LIFE INSURANCE	612	536	544	587 542,335	510	740
Personnel Costs	529,989	393,597	313,788	542,535	439,429	583,531
043-390-0000-4210 UTILITIES	46,818	275,660	257,018	275,000	274,540	390,000
043-390-0000-4220 TELEPHONE	250	283	312	500	259	300
043-390-0000-4250 RENTS AND LEASES	612	4,721	1,609	4,500	157	4,000
043-390-0000-4260 CONTRACTUAL SERVICES	161,078	185,557	196,388	202,000	208,795	200,000
043-390-0000-4290 OFFICE EQUIPMENT MAINTENANCE	100	706	-	500	-	200
043-390-0000-4300 DEPARTMENT SUPPLIES	48,119	49,224	54,543	59,376	61,697	55,000
043-390-0000-4310 EQUIPMENT AND SUPPLIES	6,233	5,214	4,853	5,000	4,222	5,000
043-390-0000-4320 DEPARTMENT EQUIPMENT MAINT	2,900	-	-	-	-	-
043-390-0000-4330 BLDG MAINT & REPAIRS	31,933	54,725	29,020	71,550	63,184	50,000
043-390-0000-4340 SMALL TOOLS	3,743	2,825	3,035	9,000	9,268	3,000
043-390-0000-4360 PERSONNEL TRAINING	729	458	600	5,000	1,052	5,000
043-390-0000-4450 ACTIVITIES AND PROGRAMS	3,034	-	3,060	-	3,100	3,000
043-390-7500-4450 ACTIVITIES AND PROGRAMS	-	3,031	-	-	-	-
Operations & Maintenance Costs	305,549	582,404	550,438	632,426	626,274	715,500
043-390-0000-4706 LIABILITY CHARGE	-	24,032	31,069	36,515	36,515	34,214
043-390-0320-4741 EQUIP MAINT CHARGE	-	46,465	74,725	81,089	81,089	80,463
043-390-0000-4741 EQUIP REPLACEMENT CHARGE	-	6,750	1,000	1,000	1,000	5,500
Internal Service Charges	-	77,247	106,794	118,604	118,604	120,177
043-390-0000-4500 ****CAPITAL EXPENSES****	1,300	23,277		70,000	49,657	-
Capital Costs	1,300	23,277	-	70,000	49,657	-
Total Appropriations	836,838	1,076,524	971,020	1,363,365	1,233,964	1,419,208
ANNUAL SURPLUS/DEFICIT	n/a	(71,763)	103,729	(281)	126,093	792
Ending Balance:	.,-	(,. ••)	135,697	135,416		136,208
				200,410		100,200

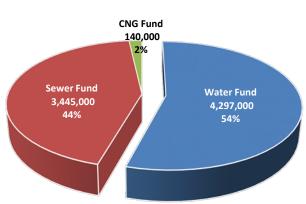
NOTE: This Division was converted to an Internal Service Fund in FY 2015-2016



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 2018-2019 is \$7,882,000, which is an increase of \$634,000, or 8.7%, from adjusted FY 2017-2018 revenues.

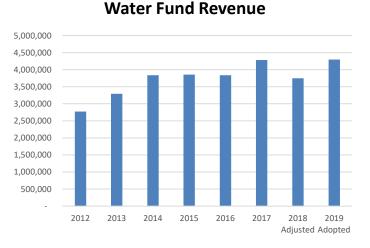


Enterprise Fund Revenues

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 pump stations, reservoirs and 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.



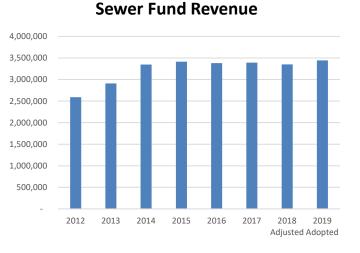
The operation is primarily funded by selling water to residential and commercial customers in the City of San Fernando. In FY 2011-2012, the City adopted a five-year fee schedule to increase fees by approximately 45% and better align revenues with operating costs. Total revenues in FY 2018-2019 are projected to be \$4,297,000, which is an increase of 15% from FY 2017-2018.

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 fiscal years 2016-2017 and 2017-2018. However, the water rate increases have offset any decrease in consumption and actual revenues have remained relatively flat since FY 2013-2014. Therefore, FY 2018-2019 water revenues are projected to remain in line with actual FY 2015-2016 revenues.

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.

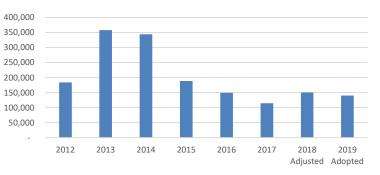


Total revenues in FY 2018-2019 are projected to be \$3,445,000, which is an increase of 3% from FY 2017-2018. Most sewer fees are calculated based on water usage; consequently, the direction of sewer revenues tend to closely mirror water revenues. As previously mentioned, increased sewer rates have served to offset mandatory conservation efforts and the expected decrease in sewer revenues in fiscal years 2016-2017 and 2017-201 did not materialize. Therefore, FY 2018-2019 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 located Public at the Works Administration facility. CNG is 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 beginning in FY 2017-2018 to increase capacity and reduce fill time, which caused the station to be inoperable during construction. The station is scheduled to re-open in September 2018.

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 2018 and 2019 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 2018-2019, 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.

¹ <u>https://www.eia.gov/outlooks/steo/report/natgas.php;</u> visited 9/14/2018.

CITY OF SAN FERNANDO ENTERPRISE FUNDS SUMMARY OF REVENUES AND APPROPRIATIONS FISCAL YEAR 2018-2019

Fund: Water Enterprise Fund

Beginning Balanc	e:		4,509,411	4,008,632		2,842,738
REVENUE	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME	4,040	15,221	27,517	1,000	14,811	15,000
3508-0000 NET INCR/DECR FAIR VAL INVEST.	-	6,566	(18,861)	-	-	-
3699-0000 MISCELLANEOUS REIMBURSE	-	-	23,663	-	-	-
3810-0000 SALE OF WATER	3,490,157	3,529,712	3,873,970	3,500,000	1,637,805	3,975,000
3820-0000 DELINQUENT PENALTIES	75,672	75,560	77,821	70,000	34,706	75,000
3830-0000 METER & FIRE SERVICE	122,948	123,603	126,138	115,000	47,944	120,000
3835-0000 WATER INSTALLATION CHARGE	96,205	50,753	99,133	25,000	28,941	50,000
3840-0000 CAPITAL FACILITY CHARGES	36,290	17,817	41,277	25,000	59,740	50,000
3885-0000 BACKFLOW PREVENTION FEE	-	-	15,681	12,000	5,957	12,000
3901-0000 MISCELLANEOUS REVENUE	16,506	15,890	16,235	-	6,945	-
3910-0000 SALE OF PROPERTY & EQUIPMENT	12,102	-	204	-	-	-
3950-0000 PROPERTY DAMAGE REIMBURSEMENT	-	300	-	-	-	-
3978-0000 TRANS FROM RETIREMENT TAX FUND	-	-	-	-	-	-
Total Revenue	3,853,920	3,835,423	4,282,778	3,748,000	1,836,849	4,297,000
Total Revenue APPROPRIATIONS	3,853,920 2015	3,835,423 2016	4,282,778 2017	3,748,000 2018	1,836,849 2018	4,297,000 2019
APPROPRIATIONS	2015	2016	2017	2018	2018	2019
APPROPRIATIONS Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018	2018 Estimated	2019
APPROPRIATIONS Account Number & Title 070-110 Water Attorney	2015 Actual 1,220	2016 Actual 1,560	2017 Actual 1,000	2018 Adjusted	2018 Estimated 3,140	2019 Adopted
APPROPRIATIONS Account Number & Title 070-110 Water Attorney 070-180 Water Retirement	2015 Actual 1,220 73,407	2016 Actual 1,560 (46,304)	2017 Actual 1,000 88,771	2018 Adjusted - 75,000	2018 Estimated 3,140 67,163	2019 Adopted 75,000
APPROPRIATIONS Account Number & Title 070-110 Water Attorney 070-180 Water Retirement 070-381 Water Administration	2015 Actual 1,220 73,407 876,949	2016 Actual 1,560 (46,304) 1,845,138	2017 Actual 1,000 88,771 2,266,059	2018 Adjusted - 75,000 2,167,661	2018 Estimated 3,140 67,163 1,971,161	2019 Adopted 75,000 2,121,653
APPROPRIATIONS Account Number & Title 070-110 Water Attorney 070-180 Water Retirement 070-381 Water Administration 070-382 Utility Billing	2015 Actual 1,220 73,407 876,949 280,130	2016 Actual 1,560 (46,304) 1,845,138 200,837	2017 Actual 1,000 88,771 2,266,059 185,215	2018 Adjusted - 75,000 2,167,661 246,505	2018 Estimated 3,140 67,163 1,971,161 207,913	2019 Adopted 75,000 2,121,653 278,754
APPROPRIATIONS Account Number & Title 070-110 Water Attorney 070-180 Water Retirement 070-381 Water Administration 070-382 Utility Billing 070-383 Water Distribution	2015 Actual 1,220 73,407 876,949 280,130 1,109,916	2016 Actual 1,560 (46,304) 1,845,138 200,837 94,776	2017 Actual 1,000 88,771 2,266,059 185,215 96,220	2018 Adjusted 75,000 2,167,661 246,505 121,150	2018 Estimated 3,140 67,163 1,971,161 207,913 92,326	2019 Adopted 75,000 2,121,653 278,754 228,500
APPROPRIATIONS Account Number & Title 070-110 Water Attorney 070-180 Water Retirement 070-381 Water Administration 070-382 Utility Billing 070-383 Water Distribution 070-384 Water Production	2015 Actual 1,220 73,407 876,949 280,130 1,109,916	2016 Actual 1,560 (46,304) 1,845,138 200,837 94,776 589,589	2017 Actual 1,000 88,771 2,266,059 185,215 96,220 437,856	2018 Adjusted 75,000 2,167,661 246,505 121,150 620,650	2018 Estimated 3,140 67,163 1,971,161 207,913 92,326 416,556	2019 Adopted 75,000 2,121,653 278,754 228,500 569,950
APPROPRIATIONSAccount Number & Title070-110Water Attorney070-180Water Retirement070-381Water Administration070-382Utility Billing070-383Water Distribution070-384Water Production070-385Water Capital Projects	2015 Actual 1,220 73,407 876,949 280,130 1,109,916 1,065,193	2016 Actual 1,560 (46,304) 1,845,138 200,837 94,776 589,589 657,735	2017 Actual 1,000 88,771 2,266,059 185,215 96,220 437,856 706,878	2018 Adjusted - 75,000 2,167,661 246,505 121,150 620,650 1,682,928	2018 Estimated 3,140 67,163 1,971,161 207,913 92,326 416,556 112,007	2019 Adopted 75,000 2,121,653 278,754 228,500 569,950 2,219,000

WATER FUND - RETIREMENT COSTS 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.

DIVISION NO. 180

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

Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
070-110-0000-4270 PROFESSIONAL SERVICES	1,220	1,560	1,000	-	3140	-
Operations & Maintenance Costs	1,220	1,560	1,000	-	3,140	-
Division Total	1,220	1,560	1,000	-	3,140	-

Dept: Public Works/Water Fund Div: Water Retirement

Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
070-180-0000-4124 RETIREMENT	-	-	227,441	-	-	-
070-180-0000-4125 PENSION EXPENSE-GSAB 68	6,731	(98,981)	(194,232)	-	-	-
070-180-0000-4127 RETIRED EMP. HEALTH INS.	66,677	52,677	55,562	75,000	67,163	75,000
Personnel Costs	73,407	(46,304)	88,771	75,000	67,163	75,000
Division Total	73,407	(46,304)	88,771	75,000	67,163	75,000

WATER FUND – ADMINISTRATION

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.

MAJOR PROJECTS/PROGRAMS

- Conduct needs assessment, master plan of system upgrades, cost of services analysis and rate study in order to determine appropriate system user fee charges.
- Performed AWWA Water Audit per California Code of Regulations, Title 23, Division 2, Chapter 7
- Evaluate and coordinate grant applications to improve system infrastructure.

FUND NO. 70-381

Dept: Public Works/Water Fund Div: Water Administration

Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
070-381-0000-4101 SALARIES-PERMANENT EMPLOYEES 070-381-0000-4103 WAGES-TEMPORARY & PART-TIME	146,224	587,109	739,228 14,763	627,813	562,521 11,931	607,424
070-381-0000-4105 OVERTIME	6,401	8,313	66,435	10,000	65,327	10,000
070-381-0000-4112 TEMP. NON-EMPLOYEE WAGES	-	-	-	-	-	-
070-381-0000-4120 O.A.S.D.I. 070-381-0000-4124 RETIREMENT	11,141	45,109 126,249	61,626 135,644	47,526 111,228	48,975 108,744	46,453 112,491
070-381-0000-4124 RETIREMENT 070-381-0000-4126 HEALTH INSURANCE	- 17,124	120,249	152,798	158,699	133,486	143,504
070-381-0000-4127 RETIRED EMP. HEALTH INS.		-	-	-	-	-
070-381-0000-4128 DENTAL INSURANCE	2,502	8,858	11,457	10,379	10,057	10,719
070-381-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	450	137	900
070-381-0000-4130 WORKER'S COMPENSATION INS.	9,868	69,844	94,600	72,300	75,955	70,143
070-381-0000-4134 LONG TERM DISABILITY INSURANCE 070-381-0000-4136 OPTICAL INSURANCE	1,123 543	1,786 2,579	1,619 3,009	479 2,774	907 2,583	514 2,678
070-381-0000-4136 OPTICAL INSURANCE 070-381-0000-4138 LIFE INSURANCE	543 549	2,579 1,392	3,009 1,267	2,774 1,007	2,583	2,678
070-381-0000-4140 WELLNESS BENEFIT	-	-	-	1,007	63	150
Personnel Costs	195,475	974,622	1,282,446	1,042,805	1,021,868	1,005,930
070-381-0000-4210 UTILITIES	4,279	126	110	-	165	-
070-381-0000-4260 CONTRACTUAL SERVICES	10,041	8,053	10,888	29,800	5,449	27,000
070-381-0000-4270 PROFESSIONAL SERVICES	22,443	40,484	42,070	56,000	30,339	56,000
070-381-0000-4290 OFFICE EQUIPMENT MAINTENANCE	1,812	1,614	1,610	1,580	608	1,580
070-381-0000-4300 DEPARTMENT SUPPLIES	699	2,223	3,342	5,500	4,029	5,500
070-381-0000-4320 DEPARTMENT EQUIPMENT MAINT	5,659	9,854	2,931	15,957	1,222	13,957
070-381-0000-4325 UNIFORM ALLOWANCE	-	-	-	175	-	175
070-381-0000-4330 BLDG MAINT & REPAIRS 070-381-0000-4360 PERSONNEL TRAINING	- 575	- 1,850	- 690	- 1,000	- 521	- 1,000
070-381-0000-4300 PERSONNEL FRAINING 070-381-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	583	1,850	520	1,000	450	1,000
070-381-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	260	1,107	568	2,468	849	2,468
070-381-0000-4390 VEHICLE ALLOW & MILEAGE	-	880	1,142	1,900	400	1,900
070-381-0000-4400 VEHICLE OPERATION & MAINT	15	596	340	750	27	750
070-381-0000-4402 FUEL	431	305	309	500	724	500
070-381-0000-4405 INTEREST EXPENSE	5,191	7,007	10,365	75,000	15,703	75,000
070-381-0000-4430 ACTIVITIES AND PROGRAMS	12,037	8,524	8,355	5,000	7,929	7,000
070-381-0000-4450 OTHER EXPENSE	10,601	34,967	43,061	46,400	17,939	46,400
070-381-0000-4480 COST ALLOCATION 070-381-0450-4260 CONTRACTUAL SERVICES	398,735 6,374	398,735 120	455,902 -	456,469	456,469	463,939
070-381-0450-4260 CONTRACTORL SERVICES 070-381-0450-4300 DEPARTMENT SUPPLIES	6,374 1,406	41	- 50	6,453	-	6,453
070-381-0857-4270 NITRATE REMOVAL SYSTEM	6,000	-	-	_	_	_
Operations & Maintenance Costs	487,139	517,723	582,253	705,952	542,823	710,622
070-381-0000-4706 LIABILITY CHARGE	-	71,023	89,421	75,439	75,439	60,540
070-381-0320-4741 EQUIP MAINT CHARGE	-	82,147	18,073	68,332	68,332	66,701
070-381-0000-4741 EQUIP REPLACEMENT CHARGE	-	21,083	66,149	28,283	28,283	23,283
070-381-0000-4743 FACILITY MAINTENANCE CHARGE	-	103,285	107,717	114,416	114,416	122,144
Internal Service Charges	-	277,538	281,360	286,470	286,470	272,667
070-381-0000-4500 ****CAPITAL EXPENSES****	654					-
Capital Costs	654	-	-	-	-	-
070-381-0000-4901 TRANSFER TO GENERAL FUND	60,000	60,000	60,000	60,000	60,000	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	60,000	60,000	60,000
Transfers	119,054	120,000	120,000	132,434	120,000	132,434
Division Total	802,321	1,889,883	2,266,059	2,167,661	1,971,161	2,121,653

WATER FUND - UTILITY BILLING DIVISION OVERVIEW

<u>Fund No. 70-382</u>

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	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
070-382-0000-4101 SALARIES-PERMANENT EMPLOYEES	168,930	84,561	82,749	81,432	85,298	102,894
070-382-0000-4103 WAGES-TEMPORARY & PART-TIME	4,300	4,916	3,219	3,613	3,138	-
070-382-0000-4105 OVERTIME	1,618	2,104	2,431	-	168	-
070-382-0000-4112 TEMP. NON-EMPLOYEE WAGES	-	-	-	-	-	-
070-382-0000-4120 O.A.S.D.I.	12,918	7,013	7,473	6,482	6,776	7,810
070-382-0000-4124 RETIREMENT	-	26,123	16,231	16,657	17,797	23,046
070-382-0000-4126 HEALTH INSURANCE	29,229	20,758	22,762	23,514	23,090	29,357
070-382-0000-4128 DENTAL INSURANCE	3,688	2,120	2,384	2,368	2,582	2,475
070-382-0000-4130 WORKER'S COMPENSATION INS.	11,244	1,489	1,663	1,338	1,389	1,611
070-382-0000-4134 LONG TERM DISABILITY INSURANCE	-	-	-	-	-	170
070-382-0000-4136 OPTICAL INSURANCE	814	412	458	441	480	460
070-382-0000-4138 LIFE INSURANCE	158	-	-	153	-	179
Personnel Costs	232,900	149,496	139,370	135,998	140,718	168,002
070-382-0000-4260 CONTRACTUAL SERVICES	-	-	-	25,000	8,037	25,000
070-382-0000-4270 PROFESSIONAL SERVICES	7,013	-	1,312	26,750	-	25,000
070-382-0000-4280 OFFICE SUPPLIES	15,996	-	-	10,000	-	5,000
070-382-0000-4300 DEPARTMENT SUPPLIES	12,519	14,229	14,632	15,000	17,254	15,000
070-382-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	6,248	1,852	-	1,302	5,000
070-382-0000-4390 VEHICLE ALLOW & MILEAGE	-	117	60	-	-	-
070-382-0000-4400 VEHICLE OPERATION & MAINT	2,204	402	1,066	2,000	4,329	2,000
070-382-0000-4402 FUEL	1,674	1,584	1,901	3,000	2,121	3,000
070-382-0000-4455 BAD DEBTS EXPENSE	7,823	11,043	258	-	5,395	-
Operations & Maintenance Costs	47,230	33,624	21,081	81,750	38,438	80,000
070-382-0000-4706 LIABILITY CHARGE	-	7,219	9,237	9,178	9,178	9,850
070-382-0000-4743 FACILITY MAINTENANCE CHARGE	-	10,499	15,527	19,579	19,579	20,902
Internal Service Charges	-	17,718	24,764	28,757	28,757	30,752
070-382-0000-4500 CAPITAL EQUIPMENT	_	_	_	_	_	_
Capital Costs	-	-	-	-	-	-
Division Total	200 120	200 027	105 315	246 565	207 012	270 75 4
Division Total	280,130	200,837	185,215	246,505	207,913	278,754

FUND NO. 70-383

<u>WATER FUND – DISTRIBUTION</u> 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.

MAJOR PROJECTS/PROGRAMS

- Repaired leaks on four water mains
- Replaced 12 water service for leaks
- Repaired two fire hydrant due to traffic accidents
- Tested 448 backflow devices were per City's backflow program

Dept: Public Works/Water Fund Div: Water Distribution

Ad	count Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
070-383-0000-4101	SALARIES-PERMANENT EMPLOYEES	239,790	-	-	-	-	-
070-383-0000-4105	OVERTIME	23,695	20,211	-	-	-	-
070-383-0000-4112	TEMP. NON-EMPLOYEE WAGES	-	-	-	-	-	-
070-383-0000-4120	O.A.S.D.I.	20,077	1,546	-	-	-	-
070-383-0000-4126	HEALTH INSURANCE	51,518	-	-	-	-	-
070-383-0000-4128	DENTAL INSURANCE	4,048	-	-	-	-	-
070-383-0000-4130	WORKER'S COMPENSATION INS.	30,669	2,379	-	-	-	-
	OPTICAL INSURANCE	1,225	-	-	-	-	-
070-383-0000-4138	LIFE INSURANCE	288	-	-	-	-	-
Personnel Costs		371,310	24,136	-	-	-	-
070-383-0000-4260	CONTRACTUAL SERVICES	4,484	4,816	11,040	17,500	7,449	7,500
070-383-0000-4270	PROFESSIONAL SERVICES	-	-	-	4,250	-	111,500
070-383-0000-4300	DEPARTMENT SUPPLIES	(3,393)	(384)	2,574	3,500	4,259	5,000
070-383-0000-4310	EQUIPMENT AND SUPPLIES	5,448	6,177	3,663	24,000	19,522	34,000
070-383-0000-4320	DEPARTMENT EQUIPMENT MAINT	6,521	862	268	-	221	-
070-383-0000-4340	SMALL TOOLS	2,506	2,059	1,509	3,500	349	3,500
070-383-0000-4360	PERSONNEL TRAINING	-	56	40	-	-	-
070-383-0000-4400	VEHICLE OPERATION & MAINT	7,750	7,411	4,499	2,000	1,414	2,000
070-383-0000-4402	-	11,019	10,298	8,567	10,000	8,874	10,000
070-383-0301-4300	PW MAINT. & REPAIR SUPPLIES	38,711	37,086	40,397	55 <i>,</i> 000	50,238	55,000
Operations & Maint	enance Costs	73,046	68,379	72,557	119,750	92,326	228,500
070-383-0000-4500	CAPITAL EQUIPMENT	3,352	586	-	1,400	-	-
070-383-0000-4600	CAPITAL PROJECTS	10,406	5,572	-	-	-	-
070-383-0000-4820	DEPRECIATION EXPENSE	599,178	-	-	-	-	-
070-383-0563-4600	MACLAY WTR CONTROLLERS REP.	-	-	23,663	-	-	-
070-383-0700-4600	CP-WTR MTR REPLACEMENT	39,356	(3 <i>,</i> 897)	-	-	-	-
070-383-0701-4600	CP-FIRE HYDRANT UPGRADE	13,268	-	-	-	-	-
Capital Costs		665,560	2,260	23,663	1,400	-	-
Division Total		1,109,916	94,776	96,220	121,150	92,326	228,500

FUND NO. 70-384

WATER FUND – PRODUCTION 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.

MAJOR PROJECTS/PROGRAMS

- Developed Annual Water Quality Report
- Well 2A cell-rack replacement for OSG system
- Hubbard Booster #2 rehabilitation of pump & motor
- SCADA integration between City and Envirogen for new ION-EXCHANGE treatment system
- Reservoir #4 inspection by diver and temporary leak repairs
- Coordinate operation of water quality treatment system to treat groundwater

Dept: Public Works/Water Fund Div: Water Production

A	ccount Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
070-384-0000-4101	SALARIES-PERMANENT EMPLOYEES	241,791	6,371	-	-	-	-
070-384-0000-4105		62,641	35,477	_	_	6,532	_
	TEMP. NON-EMPLOYEE WAGES	-	-	-	-	-	-
070-384-0000-4120		23,248	3,202	-	-	500	_
	HEALTH INSURANCE	40,285	-	-	-	-	-
	DENTAL INSURANCE	4,313	-	-	-	-	-
	WORKER'S COMPENSATION INS.	38,061	5,600	-	-	929	-
	OPTICAL INSURANCE	1,182	-	-	-	-	-
070-384-0000-4138		342	-	_	-	-	-
Personnel Costs		411,864	50,649	-	-	7,961	-
			56,615			7,501	
070-384-0000-4210	UTILITIES	198,712	175,889	212,108	170,000	227,124	170,000
070-384-0000-4220	TELEPHONE	13,035	13,217	16,062	12,000	15,987	12,000
070-384-0000-4250	RENTS AND LEASES	-	597	88	600	91	600
070-384-0000-4260	CONTRACTUAL SERVICES	112,848	157,942	70,049	200,000	83,470	150,000
070-384-0000-4300	DEPARTMENT SUPPLIES	4,179	4,524	5,309	10,000	9,534	10,000
070-384-0000-4310	EQUIPMENT AND SUPPLIES	5,306	7,459	9,606	10,000	5,659	10,000
070-384-0000-4320	DEPARTMENT EQUIPMENT MAINT	19,913	10,961	46	6,000	4,729	6,000
070-384-0000-4330	BLDG MAINT & REPAIRS	8,729	10,094	6,672	9,200	9,000	8,500
070-384-0000-4340	SMALL TOOLS	915	612	762	1,000	457	1,000
070-384-0000-4360	PERSONNEL TRAINING	80	56	225	1,000	994	1,000
070-384-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	499	67	-	750	206	750
070-384-0000-4400	VEHICLE OPERATION & MAINT	4,158	3,202	9,383	10,000	6,236	10,000
070-384-0000-4402	FUEL	4,115	2,819	2,863	3,000	2,952	3,000
070-384-0000-4430	ACTIVITIES AND PROGRAMS	1,831	686	-	1,500	1,500	1,500
070-384-0000-4450	OTHER EXPENSE	112,068	45,017	32,054	85,100	33,440	85,100
070-384-0301-4300	PW MAINT. & REPAIR SUPPLIES	6,621	10,710	12,788	4,500	6,903	4,500
070-384-0842-4260	PIPE INSTALLATION SYSTEM	-	4,462	14,192	-	-	-
070-384-0857-4260	CONTRACTUAL SERVICES	-	-	-	96,000	-	96,000
070-384-0857-4270	NITRATE REMOVAL SYSTEM	-	-	-	-	313	-
070-384-0857-4450	OTHER EXPENSE	1,421	-	-	-	-	-
070-384-0857-4600	NITRATE REMOVAL SYSTEM	96,016	12,466	45,649	-	-	-
070-384-0862-4260	NPDES & WATERSHED COMPLIANCE	-	75,260	-	-	-	-
Operations & Maint	enance Costs	590,447	536,039	437,856	620,650	408,595	569,950
070-384-0000-4500	CAPITAL EQUIPMENT	48,776	1,900	-	-	-	-
070-384-0000-4600	CAPITAL PROJECTS	5,472	-	-	-	-	-
Capital Costs		54,248	1,900	-	-	-	-
070-384-0000-4901	TRANSFER TO GENERAL FUND	1,000	1,000	-	-	-	-
070-384-0000-4912	TRANSFER TO MEASURE R	7,634	-	-	-	-	-
Transfers		8,634	1,000	-	-	-	-
Division Total		1,065,193	589,589	437,856	620,650	416,556	569,950

WATER FUND – CAPITAL PROJECTS DIVISION OVERVIEW

Capital Projects is used to account for, track, and manage capital improvements to the City's water system. Fiscal Year 2017-2018 saw the completion of Hubbard Booster Pump #2 pump and motor rehabilitation, and a temporary repair at Reservoir #4, along with the replacement of the On-Site-Generation System Cell Racks at Well 2A.

The Water Distribution crew repaired 4 water main leaks, replaced 14 water services, repaired and replaced 2 fire hydrants, installed 19 new water services, and changed out 316 water meters as part of the Water Meter Replacement Program. The Division has a goal of replacing 530 water meters in Fiscal Year 2018-2019.

MAJOR PROJECTS/PROGRAMS

- <u>Water Main Replacement</u> Replacement of deteriorated water mains in conjunction with street resurfacing projects
 - N. Workman Street, Glenoaks Blvd to Seventh Street 6" CIP to 8" DIP 1,300 linear feet
 - Lucas Street, N. Workman to Orange Grove Blvd 6" CIP to 8" DIP 920 linear feet
 - N. Lazard Street, Fourth to Fifth Street 76 linear feet
 - Hollister Street, Kalisher to S. Huntington Street 6" Stl to 8" DIP 1,000 linear feet
 - N. Workman Street, Second to Fourth Street 6" Stl to 8: DIP 700 linear feet
 - Celis Street, Wolfskill Street to Brand Blvd 6" Stl to 8" DIP 1,000 linear feet
 - S. Workman Street, behind storefronts 4" CIP to 8" DIP 200 linear feet
- Water Meter Replacement Program (replaced 530 meters)
- Water Service Replacement (on an as-needed basis)
- Fire Hydrant Repair (on an as-needed basis due to knockdowns)
- Actively pursue State Proposition 1 Water Bond Funds as well as State Revolving Funds in order to leverage limited local funds for capital projects. Possible projects include replacement of Upper Reservoir, system master planning, water storage/safety improvements and additional water quality system enhancements at City well sites.
- Arroyo Booster #1 Pump and Motor Replacement (due to mechanical failure)
- Hubbard Booster #1 Pump and Motor Rehabilitation
- Complete training on maintenance management system software program and GPS/GIS Mapping

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

Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
070-385-0000-4270 PROFESSIONAL SERVICES	-	-	-	-	-	250,000
070-385-0000-4320 DEPT EQUIP. MAINTENANCE	-	-	-	50,000	24,255	25,000
070-385-0000-4500 CAPITAL EQUIPMENT	-	2,164	77,216	90,000	12,171	90,000
070-385-0000-4600 CAPITAL PROJECTS	-	10,392	9,594	67,000	-	820,000
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	-	250,000	-	319,000
070-385-0700-4500 CP-WTR MTR REPLACEMENT	-	17,037	24,242	-	-	-
070-385-0700-4600 CP-WTR MTR REPLACEMENT	-	-	-	24,000	24,000	90,000
070-385-0701-4500 CP-FIRE HYDRANT UPGRADE	-	7,025	5 <i>,</i> 593	-	-	-
070-385-0701-4600 CP-FIRE HYDRANT UPGRADE	-	-	-	6,800	6,491	-
070-385-0763-4600 STORMWATER INFILTRATION PROJECT	-	-	-	224,800	12,781	-
070-385-0857-4270 NITRATE REMOVAL SYSTEM	-	820	4,130	-	-	-
070-385-0857-4600 NITRATE REMOVAL SYSTEM	-	14,451	(24,083)	130,328	32,309	-
Capital Costs	-	69,906	96,692	1,092,928	112,007	1,594,000
070-385-0000-4820 DEPRECIATION EXPENSE	-	587,829	610,186	590,000	-	625,000
Depreciation Expense	-	587,829	610,186	590,000	-	625,000
Division Total	-	657,735	706,878	1,682,928	112,007	2,219,000

CITY OF SAN FERNANDO ENTERPRISE FUNDS SUMMARY OF REVENUES AND APPROPRIATIONS FISCAL YEAR 2018-2019

Fund: Sewer Enterprise Fund

Beginning Balance	:		5,194,929	5,486,263		2,048,581
REVENUE	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME	13,096	31,825	48,801	10,000	16,291	20,000
3508-0000 NET INCR/DECR FAIR VAL INVEST.	-	10,253	(26,738)	-	-	-
3745-0000 SEWER SERVICE CHARGES	3,265,149	3,226,210	3,274,543	3,200,000	1,272,601	3,300,000
3810-0000 SEWER COLLECTIONS-MO. BILLS	-	-	-	-	-	-
3820-0000 DELINQUENT PENALTIES	42,488	42,090	41,594	35,000	14,990	40,000
3821-0000 INDUSTRIAL WASTE PERMITS	27,789	31,951	34,013	25,000	15,548	30,000
3840-0000 CAPITAL FACILITY CHARGES	51,553	20,890	17,922	30,000	20,627	30,000
3885-0000 BACKFLOW PREVENTION FEE	14,457	15,111	-	-	-	-
3970-0000 TRANS FROM GENERAL FUND	-	-	-	50,000	-	25,000
3978-0000 TRANS FROM RETIREMENT TAX FUND	-	-	-	-	-	-
Total Revenue	3,414,533	3,378,330	3,390,135	3,350,000	1,340,057	3,445,000
APPROPRIATIONS	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
072-360 Sewer Maintenance	2,551,408	3,029,761	2,591,398	3,317,561	2,531,672	3,298,620
072-365 Sewer Capital		1,593,394	1,090,071	3,470,121	1,533,756	1,663,959
Total Appropriations	2,551,408	4,623,155	3,681,469	6,787,682	4,065,428	4,962,579
ANNUAL SURPLUS/DEFICIT	863,124	(1,244,826)	(291,334)	(3,437,682)	(2,725,371)	(1,517,579)
Ending Balance	:		5,486,263	2,048,581		531,001

<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.

3. 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.

5. <u>Outreach</u>

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	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
Account Number & The	Actual	Actual	Actual	Aujusteu	Estimateu	Adopted
072-180-0000-4124 RETIREMENT	-	-	131,275	-	-	-
072-180-0000-4125 PENSION EXPENSE GASB 68	2,991	(43,992)	(144,265)	-	-	-
072-180-0000-4127 RETIRED EMP. HEALTH INS.	15,038	9,868	8,279	25,000	8,499	25,000
072-360-0000-4101 SALARIES-PERMANENT EMPLOYEES	286,736	470,342	485,807	490,717	444,834	501,803
072-360-0000-4103 WAGES-TEMPORARY & PART-TIME	4,300	30,509	17,982	3,613	16,967	3,613
072-360-0000-4105 OVERTIME	9,316	39,635	43,890	40,000	39,092	40,000
072-360-0000-4112 TEMP. NON-EMPLOYEE WAGES	-	-	-	-	-	-
072-360-0000-4120 O.A.S.D.I.	22,835	40,918	41,507	37,290	38,349	37,606
072-360-0000-4124 RETIREMENT	-	90,508	87,659	93,335	91,493	99,467
072-360-0000-4126 HEALTH INSURANCE	56,264	101,597	113,065	112,196	107,527	115,646
072-360-0000-4127 RETIRED EMP. HEALTH INS.	-	-	-	-	-	-
072-360-0000-4128 DENTAL INSURANCE	5,755	8,844	10,286	9,521	9,589	9,312
072-360-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	-	137	300
072-360-0000-4130 WORKER'S COMPENSATION INS. 072-360-0000-4134 LONG TERM DISABILITY INSURANCE	28,362	51,606	53,961	46,005 479	48,741 -	44,289 684
072-360-0000-4134 LONG TERM DISABILITY INSURANCE	- 1,375	-	- 2,464	479 1,978	- 1,986	084 1,944
072-360-0000-4138 LIFE INSURANCE	528	2,102 528	2,404	793	1,980	766
072-360-0000-4138 LIFE INSORAINCE 072-360-0000-4140 WELLNESS BENEFIT	526	520	700	793 150	63	150
	422 500	-	-			
Personnel Costs	433,500	802,465	852,616	861,077	808,051	880,580
072-110-0000-4270 PROFESSIONAL SERVICES	-	100	-	-	-	-
072-360-0000-4210 UTILITIES	7,311	126	110	5,000	165	5,000
072-360-0000-4220 TELEPHONE	877	915	1,200	900	1,714	900
072-360-0000-4250 RENTS AND LEASES	4,862	-	-	11,300	2,840	11,300
072-360-0000-4260 CONTRACTUAL SERVICES	855,975	1,456,205	1,129,016	139,428	39,036	194,500
072-360-0629-4260 CONTRACTUAL SERVICES	-	-	-	1,504,000	952,079	1,466,629
072-360-0000-4270 PROFESSIONAL SERVICES	24,464	3,514	17,133	49,102	42,197	-
072-360-0000-4290 OFFICE EQUIPMENT MAINTENANCE	162	1,427	880	3,680	587	3,680
072-360-0000-4300 DEPARTMENT SUPPLIES	14,766	21,079	28,675	26,400	28,216	25,900
072-360-0000-4310 EQUIPMENT AND SUPPLIES	2,824	5,130	5,666	6,900	6,968	6,900
072-360-0000-4320 DEPARTMENT EQUIPMENT MAINT	10,360	13,750	16,339	3,500	2,524	10,500
072-360-0000-4325 UNIFORM ALLOWANCE	-	-	-	175	-	175
072-360-0000-4340 SMALL TOOLS	199	309	-	5,000	1,827	5,000
072-360-0000-4360 PERSONNEL TRAINING 072-360-0000-4390 VEHICLE ALLOW & MAINT	35	42 997	- 956	2,500 900	499 400	3,500 900
072-360-0000-4390 VEHICLE ALLOW & MAINT 072-360-0000-4400 VEHICLE OPERATION & MAINT	- 11,177	3,155	933	5,000	1,483	5,000
072-360-0000-4400 VEINCEE OPERATION & MAINT 072-360-0000-4402 FUEL	3,925	4,638	3,632	- 5,000	3,751	- 3,000
072-360-0000-4405 INTEREST EXPENSE	1,738	4,038 1,738	1,738	-	1,737	_
072-360-0000-4430 ACTIVITIES AND PROGRAMS	-	488	-	5,200	-	5,200
072-360-0000-4450 OTHER EXPENSE	57,519	65,958	56,336	86,400	62,512	86,400
072-360-0000-4455 BAD DEBTS EXPENSE	6,705	5,752	(1,061)	-	3,207	-
072-360-0000-4480 COST ALLOCATION	286,742	286,742	282,346	330,030	330,030	330,030
072-360-0301-4300 PW MAINT. & REPAIR SUPPLIES	4,715	4,410	653	17,700	914	3,000
072-360-0450-4260 CONTRACTUAL SERVICES	7,634	-	-		-	-
072-360-0450-4300 DEPARTMENT SUPPLIES	-	-	-	-	-	-
Operations & Maintenance Costs	1,301,991	1,876,474	1,544,552	2,203,115	1,482,686	2,164,514
072-360-0000-4706 LIABILITY CHARGE	_	32,883	58,560	58,113	58,113	52,649
072-360-0000-4708 EIABETT CHARGE	-	32,885 35,800	18,900	21,018	21,018	20,523
072-360-0000-4741 EQUIP MAINT CHARGE	-	- 55,600	- 10,900	11,250	11,250	20,525
072-360-0000-4743 FACILITY MAINTENANCE CHARGE	-	47,820	- 56,770	90,554	90,554	96,670
Internal Service Charges		116,503	134,230	180,935	<u>180,935</u>	181,092
internal Jelvice Charges	-	110,505	134,230	100,993	100,555	101,092

Dept: Public Works/Sewer Fund Div: Sewer Maintenance

Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
072-360-0000-4500 CAPITAL EQUIPMENT	1,036	-	-	-	-	-
072-360-0000-4600 CAPITAL PROJECTS	626,959	174,320	-	-	-	-
072-360-0000-4820 DEPRECIATION EXPENSE	127,923	-	-	-	-	-
Capital Costs	755,918	174,320	-	-	-	-
072-360-0000-4901 TRANSFER TO GENERAL FUND	60,000	60,000	60,000	60,000	60,000	60,000
072-360-0000-4918 TRANSFER TO RETIREMENT FUND	-	-	-	12,434	-	12,434
Transfers	60,000	60,000	60,000	72,434	60,000	72,434
Division Total	2,551,408	3,029,761	2,591,398	3,317,561	2,531,672	3,298,620

FUND NO. 72-365

<u>SEWER FUND – CAPITAL PROJECTS</u>

DIVISION OVERVIEW

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

MAJOR PROJECTS/PROGRAMS

- <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. This included replacing and upgrading to a new 12" sewer main clay pipe & re-pouring of concrete alley north side of San Fernando Road between S. Brand Blvd. and S. Maclay.
- <u>Sewer Cleaning</u> The entire sewer system was jetted an cleaned
- Continue to pursue State Proposition 1 Water Bond Funds in order to leverage limited local funds for capital projects. Possible projects include, storm water master planning, sanitary sewer system rehabilitation/diversion improvements and storm water management infrastructure.

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

Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
072-365-0000-4820 DEPRECIATION EXPENSE		132,949	140,029	141,252	-	141,252
Depreciation Expense	-	132,949	140,029	141,252	-	141,252
072-365-0000-4260 CONTRACT SERVICES	-	-	-	60,000	-	250,000
072-365-0000-4300 DEPARTMENT SUPPLIES	-	-	-	-	-	25,000
Operations & Maintenance	-	-	-	60,000	-	275,000
072-365-0000-4500 CAPITAL EQUIPMENT	_	-	-	13,869	-	70,000
Capital Costs	-	-	-	13,869	-	70,000
072-365-0629-4600 CAPITAL PROJECTS	-	1,404,397	-	2,505,000	1,263,329	107,707
072-365-6673-4600 CAPITAL PROJECTS	-	-	-	250,000	-	-
072-365-0000-4600 CAPITAL PROJECTS	-	-	918,918	500,000	270,427	1,070,000
072-365-0754-4600 CAPITAL PROJECTS	-	56,048	31,124	-	-	-
Capital Projects	-	1,460,445	950,042	3,255,000	1,533,756	1,177,707
Division Total	-	1,593,394	1,090,071	3,470,121	1,533,756	1,663,959

CITY OF SAN FERNANDO ENTERPRISE FUNDS SUMMARY OF REVENUES AND APPROPRIATIONS FISCAL YEAR 2018-2019

Fund: Compressed Natural Gas Fund

Beginning Balance:			-	17,593		23,593
REVENUE	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME	-	-	18	-	130	-
3508-0000 NET INCR/DECR FAIR VAL INVEST.	-	-	(18)	-	-	-
3735-3661 CNG FUELING STATION	-	-	-	150,000	46,823	140,000
3907-0000 REFUND OF EXCISE TAXES	-	-	-	-	1,500	-
3987-0000 TRANS FROM EQUIP REPL FUND	-	-	17,593	-	-	-
Total Revenue	-	-	17,593	150,000	48,453	140,000
APPROPRIATIONS	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
074-320 CNG VEHICLE MAINTENANCE	-	-	-	144,000	42,824	161,000
Total Appropriations	-	-	-	144,000	42,824	161,000
ANNUAL SURPLUS/DEFICIT	-	-	17,593	6,000	5,629	(21,000)
Ending Balance:			17,593	23,593		2,593

COMPRESSED NATURAL GAS FUND

<u>Fund No. 74-320</u>

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

• An upgrade to the CNG Station adding a second fuel pump and increasing the storage capacity was completed during FY17-18.

Dept: Public Works/Compressed Natural Gas Div: Vehicle Maintenance

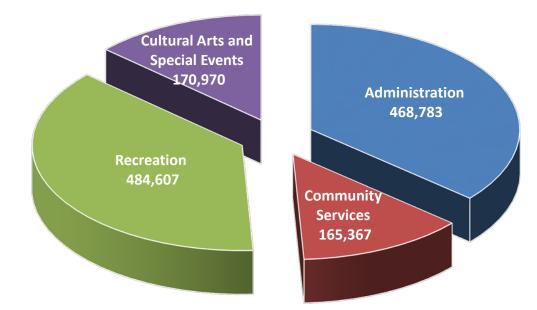
Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
074-320-0000-4105 OVERTIME	-	-	157	-	1,831	-
074-320-0000-4120 O.A.S.D.I.	-	-	12	-	140	-
074-320-0000-4130 WORKERS COMPENSATION INS.	-	-	22	-	260	-
Personnel Costs	-	-	192	-	2,231	-
074-320-0000-4210 UTILITIES	-	-	12,274	20,000	13,582	25,644
074-320-0000-4220 TELEPHONE	-	-	374	-	567	400
074-320-0000-4260 CONTRACTUAL SERVICES	-	-	1,237	20,000	-	
074-320-0000-4300 DEPARTMENT SUPPLIES	-	-	-	-	-	1,000
074-320-0000-4400 VEHICLE OPERATION & MAINT.	-	-	17,239	22,000	3,263	29,000
074-320-0000-4402 FUEL	-	-	24,045	40,000	15,168	40,000
074-320-0000-4430 ACTIVITITES & PROGRAMS	-	-	-	-	-	-
074-320-0000-4435 BANK CHARGES	-	-	4,998	8,000	3,764	8,000
074-320-0000-4450 OTHER EXPENSE	-	-	7,153	9,000	-	9,000
074-320-0000-4457 EXCISE TAX RETURN	-	-	-	25,000	4,249	25,000
074-320-0000-4480 COST ALLOCATION	-	-	-	-	-	5,956
Operations & Maintenance Costs	-	-	67,322	144,000	40,593	144,000
074-320-0000-4500 ***CAPITAL EXPENSES***	-	-	-	-	-	17,000
Capital Projects	-	-	-	-	-	17,000
074-320-0000-4500 DEPRECIATION EXPENSE			-	-	-	
Depreciation Expense	-	-	-	-	-	-
Division Total	-	-	67,513	144,000	42,824	161,000

NOTE: This Fund was created in FY 2017-2018. For previous years refer to Fund 041 under Internal Service Funds.

SAN FERNAND

RECREATION & COMMUNITY SERVICES DEPARTMENT

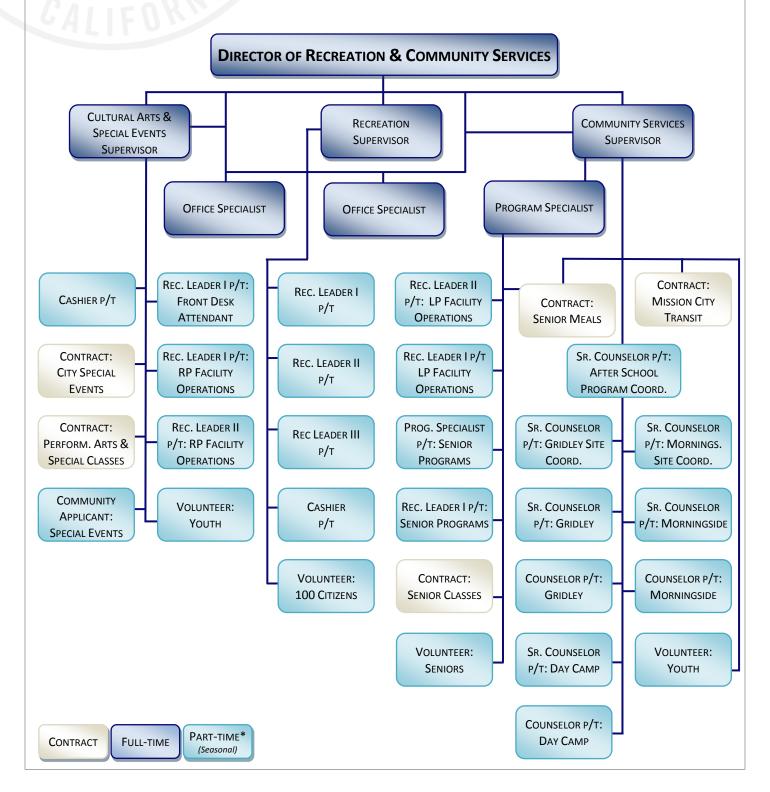
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SAN FERNAND

ORGANIZATIONAL CHART

RECREATION & COMMUNITY SERVICES DEPARTMENT FISCAL YEAR 2018-2019



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 Cultural Arts/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 2017-2018

- 1. The Department completed the Park and Recreation Master Plan and began implementing the recommendations with the Layne Park Improvement Project. The first phase of the project included, new picnic pads, security lighting, park benches and a new drinking fountain. The playlot was resurfaced, missing play features were replaced and a youth soccer field was installed.
- 2. The Department continues to foster the rich cultural and artistic traditions of the San Fernando community with programs like the Mariachi Master Apprentice Program. Participants learn the mariachi repertoire and gain proficiency in the violin, trumpet, guitar and many other instruments. The MMAP is supported in part by grant funding. This year the program received a \$50,000 grant for the National Endowment for the Arts and \$18,000 California Arts Council.
- 3. The Department has partnered with YWCA, Interval Senior Services to provide a congregate meal program at Las Palms Park, and provide Home Delivered Meal to frail seniors in San Fernando community. The Congregate Meal and the Home Delivered Meal programs compose the Elderly Nutrition Program which operates Monday through Friday between 10:00 am and 12:30 pm. The Department is also collaborating with the Arthritis Foundation, and CSUN's 3 Wins Fitness to provide health and wellness programs.
- 4. The Department successfully implemented two major events this fiscal year. The first was the Dia de Los Muertos 5K Walk/Run/Relay which is the highlight of the Healthy San Fernando Campaign. The event was held on October 28, 2017 and drew over 300 participants. The second event was the first ever Open Streets Festival that drew an estimated 10,000 participants. The event was held on March 31, 2018 and was made possible by a \$148,000 Metro Open Streets Grant.
- 5. The Department continues to streamline the programs and services offered to the community. The successful merger of the Las Palms Senior Club an independent activity to a City run program illustrates our commitment to enhancing recreational programs. During this fiscal year the Las Palms Senior Club program provided twelve dinner dances, twelve day trips and one extended day trip.

OBJECTIVES FOR FY 2018-2019

- 1. Evaluate what the suitable uses (programs and activities) are for Rudy Ortega Jr. Park. Staff will take into account what type of use can be developed and implemented on site. Once identified, staff will research the funding opportunities for implementing the Rudy Ortega Jr. Park Best Uses Plan. (Strategic Goal #9)
- 2. Research the funding opportunities for establishing a Farmer's Market. The feasibility of creating a Farmer's Market will consider Market location, street closures (if any), and staff cost associated with managing the program. The day and time that the Farmer's Market will be held is another factor to consider. (Strategic Goal #7)
- 3. Develop, plan and implement a Veteran's Day application event to honor the men and women who served our country. (Strategic Goal #9)
- 4. Conduct a feasibility study for implementing a community garden for the residences of San Fernando. The study will identify the best available plot of land for creating a garden and the possible funding sources for starting the program. (Strategic Goal #9)
- 5. Continue to evaluate the service contracts it administers with local youth groups and community base organizations to ensure the provisions are being enforced and the contracts are up to date. (Strategic Goal #9)
- 6. Continue to research and identify available funding sources for implementing the recommendations identified in the Park and Recreation Master Plan. (Strategic Goal #7)

	2045	2016	2047	2040	2010
	2015	2016	2017	2018	2019
RECREATION & COMM SVCS	Actual	Actual	Actual	Adjusted	Adopted
GENERAL REVENUE	971,351	954,596	1,162,472	1,177,498	1,189,727
SWIMMING POOL AREA RENTAL FEES	7,640	-	-	-	-
UPSTAIRS BANQUET RENTAL AT REC PARK	9,548	-	-	-	-
SWIM TEAM FEES	86,371	-	-	-	-
CLASSES/AEROBICS	(38)	-	-	-	-
PARK & RECREATION PROGRAM	-	-	-	-	-
SNACK BAR	1,000	514	-	-	-
SWIM LESSONS	22,562	-	-	-	-
FACILITY RENTAL	103,765	86,496	91,603	100,000	100,000
SWIMMING POOL	14,802	-	-	-	-
MISCELLANEOUS REVENUE - SWIMMING POOL	12,066	-	-	-	-
TOTAL FUNDING SOURCES	1,229,067	1,041,606	1,254,075	1,277,498	1,289,727

SOURCES:

USES:

		2015	2016	2017	2018	2019
RECREAT	TION & COMM SERVICES	Actual	Actual	Actual	Adjusted	Adopted
01-420	Administration	433,885	386,000	475,154	463,172	468,783
01-422	Community Services	174,615	206,652	192,180	184,574	165,367
01-423	Recreation	81,887	299,491	406,902	469,271	484,607
01-424	Special Events	175,897	146,599	179,840	160,480	170,970
01-430	Aquatics	362,784	2,863	-	-	-
Total Re	ecreation & Comm Services	1,229,067	1,041,606	1,254,075	1,277,498	1,289,727

PERSONNEL:

	2015	2016	2017	2018	2019
RECREATION AND COMMUNITY SERVICES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
RCS Director	0.00	1.00	1.00	1.00	1.00
RCS Manager	1.00	0.00	0.00	0.00	0.00
5	2.00	2.00	2.00	2.00	2.00
Office Specialist					
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	1.00	1.00	1.00	1.00
Aquatic Supervisor	1.00	0.00	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	1.75	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)	4.10	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)	1.28	1.28	1.28	1.28	1.28
Cashier (FTE)	0.30	0.30	0.30	0.30	0.30
Pool Attendant (FTE)	2.00	0.00	0.00	0.00	0.00
Lifeguard (FTE)	4.50	0.00	0.00	0.00	0.00
Senior Lifeguards (FTE)	1.00	0.00	0.00	0.00	0.00
TOTAL RECREATION & COMMUNITY SERVICES DEPT	31.71	24.21	24.21	23.96	23.96

DIVISION NO. 420

RECREATION & COMMUNITY SERVICES - ADMINISTRATION 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

Ac	count Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-420-0000-4101	SALARIES-PERMANENT EMPLOYEES	240,837	229,146	234,560	249,072	169,653	245,528
001-420-0000-4103	WAGES-TEMPORARY & PART-TIME	135	126	372	-	-	-
001-420-0000-4105	OVERTIME	-	751	282	-	-	-
001-420-0000-4111	COMMISSIONER'S REIMBURSEMENT	850	750	1,150	3,000	650	3,000
001-420-0000-4120	O.A.S.D.I.	18,448	17,866	17,760	18,284	13,100	18,339
	HEALTH INSURANCE	25,003	28,927	33,703	47,270	41,494	56,746
	DENTAL INSURANCE	4,013	4,013	4,102	4,013	3,883	3,339
001-420-0000-4129	RETIREE HEALTH SAVINGS	-	-	-	-	568	1,200
001-420-0000-4130	WORKER'S COMPENSATION INS.	5,721	3,553	3,630	3,799	2,692	3,746
001-420-0000-4134	LONG TERM DISABILITY INSURANCE	739	906	760	1,099	339	1,066
001-420-0000-4136	OPTICAL INSURANCE	947	947	991	975	654	590
001-420-0000-4138	LIFE INSURANCE	501	459	400	301	323	301
001-420-0000-4140	WELLNESS BENEFIT	-	600	600	600	-	600
Personnel Costs		297,195	288,045	298,309	328,413	233,356	334,455
001-420-0000-4210	UTILITIES	80,536	-	-	-	-	-
001-420-0000-4220	TELEPHONE	20,882	16,062	16,696	19,000	17,617	19,000
	CONTRACTUAL SERVICES	28,303	22,132	66,635	25,700	16,657	19,200
001-420-0000-4300	DEPARTMENT SUPPLIES	5,018	, 7,740	8,646	11,500	12,533	10,900
001-420-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	, 196	-	-	, _	600
001-420-0000-4360	PERSONNEL TRAINING	561	1,548	2,050	2,000	895	2,000
001-420-0000-4370	MEETINGS, MEMBERSHIPS	-	566	15	-	64	1,500
	SUBSCRIPTIONS DUES & MMBRSHIPS	1,390	640	192	1,000	995	1,000
001-420-0000-4390	VEHICLE ALLOW & MILEAGE	-	3,521	3,386	4,100	2,228	4,100
001-420-0000-4450	OTHER EXPENSE	-	-	150	-	-	-
Operations & Mainte	enance Costs	136,690	52,404	97,771	63,300	50,989	58,300
001-420-0000-4706	LIABILITY CHARGE	-	16,294	20,923	22,165	22,165	19,610
	EQUIP MAINT CHARGE	-	2,562	13,844	10,948	10,948	17,881
	EQUIP REPLACEMENT CHARGE	-	3,000	3,000	3,000	3,000	-
	FACILITY MAINTENANCE CHARGE	-	23,695	28,628	36,099	36,099	38,537
Internal Service Char		-	45,551	66,395	72,212	72,212	76,028
001-420-0000-4500	CAPITAL EQUIPMENT	-	-	12,679	2,905	2,914	-
Capital Costs	-	-	-	12,679	2,905	2,914	-
Division Total		433,885	386,000	475,154	466,830	359,471	468,783

<u>COMMUNITY SERVICES</u> 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

Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-422-0000-4101 SALARIES-PERMANENT EMPLOYEES	80,273	87,777	65,705	104,285	65,285	96,491
001-422-0000-4103 WAGES-TEMPORARY & PART-TIME	13,965	-	-	-	-	-
001-422-0000-4105 OVERTIME	4	1,679	1,297	-	-	-
001-422-0000-4120 O.A.S.D.I.	7,207	7,723	4,992	7,978	4,994	7,382
001-422-0000-4126 HEALTH INSURANCE	11,161	17,689	4,599	12,293	9,228	13,497
001-422-0000-4128 DENTAL INSURANCE	938	938	220	938	800	1,180
001-422-0000-4129 RETIREE HEALTH SAVINGS	-	-	341	600	771	1,050
001-422-0000-4130 WORKER'S COMPENSATION INS.	4,539	4,892	4,915	7,582	3,792	7,015
001-422-0000-4136 OPTICAL INSURANCE	254	254	93	262	150	262
001-422-0000-4138 LIFE INSURANCE	230	162	102	179	107	179
001-422-3750-4101 SALARIES-PERMANENT EMPLOYEES	21,703	19,716	16,771	-	-	-
001-422-3750-4120 O.A.S.D.I.	1,662	1,508	1,262	-	-	-
001-422-3750-4129 RETIREE HEALTH SAVINGS	-	-	124	-	-	-
001-422-3750-4130 WORKER'S COMPENSATION INS.	910	718	1,213	-	-	-
001-422-3752-4101 SALARIES-PERMANENT EMPLOYEES	11,902	10,910	10,139	-	-	-
001-422-3752-4120 O.A.S.D.I.	916	835	765	-	-	-
001-422-3752-4129 RETIREE HEALTH SAVINGS	-	-	104	-	-	-
001-422-3752-4130 WORKER'S COMPENSATION INS.	487	409	734	-	-	-
001-422-3753-4101 TITLE III-B TELEPHONE REASSURANCE PR(-	-	1,065	-	-	-
001-422-3753-4120 TITLE III-B TELEPHONE REASSURANCE PR(-	-	83	-	-	-
001-422-3753-4129 RETIREE HEALTH SAVINGS	-	-	16	-	-	-
001-422-3753-4130 TITLE III-B TELEPHONE REASSURANCE PR	-	-	79	-	-	-
Personnel Costs	156,151	155,211	114,619	134,117	85,127	127,056
001-422-0000-4260 CONTRACTUAL SERVICES	741	276	21	-	30	1,500
001-422-0000-4300 DEPARTMENT SUPPLIES	4,343	3,323	2,943	6,500	5,682	5,500
001-422-0000-4360 PERSONNEL TRAINING	176	-	-	-	-	-
001-422-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	-	107	1,000	137	1,000
001-422-3750-4260 CONTRACTUAL SERVICES	-	-	5,130	-	-	-
001-422-3750-4270 PROFESSIONAL SERVICES	11,302	19,540	22,291	7,500	-	-
001-422-3752-4260 HOME DELIVERED MEALS C2	-	-	2,822	-	-	-
001-422-3752-4270 PROFESSIONAL SERVICES	1,902	3,077	7,637	-	-	-
Operations & Maintenance Costs	18,464	26,216	40,950	15,000	5,849	8,000
001-422-0000-4706 LIABILITY CHARGE	-	10,278	9,923	9,051	9,051	7,450
001-422-0000-4743 FACILITY MAINTENANCE CHARGE	-	14,948	26,687	21,415	21,415	22,861
Internal Service Charges	-	25,226	36,610	30,466	30,466	30,311
Division Total	174,615	206,652	192,180	179,583	121,442	165,367

RECREATION (FACILITY OPERATIONS & Playgrounds)

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	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-423-0000-4101 SALARIES-PERMANENT EMPLOYEES	217	57,115	75,948	70,453	80,785	74,246
001-423-0000-4103 WAGES-TEMPORARY & PART-TIME	66 <i>,</i> 055	167,120	200,581	204,271	212,070	210,000
001-423-0000-4105 OVERTIME	7	9	222	-	-	-
001-423-0000-4120 O.A.S.D.I.	5,070	13,969	21,116	20,997	22,404	21,745
001-423-0000-4126 HEALTH INSURANCE	-	12,498	17,789	11,162	11,167	11,392
001-423-0000-4128 DENTAL INSURANCE	-	235	1,583	1,938	1,306	674
001-423-0000-4129 RETIREE HEALTH SAVINGS	-	-	15	-	-	-
001-423-0000-4130 WORKER'S COMPENSATION INS.	4,726	12,344	20,017	19,518	21,285	20,665
001-423-0000-4136 OPTICAL INSURANCE	-	250	333	365	285	150
001-423-0000-4138 LIFE INSURANCE	813	1,786	1,867	2,168	1,693	2,168
Personnel Costs	76,888	265,325	339,472	330,872	350,995	341,040
001-423-0000-4260 CONTRACTUAL SERVICES	2,227	2,883	1,056	2,500	-	2,500
001-423-0000-4270 PROFESSIONAL SERVICES	-	-	-	500	-	500
001-423-0000-4300 DEPARTMENT SUPPLIES	2,772	2,118	3,853	3,000	3,829	3,000
Operations & Maintenance Costs	4,999	5,001	4,910	6,000	3,829	6,000
001-423-0000-4706 LIABILITY CHARGE	-	11,883	16,425	22,313	22,313	19,996
001-423-0000-4743 FACILITY MAINTENANCE CHARGE		17,282	46,095	110,133	110,133	117,571
Internal Service Charges	-	29,165	62,520	132,446	132,446	137,567
Division Total	81,887	299,491	406,902	469,318	487,270	484,607

CULTURAL ARTS & SPECIAL EVENTS DIVISION OVERVIEW

DIVISION NO. 424

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	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-424-0000-4101 SALARIES-PERMANENT EMPLOYEES	75,108	75,298	76,788	75,431	76,737	75,431
001-424-0000-4103 WAGES-TEMPORARY & PART-TIME	49,000	-	-	-	-	-
001-424-0000-4105 OVERTIME	-	781	1,537	770	-	-
001-424-0000-4120 O.A.S.D.I.	9,495	8,138	5,769	5,770	5,870	5,770
001-424-0000-4126 HEALTH INSURANCE	7,630	7,884	8,297	8,763	8,338	8 <i>,</i> 085
001-424-0000-4128 DENTAL INSURANCE	674	1,030	618	674	674	674
001-424-0000-4130 WORKER'S COMPENSATION INS.	4,642	3,386	5,552	5,484	5,553	5,484
001-424-0000-4136 OPTICAL INSURANCE	145	145	150	150	150	150
001-424-0000-4138 LIFE INSURANCE	144	102	102	102	102	102
Personnel Costs	146,839	96,764	98,811	97,144	97,424	95,696
001-424-0000-4260 CONTRACTUAL SERVICES	9,473	11,234	9,287	28,600	28,370	40,600
001-424-0000-4300 DEPARTMENT SUPPLIES	3,989	3,715	3,882	4,000	3,213	4,000
001-424-0000-4430 ACTIVITIES AND PROGRAMS	12,000	11,996	24,780	12,000	12,000	12,000
001-424-1367-4260 CONTRACTUAL SERVICES	3,259	-	-	-	-	-
001-424-1367-4300 TREE LIGHTING	337	-	-	-	-	-
Operations & Maintenance Costs	29,058	26,945	37,949	44,600	43,583	56,600
001-424-0000-4706 LIABILITY CHARGE	-	9,327	6,689	6,504	6,504	5,611
001-424-0000-4743 FACILITY MAINTENANCE CHARGE	-	13,563	36,391	12,237	12,237	13,063
Internal Service Charges	-	22,890	43,080	18,741	18,741	18,674
Division Total	175,897	146,599	179,840	160,485	159,748	170,970

<u>AQUATICS</u>

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

Ad	ccount Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
001-430-0000-4101	SALARIES-PERMANENT EMPLOYEES	39,232	-	-	-	-	-
001-430-0000-4103	WAGES-PERMANENT EMPLOYEES	121,640	-	-	-	-	-
001-430-0000-4105	OVERTIME	907	-	-	-	-	-
001-430-0000-4120	O.A.S.D.I.	12,376	-	-	-	-	-
001-430-0000-4126	HEALTH INSURANCE	15,409	-	-	-	-	-
001-430-0000-4128	DENTAL INSURANCE	352	-	-	-	-	-
001-430-0000-4130	WORKER'S COMPENSATION INS.	11,710	-	-	-	-	-
001-430-0000-4136	OPTICAL INSURANCE	374	-	-	-	-	-
001-430-0000-4138	LIFE INSURANCE	102	-	-	-	-	-
001-430-4103-4105	OVERTIME	-	-	-	-	-	-
001-430-4103-4120	O.A.S.D.I.	-	-	-	-	-	-
001-430-4103-4130	WORKER'S COMPENSATION INS.	-	-	-	-	-	-
Personnel Costs		202,103	-	-	-	-	-
001-430-0000-4210	UTILITIES	100,723	2,863	-	-	-	-
001-430-0000-4220	TELEPHONE	753	-	-	-	-	-
001-430-0000-4260	CONTRACTUAL SERVICES	24,330	-	-	-	-	-
001-430-0000-4300	DEPARTMENT SUPPLIES	32,581	-	-	-	-	-
001-430-0000-4330	BLDG MAINT & REPAIRS	2,294	-	-	-	-	-
Operations & Maint	enance Costs	160,681	2,863	-	-	-	-
001-430-0000-4500	****CAPITAL EXPENSES****		-	-	-	-	-
Capital Costs		-	-	-	-	-	-
Division Total		362,784	2,863	-	-	-	-



SECTION V. Special Funds



Special Revenue, Grant, and Capital 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.	FUND DESCRIPTION
002	Supplemental Law Enforcement Services Fund (SLESF)
007	Proposition "A"
008	Proposition "C" – Transit Development Fund
009	Proposition "C" – Discretionary
010	Capital Grant Fund
011	State Gas Tax Fund
012	Measure "R" Fund
013	Traffic Safety Fund
014	Cash in-lieu of Parking 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
025	Road Maintenance & Rehabilitation Fund (SB1)
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
094	Low/Moderate Income Housing Fund
101	Safety Realignment Fund (AB109)
108	California Arts Council
109	National Endowment for the Arts (NEA)
113	MTA Transit Oriented Development (TOD) Planning Grant
118	California State Grant – Housing Related Parks (HRP)
119	Community Oriented Policing Services (COPS) Safe Schools
120	Alcohol Beverage Control (ABC) Grant

SUPPLEMENTAL LAW ENFORCEMENT FUNDS (SLESF)

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.

FUND NO. 002

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	30,532		30,532
REVENUES	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME	-	124	376	-	477	-
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT	-	55	(217)	-	-	-
3679-0000 COPS MORE	106,230	96,358	129,324	100,000	139,416	110,000
3679-2206 SLESF	-	18,260	-	-	-	-
Total Revenue	106,230	114,797	129,483	100,000	139,893	110,000
APPROPRIATIONS Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
Account Number & Title 002-190-0000-4901 TRANSFER TO GENERAL FUND	Actual	Actual 100,000	Actual	Adjusted 100,000	Estimated 100,000	Adopted 125,000
Account Number & Title 002-190-0000-4901 TRANSFER TO GENERAL FUND Transfers	Actual 100,000 100,000	Actual 100,000 100,000	Actual 120,000 120,000	Adjusted 100,000 100,000	Estimated 100,000 100,000	Adopted 125,000 125,000

<u>FUND NO. 007</u>

PROPOSITION "A"

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

	Beginning Fund Balance:			113,961	65 <i>,</i> 047		39,592
REVENUES		2015	2016	2017	2018	2018	2019
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3210-0000	SALES AND USE TAXES	425,844	437,213	448,119	460,000	457,621	479,258
3500-0000	INTEREST INCOME	142	579	1,294	-	648	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	-	-	(841)	-	-	-
3794-0000	DIAL-A-RIDE TICKETS	3,662	5,068	2,159	4,000	4,652	4,500
3794-3630	AQMD NATURAL GAS TROLLEYS	15,485	16,003	8,779	15,000	15,310	15,000
3796-0000	MTA BUS PASS SUBSIDY	9,966	7,930	7,812	9,000	7,867	7,000
Total Reven	ue	455,099	466,793	467,322	488,000	486,098	505,758

APPROPRIATIONS	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
007-313-0000-4101 SALARIES-PERMANENT EMPLOYEES	4,605	-	-	-	-	-
007-313-0000-4105 OVERTIME	10	-	-	-	-	-
007-313-0000-4120 O.A.S.D.I.	353	-	-	-	-	-
007-313-0000-4126 HEALTH INSURANCE	264	-	-	-	-	-
007-313-0000-4128 DENTAL INSURANCE	149	-	-	-	-	-
007-313-0000-4130 WORKERS COMPENSATION INS.	73	-	-	-	-	-
007-313-0000-4136 OPTICAL INSURANCE	13	-	-	-	-	-
007-313-0000-4138 LIFE INSURANCE	102	-	-	-	-	-
007-440-0000-4101 SALARIES-PERMANENT EMPLOYEES	15,690	17,215	16,059	21,704	8,457	21,704
007-440-0000-4120 O.A.S.D.I.	1,201	1,317	1,213	1,660	647	1,660
007-440-0000-4126 HEALTH INSURANCE	2,187	2,248	2,279	2,533	1,416	2,533
007-440-0000-4128 DENTAL INSURANCE	63	151	137	151	105	151
007-440-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	-	57	-
007-440-0000-4130 WORKER'S COMPENSATION INS.	246	268	976	1,416	134	1,416
007-440-0000-4136 OPTICAL INSURANCE	-	-	42	48	20	48
007-440-0000-4138 LIFE INSURANCE	47	47	84	31	84	31
Personnel Costs	25,003	21,247	20,788	27,543	10,920	27,543
007-190-0000-4480 COST ALLOCATION	42,639	42,639	27,277	28,412	28,412	29,935
007-313-0000-4260 CONTRACTUAL SERVICES	2,012	47,500	131,804	132,457	132,457	134,000
007-313-0000-4300 DEPARTMENT SUPPLIES	-	-	-	-	-	-
007-313-3630-4402 FUEL	21,366	14,229	15,569	7,543	7,542	15,000
007-440-0441-4220 TELEPHONE	1,623	1,649	1,669	1,500	1,611	1,500
007-440-0441-4260 MTA BUS PASS SALES	16,396	15,800	14,386	14,798	14,687	16,000
007-440-0442-4260 CONTRACTUAL SERVICES	265,070	279,204	280,000	286,201	286,200	269,280
007-440-0443-4260 CONTRACTUAL SERVICES	12,556	17,655	24,742	15,001	14,554	12,500
Operations & Maintenance Costs	361,662	418,675	495,447	485,912	485,463	478,215
Total Appropriations	386,665	439,922	516,236	513,455	496,383	505,758
ANNUAL SURPLUS/DEFICIT	68,434	26,871	(48,914)	(25,455)	(10,285)	(0)
Ending Balance:			65,047	39,592		39,592

FUND NO. 008

PROPOSITION "C" – TRANSIT DEVELOPMENT FUND

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 Projects

Fund: Proposition C - Transit Development Fund Resp. Dept: Public Works

REVENUES Account Number & Title 2015 Actual 2017 Actual 2018 Actual 2018 Actual 2019 Actual 2019 Actual 2019 Adjusted 2019 Estimated 2019 Adjusted 3210-0000 SALES AND USE TAXES 3508-0000 NET INC/DECR FAIR VAL INVESTMENT 352,983 372,70 1,897 550 398,000 381,165 398,032 APPROPRIATIONS Account Number & Title 2015 Account Number & Title 2015 Actual 2014 Actual 2017 Actual 2018 Actual 2019 Actual 2018 Actual 2019 Actual 2019 Actual 2018 Actual 2018 Actual 2018 Actual 2018 Actual 2018 Actual 2018 Actual 2019 Actual 2018 Actual 2019 Actual 2018 Actual 2019 Actual 2019 Actual 2019 Actual 2019 Actual 2019 Actual 2018 Actual 2018 Actual 2018 Actual 2019 Actual 2019 Actual 2019 Actual 2018 Actual 2018 Actual		Beginning Fund Balance:			164,271	165,831		174,720
3210-0000 SALES AND USE TAXES 353,702 362,981 371,999 385,000 379,268 397,323 3500-0000 NIT INC/DECR FAIR VAL INVESTMENT 226 1,038 727 - 1,897 500 3509-0000 NET INC/DECR FAIR VAL INVESTMENT 353,988 364,477 371,894 385,000 381,165 398,032 APPROPRIATIONS 2015 2016 Actual Actual Adjusted Estimated Adopted 008-311-000-4101 SALARIES-PERMANENT EMPLOYEES 59,743 41,557 28,896 43,255 28,472 43,255 008-311-000-4102 OAS.D.I. 4,557 3,422 1,561 3,309 2,195 3,309 008-311-000-4120 OAS.D.I. 4,572 3,422 1,561 3,309 2,195 3,309 008-311-000-4120 DENTAL INSURANCE 1,242 948 948 948 948 948 948 948 948 948 948 948 948 948 948 948 948	REVENUES		2015	2016	2017	2018	2018	2019
3500-0000 INTEREST INCOME 286 1,038 727 - 1,897 500 3508-0000 NET INC/DECR FAIR VAL INVESTMENT 353,988 364,477 371,894 385,000 381,165 398,032 APPROPRIATIONS 2015 2016 Actual Actual Adjusted Estimated Adopted 008-311-0000-4101 SALARIES-PERMANENT EMPLOYEES 59,743 41,557 28,896 43,255 28,472 43,255 008-311-0000-4103 WAGETEMPORARY & PART-TIME - - - 210 - - - 210 - - - 210 - - 210 - - - 210 - - - 210 - - - 210 - - 210 - - 210 - - 210 - - 210 - - 210 - - 210 - - 210 - - 210 - 2019	А	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME 286 1,038 727 - 1,897 500 3508-0000 NET INC/DECR FAIR VAL INVESTMENT 353,988 364,477 371,894 385,000 381,165 398,032 APPROPRIATIONS 2015 2016 Actual Actual Adjusted Estimated Adopted 008-311-0000-4101 SALARIES-PERMANENT EMPLOYEES 59,743 41,557 28,896 43,255 28,472 43,255 008-311-0000-4103 WAGETEMPORARY & PART-TIME - - - 210 - - - 210 - - - 210 - - 210 - - - 210 - - - 210 - - - 210 - - 210 - - 210 - - 210 - - 210 - - 210 - - 210 - - 210 - - 210 - 2019								
3508-0000 NET INC/DECR FAIR VAL INVESTMENT - 458 (832) - - Total Revenue 353,988 364,477 371,894 385,000 381,165 398,032 APPROPRIATIONS 2015 2016 Actual Actual Adjusted Estimated Adopted 008-311-0000-4101 SALARIES-PERMANENT EMPLOYEES 59,743 41,557 28,896 43,255 28,472 43,255 008-311-0000-4105 VARTINE - 3,305 -						385,000		
Total Revenue 353,988 364,477 371,894 385,000 381,165 398,032 APPROPRIATIONS Account Number & Title 2015 Account Number & Title 2016 Actual 2017 Actual 2018 Adjusted 2018 Estimated 2019 Adjusted 2018 Estimated 2019 Adjusted 2018 Estimated 2019 Adjusted 008-311-000-4101 SALARIES-PERMANENT EMPLOYEES 59,743 41,557 28,896 43,255 28,472 43,255 008-311-000-4102 O.A.S.D.I. 4,572 3,422 1,561 3,309 2,195 3,309 008-311-000-4126 DENTAL INSURANCE 12,318 2,013 - 10,536 10,949 11,569 008-311-000-4126 DENTAL INSURANCE 307 281 - 289 289 289 008-311-000-4130 WORKERS COMPENSATION INS. 6 -			286			-	1,897	500
APPROPRIATIONS Account Number & Title 2015 Actual 2016 Actual 2017 Actual 2018 Adjusted 2018 Estimated 2019 Adopted 008-311-0000-4101 SALARIES-PERMANENT EMPLOYEES 59,743 41,557 28,896 43,255 28,472 43,255 008-311-0000-4105 WAGES-TEMPORARY & PART-TIME - 3,305 - 2010 - 008-311-000-4120 0.AS.D.I. 4,572 3,422 1,561 3,039 2,195 3,309 0,195 0.899 948		_/DECR FAIR VAL INVESTMENT	-			-	-	-
Account Number & Title Actual Actual Actual Actual Adjusted Estimated Adopted 008-311-0000-4101 SALARIES-PERMANENT EMPLOYEES 59,743 41,557 28,896 43,255 28,472 43,255 008-311-0000-4103 WAGES-TEMPORARY & PART-TIME 24 3 - - 210 - 008-311-0000-4120 O.S.D.I. 4,572 3,422 1,561 3,309 2,195 3,301 6,155 40,736 6,557 48,676 431,676 410,134 11,1081 - - - <th>Total Revenue</th> <th></th> <th>353,988</th> <th>364,477</th> <th>371,894</th> <th>385,000</th> <th>381,165</th> <th>398,032</th>	Total Revenue		353,988	364,477	371,894	385,000	381,165	398,032
008-311-0000-4101 SALARIES-PERMANENT EMPLOYEES 59,743 41,557 28,896 43,255 28,472 43,255 008-311-0000-4103 WAGES-TEMPORARY & PART-TIME 3,305 - <td>APPROPRIATIONS</td> <td></td> <td>2015</td> <td>2016</td> <td>2017</td> <td>2018</td> <td>2018</td> <td>2019</td>	APPROPRIATIONS		2015	2016	2017	2018	2018	2019
008-311-000-4103 WAGES-TEMPORARY & PART-TIME 3,305 - <t< th=""><th>А</th><th>Account Number & Title</th><th>Actual</th><th>Actual</th><th>Actual</th><th>Adjusted</th><th>Estimated</th><th>Adopted</th></t<>	А	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
008-311-000-4103 WAGES-TEMPORARY & PART-TIME 3,305 - <t< th=""><th></th><th></th><th></th><th></th><th></th><th>•</th><th></th><th>·</th></t<>						•		·
008-311-0000-4105 OVERTIME 24 3 - 210 008-311-0000-4126 O.A.S.D.I. 4,572 3,422 1,561 3,309 2,195 3,309 008-311-0000-4126 DENTAL INSURANCE 1,242 948 - 948 948 008-311-0000-4136 DENTAL INSURANCE 1,242 948 - 948 948 008-311-0000-4136 WORKERS COMPENSATION INS. 7,644 6,312 - 6,151 4,073 6,151 008-311-6076-4101 SALARIES-PERMANENT EMPLOYEES 141 - - - - 77 008-311-6676-4130 WORKERS COMPENSATION INS. 6 -			59,743	41,557	28,896	43,255	28,472	43,255
008-311-0000-4120 O.A.S.D.I. 4,572 3,422 1,561 3,309 2,195 3,309 008-311-0000-4120 HEALTH INSURANCE 12,318 2,013 - 10,536 10,949 11,569 008-311-0000-4128 DENTAL INSURANCE 1,242 948 - 948 948 948 008-311-0000-4130 WORKERS COMPENSATION INS. 7,644 6,312 - 6,151 4,073 6,151 008-311-0000-4138 UFE INSURANCE 307 281 - 289 289 289 008-311-6676-4120 O.A.S.D.I. 12 - <td>008-311-0000-4103</td> <td>WAGES-TEMPORARY & PART-TIME</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	008-311-0000-4103	WAGES-TEMPORARY & PART-TIME	-		-	-	-	-
008-311-0000-4126 HEALTH INSURANCE 12,318 2,013 - 10,536 10,949 11,569 008-311-0000-4126 DENTAL INSURANCE 1,242 948 - 948 948 948 008-311-0000-4136 OPTICAL INSURANCE 1,242 948 - 948 948 948 008-311-0000-4136 OPTICAL INSURANCE 307 281 - 289 289 008-311-000-4136 UFE INSURANCE - - - 77 77 008-311-6676-4100 SALARIES-PERMANENT EMPLOYEES 141 - <t< td=""><td></td><td></td><td></td><td>-</td><td>-</td><td></td><td></td><td>-</td></t<>				-	-			-
008-311-0000-4128 DENTAL INSURANCE 1,242 948 - 948 948 948 008-311-0000-4130 WORKERS COMPENSATION INS. 7,644 6,312 - 6,151 4,073 6,151 008-311-0000-4136 OPTICAL INSURANCE 307 281 - 289 289 289 008-311-0000-4130 IFE INSURANCE - - 77 77 77 008-311-676-4101 SALARIES-PERMANENT EMPLOYEES 141 - <t< td=""><td></td><td></td><td></td><td></td><td>1,561</td><td></td><td></td><td></td></t<>					1,561			
008-311-0000-4130 WORKERS COMPENSATION INS. 7,644 6,312 - 6,151 4,073 6,151 008-311-0000-4136 OPTICAL INSURANCE 307 281 - 289 289 289 008-311-0000-4138 LIFE INSURANCE - - - 77 - 77 008-311-6676-410 SALRIES-PERMANENT EMPLOYEES 141 - <					-			
008-311-0000-4136 OPTICAL INSURANCE 307 281 - 289 289 289 008-311-0000-4138 LIFE INSURANCE - - 77 - 77 008-311-6676-4110 SALARIES-PERMANENT EMPLOYEES 141 -					-			
008-311-000-4138 LIFE INSURANCE - - - 77 - 77 008-311-6676-4101 SALARIES-PERMANENT EMPLOYEES 141 -					-			
008-311-6676-4101 SALARIES-PERMANENT EMPLOYEES 141 - <t< td=""><td></td><td></td><td>307</td><td>281</td><td>-</td><td></td><td>289</td><td></td></t<>			307	281	-		289	
008-311-6676-4120 O.A.S.D.I. 12 -			-	-	-	77	-	77
008-311-6676-4130 WORKERS COMPENSATION INS. 6 -				-	-	-	-	-
Personnel Costs 86,009 57,841 30,456 64,565 47,136 65,598 008-190-0000-4480 COST ALLOCATION 11,081 - 31,266 20,352 20,352 23,306 008-311-0000-4260 CONTRACTUAL SERVICES 232,166 - 95,000 - <	008-311-6676-4120	O.A.S.D.I.		-	-	-	-	-
008-190-0000-4480 COST ALLOCATION 11,081 - 31,266 20,352 20,352 23,306 008-311-0000-4260 CONTRACTUAL SERVICES 232,166 - 95,000 -	008-311-6676-4130	WORKERS COMPENSATION INS.		-	-	-	-	-
008-311-0000-4260 CONTRACTUAL SERVICES 232,166 - 95,000 - - - 008-313-0000-4260 CONTRACTUAL SERVICES - 199,498 126,266 135,352 135,352 168,026 008-190-0000-4901 TRANSFER TO GENERAL FUND 179,967 - - - - - 008-311-0000-4500 ****CAPITAL EXPENSES**** 25,696 -	Personnel Costs		86,009	57,841	30,456	64,565	47,136	65,598
008-313-0000-4260 CONTRACTUAL SERVICES - 199,498 - 115,000 114,720 Operations & Maintenance Costs 243,247 199,498 126,266 135,352 135,352 168,026 008-190-0000-4901 TRANSFER TO GENERAL FUND 179,967 - - - - Transfers 179,967 - - - - - - 008-311-0000-4500 ****CAPITAL EXPENSES**** 25,696 - - - - - 008-311-0000-4500 *****CAPITAL EXPENSES**** 25,696 - </td <td>008-190-0000-4480</td> <td>COST ALLOCATION</td> <td>11,081</td> <td>-</td> <td>31,266</td> <td>20,352</td> <td>20,352</td> <td>23,306</td>	008-190-0000-4480	COST ALLOCATION	11,081	-	31,266	20,352	20,352	23,306
Operations & Maintenance Costs 243,247 199,498 126,266 135,352 135,352 168,026 008-190-0000-4901 TRANSFER TO GENERAL FUND 179,967 - - - - Transfers 179,967 - - - - - - 008-311-0000-4500 ****CAPITAL EXPENSES**** 25,696 - - - - 008-311-0000-4500 CAPITAL PROJECTS 25,696 - - - - 008-311-0000-4600 CAPITAL PROJECTS 25,696 - - - - 008-311-0057-4600 GLENOAKS SAFE STREET HSIP - - - - - 008-311-0560-4600 CAPITAL PROJECTS-ST. RESURFACING 90,295 213,612 45,000 36,450 325,000 008-311-0562-4600 TRAFFIC SIGNALS ON GLENOAKS HSIP CYC - - - - - - - - - - - - - - - - - - - </td <td>008-311-0000-4260</td> <td>CONTRACTUAL SERVICES</td> <td>232,166</td> <td>-</td> <td>95,000</td> <td>-</td> <td>-</td> <td>-</td>	008-311-0000-4260	CONTRACTUAL SERVICES	232,166	-	95,000	-	-	-
008-190-0000-4901 TRANSFER TO GENERAL FUND 179,967 - <t< td=""><td>008-313-0000-4260</td><td>CONTRACTUAL SERVICES</td><td>-</td><td>199,498</td><td>-</td><td>115,000</td><td>115,000</td><td>144,720</td></t<>	008-313-0000-4260	CONTRACTUAL SERVICES	-	199,498	-	115,000	115,000	144,720
Transfers 179,967 -	Operations & Maint	enance Costs	243,247	199,498	126,266	135,352	135,352	168,026
008-311-0000-4500 ****CAPITAL EXPENSES**** 25,696 - - - - 008-311-0000-4600 CAPITAL PROJECTS 25,696 - - 60,130 - - 008-311-0000-4600 CAPITAL PROJECTS - - 60,130 - - - 008-311-0557-4600 GLENOAKS SAFE STREET HSIP - 845 - - - - 008-311-0560-4600 CAPITAL PROJECTS-ST. RESURFACING 90,295 213,612 45,000 36,450 325,000 008-311-0562-4600 TRAFFIC SIGNALS ON GLENOAKS HSIP CYC - - - - - - 008-311-6676-4600 CALTRANS TCSP TRUMAN ST -	008-190-0000-4901	TRANSFER TO GENERAL FUND	179,967	-	-	-	-	-
Capital Costs 25,696 -	Transfers		179,967	-	-	-	-	-
Capital Costs 25,696 -	008-311-0000-4500	****CAPITAL EXPENSES****	25,696	-	-	-	-	-
008-311-0000-4600 CAPITAL PROJECTS - - 60,130 - - 008-311-0557-4600 GLENOAKS SAFE STREET HSIP - 845 - - - 008-311-0560-4600 CAPITAL PROJECTS-ST. RESURFACING - 90,295 213,612 45,000 36,450 325,000 008-311-0562-4600 TRAFFIC SIGNALS ON GLENOAKS HSIP CYC - - - - - 008-311-6676-4600 CALTRANS TCSP TRUMAN ST - - - - - - 008-311-6676-4600 CALTRANS TCSP TRUMAN ST -				-	-	-	-	-
008-311-0557-4600 GLENOAKS SAFE STREET HSIP - 845 -			,					
008-311-0557-4600 GLENOAKS SAFE STREET HSIP - 845 -	008-311-0000-4600	CAPITAL PROJECTS	-	-	-	60,130	-	-
008-311-0560-4600 CAPITAL PROJECTS-ST. RESURFACING - 90,295 213,612 45,000 36,450 325,000 008-311-0562-4600 TRAFFIC SIGNALS ON GLENOAKS HSIP CYC -			-	845	-		-	-
008-311-0562-4600 TRAFFIC SIGNALS ON GLENOAKS HSIP CYC -			-		213.612	45.000	36.450	325.000
008-311-6676-4600 CALTRANS TCSP TRUMAN ST - - 71,064 33,296 - Capital Projects - 91,140 213,612 176,194 69,746 325,000 Total Appropriations 534,919 348,479 370,334 376,111 252,234 558,624 ANNUAL SURPLUS/DEFICIT (180,931) 15,998 1,560 8,889 128,931 (160,592)			-	-	-,	-	-	-
Capital Projects - 91,140 213,612 176,194 69,746 325,000 Total Appropriations 534,919 348,479 370,334 376,111 252,234 558,624 ANNUAL SURPLUS/DEFICIT (180,931) 15,998 1,560 8,889 128,931 (160,592)			-	-	-	71.064	33.296	-
ANNUAL SURPLUS/DEFICIT (180,931) 15,998 1,560 8,889 128,931 (160,592)			-	91,140	213,612			325,000
	Total Appropriation	15	534,919	348,479	370,334	376,111	252,234	558,624
	ANNUAL SURPLUS/	DEFICIT	(180,931)	15,998	1,560	8,889	128,931	(160,592)
		Ending Balance:						14,128

PROPOSITION "C" – DISCRETIONARY

FUND OVERVIEW

This fund accounts for receipt of the discretionary portion (40%) of the half-cent sales tax allocated by the Los Angeles County Metropolitan Authority (Metro). These are typically awarded as grants through a competitive grant application to Metro.

MAJOR PROJECTS/PROGRAMS

CAPITAL PROJECTS:

Citywide Traffic Signal Synchronization Project

FUND NO. 009

Fund: Prop "C" - Discretionary Resp. Dept: Public Works

Beginning	g Fund Balance:		20,663	20,663		20,663
REVENUES Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
Account Number & The	Actual	Actual	Actual	Aujusteu	LStimateu	Adopted
3500-0000 INTEREST INCOME	25	84	-	-	124	-
3508-0000 NET INCR/DECR FAIR VAL INVES	STMENT -	36	-	-	-	-
3686-0510 SIGNAL IMPROVEMENTS	-	-	-	775,000	-	-
Total Revenue	25	120	-	775,000	124	-
APPROPRIATIONS	2015	2016	2017	2018	2018	2019
APPROPRIATIONS Account Number & Title		2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
	Actual					
Account Number & Title	Actual			Adjusted		
Account Number & Title	Actual			Adjusted 775,000		
Account Number & Title	Actual		Actual	Adjusted 775,000 775,000		

<u>FUND NO. 010</u>

CAPITAL GRANTS FUND

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
- 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
- HSIP Cycle 7 Grant: Glenoaks Resurfacing Project
- Safe Routes to School Grant (Cycles 1 & 2)
- HSIP Cycle 8 Grant: Traffic Signal Improvements
- Prop 1 Grant: SF Regional Park Infiltration System Project

Fund: Capital Grants Fund Resp. Dept: Various

	Beginning Fund Balance:			(327,987)	(177,627)		(1,558,667)
REVENUES		2015	2016	2017	2018	2018	2019
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
	SIGNAL IMPROVEMENTS PACOIMA WASH BIKEWAY ATP CYCLE 3	-	-	-	50,000	-	-
	PACOIMA WASH BIKEWAY ATP CYCLE 3 PACOIMA WASH BIKEWAY MSRC	-	-	-	973,000 354,000	-	-
	SAFE ROUTES TO SCHOOL CYCLE 1	-	_	-	994,124	-	-
	SAFE ROUTES TO SCHOOL CYCLE 2	-	-	-	999,850	-	-
	GLENOAKS SAFE ST IMPROV HSIP CYCLE	-	-	-	1,380,000	-	-
3686-0560	STREET RESURFACING	-	-	-	38,240	44,141	-
3686-0687	CALTRANS SUST. TRANSPRT PLANNING GRT	-	-	116,473	-	26,797	-
3686-0763	STORMWATER INFILTRATION PROJECT	-	-	-	425,000	-	-
3686-0764	DWP STORMWATER INFILTRATION PROJECT	-	-	-	130,000	-	-
	VISTA DEL VALLE SAFETY IMPROVEMENTS	-	-	-	-	37,509	
	SAFE ROUTES TO SCHOOL	-	64,212	531,462	-	-	-
	PEDESTRAIN CT DWN SIGNALS HSIPL5202(017)	-	-	15,710	-	40,000	-
	CLEAN TRANS MSRC NO. ML 14062 ELECTRICAL VEHCILES CHARGING STATIONS	-	-	-	387,019	-	-
	GLENOAKS RESURFACING PROJECT	-	-	-	100,000 97,846	-	-
	CALTRANS TCSP TRUMAN-ST. ENHANCEMENTS	383	2,264	806	231,851	101,803	-
	"911" SECURITY UPGRADE	-	- 2,204	-	12,000	8,189	-
3696-3604		-	-	-	16,752	12,878	-
3696-3622	UASI 2016	-	-	-	20,600	-	-
3696-3609	LOPEZ ADOBE CONSTRUCTION	60,273	-	-	-	-	-
3696-3662	UASI URBAN AREA SEC INITIRATIVE NO. C1256	-	-	53,000	-	-	-
3696-3684	UASI 2015	-	-	-	68,558	23,098	-
	HEALTH SF OPEN STREETS EVENT	-	-	-	-	148,800	-
	CNG FUELING STATION	-	-	2,708	-	975,892	-
	TRANSFER FROM GAS TAX FUND	-	-	351	-	-	-
Total Rever	TRANSFER FROM PAVEMENT MGMT FUND	- 60,656	24,080 90,556	720,510	6,278,840	1,419,107	
Total Nevel	lue	00,050	30,330	720,510	0,278,840	1,419,107	-
APPROPRIA	ATIONS	2015	2016	2017	2018	2018	2019
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
	/ Development Grants				10.000		
	00-4500 ELECTRIC VEHICLE REPLACEMENT	-	-	-	10,000	-	-
Total Comm	nunity Development Grants	-	-	-	10,000	-	-
Police Gran	te						
	49-4500 9-1-1 EMERGENCY COMMUNICATION	-	-	6,120	12,000	2,069	-
	04-4500 BULLET PROOF VEST 2016	-	-	-	16,752	15,419	-
	22-4500 CAPITAL EQUIPMENT	-	-	-	20,600	-	-
	62-4500 UASI URBAN AREA SEC INITIATIVE	-	53,000	-	-	-	-
010-220-36	84-4500 UASI 2015	-	-	-	68,558	68,558	-
Total Police	Grants	-	53,000	6,120	117,910	86,046	-

Fund: Capital Grants Fund Resp. Dept: Various

APPROPRIATIONS (C Acc	cont.) ount Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
Public Morte Crest							
Public Works Grants	CALTRANS SUST TRANSPRT PLANNING		3,378	120 221	6 000	6,179	
		-	3,378	128,331	6,999		-
	STORMWATER INFILTRATION PROJEC	-	-	-	425,000	25,581	-
	DWP STORMWATER INFILTRATION PF	-	-	-	130,000	12,800	-
	CNG FUELING STATION	-	-	12,449	-	-	-
	CNG FUELING STATION	-	-	947	-	-	-
	CNG FUELING STATION	-	-	1,658	-	-	-
	CNG FUELING STATION	-	2,708	65,370	1,256,328	1,061,565	-
	PACOIMA WASH BIKEWAY ATP	-	-	-	973,000	-	-
	PACOIMA WASH BIKEWAY MSRC	-	-	-	354,000	-	-
	SAFE ROUTES TO SCHOOL CYCLE 1	-	-	-	994,124	-	-
	SAFE ROUTES TO SCHOOL CYCLE 2	-	-	-	999,850	-	-
	GLENOAKS SAFE ST IMPROV HSIP	-	-	-	1,380,000	-	-
	STREET RESURFACING PROGRAM	-	-	-	38,240	44,141	-
	VISTA DEL VALLE IMPROV	-	-	-	-	37,509	-
	GLENOAKS RESURFACING PROJECT	-	-	-	97,846	-	-
	CALTRANS TCSP TRUMAN-ST. ENHAN	254	2,264	-	-	-	-
	CALTRANS TCSP TRUMAN-ST. ENHAN	18	-	-	-	-	-
	PROFESSIONAL SERVICES	-	-	-	-	3,418	-
010-311-6676-4600		-	806	-	231,851	221,645	-
	CLEAN TRANSP MSRC #ML14062	-	-	-	5,000	-	-
	CLEAN TRANSP MSRC #ML14062	-	-	32,077	350,932	274,521	-
	ELECTRICAL VEHICLE CHARGING STAT	-	-	-	100,000	43,994	-
	SAFE ROUTES TO SCHOOL	24,080	323,658	270,470	-	-	-
	SAFE ROUTES TO SCHOOL	-	-	1,346	-	-	-
	SAFE ROUTES TO SCHOOL	-	-	102	-	-	-
	SAFE ROUTES TO SCHOOL	-	-	98	-	-	-
	SIGNAL IMPROVEMENTS	-	-	-	40,000	-	-
	PEDESTRIAN CT DWN SIGNALS HSIPL5	-	-	362	-	-	-
	PEDESTRIAN CT DWN SIGNALS HSIPL5	-	-	28	-	-	-
	PEDESTRIAN CT DWN SIGNALS HSIPL5	-	-	4	-	-	-
	PEDESTRIAN CT DWN SIGNALS HSIPL5	-	-	1	-	-	-
	PEDESTRIAN CT DWN SIGNALS HSIPL5	-	-	26	-	-	-
	PEDESTRIAN CT DWN SIGNALS HSIPL5	-	-	1	-	-	-
	PROFESSIONAL SERVICES	-	8,760	4,710	-	777	-
010-371-3665-4600	CAPITAL PROJECTS	-	-	46,049	-	-	-
Total Public Works G	rants	24,352	341,574	564,030	7,383,170	1,732,130	-
Recreation and Com	munity Service Grants						
010-420-3711-4260	HEALTHY SF OPEN ST EVENT	-	-	-	148,800	148,800	-
Total Recreation and	Community Service Grants	-	-	-	148,800	148,800	-
Total Appropriation	5	24,352	394,574	570,150	7,659,880	1,966,976	-
ANNUAL SURPLUS/	DEFICIT	36,304	(304,018)	150,360	(1,381,040)	(547,869)	-
	Ending Balance:			(177,627)	(1,558,667)		(1,558,667)

<u>STATE GAS TAX FUND</u> 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
- SB1 Resurfacing Project \$300,000

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

	Beginning Fund Balance:			17,359	13,726		100,758
REVENUES		2015	2016	2017	2018	2018	2019
Д	ccount Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3610-0000 GAS TA	X ALLOCATION SECT 2105	137,398	137,881	137,849	142,592	132,877	140,973
3611-0000 GAS TA	X ALLOCATION SECT 2106	85,645	85,660	85,197	90,921	84,601	86,508
3612-0000 GAS TA	X ALLOCATION SECT 2107	175,844	179,540	174,770	184,208	172,932	174,905
3613-0000 GAS TA	X ALLOCATION SECTION 2103	234,818	126,153	65,480	98,225	95,354	187,725
3615-0000 GAS TA	X ALLOCATION SECT 2107.5	6,000	5,000	5,000	6,000	5,000	5,000
3670-0000 TRANS	ER FROM GENERAL FUND	43,954	-	-	-	-	-
39XX-0000 LOAN F	REPAYMENT	-	-	-	28,070	27,836	27,836
Total Revenue		683,659	534,234	468,296	550,016	518,600	622,947
APPROPRIATIONS		2015	2016	2017	2018	2018	2019
Α	ccount Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
A 011-311-0000-4101		Actual 49,942	Actual 127,682	Actual 21,632	Adjusted _	Estimated 420	Adopted _
	SALARIES-PERMANENT EMPLOYEES				•		Adopted -
011-311-0000-4101	SALARIES-PERMANENT EMPLOYEES OVERTIME	49,942	127,682	21,632	•		Adopted - -
011-311-0000-4101 011-311-0000-4105	SALARIES-PERMANENT EMPLOYEES OVERTIME O.A.S.D.I.	49,942 3,381	127,682 4,727	21,632 1,654	•	420	Adopted - - -
011-311-0000-4101 011-311-0000-4105 011-311-0000-4120	SALARIES-PERMANENT EMPLOYEES OVERTIME O.A.S.D.I. HEALTH INSURANCE	49,942 3,381 4,036	127,682 4,727 10,131	21,632 1,654 1,772	•	420	Adopted - - - - -
011-311-0000-4101 011-311-0000-4105 011-311-0000-4120 011-311-0000-4126	SALARIES-PERMANENT EMPLOYEES OVERTIME O.A.S.D.I. HEALTH INSURANCE DENTAL INSURANCE	49,942 3,381 4,036 9,408	127,682 4,727 10,131 25,394	21,632 1,654 1,772 9,692	•	420	Adopted - - - - - - - - - -
011-311-0000-4101 011-311-0000-4105 011-311-0000-4120 011-311-0000-4126 011-311-0000-4128	SALARIES-PERMANENT EMPLOYEES OVERTIME O.A.S.D.I. HEALTH INSURANCE DENTAL INSURANCE WORKER'S COMPENSATION INS.	49,942 3,381 4,036 9,408 1,135	127,682 4,727 10,131 25,394 3,173	21,632 1,654 1,772 9,692 535	•	420 - 32 -	Adopted - - - - - - - - - -
011-311-0000-4101 011-311-0000-4105 011-311-0000-4120 011-311-0000-4126 011-311-0000-4128 011-311-0000-4130	SALARIES-PERMANENT EMPLOYEES OVERTIME O.A.S.D.I. HEALTH INSURANCE DENTAL INSURANCE WORKER'S COMPENSATION INS.	49,942 3,381 4,036 9,408 1,135 4,248	127,682 4,727 10,131 25,394 3,173 17,674	21,632 1,654 1,772 9,692 535 3,292	•	420 - 32 -	Adopted - - - - - - - - - - - - - -
011-311-0000-4101 011-311-0000-4105 011-311-0000-4120 011-311-0000-4126 011-311-0000-4128 011-311-0000-4130 011-311-0000-4136	SALARIES-PERMANENT EMPLOYEES OVERTIME O.A.S.D.I. HEALTH INSURANCE DENTAL INSURANCE WORKER'S COMPENSATION INS. OPTICAL INSURANCE	49,942 3,381 4,036 9,408 1,135 4,248 238	127,682 4,727 10,131 25,394 3,173 17,674 588	21,632 1,654 1,772 9,692 535 3,292 96		420 - 32 - - 59 -	Adopted - - - - - - - - - - - - - - - - - - -
011-311-0000-4101 011-311-0000-4105 011-311-0000-4120 011-311-0000-4126 011-311-0000-4128 011-311-0000-4130 011-311-0000-4136 Personnel Costs	SALARIES-PERMANENT EMPLOYEES OVERTIME O.A.S.D.I. HEALTH INSURANCE DENTAL INSURANCE WORKER'S COMPENSATION INS. OPTICAL INSURANCE COST ALLOCATION	49,942 3,381 4,036 9,408 1,135 4,248 238 72,388	127,682 4,727 10,131 25,394 3,173 17,674 588 189,368	21,632 1,654 1,772 9,692 535 3,292 <u>96</u> <i>38,673</i>	-	420 - 32 - 59 - 511	
011-311-0000-4101 011-311-0000-4105 011-311-0000-4120 011-311-0000-4126 011-311-0000-4128 011-311-0000-4130 011-311-0000-4136 Personnel Costs 011-190-0000-4480	SALARIES-PERMANENT EMPLOYEES OVERTIME O.A.S.D.I. HEALTH INSURANCE DENTAL INSURANCE WORKER'S COMPENSATION INS. OPTICAL INSURANCE COST ALLOCATION CONTRACTUAL SERVICES	49,942 3,381 4,036 9,408 1,135 4,248 238 72,388 21,070	127,682 4,727 10,131 25,394 3,173 17,674 588 189,368 21,070	21,632 1,654 1,772 9,692 535 3,292 96 38,673 62,325	- - - - - - - - - - - - - - - - - - -	420 - 32 - 59 - 511 31,750	- - - - - - - - - - - - - - - - - - - -
011-311-0000-4101 011-311-0000-4105 011-311-0000-4120 011-311-0000-4126 011-311-0000-4130 011-311-0000-4136 Personnel Costs 011-190-0000-4480 011-311-0000-4260	SALARIES-PERMANENT EMPLOYEES OVERTIME O.A.S.D.I. HEALTH INSURANCE DENTAL INSURANCE WORKER'S COMPENSATION INS. OPTICAL INSURANCE COST ALLOCATION CONTRACTUAL SERVICES PROFESSIONAL SERVICES	49,942 3,381 4,036 9,408 1,135 4,248 238 72,388 21,070 23,069	127,682 4,727 10,131 25,394 3,173 17,674 588 <i>189,368</i> 21,070 380,971	21,632 1,654 1,772 9,692 535 3,292 96 <i>38,673</i> 62,325 212,471	- - - - - - - - - - - - - - - - - - -	420 - 32 - 59 - 511 31,750 247,003	- - - - - - - - - - - - - - - - - - - -

2,979

53,208

523,006

523,006

4,473

289,673

99,164

99,515

2,420

41,615

44,069

33

351

278,750

184,234

184,234

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281,099

184,234

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52,756

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698,696

(75,749)

25,009

412,892

73,438

73,438

33,493

190,641 89,742

313,877

011-190-0000-4901 TRANSFER TO GENERAL FUND 011-190-0000-4910 TRANSFER TO GRANT FUND *Transfers*

011-311-7510-4300 NORTH MACLAY STREETSCAPE

Operations & Maintenance Costs

011-311-0000-4600	CAPITAL PROJECTS	108,553
011-311-0178-4600	CAPITAL PROJECTS	-
011-311-0558-4600	CITYWIDE STREET REPAIR	-
011-311-7510-4600	NORTH MACLAY STREETSCAPE	975
Capital Projects		109,528
Total Appropriations	s	758,130
	,	, 50,200
ANNUAL SURPLUS/	DEFICIT	(74,471)

ns 758,130 989,575 471,929 462,984 /DEFICIT (74,471) (455,341) (3,633) 87,032 Ending Balance: 13,726 100,758

FUND NO. 012

<u>Measure "r" fund</u>

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
 - SB1 Annual Street Resurfacing
 - o Glenoaks Resurfacing Project
 - Pacoima Wash Bikeway Project
 - o Safe Routes to School Cycles 1&2

Fund: Measure R Resp. Dept: Public Works

Beginning Fund Balance	:		3,641,835	3,316,392		334,342
REVENUES	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3210-0000 SALES AND USE TAXES	264,980	272,157	278,844	285,000	284,304	298,155
3500-0000 INTEREST INCOME	877	3,829	5,043	-	3,684	1,000
3500-3556 INTEREST INCOME-WILMINGTON TRUST	-	665	8,647	-	27,914	7,500
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT	-	1,663	(3,711)	-	-	-
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	273,491	3,203,764	288,823	285,000	315,902	306,655

APPROPRIATIONS Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
012-310-0000-4101 SALARIES-PERMANENT EMPLOYEES	6,579	-	19,519	-	-	-
012-310-0000-4120 O.A.S.D.I.	503	-	1,486	-	-	-
012-310-0000-4126 HEALTH INSURANCE	1,658	-	4,536	-	-	-
012-310-0000-4128 DENTAL INSURANCE	214	-	557	-	-	-
012-310-0000-4130 WORKERS COMPENSATION INS.	104	-	298	-	-	-
012-310-0000-4136 OPTICAL INSURANCE	37	-	100	-	-	-
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	-	-	-
012-311-0560-4101 STREET RESURFACING PROGRAM	-	-	2,542	-	-	-
012-311-0560-4120 STREET RESURFACING PROGRAM	-	-	195	-	-	-
012-311-0560-4126 HEALTH INSURANCE	-	-	7	-	-	-
012-311-0560-4128 DENTAL INSURANCE	-	-	2	-	-	-
012-311-0560-4130 STREET RESURFACING PROGRAM	-	-	185	-	-	-
Personnel Costs	9,095	-	30,080	-	-	-
012-190-0000-4265 ADMINISTRATIVE EXPENSE	-	221,802	13,892	3,000	3,877	3,000
012-310-0000-4270 PROFESSIONAL SERVICES	14,159	9 <i>,</i> 350	-	-	-	-
012-310-0000-4410 BOND INTEREST	-	-	114,942	96,988	96,988	97,000
012-310-0000-4420 BOND PRINCIPAL	-	-	65,000	80,000	80,000	80,000
Operations & Maintenance Costs	14,159	231,152	193,834	179,988	180,865	180,000
012-311-0551-4600 PACOIMA WASH BIKEWAY PROJECT	-	5,804	-	-	-	-
012-311-0552-4600 SAFE ROUTES TO SCHOOL CYCLE 1	-	-	-	525,758	109,865	-
012-311-0553-4600 SAFE ROUTES TO SCHOOL CYCLE 2	-	-	-	611,407	81,704	-
012-311-0558-4600 CITY WIDE STREET REPAIR PROJECT	-	-	22,401	-	-	-
012-311-0560-4600 STREET RESURFACING	-	-	313,885	488,125	474,908	225,000
012-311-3636-4600 SAFE ROUTES TO SCHOOL PROJECT	-	123,051	48,838	-	-	-
012-311-6673-4600 GLENOAKS RESURFACING PROJECT		845	5,228	1,461,773	109,786	-
Capital Projects	-	129,700	390,352	3,087,063	776,263	225,000
Total Appropriations	23,254	360,852	614,266	3,267,051	957,128	405,000
ANNUAL SURPLUS/DEFICIT	250,237	2,842,912	(325,443)	(2,982,051)	(641,226)	(98,345)
Ending Balance:			3,316,392	334,342		235,997

TRAFFIC SAFETY FUND 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 NO. 013

Fund: Traffic Safety Fund Resp. Dept: Public Works

	Beginning Fund Balance:			623	-		-
REVENUES		2015	2016	2017	2018	2018	2019
Acc	count Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
	CODE FINES PROPERTY & EQUIPMENT	20,720 -	13,496 -	14,124	15,000	8,797 -	10,000
Total Revenue	-	20,720	13,496	14,124	15,000	8,797	10,000
APPROPRIATIONS		2015	2016	2017	2018	2018	2019
Acc	count Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
	count Number & Title	Actual 30,000		Actual 14,747	Adjusted 15,000	Estimated	Adopted 10,000
			Actual		•		•
013-190-0000-4901		30,000	Actual 6,045	14,747	15,000	15,000	10,000
013-190-0000-4901 Transfers	TRANSFER TO GENERAL FUND	30,000 <i>30,000</i>	Actual 6,045 6,045	<u>14,747</u> 14,747	15,000 15,000	15,000 15,000	10,000 10,000

CASH IN-LIEU OF PARKING FUND Fund Overview

This fund accounts for payment to the City by developers or property owners in lieu of providing the amount of parking required by the City's zoning ordinance. These funds can be used for capital expenditures related to public parking assets.

Funds will continue to accumulate until an appropriate project is identified by the City.

FUND NO. 014

Fund: Cash In-lieu of Parking Resp. Dept: Public Works

Beginn	ing Fund Balance:			271,672	271,672		271,672
REVENUES		2015	2016	2017	2018	2018	2019
Account Number & Tit	le	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME		-	-	-	-	6,477	-
3850-0000 OFF STREET PARKING SPACES		-	-	-	-	155,658	-
Total Revenue		-	-	-	-	162,135	-
APPROPRIATIONS		2015	2016	2017	2018	2018	2019
Account Number & Tit	le	Actual	Actual	Actual	Adjusted	Estimated	Adopted
Account Number & Tit 014-311-0000-4600 CAPITAL PROJECTS	le	Actual	Actual	Actual	Adjusted _	Estimated	Adopted _
	e	Actual _ -	Actual _ -	Actual 	Adjusted 	Estimated -	Adopted
014-311-0000-4600 CAPITAL PROJECTS	e	Actual - -	Actual - -	Actual - - -	Adjusted 	Estimated - - -	Adopted
014-311-0000-4600 CAPITAL PROJECTS Capital Projects	e	-	Actual - - -	Actual - - -	Adjusted - - -	Estimated 	Adopted

LOCAL TRANSPORTATION FUND (SB 325)

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.

FUND NO. 015

MAJOR PROJECTS/PROGRAMS

• Sidewalk Repair Project

Fund: Local Transportation Fund Resp. Dept: Public Works

Beginning Fund Balance:			-	1		1
REVENUES	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adjusted
3695-0866 SIDEWALK REPAIR PROJECT	19,600	7,500	11,635	19,600	5,313	16,610
Total Revenues	19,606	7,500	11,635	19,600	5,313	16,610
APPROPRIATIONS	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adjusted
	100	100				
015-190-0000-4480 COST ALLOCATION	100	100	-	-	-	-
Operations & Maintenance Costs	100	100	-	-	-	-
015-190-0000-4901 TRANSFER TO GENERAL FUND	19,506	-	-	-	-	-
Transfers	19,506	-	-	-	-	-
015-310-0000-4600 CAPITAL PROJECTS	-	7,160	-	-	-	-
015-310-0866-4600 CP-SIDEWALK REPAIR PROJECT	-	240	11,634	19,600	5,314	16,611
Capital Projects	-	7,400	11,634	19,600	5,314	16,611
Total Appropriations	19,606	7,500	11,634	19,600	5,314	16,611
ANNUAL SURPLUS/DEFICIT	-	-	1	-	(1)	(1)
Ending Balance:			1	1		-

AIR QUALITY MANAGEMENT DISTRICT (AQMD) FUND

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.

FUND NO. 016

MAJOR PROJECTS/PROGRAMS

- Purchase low emission City vehicles
- Match Funds for CNG Station Project

Fund: Air Quality Management District Fund Resp. Dept: Public Works

Beginning Fund Balance:			195,651	131,074		26,500
REVENUES	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME	179	719	951	-	549	-
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT	-	315	(687)	-	-	-
3605-0000 MOTOR VEHICLE IN-LIEU TAX	30,053	31,154	31,329	30,000	23,214	30,000
Total Revenues	30,232	32,188	31,593	30,000	23,763	30,000
APPROPRIATIONS	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
				••••		
016-152-0000-4500 CAPITAL EQUIPMENT	-	-	-	25,000	-	-
016-225-0000-4500 CAPITAL EQUIPMENT	-	-	-	25,000	-	50,000
016-310-3661-4270 PROFESSIONAL SERVICES	-	106	-	-	-	-
016-310-3661-4500 CAPITAL EQUIPMENT	-	-	-	49,574	50,106	-
016-310-3661-4600 CAPITAL PROJECTS	-	1,755	-	35,000	7,023	-
016-311-0000-4500 CAPITAL EQUIPMENT	-	-	48,087	-	-	-
016-371-0000-4500 CAPITAL EQUIPMENT	-	-	48,083	-	-	-
Capital Projects	-	1,861	96,170	134,574	57,129	50,000
Fund Total Appropriations	-	1,861	96,170	134,574	57,129	50,000
ANNUAL SURPLUS/DEFICIT	30,232	30,326	(64,577)	(104,574)	(33,366)	(20,000)
Ending Balance:			131,074	26,500		6,500

<u>SELF-SUSTAINING RECREATIONAL</u> <u>ACTIVITIES</u>

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 NO. 017

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

	Beginning Fund Balance:			59,890	41,185		32,148
REVENUES		2015	2016	2017	2018	2018	2019
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3770-1295	AFTER SCHOOL COMM ENRICHMENT	-	85	-	-	-	-
3770-1322	SENIOR AEROBICS	4,590	15,780	7,214	6,000	8,005	7,500
3770-1323	SENIOR MUSIC	-	2,260	3,240	2,000	2,600	2,000
3770-1326	KARATE	10,855	7,560	9,590	9,598	7,851	9,600
3770-1327	TENNIS/PICKLEBALL	-	-	-	-	-	2,000
3770-1328	YOUTH SPORTS	21,165	21,063	30,634	27,234	26,753	28,000
3770-1334	ADULT SOFTBALL	697	13,666	17,733	16,000	7,346	14,000
3770-1336	BOXING	-	10	-	-	-	-
3770-1337	AEROBICS	14,474	14,720	12,682	14,000	7,519	14,000
3770-1339	LINE DANCE CLASS	1,307	1,622	671	500	757	500
3770-1340	SOCCER SCHOOL	9	-	60	-	-	-
3770-1343	ART RECREATION CLASSES	-	1,215	4,069	3,534	4,251	3,534
3770-1362	FOLK DANCE	5,166	4,572	3,631	3,000	3,794	3,000
3770-1364	AZTEC DANCE	204	238	170	200	129	200
3770-1386	JULY 4TH	-	75	-	-	-	-
3770-1393	DAY CAMP TEENS FUNDRAISERS	-	65	-	-	125	-
3770-1395	5K RUNNING RACE	9,162	6,103	9,287	9,300	4,734	9,300
3770-1396	FOUNDATION-PARK & REC PROGRAM	-	2,500	-	-	-	-
3770-1397	PARK REC PROG-FCLTY ATTENDANTS	1,005	-	-	-	-	-
3770-1399	PARK REC PROG-DAY CAMP PROGRAM	82,772	74,644	99,678	75,000	107,210	75,000
		151,405	166,178	198,659	166,366	181,074	168,634

APPROPRIATIONS Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
017-193-1387-4105 OVERTIME	404	-	-	-	-	-
017-193-1387-4120 O.A.S.D.I.	31	-	-	-	-	-
017-193-1387-4130 WORKER'S COMPENSATION INS.	29	-	-	-	-	-
017-420-0000-4101 SALARIES-PERMANENT EMPLOYEES	-	-	84	-	537	-
017-420-0000-4103 WAGES-TEMPORARY & PART-TIME	117	6,520	5,101	-	300	-
017-420-0000-4105 OVERTIME	-	-	20	-	-	-
017-420-0000-4120 O.A.S.D.I.	9	499	398	-	64	-
017-420-0000-4126 HEALTH INSURANCE	-	-	2,535	-	3,868	-
017-420-0000-4128 DENTAL INSURANCE	-	-	179	-	632	-
017-420-0000-4130 WORKER'S COMPENSATION INS.	9	474	378	-	61	-
017-420-0000-4136 OPTICAL INSURANCE	-	-	30	-	107	-
017-420-1328-4103 WAGES-TEMPORARY & PART-TIME	4,432	-	-	-	-	-
017-420-1328-4120 O.A.S.D.I.	339	-	-	-	-	-
017-420-1328-4130 WORKER'S COMPENSATION INS.	322	-	-	-	-	-
017-420-1378-4105 OVERTIME	21	-	-	-	68	-
017-420-1378-4120 O.A.S.D.I.	2	-	-	-	5	-
017-420-1378-4130 WORKER'S COMPENSATION INS.	2	-	-	-	1	-
017-420-1399-4101 DAY CAMP-SALARIES PERM. EMP.	246	-	1	-	-	-
017-420-1399-4103 DAY CAMP WAGES-TEMP & P/T	47,780	31,435	69,768	60,788	71,357	63,800
017-420-1399-4105 DAY CAMP OVERTIME	5	9	-	-	-	-
017-420-1399-4120 DAY CAMP-O.A.S.D.I.	3,675	2,405	5,337	4,650	5,459	4,650
017-420-1399-4126 DAY CAMP HEALTH INS.	5,927	-	-	4,056	-	1,000
017-420-1399-4130 DAY CAMP-WRKRS. COMP. INS.	3,478	2,286	4,958	2,123	5,068	5,000
017-420-1399-4138 DAY CAMP-LIFE INS.	867	-	-	128	-	128
Personnel Costs	67,695	43,628	88,789	71,745	87,527	74,578

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

Beginning Fund Balance:			59 <i>,</i> 890	41,185		32,148
APPROPRIATIONS (cont.)	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
017-420-1322-4260 CONTRACTUAL SERVICES	5,593	13,717	5,655	6,000	8,845	7,000
017-420-1322-4300 DEPARTMENT SUPPLIES	-	-	82	-	173	500
017-420-1323-4260 CONTRACTUAL SERVICES	-	1,680	2,460	2,400	2,777	2,400
017-420-1326-4260 CONTRACTUAL SERVICES	8,189	6,360	7,290	7,600	6,450	7,600
017-420-1326-4300 DEPARTMENT SUPPLIES	-	221	-	-	-	-
017-420-1327-4260 CONTRACTUAL SERVICES	144	-	-	-	-	1,500
017-420-1327-4300 CONTRACTUAL SERVICES	-	-	-	-	-	500
017-420-1328-4260 CONTRACTUAL SERVICES	8,233	7,061	12,511	18,000	11,242	16,000
017-420-1328-4300 DEPARTMENT SUPPLIES	12,611	22,398	10,154	8,000	10,395	10,000
017-420-1332-4260 CONTRACTUAL SERVICES	-	-	660	-	-	-
017-420-1333-4300 DEPARTMENT SUPPLIES	196	-	-	-	-	-
017-420-1334-4260 CONTRACTUAL SERVICES	-	90	105	500	390	500
017-420-1334-4300 DEPARTMENT SUPPLIES	-	4,685	4,289	4,500	2,943	5,000
017-420-1337-4260 CONTRACTUAL SERVICES	11,767	9,382	11,332	10,000	9,429	10,000
017-420-1337-4300 AEROBICS-DEPARTMENT SUPPLIES	2,641	3,898	2,890	2,000	252	2,000
017-420-1338-4300 DEPARTMENT SUPPLIES	-	449	-	-	-	-
017-420-1339-4260 CONTRACTUAL SERVICES	690	595	497	500	525	700
017-420-1340-4260 CONTRACTUAL SERVICES	-	300	-	-	-	-
017-420-1343-4260 CONTRACTUAL SERVICES	-	3,540	2,820	2,500	3,255	2,500
017-420-1343-4300 DEPARTMENT SUPPLIES	-	167	367	500	415	500
017-420-1362-4260 CONTRACTUAL SERVICES	3,654	4,060	2,804	3,000	2,898	3,000
017-420-1382-4300 DEPARTMENT SUPPLIES	-	-	(268)	-	-	-
017-420-1395-4260 CONTRACTUAL SERVICES	4,046	6,622	2,563	1,543	3,764	-
017-420-1395-4300 DEPARTMENT SUPPLIES	184	6,867	10,010	10,000	5,533	10,000
017-420-1396-4260 CONTRACTUAL SERVICES	-	1,689	31,858	615	1,094	700
017-420-1396-4300 DEPARTMENT SUPPLIES	-	242	-	-	-	-
017-420-1397-4260 FACILITY ATTENDANTS	743	-	-	-	-	-
017-420-1399-4260 DAY CAMP-CONTRACTUAL SRVCS.	1,800	263	-	-	1,804	1,200
017-420-1399-4300 DAY CAMP-DEPT. SUPPLIES	16,718	21,098	20,497	19,000	15,311	1,900
Operations & Maintenance Costs	77,209	115,382	128,576	96,658	87,495	83,500
017-420-3708-4600 CP LAYNE PARK PLAYGROUND	-		-	7,000	387	-
Capital Costs	-	-	-	7,000	387	-
Total Appropriations	144,903	159,010	217,365	175,403	175,409	158,078
ANNUAL SURPLUS/DEFICIT	6,502	7,168	(18,705)	(9,037)	5,665	10,556
Ending Balance:			41,185	32,148		42,704

RETIREMENT FUND 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:			8,050,492	9,497,300		9,262,410
REVENUES		2015	2016	2017	2018	2018	2019
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3110-0000	SECURED PROPERTY TAXES-CURR YR	3,052,364	2,791,035	2,773,727	2,500,000	2,908,404	2,667,500
3120-0000	UNSECURED PROPERTY TAXES C/Y	259,708	93,037	80,865	-	89,667	-
3130-0000	PRIOR YEARS PROPERTY TAXES	(681)	511	(822)	-	(14,287)	-
3150-0000	PROPERTY TAX PENALTIES & INT	115,546	120,590	76,924	-	66,790	-
3175-0000	PROJECT 4 TAX LEVY	223,542	-	-	-	-	195,300
3181-0000	PROJECT 1 TAX LEVY	-	129,594	146,333	70,000	135,021	161,300
3183-0000	PROJECT 1A TAX LEVY	-	138,752	163,148	80,000	123,641	183,700
3185-0000	PROJECT 2 TAX LEVY	-	126,944	120,434	100,000	120,764	130,400
3188-0000	PROJECT 3 TAX LEVY	-	257,829	291,097	200,000	293,719	334,900
3191-0000	PROJECT 3A TAX LEVY	-	703,239	705,459	550,000	660,829	812,300
3500-0000	INTEREST INCOME	30,364	29,575	30,379	25,000	31,405	-
3625-0000	HOMEOWNERS PROPERTY TAX RELIEF	34,170	34,107	31,532	30,000	31,652	-
3696-03641	COPS HIRING PROGRAM GRANT	-	-	-	-	1,556	-
3970-0000	TRANSFER FROM GENERAL FUND	-	-	-	250,000	-	250,000
3992-0000	TRANSFER FROM SEWER	-	-	-	12,434	-	12,434
3995-0000	TRANSFER FROM THE WATER FUND	-	-	-	12,434	-	12,434
Total Reven	ue	3,715,013	4,425,213	4,419,076	3,829,868	4,449,161	4,760,268

APPROPRIATIONS Account Numb	er & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
018-101-0000-4124 RETIREN	ИENT	3,371	6,366	4,181	4,243	3,792	3,894
018-102-0000-4124 RETIREN	/IENT	26,582	21,561	18,397	-	369	-
018-105-0000-4124 RETIREN	/IENT	57,545	49,701	50,635	46,628	30,838	25,796
018-106-0000-4124 RETIREN	/IENT	59,440	34,294	32,937	43,429	45,735	47,121
018-115-0000-4124 RETIREN	/IENT	36,814	23,909	25,348	29,964	31,261	32,321
018-130-0000-4124 RETIREN	/IENT	94,186	76,485	60,090	62,799	67,482	74,389
018-131-0000-4124 RETIREN	/IENT	-	-	-	20,341	20,528	14,876
018-140-0000-4124 RETIREN	/IENT	49,948	27,861	25,301	30,075	27,687	24,834
018-150-0000-4124 RETIREN	/IENT	36,439	20,206	16,082	19,562	13,407	38,695
018-150-3673-4124 RETIREN	/IENT	451	2,878	605	-	86	-
018-152-0000-4124 RETIREN	/IENT	58,131	33,777	35,143	46,675	30,701	37,330
018-190-0000-4124 RETIREN	/IENT	1,740	1,529,835	1,287,983	2,100,000	1,972,372	2,408,796
018-220-3641-4124 RETIREN	/IENT	-	-	749	-	-	-
018-222-0000-4124 RETIREN	/IENT	158,977	108,065	132,485	77,882	115,091	117,562
018-224-0000-4124 RETIREN	/IENT	115,941	91,337	97,161	142,057	146,009	152,833
018-225-0000-4124 RETIREN	/IENT	923,717	577,126	569,779	621,279	573 <i>,</i> 548	628,080
018-230-0000-4124 RETIREN	/IENT	30,619	32,857	20,037	17,438	18,035	19,008
018-310-0000-4124 RETIREN	/IENT	23,127	44,810	32,828	43,515	39,081	45,921
018-310-3661-4124 CNG FU	ELING STATION	-	-	2,277	-	873	-
018-311-0000-4124 RETIREN	/IENT	58,501	43,884	16,069	17,484	14,635	20,297
018-311-0127-4124 RETIREN	/IENT	-	-	635	-	-	-
018-311-0138-4124 RETIREN	/IENT	-	-	478	-	-	-
018-311-0560-4124 STREET	RESURFACING PROGRAN	-	-	467	-	-	-
018-311-6676-4124 CALTRA	NS TCSP TRUMAN-ST. EN	134	-	99	-	-	-
018-313-0000-4124 RETIREN	/IENT	20,903	-	-	-	-	-
018-320-0000-4124 RETIREN	/IENT	39,684	33,557	26,693	42,575	43,039	44,666
018-335-0000-4124 RETIREN	/IENT	14,151	10,347	14,438	9,248	8,199	-

Fund: Retirement Fund

Resp. Dept: Finance

APPROPRIATIONS (Cont.)	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
018-341-0000-4124 RETIREMENT	8,470	-	-	-	-	-
018-344-0000-4124 RETIREMENT	17,042	16,254	13,262	17,713	18,528	-
018-346-0000-4124 RETIREMENT	21,024	12,412	8,278	10,782	7,203	14,067
018-360-0000-4124 RETIREMENT	84,743	-	-	-	-	-
018-370-0000-4124 RETIREMENT	8,713	11,377	9,283	9,538	10,018	22,111
018-370-3636-4124 RETIREMENT	-	-	248	-	-	-
018-371-0000-4124 RETIREMENT	15,560	-	-	-	-	-
018-371-3665-4124 PEDESTRIAN CT DWN SIGNALS H	-	-	67	-	-	-
018-381-0000-4124 RETIREMENT	35,480	-	-	-	-	-
018-382-0000-4124 RETIREMENT	40,494	-	-	-	-	-
018-383-0000-4124 RETIREMENT	69,670	-	-	-	-	-
018-384-0000-4124 RETIREMENT	68,607	-	-	-	-	-
018-390-0000-4124 RETIREMENT	20,223	53,358	31,233	57,747	55,383	67,182
018-390-0410-4124 RETIREMENT	41,855	-	, -	, -	-	-
018-390-0460-4124 RETIREMENT	30,912	-	-	-	-	-
018-390-0470-4124 RETIREMENT	15,064	-	-	-	-	-
018-420-0000-4124 RETIREMENT	49,008	93,825	43,326	39,751	29,320	42,114
018-420-1328-4124 RETIREMENT			-	-		, -
018-420-1371-4124 RETIREMENT	-	-	2	-	-	-
018-420-1399-4124 RETIREMENT	1,101	2,414	4,515	3,394	2,386	-
018-422-0000-4124 RETIREMENT	21,323	22,163	8,794	15,713	4,645	7,124
018-422-3750-4124 RETIREMENT	5,635	5,061	2,099		-	-
018-422-3752-4124 RETIREMENT	3,149	2,753	1,168	-	-	-
018-422-3753-4124 TITLE III-B TELEPHONE REASSUR/		_,,	82			-
018-423-0000-4124 RETIREMENT	558	26,748	28,257	18,034	20,347	19,727
018-424-0000-4124 RETIREMENT	26,155	16,595	13,843	16,469	17,025	17,065
018-430-0000-4124 RETIREMENT	6,672					
018-440-0000-4124 RETIREMENT	4,965	3,643	2,704	4,592	889	5,040
Personnel Costs	2,406,824	3,035,457	2,638,057	3,568,927	3,368,512	3,930,849
	4 250		5 050	10.000	2 450	F 000
018-190-0000-4450 OTHER EXPENSE	4,250	-	5,050	10,000	2,450	5,000
018-190-0000-4480 COST ALLOCATION Operations & Maintenance Costs	141,523 145,773	141,523 141,523	329,161 <i>334,211</i>	485,831 495,831	485,831 488,281	449,564 454,564
	-, -	,	/	/	, -	- ,
018-190-0000-4998 TRANSFER TO SUCCESSOR AGEN	45,709	160,443	-	-	-	-
Transfers	45,709	160,443	-	-	-	-
Total Appropriations	2,598,306	3,337,423	2,972,268	4,064,758	3,856,793	4,385,413
ANNUAL SURPLUS/DEFICIT	1,116,707	1,087,790	1,446,808	(234,890)	592 <i>,</i> 368	374,855

FUND NO. 019

QUIMBY ACT FEES 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

Begi	inning Fund Balance:			3,525	3,525		-
REVENUES		2015	2016	2017	2018	2018	2019
Account Number &	Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME		-	46	-	-	-	-
3901-0000 MISCELLANEOUS REVENU	E	45	-	-	-	-	-
Total Revenue		45	46	-	-	-	-
APPROPRIATIONS		2015	2016	2017	2018	2018	2019
Account Number &	Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
019-423-0118-4101 HRP PROGRAM		-	1,664	-	-	-	-
019-423-0118-4102 HRP PROGRAM		-	84	-	-	-	-
019-423-0118-4103 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	-	-	-	-
019-430-0000-4330 BLDG MAINT & R	EPAIRS	-	-	-	-	-	-
Operations & Maintenance Costs		-	-	-	-	-	-
019-423-0201-4500 RECREATION PAR	K	12,597	-	-	-	-	-
Capital Costs		12,597	-	-	-	-	-
019-423-0201-4600 CAPITAL PROJECT	-	15,416	15,522	-	-	-	-
019-423-3708-4600 LAYNE PARK PLA	YGROUND	-	-	-	3,525	3,525	-
Capital Projects		15,416	15,522	-	3,525	3,525	-
Total Appropriations		29,219	17,497	-	3,525	3,525	-
ANNUAL SURPLUS/DEFICIT		(29,174)	(17,452)	-	(3,525)	(3,525)	-
	Ending Balance:			3,525	-		-

FUND NO. 020

ASSET SEIZURE – STATE

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	68,984		37,093
REVENUES	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3875-0000 ASSET FORFEITURE FUND	3,200	83,785	22,034	-	23	-
Total Revenue	3,200	83,785	22,034	-	23	-
APPROPRIATIONS	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
020-222-0000-4450 OTHER EXPENSE	-	-	6,050	14,963	14,963	-
020-222-0000-4500 CAPITAL EQUIPMENT	-	-	29,029	-	-	-
020-225-0000-4500 ****CAPITAL EXPENSES****	-	-	31,057	16,928	16,927	-
Capital Costs	-	-	66,135	31,891	31,890	-
Total Appropriations	-	-	66,135	31,891	31,890	-
ANNUAL SURPLUS/DEFICIT	3,200	83,785	(44,101)	(31 <i>,</i> 891)	(31,867)	-
Ending Balance:			68,984	37,093		37,093

FUND NO. 021

<u>ASSET SEIZURE – FEDERAL</u> 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	35,814		6,172
REVENUES		2015	2016	2017	2018	2018	2019
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST AND RENTS	57	77	238		53	-
	NET INCR/DECR FAIR VAL INVESTMENT	-	28	(139)	-	-	-
	ASSET FORFEITURE FUND	15,487	(15,487)	19,508	-	-	-
Total Reven	ue	15,544	(15,381)	19,607	-	53	-
APPROPRIA	TIONS	2015	2016	2017	2018	2018	2019
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
021-222-000		Actual	Actual 21,050	Actual	Adjusted	Estimated	Adopted
021-222-000 021-225-000	00-4500 CAPITAL EXPENSES				•		Adopted -
	00-4500 CAPITAL EXPENSES 00-4500 CAPITAL EXPENSES			-	11,438	11,421	Adopted - -
021-225-000	00-4500 CAPITAL EXPENSES 00-4500 CAPITAL EXPENSES	-	21,050	-	11,438 18,204	11,421 16,850	Adopted - -
021-225-000	00-4500 CAPITAL EXPENSES 00-4500 CAPITAL EXPENSES s	-	21,050	-	11,438 18,204	11,421 16,850	Adopted - - -
021-225-000 Capital Cost Total Appro	00-4500 CAPITAL EXPENSES 00-4500 CAPITAL EXPENSES is	- - -	21,050 21,050 21,050	-	11,438 18,204 29,642 29,642	11,421 16,850 28,271 28,271	Adopted - - -
021-225-000 Capital Cost Total Appro	00-4500 CAPITAL EXPENSES 00-4500 CAPITAL EXPENSES s	- - -	21,050 - 21,050	-	11,438 18,204 29,642	11,421 16,850 <i>28,271</i>	Adopted

FUND NO. 022

SURFACE TRANSPORTATION PROGRAM – LOCAL (STPL)

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	427,405		427,405
REVENUES	Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
3500-0000 3508-0000 3664-0000	INTEREST INCOME NET INCR/DECR FAIR VAL INVESTMENT SURFACE TRANSP. PROGLOCAL FUND (STP-L)	341 - -	1,163 495 -	812 (940) 425,401	- - 425,401	2,564 - -	- - -
Total Reven	nue	341	1,658	425,273	425,401	2,564	-
APPROPRIA	ATIONS Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
022-311-05 022-311-05	60-4270 STREET RESURFACING PROGRAM 60-4600 STREET RESURFACING PROGRAM	-	-	- 281,831	6,000 419,401	2,145 419,136	-
Capital Proj	ects	-	-	281,831	425,401	421,281	-
Total Appro	opriations	-	-	281,831	425,401	421,281	-
ANNUAL SU	JRPLUS/DEFICIT	341	1,658	143,442	-	(418,717)	-

MEASURE "M" FUND

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 began 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
- Citywide Traffic Signal Synchronization Project

FUND NO. 024

Fund: Measure M Fund Resp. Dept: Public Works

Beginning Fund Balance:			-	-		111,773
REVENUES	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3210-0000 SALES AND USE TAX	-	-	-	305,617	257,645	337,092
3500-0000 INTEREST INCOME	-	-	-	-	553	-
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT		-	-	-	-	-
Total Revenue	-	-	-	305,617	258,198	337,092
APPROPRIATIONS	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
Account Number & Title 024-371-0510-4600 SIGNAL IMPROVEMENTS	Actual					
			Actual	Adjusted	Estimated	
024-371-0510-4600 SIGNAL IMPROVEMENTS			Actual	Adjusted	Estimated	Adopted
024-371-0510-4600 SIGNAL IMPROVEMENTS			Actual	Adjusted 193,844	Estimated -	Adopted
024-371-0510-4600 SIGNAL IMPROVEMENTS 024-371-0560-4600 STREET RESURFACING PROJECT			Actual	Adjusted 193,844 - 193,844	Estimated -	Adopted 250,000 250,000

FUND NO. 025

Road Maintenance and Rehabilitation Fund (SB1) Fund Overview

This fund accounts for revenues received from the State pursuant to the Road Maintenance and Rehabilitation Program (SB1) to address deferred maintenance on the State Highways system and local street and road system. A percentage of this funding is apportioned to eligible cities (including San Fernando) and counties pursuant to Streets and Highways Code section 2032(h) for basic road maintenance, rehabilitation, and critical safety projects on the local streets and roads system.

MAJOR PROJECTS/PROGRAMS

• Annual Street Resurfacing Project

Fund: Road Maintenance and Rehab Act Fund (SB1) Resp. Dept: Public Works

Beginning Fund Balance:			-	-		-
REVENUES	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME	-	-	-	-	46	-
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT	-	-	-	-	-	-
3623-0000 RMRA TAX ALLOCATION SECT 2032	-	-	-	141,475	112,872	406,616
Total Revenue	-	-	-	141,475	112,918	406,616
APPROPRIATIONS	2015	2016	2017	2018	2018	2019
APPROPRIATIONS Account Number & Title	2015 Actual		2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
Account Number & Title				Adjusted	Estimated	Adopted
Account Number & Title				Adjusted 141,475	Estimated 8,825	Adopted 406,616
Account Number & Title 025-311-0560-4600 STREET RESURFACING PROGRAM				Adjusted 141,475 141,475	8,825 8,825	Adopted 406,616 406,616

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

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.

FUND NO. 026

MAJOR PROJECTS/PROGRAMS

• Street Overlay and Improvements Project

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

Beginning Fund Balance:			(10,144)	(263,753)		(111,179)
REVENUES	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3693-0127 ALEXANDER ST OVERLAY PROJ.#601819-16	-	-	3,169	245,704	275,484	-
3693-0138 HUNTINGTON ST. OVERLAY PROJ #601716-16	-	-	204,143	-	-	-
3693-0159 ST. CURB / CUTTER REHAB.	-	-	-	225,055	15,618	-
3693-XXXX SAN FERNANDO ROAD REHAB	-	-	-	-	-	225,370
3693-7517 SECTION 108 LOAN	908,633	-	-	-	-	-
3970-0000 TRANSFER FROM GENERAL FUND	116,820	-	-	-	-	
Total Revenue	1,025,453	-	207,312	470,759	291,102	225,370

APPROPRIATIONS Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
026-155-0000-4265 ADMINISTRATIVE EXPENSE	4,048	-	-	-	-	-
Operations & Maintenance Costs	4,048	-	-	-	-	-
026-311-0127-4101 ALEXANDER ST OVERLAY PROJ. #601819	- 9	-	5,755	-	-	-
026-311-0127-4120 ALEXANDER ST OVERLAY PROJ. #601819	- 9	-	440	-	-	-
026-311-0127-4126 ALEXANDER ST OVERLAY PROJ. #601819	- 9	-	544	-	-	-
026-311-0127-4128 ALEXANDER ST OVERLAY PROJ. #601819	- 9	-	47	-	-	-
026-311-0127-4130 ALEXANDER ST OVERLAY PROJ. #601819	- 9	-	418	-	-	-
026-311-0127-4136 ALEXANDER ST OVERLAY PROJ. #601819	- 9	-	10	-	-	-
026-311-0127-4270 PROFESSIONAL SERVICES	-	-	7,465	10,665	11,730	-
026-311-0138-4101 SALARIES-PERMANENT EMPLOYEES	-	806	1,862	-	-	-
026-311-0138-4120 O.A.S.D.I.	-	62	142	-	-	-
026-311-0138-4126 HUNTINGTON ST PROJECT	-	65	148	-	-	-
026-311-0138-4128 HUNTINGTON ST PROJECT	-	6	14	-	-	-
026-311-0138-4130 WORKER'S COMPENSATION INS.	-	13	135	-	-	-
026-311-0138-4136 HUNTINGTON ST PROJECT	-	1	3	-	-	-
026-311-0138-4270 PROFESSIONAL SERVICES	-	2,428	6,573	-	-	-
026-311-0159-4260 CAPITAL PROJECTS	-	-	-	15,000	18,750	-
Personnel & Operations Expenses	-	3,381	23,558	25,665	30,480	-
026-155-0000-4424 SECTION 108 LOAN PAYBACK INTEREST	61,405	-	-	-	-	-
026-155-0000-4426 SECTION 108 LOAN PAYBACK PRINCIPAL	960,000	-	-	-	-	-
026-311-0127-4600 CAPITAL PROJECTS	-	-	252,242	-	-	-
026-311-0138-4600 CAPITAL PROJECTS	-	6,762	185,121	-	-	-
026-311-0159-4600 CAPITAL PROJECTS	-	-	-	292,520	226,353	-
026-311-XXXX-4600 CAPITAL PROJECTS	-	-	-	-	-	225,370
Loan & Capital Expenses	1,021,405	6,762	437,363	292,520	226,353	225,370
Total Appropriations	1,025,453	10,143	460,921	318,185	256,833	225,370
ANNUAL SURPLUS/DEFICIT	-	(10,143)	(253,609)	152,574	34,269	-
Ending Balance:			(263,753)	(111,179)		(111,179)

STREET LIGHTING FUND 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 NO. 027

Fund: Street Lighting Resp. Dept: Public Works

Beginning Fund Balance:			15,509	32,569		11,629
REVENUES	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3110-0000 SECURED PROPERTY TAXES-CURR YR	322,257	323,269	322,589	327,000	318,603	322,250
3130-0000 PRIOR YEARS PROPERTY TAXES	(1,348)	(1,451)	(1,391)	-	-	-
3150-0000 PROPERTY TAX PENALTIES & INT	20,961	16,913	17,146	20,000	8,728	15,000
3970-0000 TRANSFER FROM GENERAL FUND	38,967	-	50,000	50,000	50,000	40,000
Total Revenues	380,837	338,732	388,344	397,000	377,331	377,250
APPROPRIATIONS	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
027-344-0000-4101 SALARIES-PERMANENT EMPLOYEES	60,316	67,784	69,397	89,752	91,491	85,114
027-344-0000-4103 WAGES-TEMPORARY & PART TIME	-	-	-	-	2,033	-
027-344-0000-4105 OVERTIME	3,795	268	848	1,500	5,584	1,500
027-344-0000-4120 O.A.S.D.I.	4,865	5,206	5,360	6,866	7,582	6,511
027-344-0000-4126 HEALTH INSURANCE	12,292	13,158	17,224	22,627	22,393	19,135
027-344-0000-4128 DENTAL INSURANCE	1,659	1,701	1,701	1,619	1,619	2,780
027-344-0000-4130 WORKER'S COMPENSATION INS.	7,095	9,539	9,870	12,763	14,077	12,103
027-344-0000-4136 OPTICAL INSURANCE	288	291	300	501	501	501
027-344-0000-4138 LIFE INSURANCE	-	-	-	133	-	133
Personnel Costs	90,310	97,948	104,700	135,761	145,280	127,777
027-344-0000-4210 UTILITIES	206,739	187,840	194,076	195,567	183,317	195,567
027-344-0000-4260 CONTRACTUAL SERVICES	2,613	16,432	13,828	43,219	5,393	40,500
027-344-0000-4320 DEPARTMENT EQUIPMENT MAINT	115	199	-	-	73	-
027-344-0000-4340 SMALL TOOLS	74	209	239	-	-	375
027-344-0000-4400 VEHICLE OPERATION & MAINT	-	182	1,157	-	-	-
027-344-0000-4402 FUEL	1,137	1,319	1,309	-	76	-
027-344-0000-4480 COST ALLOCATION	11,763	11,763	43,218	40,674	40,674	45,025
027-344-0301-4300 PW MAINT. & REPAIR SUPPLIES	6,894	7,332	12,757	2,719	2,718	-
Operations & Maintenance Costs	229,335	225,276	266,584	282,179	232,251	281,467
027-344-0000-4500 ****CAPITAL EXPENSES****	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-
Total Appropriations	319,645	323,224	371,284	417,940	377,531	409,244
ANNUAL SURPLUS/DEFICIT	61,192	15,508	17,060	(20,940)	(200)	(31,994)
Ending Balance:			32,569	11,629		(20,365)

PARKING AND MAINTENANCE OPERATIONS (M & O) – OFF STREET 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
- Electric Vehicle Charging Stations Project

<u>Fund No. 029</u>

Fund: Parking & Maintenance Operations Resp. Dept: Public Works

	Beginning Fund Balance:			270,667	285,762		83,237
REVENUES		2015	2016	2017	2018	2018	2019
P	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3520-0000 RENTAI	INCOME	12,800	12,800	12,800	12,800	23,800	24,800
	IG METER REVENUE-STREETS	115,466	126,292	135,238	130,000	136,572	130,000
	IG METER REVENUE-LOT 6N	163	-	-	-		-
	SS LICENSE TAX-AREA A	46,629	42,413	49,518	40,000	62,170	45,000
Total Revenue	=	175,058	181,505	197,556	182,800	222,542	199,800
APPROPRIATIONS		2015	2016	2017	2018	2018	2019
P	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
029-335-0000-4101	SALARIES-PERMANENT EMPLOYEES	48,639	49,006	74,517	52,341	37,311	54,184
029-335-0000-4105	OVERTIME	36	1,781	1,351	-	195	-
029-335-0000-4120	O.A.S.D.I.	3,648	3,880	5,781	4,004	2,869	4,145
029-335-0000-4126	HEALTH INSURANCE	7,355	7,916	22,441	17,759	12,700	17,722
029-335-0000-4128	DENTAL INSURANCE	990	1,405	2,057	1,419	1,103	1,638
029-335-0000-4129	RETIREE HEALTH SAVINGS	-	· -	, _	150	, _	, _
	WORKER'S COMPENSATION INS.	6,069	7,001	10,670	7,443	5,309	7,705
	OPTICAL INSURANCE	199	277	439	289	236	332
029-335-0000-4138				68	97	204	97
Personnel Costs	=	66,936	71,267	117,324	83,502	59,927	85,823
029-335-0000-4210		25,233	22,068	20,989	10,000	20,532	_
	RENTS AND LEASES		- 22,000	235			_
	CONTRACT SERVICES	_	-	-	-	-	75,000
	PROFESSIONAL SERVICES	-	790	2,255	-	-	-
	DEPARTMENT SUPPLIES	530	411	2,205	500	279	20,235
	PERMIT PARKING EXPENSE	-	2,256	2,205	- 500	-	20,235
	DEPARTMENT EQUIPMENT MAINT	217	3,118	3,988	4,000	6,656	4,000
029-335-0000-4340		-	147	3,500	250	142	4,000 250
	PERSONNEL TRAINING		147	577	150	- 142	150
	MEETINGS, MEMBERSHIPS & TRAVEL	_	_	-	100	-	100
	VEHICLE OPERATION & MAINT	1,496	1,515	653	800	656	800
029-335-0000-4402		2,875	3,428	2,573	2,700	1,661	2,700
	COST ALLOCATION	7,376	7,376	30,732	33,323	33,323	30,447
	PW MAINT. & REPAIR SUPPLIES	11,567	1,850				
Operations & Maint		49,294	42,958	64,007	51,823	63,249	133,682
020 225 0000 4500		654	2 0 4 2				
		654	2,912	-	450.000	-	-
		-	18,000	603	150,000	-	-
	CP PARKING LOT 5 IMPROVEMENTS	-	1,204	527	-	-	-
	ELECTR VEH CHARGING STATIONS NO.16(-	-	-	100,000	43,994	-
Capital Projects		654	22,116	1,130	250,000	43,994	-
Total Appropriation	15	116,884	136,341	182,461	385,325	167,170	219,505
ANNUAL SURPLUS/	DEFICIT	58,174	45,165	15,095	(202,525)	55,372	(19,705)
	Ending Balance:			285,762	83,237		63,532

CAPITAL OUTLAY FUND

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 NO. 032

Fund: Capital Outlay (General Fund) Resp. Dept: Public Works

Beginning Fund Balance:			64,370	49,752		49,752
REVENUES	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3231-0174 PEG CAPITAL FEE	-	52	55	-	-	-
3970-0000 TRANSFER FROM GENERAL FUND	_	195,000	-	-	-	-
Total Revenues	-	195,052	55	-	-	-
APPROPRIATIONS	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
032-311-0178-4600 BRAND MEDIAN IMPROVE	-	100,000	-	-	-	-
032-311-0842-4270 PIPE SCREEN INSTALLATION	-	1,430	-	-	-	-
032-311-0842-4500 NPDES STORM DRAIN SCREENS	-	29,252	14,673	-	-	-
Capital Projects	-	130,682	14,673	-	-	-
Total Appropriations	-	130,682	14,673	_	_	-
Total Appropriations	-	130,002	14,075	-	-	
	-	130,002	14,075	-		_
ANNUAL SURPLUS/DEFICIT	-	64,370	(14,618)	-	-	-

PAVEMENT MANAGEMENT FUND 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

<u>Fund No. 050</u>

Fund: Pavement Management Fund Resp. Dept: Public Works

Beginning Fund Balance:			33,300	13,300		13,300
REVENUES	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME	190	364	160	-	-	-
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT	-	119	(160)	-	-	-
Total Revenue	190	483	-	-	-	-
APPROPRIATIONS	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
050-311-0000-4270 PROFESSIONAL SERVICES	2,500	-	-	-	-	-
Operations & Maintenance Costs	2,500	-	-	-	-	-
050-311-0000-4600 PARKING LOT IMPROVEMENTS	-	-	-	-	-	13,300
Capital Projects	-	-	-	-	-	13,300
050-310-0000-4901 TRANSFER TO GENERAL FUND	-	100,000	20,000	-	-	-
050-370-0000-4910 TRANSFER TO GRANT FUND	-	24,080	-	-	-	-
Transfers	-	124,080	20,000	-	-	-
Tatal Auguranisticas	2 500	124.000	20.000			12 200
Total Appropriations	2,500	124,080	20,000	-	-	13,300
ANNUAL SURPLUS/DEFICIT	(2,310)	(123,597)	(20,000)	-	-	(13,300)
Ending Balance:			13,300	13,300		-

<u>COMMUNITY INVESTMENT FUND</u> 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	(823)		(823)
REVENUES	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3954-0000 RECYCLING REVENUE SHARE PROGRAM	10,000	10,000	-	10,000	10,000	10,000
3607-0000 ICFA COMMUNITY INVESTMENT FUNDS	-	-	7,500	-	-	-
Total Revenues	10,000	10,000	7,500	10,000	10,000	10,000
APPROPRIATIONS	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
				-		
053-101-0101-4430 ACTIVITIES AND PROGRAMS	-	3,750	2,000	2,000	2,000	2,000
053-101-0103-4430 ACTIVITIES AND PROGRAMS	-	3,337	975	2,000	1,750	2,000
053-101-0107-4430 ACTIVITIES AND PROGRAMS	-	1,300	403	2,000	120	2,000
053-101-0109-4430 ACTIVITIES AND PROGRAMS	-	3,250	1,500	2,000	2,000	2,000
053-101-0111-4430 ACTIVITIES AND PROGRAMS	-	2,999	2,000	2,000	2,335	2,000
053-115-0000-4390 ICFA SCHOLARSHIP (ED. COMM)	-	-	-	-	3,500	-
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	1,975	-	-	-	-	-
053-194-1395-4300 5K RUNNING RACE	1,765	1,000	-	-	-	-
053-194-9810-4430 SENIOR ORCHESTRA	-	-	-	-	500	-
053-194-9831-4400 HELP PORTRAIT	890	-	-	-	-	-
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.)	-	-	4,000	-		-
Operations & Maintenance Costs	11,763	15,682	10,878	10,000	12,205	10,000
Total Appropriations	11,763	15,682	10,878	10,000	12,205	10,000
ANNUAL SURPLUS/DEFICIT	(1,763)	(5,682)	(3,378)	-	(2,205)	-
Ending Balance:			(823)	(823)		(823)

LOW/MODERATE INCOME HOUSING Fund

FUND NO. 094

FUND OVERVIEW

Prior to dissolution of redevelopment in 2012, redevelopment agencies were required to set aside 20% of annual tax increment funds to a Low and Moderate Income Housing Fund (LMIHF) to improve and expand availability and supply of affordable housing in the redevelopment project area. The San Fernando Redevelopment Agency used the LMIHF set aside to subsidize low income development projects and provide housing loans to low income qualified individuals.

In accordance with state law, the San Fernando Redevelopment Agency also borrowed required Education Realignment and Augmentation Fund (ERAF) payments required by the state in 2010 and 2011 from available LMIHF reserves.

Subsequent to dissolution, LMIHF assets were transferred to the City as the Housing Successor Agency. Although there is no longer an annual funding stream through tax increment set-aside, the LMIHF receives revenue through outstanding loan repayments. These funds are restricted to fund low and moderate income housing activities.

Fund: Low Income Housing Dept: City Manager's Office

Beginn	ing Fund Balance:				367,413		367,413
REVENUES		2015	2016	2017	2018	2018	2019
Account Number & Title	2	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3502-0000 INTEREST RECEIVE/RDA LOANS		-	1,549	1,257	-	555	_
3503-0000 REVENUE/RDA LOANS		_	28,901	240,504	-	101,131	-
3505-0000 EQUITY SHARE		-	- 20,501	38,928	-	35,909	-
Total Revenues	=	-	30,450	280,689	-	137,595	-
APPROPRIATIONS Account Number & Title	9	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2018 Adopted
094-155-0000-4405 INTEREST EXPENSE		-	-	-	-	6,477	-
Operations & Maintenance Costs	=	-	-	-	-	6,477	-
Total Appropriations		_	-	-	-	6,477	-
		_				-,	
ANNUAL SURPLUS/DEFICIT		-	30,450	280,689	-	131,118	-

<u>SAFETY REALIGNMENT FUND (AB 109)</u> 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).

<u>Fund No. 101</u>

Fund: AB109 Task Force Fund Resp. Dept: Police

Beginning Fund Balance:			13,080	17,893		17,893
REVENUES Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
3500-0000 INTEREST INCOME	2	-	-	-	-	-
3696-0101 AB109 TASK FORCE (STATE)	-	13,080	4,813	-	-	-
Total Revenues	2	13,080	4,813	-	-	-
APPROPRIATIONS	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
101-225-0000-4105 OVERTIME	15,350	-	-	-	2,499	-
101-225-0000-4120 O.A.S.D.I.	216	-	-	-	36	-
101-225-0000-4130 WORKER'S COMPENSATION INS.	3,063	-	-	-	500	-
Personnel Costs	18,629	-	-	-	3,035	-
101-225-0000-4360 PERSONNEL TRAINING	-	-	-	-	751	-
Operations & Maintenance Costs	-	-	-	-	751	-
Total Appropriations	18,629	-	-	-	3,786	-
ANNUAL SURPLUS/DEFICIT	(18,627)	13,080	4,813	-	(3,786)	-
Ending Balance:			17,893	17,893		17,893

CALIFORNIA ARTS COUNCIL Fund Overview

<u>Fund No. 108</u>

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 Balanc	e:		(1,080)	(1,020)		(1,020)
REVENUES	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3697-3639 CA ARTS COUNCIL #AIS-16-00134		-	9,180	-	1,020	
3697-3657 CALIFORNIA ARTS COUNCIL #AS-13-0318	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	-	-	-
3697-3694 CA ARTS COUNCIL #AIS 16-00118	-	-	-	-	18,000	-
Total Revenue	11,364	10,860	10,260	-	19,020	-
	,	_0,000				
APPROPRIATIONS	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
108-424-3639-4260 CA ARTS COUNCIL #AIS-16-00134	-	-	10,200	-	18,000	-
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	-	-	-	-
108-424-3694-4260 CONTRACTUAL SERVICES	-	275	-	-	-	-
108-424-3659-4300 DEPARTMENT SUPPLIES	-	-	-	-	-	-
Operations & Maintenance Costs	11,400	10,800	10,200	-	18,000	-
Total Appropriations	11,400	10,800	10,200	-	18,000	-
ANNUAL SURPLUS/DEFICIT	(36)	60	60	-	1,020	-
Ending Balance	e:		(1,020)	(1,020)		(1,020)

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NATIONAL ENDOWMENT FOR THE ARTS (NEA) 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. Experience: 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. Assess: 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)	(37,090)		(37,090)
REVENUES	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3697-3618 NATIONAL ENDOWMENT ARTS #16-5100-7054	-	-	57,000	_	55,000	-
3697-3638 PARK GRANTS	-	57,000	-	-	-	-
3697-3656 ARTS EDUCATION GRT. NO. 13-5100-7047	57,000	-	-	-	-	-
3697-3678 NATIONAL ENDOWMENT ARTS	-	-	-	57,000	-	-
Total Revenues	57,000	57,000	57,000	57,000	55,000	-
	2015	2010	2017	2010	2010	2010
APPROPRIATIONS Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
Account Number & Inte	Actual	Actual	Actual	Aujusteu	Estimateu	Adopted
109-424-3618-4260 NAT. ENDOW. ARTS #16-5100-7054	-	-	37,090	-	17,910	-
109-424-3637-4260 CONTRACTUAL SERVICES	-	40,354	16,646	-	-	-
109-424-3638-4260 CONTRACTUAL SERVICES	35,070	21,930	-	-	-	-
109-424-3656-4260 CONTRACTUAL SERVICES	33,153	-	-	-	-	-
109-424-3678-4260 CONTRACTUAL SERVICES	-	-	-	57,000	45,292	-
Operations & Maintenance Costs	68,223	62,284	53,736	57,000	63,202	-
Total Appropriations	68,223	62,284	53,736	57,000	63,202	-
ANNUAL SURPLUS/DEFICIT	(11,223)	(5,284)	3,264	-	(8,202)	-
Ending Balance:			(37,090)	(37,090)		(37,090)

<u>FUND NO. 113</u>

<u>MTA TRANSIT ORIENTED</u> <u>Development (Tod) Planning</u> <u>Grant</u>

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

• Specific Plan 5 was completed and adopted by City Council in December 2017.

Fund: MTA TOD Planning Grant Resp. Dept: Community Development

Beginning Fund Balance:			(62,652)	(12,895)		(36,491)
REVENUES	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3670-3673 METRO TOD PLANNING GRT PROG	123,759	51,261	68,255	-	37,391	-
Total Revenue	123,759	51,261	68,255	-	37,391	-
APPROPRIATIONS	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
113-150-3673-4101 SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	-
113-150-3673-4101 SALARIES-PERMANENT EMPLOYEES Personnel Costs	-	-	-	-	-	-
	- - 153,243	83,125	- - 18,498	- 23,596	- - 24,496	-
Personnel Costs	- - 153,243 153,243	-	-	-	- - 24,496 24,496	
Personnel Costs 113-150-3673-4270 PROFESSIONAL SERVICES	,	- 83,125	- 18,498	- 23,596	,	
Personnel Costs 113-150-3673-4270 PROFESSIONAL SERVICES Operations & Maintenance Costs	153,243	- 83,125 <i>83,125</i>	- 18,498 18,498	- 23,596 <i>23,596</i>	24,496	

FUND NO. 115

ELDERLY NUTRITION PROGRAM/ PROGRAM INCOME

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:			1	-		-
REVENUES	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3697-3750 SENIOR NUTRITION MEALS	59,945	55,132	52,921	-	-	-
3697-3752 HOME DELIVERED MEALS C2	41,531	40,831	36,591	-	-	-
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	101,479	-	-	-
APPROPRIATIONS	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
Account Number & The	Actual	Actual	Actual	Aujusteu	LStimateu	Adopted
115-422-3750-4260 CONTRACTUAL SERVICES	52,808	54,689	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	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	101,480	-	-	-
Total Appropriations	115,483	109,142	101,480	-	-	-
ANNUAL SURPLUS/DEFICIT	-	1	(1)	-	-	-
Ending Balance:			-	-		-

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

FUND NO. 118

<u>CALIFORNIA STATE GRANT –</u> <u>HOUSING RELATED PARKS (HRP)</u> 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 lowincome 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

• Received grant in 2017 to make improvements at Layne Park.

Fund: Housing Related Parks Grant Resp. Dept: Public Works

Beginning Fund Balance:			-	-		-
REVENUES	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3697-0881 STATE FUNDS		188,050	-	113,650	113,650	-
Total Revenues	-	188,050	-	113,650	113,650	-
APPROPRIATIONS	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
118-423-0000-4500 CAPITAL EXPENSE	-	165,179	-	-	-	-
118-423-0000-4500 CAPITAL EXPENSE 118-423-0000-4600 CAPITAL PROJECTS	-	165,179 22,871	-	- 113,650	- 112,428	-
		,		- 113,650 113,650	- <u>112,428</u> 112,428	- - -
118-423-0000-4600 CAPITAL PROJECTS	_	22,871	-		· ·	- - -
118-423-0000-4600 CAPITAL PROJECTS Capital Projects		22,871 188,050	-	113,650	112,428	

SERVICES (COPS) GRANT 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.

COMMUNITY ORIENTED POLICING

Fund: COPS Grant Resp. Dept: Police Department

Beginning Fund Balance:			-	(8,126)		(8,126)
REVENUES Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
3696-3641 COPS SAFE SCHOOLS	65,699	-	-	40,159	31,332	51,483
Total Revenue	65,699	-	-	40,159	31,332	51,483

APPROPRIATIONS Account Number & Title	2015 Actual	2016 Actual	2017 Actual	2018 Adjusted	2018 Estimated	2019 Adopted
119-225-3641-4101 SALARIES-PERMANENT EMPLOYEES	-	-	5,981	29,713	31,196	35,197
119-225-3641-4120 O.A.S.D.I.	-	-	87	426	452	510
119-225-3641-4126 HEALTH INSURANCE	-	-	689	2,810	2,920	3,085
119-225-3641-4124 RETIREMENT	-	-	-	-	3,589	4,273
119-225-3641-4128 DENTAL INSURANCE	-	-	90	270	270	270
119-225-3641-4129 RETIREE HEALTH SAVINGS	-	-	95	720	720	720
119-225-3641-4130 WORKERS COMPENSATION INS.	-	-	1,164	5,879	6,239	7,039
119-225-3641-4134 LONG TERM DISABILITY INSURANCE	-	-	-	240	116	288
119-225-3641-4136 OPTICAL INSURANCE	-	-	20	60	60	60
119-225-3641-4138 LIFE INSURANCE	-	-	-	41	20	41
119-225-3641-4105 OVERTIME	53,814	-	-	-	-	-
Personnel Costs	53,814	-	8,126	40,159	45,582	51,483
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	-	8,126	40,159	45,582	51,483
ANNUAL SURPLUS/DEFICIT	-	-	(8,126)	-	(14,250)	-
Ending Balance:			(8,126)	(8,126)		(8,126)

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 Balance:			-	-		-
REVENUES	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3696-3713 ALCOHOLIC BEVERAGE CONTROL (ABC) GRANT	21,065	-	-	41,783	24,313	-
Total Revenues	21,065	-	-	41,783	24,313	-
APPROPRIATIONS	2015	2016	2017	2018	2018	2019
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
120-225-0000-4103 WAGES-TEMPORARY & PART TIME	-	-	-	-	1,373	-
120-225-0000-4105 OVERTIME	15,800	-	-	31,933	28,343	-
120-225-0000-4120 O.A.S.D.I.	228	-	-	463	490	-
120-225-0000-4130 WORKER'S COMPENSATION INS.	3,136	-	-	6,387	5,939	-
Personnel Costs	19,164	-	-	38,783	36,145	-
120-225-0000-4300 DEPARTMENT SUPPLIES				500	-	-
120-225-0000-4360 PERSONNEL TRAINING	1,900	-	-	2,500	2,242	-
Operations & Maintenance Costs	1,900	-	-	3,000	2,242	-
Total Appropriations	21,064	-	-	41,783	38,387	-
ANNUAL SURPLUS/DEFICIT	1	-	-	-	(14,074)	-
Ending Balance:			-	-		-



SECTION VI. Appendix



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.

RMRA – The Road Maintenance and Rehabilitation Account, established by SB 1: The Road Repair and Accountability Act of 2017, provides state funding to cities and counties to repair transportation related infrastructure. These funds are accounted for in a separate Special Fund.

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.



APPENDIX B



CAPITAL IMPROVEMENT Program Fiscal Year 2018-2019

Capital Improvement Program Existing Project Status

Project	Category	Project Name	Status
Number			
TBD	Traffic Signal	HSIP Cycle 8 Traffic Signal	Identifying Schedule
	Improvements	Improvements	Est. Completion: TBD
TBD	Parking Lot Improvements	Parking Lots Re-Surfacing Project	Ongoing
0159	Street and Sidewalk	San Fernando Road Resurfacing	In Design
	Improvements	Project - CDBG	Est. Completion: June 2019
0510	Traffic Signal	Citywide Traffic Signal	Preparing RFP
	Improvements	Synchronization Project	Est. Completion: June 2022
0551	Traffic and Pedestrian	Pacoima Wash Bikeway Project	In Design
	Safety		Est. Completion: Oct. 2019
0552	Traffic and Pedestrian	Safe Routes to School Project-	In Design
0553	Safety	Cycles 1 and 2	Est. Completion: April 2019
0560	Street and Sidewalk	Annual Street Resurfacing Project	RFP Process
	Improvements		Est. Completion: Feb 2019
0763	Facility Improvements	San Fernando Recreation Park	In Design
		Infiltration System Project	Est. Completion: Jan 2019
3661	Facility Improvements	Compressed Natural Gas (CNG)	Under Construction
		Fueling Station Improvements	Est. Completion: July 2018
3699	Facility Improvements	Electric Vehicle Charging Stations	Complete
6673	Street and Sidewalk	Glenoaks Blvd Resurfacing Project	In Design
	Improvements		Est. Completion: Feb 2020
6676	Street and Sidewalk	Truman Street Revitalization	Complete
	Improvements	Project	
TBD/0635	Water Improvements	Water Related Projects	Ongoing
TBD/6673	Sewer Improvements	Sewer Related Projects	Ongoing

Title: <u>HSIP Cycle 8 Traffic Signal Improvements</u> Category: Traffic Signal Improvements Project: TBD

SOURCES			
Fund	Account Number	Allocation	
HSIP Grant		\$	1,096,000
		\$	
Total Sources:			\$

USES			
Activity	Account Number	Cost	
Design		\$	65,600
Construction Engineering		\$	93,700
Construction		\$	936,700
Project Administration		\$	
		\$	
Expenditures-to-Date (if applicable)			
Total Uses		\$	1,096,000

ACTIVITY	START	DURATION	MONTH											
			J	Α	S	ο	N	D	J	F	М	Α	м	J
Project Duration		210 Days		-										
Design Period	TBD	72 Days												
Specs & Bidding	TBD	140 Days												
Construction Period	TBD	240 Days												

Project Description:

The project includes the installation of larger signal heads, additional street lighting and protected left turn signal phases where left turns currently exist and all appurtenant work necessary to have a fully functional system. A total of nine intersection form part of this project. The intersections include: First Street at Hubbard Avenue; First Street at N Maclay Avenue; San Fernando Road at N Brand Boulevard; San Fernando Road at N Maclay Avenue; San Fernando Road at Hubbard Avenue; Truman Street at Wolfkskill Street; Truman Street at N Brand Boulevard; Truman Street at N Maclay Avenue and Truman Street at Hubbard Avenue.

Requires City Council action to accept the grant award and appropriate the funds.

Title: <u>Parking Lot Improvements</u> Category: Parking Lot Improvements Project: TBD

SOURCES	SOURCES			FY 19-20
Fund	Account Number	A	Allocation	Allocation
Parking Meter Revenue- Streets	029-3850-0000	\$	88,300	\$
Pavement Management	050-3800-0000	\$	13,300	\$
Total Sources:		\$	101,600	\$

USES				
Activity	Account Number	Cost		
Re-paving of City Owned Parking Lots	029/050	\$	101,600	\$
Total Uses		\$	101,600	\$

ACTIVITY	START	DURATION									
			J	Α	S	J	F	м	Α	м	J
Project Duration		60 Days									
Procurement Process Construction	TBD TBD	30 Days 30 Days									

Project Description:

Re-surfacing of City owned parking lots.

Title: <u>San Fernando Road Resurfacing Project - CDBG</u> Category: Street and Sidewalk Improvements Project: 0159

SOURCES			
Fund	Account Number	Allocation	
CDBG	026-3693-0159	\$	225,307
Total Sources:		\$	225,370

USES			
Activity	Account Number	Cost	
Inspection	026-311-0159-4600	\$	10,000
Construction	026-311-0159-4600	\$	195,370
Contingency (10%)	026-311-0159-4600	\$	20,000
Expenditures-to-Date (if applicable)			
Total Uses		\$	225,370

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

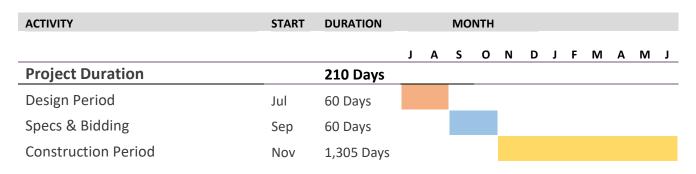
Project Description:

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

Title: <u>Citywide Traffic Signal Synchronization Project</u> Category: Traffic Signal Improvements Project: 0510

SOURCES			
Fund	Account Number	Allocation	
Prop C 25% Grant	009-3686-0510	\$	775,376
Measure M	024-3210-0510	\$	193,844
Total Sources:		\$	969,220

USES			
Activity	Account Number	Cost	
Design	009/024-371-0510-4600	\$	414,000
Construction Engineering	009/024-371-0510-4600	\$	97,684
Construction	009/024-371-0510-4600	\$	360,614
Project Administration	009/024-371-0510-4600	\$	96,922
Expenditures-to-Date (if applicable)			
Total Uses		\$	969,220



Project Description:

The proposed project will improve the flow of traffic along two major north-south arterials and four major east-west arterials within the City as well as improve the efficiency of LACMTA bus line operations by providing bus speed improvements that will reduce traffic queuing.

The project consists of the synchronization of 35 signalized intersections along the following arterials within the City of San Fernando: Truman Street, Hubbard Street, Maclay Avenue, Glenoaks Boulevard, Brand Boulevard and San Fernando Mission Boulevard.

Title: <u>Pacoima Wash Bikeway Project</u> Category: Traffic and Pedestrian Safety Project: 0551

SOURCES			
Fund	Account Number	Allocation	
ATP Cycle 3	010-3686-0551	\$	973,000
AQMD/MSRC AB2766	010-XXXX-0551	\$	354,000
Total Sources:		\$	1,327,000

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		270 Days												
Design Period		Complete												
Specs & Bidding	Jan	90 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.

May require additional appropriation to complete the project.

Title: <u>Safe Routes to School Project – Cycles 1 and 2</u> Category: Traffic and Pedestrian Safety Project: 0552 (Cycle 1); 0553 (Cycle 2)

SOURCES						
Fund	Account Number	Allocation				
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:		\$	3,131,139			

USES			
Activity	Account Number	Cost	
Inspection	010/012-311-0552/0553-4600	\$	60,500
Engineering/Design	012-311-0552/0553-4600	\$	307,185
Construction	010/012-311-0552/0553-4600	\$	1,940,414
Contingency (15%) + Local Match	012-311-0552/0553-4600	\$	823,040
Expenditures-to-Date (if applicable)			
Preliminary Planning/Design		\$	
Total Uses		\$	3,131,139

ACTIVITY	START	DURATION			мо	NTH								
			J	Α	S	0	N	D	J	F	М	Α	М	J
Project Duration		480 Days												
Design Period	Nov	Complete	_											
Specs & Bidding, Caltrans Approval	Jan	210 Days												
Construction Procurement	Aug	60 Days												
Construction Period	Oct	210 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: <u>Annual Street Resurfacing Project</u> Category: Street and Sidewalk Improvements Project: 0560

SOURCES			
Fund	Account Number	Allocatio	on
SB1	025-3623-0560	\$	406,616
Gas Tax	011-3210-0560	\$	175,000
Measure R	012-3210-0560	\$	225,000
Measure M	024-3210-0560	\$	250,000
Prop C	008-3210-0560	\$	385,130
Water Fund	070-3810-0560	\$	550,000
Sewer Fund	072-3745-0560	\$	185,000
Total Sources:		\$	2,176,746

USES			
Activity	Account Number	Cost	
Street Construction	025/011/012/08/024-311- 0560-4600	\$	1,153,397
Utilities Construction	070/072-311-0560-4600	\$	588,000
Contingency (20%)	012/008-311-0560-4600	\$	435,349
Expenditures-to-Date (if applicable)			
		\$	
Total Uses		\$	2,176,746

ACTIVITY	START	DURATION			МС	ONTH								
			J	А	S	ο	N	D	J	F	м	А	м	J
Project Duration		210 Days				_								
Design Period	Jul	30 Days												
Specs & Bidding	Aug	60 Days												
Construction Period	Oct	120 Days												

Project Description:

The project will consist of: street repaving; repairs to sidewalks; drive approaches and curb and gutter; installation of access ramps; striping and pavement markings; water/sewer upgrades and repairs. The streets that make up the project include:

- Alexander Street between Library Street and Lucas Street
- N Workman Street between Glenoaks Boulevard and Seventh Street
- Lazard St between Fourth Street and Glenoaks Boulevard
- Lucas Street between N Workman Street and Orange Grove Avenue

Title: <u>San Fernando Recreation Park Infiltration System Project</u> Category: Facility Improvements Project: 0763

SOURCES			
Fund	Account Number	Allocatio	n
Prop 1 Grant	010-3686-0763	\$	425,000
LADWP	010-3686-0764	\$	130,000
Water Fund	070-3810-0763	\$	224,800
City In-Kind	Various Accounts	\$	70,200
Total Sources:		\$	850,000

USES			
Activity	Account Number	Cost	
Project Management/ Preliminary Design	010/070-0763-4600	\$	114,429
Plans, Specifications, Estimates, Outreach	010/070-0763-4600	\$	262,104
Permits, Authorizations, and CEQA	010/070-0763-4600	\$	50,573
Support Services, O&M Manual	010/070-0763-4600	\$	52,158
Contingency	070-385-0763-4600	\$	47,926
Expenditures-to-Date (if applicable)			
Total Uses		\$	527,190

ACTIVITY	START	DURATION	MONTH											
			J	Α	S	0	N	D	J	F	М	Α	м	J
Project Duration		270 Days												
Design Period	Jul	90 Days												
Specs & Bidding	Oct	180 Days												
Construction Period	TBD	TBD												

Project Description:

This phase of the infiltration project includes: design development, geotechnical investigations, environmental permitting, project outreach and development of plans/specifications/estimates for construction phase of project. All design plans will be presented to community members, stakeholder groups and the City Council. The Project will be designed to filter approximately 423 acres of water run-off and help to recharge groundwater sources with approximately 200 acrefeet of storm water annually. The design will include a below-ground retention/infiltration basin situated beneath open space and baseball field areas of the Park.

Title: <u>Compressed Natural Gas (CNG) Fueling Station Improvements</u> 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	\$	35,000
Total Sources:		\$	1,761,551

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	\$	220,400
Expenditures-to-Date (if applicable)			
Planning/Design	010/016-310-3661-4600	\$	25,151
Total Uses		\$	1,761,551

ACTIVITY	START	DURATION			мо	NTH								
			J	Α	S	о	N	D	J	F	м	А	м	J
Project Duration	-	30 Days												
Design Period		Complete												
Specs & Bidding		Complete	_											
Construction Period		30 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: <u>Electric Vehicle Charging Stations</u> Category: Facility Improvements Project: 3699

SOURCES			
Fund	Account Number	Allocation	1
AQMD/MSRC Grant	010-3686-3699	\$	100,000
Parking Lot Fund	029-	\$	100,000
Total Sources:		\$	200,000

USES			
Activity	Account Number	Cost	
Electrical	010/029-335-3699-4600	\$	17,479
Trenching	010/029-335-3699-4600	\$	7,000
Equipment & Installation	010/029-335-3699-4600	\$	47,300
Contingency (10%) + Additional Funds Available	010/029-335-3699-4600	\$	128,221
		\$	
Expenditures-to-Date (if applicable)			
Total Uses		\$	200,000

ACTIVITY	START	DURATION			мо	NTH								
			J	Α	S	ο	N	D	J	F	М	Α	М	J
Project Duration		60 Days												
Design Period		Complete												
Specs & Bidding		Complete												
Construction Period		Complete												

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: <u>Glenoaks Blvd. Resurfacing Project</u> Category: Street and Sidewalk Improvements Project: 6673

SOURCES			
Fund	Account Number	Allocatio	on
Measure R	012-3946-6673	\$	1,461,773
HSIP Cycle 7	010-3686-6673	\$	1,380,000
Cal Recycle Grant*	010-3686-6673	\$	44,000
Total Sources:		\$	2,885,773

USES			
Activity	Account Number	Cost	
Design	012-311-6673-4600	\$	229,994
Construction	010/012/-311-6673-4600	\$	2,458,279
Contingency (15%)	12-311-6673-4600	\$	197,500
Expenditures-to-Date (if applicable)			
		\$	
Total Uses		\$	2,888,573

ACTIVITY	START	DURATION			мо	NTH								
			J	Α	S	0	N	D	J	F	М	Α	М	J
Project Duration	_	270 Days		_		_								
Design Period			_											
Specs & Bidding, Caltrans Approval	May	90 Days				_								
Construction Procurement	Aug	90 Days												
Construction Period	Oct	90 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: Truman Street Revitalization ProjectCategory: Street and Sidewalk ImprovementsProject: 6676

SOURCES			
Fund	Account Number	Allocation	
TCSP	010-3686-6676	\$	236,154
Prop C	008-3686-6676	\$	71,064
Total Sources:		\$	307,218

USES			
Activity	Account Number	Cost	
Construction	010/008-311-6676-4600	\$	233,510
Alternative Work	010/008-311-6676-4600	\$	15,000
Contingency (15%)	008-311-6676-4600	\$	49,702
Expenditures-to-Date (if applicable)			
Grant Administration		\$	9,006
Total Uses		\$	307,218

ACTIVITY	START	DURATION	MONTH											
			J	Α	S	0	N	D	J	F	м	Α	м	J
Project Duration		30 Days												
Design Period		Complete												
Specs & Bidding		Complete												
Construction Complete		Complete												

Project Description:

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

WATER SYSTEM Capital Improvement Program

FISCAL YEAR 2018-2019 & FISCAL YEAR 2019-2020

Title: <u>Water Main Replacement Project</u> Category: Water Improvements Project: 0635

SOURCES			FY 18-19	FY 19-20
Fund	Account Number		Allocation	Allocation
Sale of Water	070-3810-0000	\$	569,000	\$ 1,140,000
Total Sources:		\$	963,350	\$ 1,140,000

USES				
Activity	Account Number	Cost		
Main Replacement Various Streets	070-385-0635-4600	\$	569,000	\$ 1,140,000
Total Uses		\$	569,000	\$ 1,140,000

ACTIVITY	START	DURATION			мо	NTH								
			J	Α	s	0	N	D	J	F	м	Α	м	J
Project Duration		Continuous												
Design Period	Various	90 Days												
Specs & Bidding	Various	60 Days												
Construction Period	Various	120 Days												

Project Description:

Annual and emergency water main replacement projects FY 18-19 & 19-20.

Title: <u>Water Master Plan Project</u> Category: Water Improvements Project: TBD

SOURCES	SOURCES			
Fund	Account Number		Allocation	Allocation
Sale of Water	070-3810-0000	\$	80,000	\$
Total Sources:		\$	80,000	\$

USES				
Activity	Account Number	Cost		
Water Master Plan	070-385-0000-4600	\$	80,000	
Total Uses		\$	80,000	\$

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 projects and needed equipment FY 18-19 & 19-20.

Title: <u>Water Network/GPS Data Conversion</u> Category: Technology Improvements Project: TBD

SOURCES		F	Y 18-19	FY 19-20
Fund	Account Number	All	ocation	Allocation
Sale of Water	070-3810-0000	\$	80,000	
Total Sources:		\$	80,000	

USES				
Activity	Account Number	Cost		
Water Network/GPS Data Conversion	070-385-0000-4600	\$	80,000	
Total Uses		\$	80,000	

ACTIVITY	START	DURATION			мо	NTH								
			J	Α	s	0	N	D	J	F	м	Α	м	J
Project Duration		280 Days												
Procurement	Oct	60 Days												
Data Conversion	Dec	120 Days												

Project Description:

Water Network/GPS Data Conversion for entire water network.

Title: <u>Water Vehicle Replacement Project</u> Category: Vehicle Replacement Project: TBD

SOURCES		FY 18-19	FY 19-20
Fund	Account Number	Allocation	Allocation
Sale of Water	070-3810-0000	\$ 157,000	\$
Total Sources:		\$ 157,000	\$

USES			
Activity	Account Number	Cost	
Chevy 2500HD - Vehicle # 8095	070-385-0000-4500	\$ 90,000	\$
Utility Van- Vehicle #4470	070-385-0000-4500	\$ 67,000	
Total Uses		\$ 157,000	\$

ACTIVITY	START	DURATION			мо	NTH								
			J	Α	S	ο	Ν	D	J	F	м	Α	м	J
Project Duration		150 Days												
Design/Specs	Aug	60 Days							_					
Procurement Process	Oct	90 Days												

Project Description:

Purchase of two new utility vehicles.

Title: <u>Wrought Iron Fence Replacement: Upper Reservoir</u> Category: Water Facility Improvements Project: TBD

SOURCES		FY 18-19	FY 19-20
Fund	Account Number	Allocation	Allocation
Sale of Water	070-3810-0000	\$ 136,000	\$
Total Sources:		\$ 136,000	\$

USES	USES							
Activity	Account Number	Cost						
Wrought Iron Fence: Upper Reservoir	070-385-0000-4600	\$	136,000	\$				
Total Uses		\$	136,000	\$				

ACTIVITY	START	DURATION			мо	NTH								
			J	Α	S	0	N	D	J	F	м	Α	М	J
Project Duration		150 Days												
Procurement Process	Feb	60 Days												
Construction Period	Apr	90 Days												

Project Description:

Installation of Wrought Iron Fence around Upper Reservoir for security purposes.

Title: <u>Wrought Iron Fence Replacement: Lower Reservoir</u> Category: Water Facility Improvements Project: TBD

SOURCES		FY 18-19	FY 19-20
Fund	Account Number	Allocation	Allocation
Sale of Water	070-3810-0000	\$ 135,000	\$
Total Sources:		\$ 135,000	\$

USES				
Activity	Account Number	Cost		
Wrought Iron Fence: Lower Reservoir	070-385-0000-4600	\$	135,000	\$
Total Uses		\$	135,000	\$

ACTIVITY	START	DURATION			мо	NTH								
			J	Α	S	о	N	D	J	F	м	Α	м	J
Project Duration		150 Days												
Procurement Process	Oct	60 Days												
Construction Period	Dec	90 Days												

Project Description:

Installation of Wrought Iron Fence around Lower Reservoir for security purposes.

SEWER SYSTEM Capital Improvement Program

FISCAL YEAR 2018-2019 & FISCAL YEAR 2019-2020

Title: <u>Sewer Main Replacement Project</u> Category: Sewer Improvements Project: TBD

SOURCES			FY 18-19	FY 19-20
Fund	Account Number	A	llocation	Allocation
Sewer Service Charges	072-3745-0000	\$	985,000 \$	5 1,091,629
Total Sources:		\$	985,000 \$	1,091,629

USES				
Activity	Account Number	Cost		
Sewer Rehabilitation Various Streets	072-365-0000-4600	\$	250,000 735,000	\$ 1,091,629
Total Uses		\$	985,000	\$1,091,629

ACTIVITY	START	DURATION			мо	NTH								
			J	А	S	0	N	D	J	F	м	А	м	J
Project Duration		360 Days												
Design Period	TBD	Open												
Specs & Bidding	TBD	Open												
Construction Period	TBD	Open												

Project Description:

Annual and emergency sewer main replacement projects FY 18-19 & 19-20.

Title: <u>Citywide Closed Circuit Video Project</u> Category: Sewer Improvements Project: TBD

SOURCES		FY 18-19	FY 19-20			
Fund	Account Number	Allocation	Allo	cation		
Sewer Service Charges	072-3745-0000	\$ 150,000	\$	150,000		
Total Sources:		\$ 150,000	\$	150,000		

USES				
Activity	Account Number	Cost		
Citywide CCTV of Sewer System	072-365-0000-4600	\$	150,000	\$ 150,000
Total Uses		\$	150,000	\$ 150,000

ACTIVITY	START	DURATION			мо	NTH								
			J	Α	S	ο	N	D	J	F	м	Α	м	J
Project Duration		90 Days												
Procurement	July	60 Days												
CCTV service	Sept	30 Days												

Project Description:

Citywide sewer system CCTV two phases; conducted every five years.

Title: <u>Storm Water Master Plan Project</u> Category: Sewer Improvements Project: TBD

SOURCES	SOURCES		Y 18-19	FY 19-20
Fund	Account Number	Al	ocation	Allocation
Sale of Water	072-0745-0000	\$	80,000	\$
Total Sources:		\$		\$

USES				
Activity	Account Number	Cost		
Stormwater Master Plan	072-365-0000-4600	\$	80,000	
Total Uses		\$	80,000	\$

ACTIVITY	START	DURATION			мо	NTH								
			J	Α	S	0	N	D	J	F	м	Α	м	J
Project Duration		240 Days												
Procurement Process	TBD	60 Days												
Plan Creation	TBD	180 Days												

Project Description:

Update Stormwater Master Plan: The purpose of the Storm Water Management Plan (SWMP) is to revise, implement, and enforce a plan designed to reduce the discharge of pollutants from the Municipal Separate Storm Sewer (MS4), protect water quality, and satisfy water quality requirements.

Title: <u>Sewer Vehicle Replacement</u> Category: Vehicle Replacement Project: TBD

SOURCES		FY 18-19	FY 19-20
Fund	Account Number	Allocation	Allocation
Sewer Service Charges	072-3745-0000	\$	\$ 400,000
Total Sources:		\$	\$ 400,000

USES			
Activity	Account Number	Cost	
Ford LNT-8000-Guzzler - Vehicle # 1258	072-365-0000-4500	\$	\$ 400,000
Total Uses		\$	\$ 400,000

ACTIVITY	START	DURATION				
			J	А	S	м
Project Duration		90 Days				
Design/Specs	July	30 Days				_
Procurement Process	August	60 Days				

Project Description:

Purchase of new sewer Guzzler during FY 2019-2020.

Title: <u>Sewer Vehicle Replacement</u> Category: Vehicle Replacement Project: TBD

SOURCES		F	Y 18-19	FY 19-20
Fund	Account Number	А	llocation	Allocation
Sewer Service Charges	072-3745-0000	\$	70,000	\$
Total Sources:		\$	70,000	\$

USES				
Activity	Account Number	Cost		
Ford F-150 - Vehicle # 0597	072-365-0000-4500	\$	70,000	\$
Total Uses		\$	70,000	\$

ACTIVITY	START	DURATION									
			J	Α	S	J	F	м	А	м	J
Project Duration		60 Days									
Procurement Process	TBD	60 Days									

Project Description:

Purchase of new utility vehicle in FY 2018-2019.

Title: <u>Sewer Vehicle Replacement</u> Category: Vehicle Replacement Project: TBD

SOURCES			FY 19-20				
Fund	Account Number	Allocation	Allocation Alloca				
Sewer Service Charges	072-3745-0000	\$	\$	70,000			
Total Sources:		\$	\$	70,000			

USES			
Activity	Account Number	Cost	
Ford F-150 - Vehicle # 0597	072-365-0000-4500	\$	\$ 70,000
Total Uses		\$	\$ 70,000

ΑCTIVITY	START	DURATION								
			Δ	S		F	м	Δ	м	
Project Duration		60 Days	 		,	•	IVI		141	
Procurement Process	TBD	60 Days			-					

Project Description:

Purchase of new utility vehicle in FY 2019-2020.



APPENDIX C



Summary of City Council Priorities Fiscal Year 2018-2019 By Department

City Manager

- 1) Develop Economic Development Strategy.
 - a. 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.
 - b. Pursue catalytic projects for the downtown/mall area.
 - c. Enhance the City's Business Attraction and Retention Program, including streamlining the permitting and entitlement process.
 - d. Work to establish a Property-based Business Improvement District (PBID).
- 2) Evaluate City service contracts to ensure they are up to date and provisions of contracts are being enforced.

Finance

- 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.
- 2) Evaluate the City's minimum wage and living wage ordinances.
- 3) Develop comprehensive list of all deferred maintenance and needed infrastructure improvements.
- 4) Evaluate City service contracts to ensure they are up to date and provisions of contracts are being enforced.

Community Development

- 1) Develop Economic Development Strategy.
 - a. 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.
 - b. Pursue catalytic projects for the downtown/mall area.
 - c. Enhance the City's Business Attraction and Retention Program, including streamlining the permitting and entitlement process.
 - d. Work to establish a Property-based Business Improvement District (PBID).

Community Development (Cont.)

- 2) Implementation of the Neighborhood Preservation and Revitalization Program.
- 3) Create and implement a Rent Control Program.
- 4) Evaluate City service contracts to ensure they are up to date and provisions of contracts are being enforced.

Police

- 1) Create and implement a motorcycle officer traffic enforcement program in the Police Department.
- 2) Evaluate City service contracts to ensure they are up to date and provisions of contracts are being enforced.

Public Works

- 1) Energy Efficiency: 1) HERO and PACE programs; 2) Revisit the issue regarding energy efficiency/savings for the City and solicit proposals from various vendors.
- 2) Continue regional collaboration with Metro and neighboring cities to enhance vehicular and pedestrian transportation options within the City of San Fernando.
- 3) Evaluate policy for neighborhoods to petition for the installation of speed humps.
- 4) Develop comprehensive list of all deferred maintenance and needed infrastructure improvements.
- 5) Evaluation of traffic flow and parking in the Civic Center Area.
- 6) Explore possibility of building a pedestrian bridge over the existing rail right-of-way connecting residents and businesses on First Street to the Downtown Area.
- 7) Evaluate City service contracts to ensure they are up to date and provisions of contracts are being enforced.

Recreation and Community Services

- 1) Evaluate the best uses for Heritage (Rudy Ortega) Park.
- 2) Explore the opportunity for a farmers' market.
- 3) Plan a Veteran's appreciate event.
- 4) Establish a Community Garden.
- 5) Evaluate City service contracts to ensure they are up to date and provisions of contracts are being enforced.



Status Review of Prior and Current Year City Council Priorities Fiscal Year 2013-2014 through 2017-2018

FI	SCAL YEAR 2013 – 2014		
De	escription of Goal/Priority	Status	Recommended Action
1.	Work to establish a Property-based Business Improvement District (PBID).	On-hold pending coordination between the Mall Association and Chamber of Commerce.	Include in FY 2018-2019 Council Priorities (City Manager and Community Development).
2.	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 will be provided by the Finance Director in FY 2018-2019.	Include in FY 2018-2019 Council Priorities (Finance).
3.	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; however, additional work is necessary to create a usable document.	Include in FY 2018-2019 Council Priorities (City Manager and Community Development).

F	FISCAL YEAR 2014 – 2015		
De	escription of Goal/Priority	Status	Recommended Action
1.	Heritage Park – evaluate best usage for the park.	The Parks Master Plan was completed and includes recommendations for Heritage Park. Staff will work toward implementing the Plan over the next few years.	Include in FY 2018-2019 Council Priorities (Recreation and Community Services).
2.	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). Staff is working to develop an RFP to solicit energy efficiency/savings proposals. 	Include in FY 2018-2019 Council Priorities (Public Works).

Description of Goal/Priority	Status	Recommended Action
 Continue to stabilize the City's finances by maintaining a balanced budget, continuing to reduce the General Fund deficit, and establish reserve balances in a number of critical funds, including but not limited to, the General Fund, Self-Insurance Fund, and Equipment Replacement Fund. 	Council, and included the deficit reduction plan as a note in the City's financials. Staff will continue to work with City Council to implement	Remove as Priority. This is also a Citywide Goal.
2. 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.	Include in FY 2018-2019 Council Priorities (All Departments).
 Pursue catalytic projects for the downtown/mall area. 	Staff has met with prospective developer(s) to discuss moving forward on various potential projects, including a potential Development Agreement with the City.	Include in FY 2018-2019 Council Priorities (City Manager and Community Development).
4. Enhance the City's Business Attraction and Retention Program, including streamlining the permitting and entitlement process.	Enhanced Business Attraction and Retention efforts were put on hold pending appointment of permanent City Manager and Director of Community Development.	Include in FY 2018-2019 Council Priorities (City Manager and Community Development).

FI	SCAL YEAR 2015 – 2016 (cont.)		
De	escription of Goal/Priority	Status	Recommended Action
5.	Explore the opportunity for a farmers' market.	In FY 2016-17, the City submitted a grant application to the USDA for the FINI Corner and Farmers Markets Incentive Program. Staff received notice the City WAS NOT awarded the grant.	Include in FY 2018-2019 Council Priorities (Recreation & Community Services).
6.	Evaluate the City's minimum wage and living wage ordinances.	In May 2015, the City of LA adopted a plan to increase minimum wage to \$15/hour by July 2020. In June 2015, City Council directed staff to explore options for the City of San Fernando to enact a similar plan. In April 2016, the state of California adopted a similar plan that increases the state minimum wage (including San Fernando) to \$15/hour by January 2022.	Include in FY 2018-2019 Council Priorities (Finance).
7.	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.	Include in FY 2018-2019 Council Priorities (Public Works).

FISCAL YEAR 2015 – 2016 (cont.)		
Description of Goal/Priority	Status	Recommended Action
 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.	Remove as Priority. This is also a Citywide Goal.
 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.	Include in FY 2018-2019 Council Priorities (Public Works).
10. 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. The City is currently working with CSUN to enhance utilization of GIS software.	Remove as Priority. This is also a Citywide Goal.
11. 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.	Remove as Priority. This is also a Citywide Goal.

FISCAL YEAR 2015 – 2016 (cont.)		
Description of Goal/Priority	Status	Recommended Action
 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.	Remove as Priority. This is also a Citywide Goal.
13. Veteran's appreciation event.	City Council created a Veteran's Appreciation Event Ad Hoc (Gonzales, Soto). However, due to staff shortages, this effort was put on-hold pending appointment of a permanent City Manager.	Include in FY 2018-2019 Council Priorities (Recreation and Community Services).
14. Community Garden.	The Parks Master Plan was completed and includes recommendations for a Community Garden. Staff will work toward implementing the Plan over the next few years.	Include in FY 2018-2019 Council Priorities (Recreation and Community Services).
15. 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.	Remove as Priority. This is also a Citywide Goal.

FISCAL YEAR 2016 – 2017		
Description of Goal/Priority	Status	Recommended Action
1. Develop Economic Development Strategy.	Due to staff shortages, this effort was put on- hold pending appointment of a permanent City Manager.	Include in FY 2018-2019 Council Priorities (City Manager and Community Development).
 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. This was put on-hold due to staff shortage.	Include in FY 2018-2019 Council Priorities (Community Development).
 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.	Include in FY 2018-2019 Council Priorities (Finance and Public Works).
4. Evaluation of traffic flow and parking in the Civic Center Area.	No action to date.	Include in FY 2018-2019 Council Priorities (Public Works).

FISCAL YEAR 2016 – 2017 (Continued)		
Description of Goal/Priority	Status	Recommended Action
5. Explore possibility of build bridge over the existing ra connecting residents and Street to the Downtown A	ail right-of-way businesses on 1 st	Include in FY 2018-2019 Council Priorities (Public Works).
 Implementation of the Ne Preservation and Revitaliz 	0	Include in FY 2018-2019 Council Priorities (Community Development).
 Create and implement a n traffic enforcement progra Department. 	-	Include in FY 2018-2019 Council Priorities (Police).

FISCAL YEAR 2017 – 2018		
Description of Goal/Priority	Status	Recommended Action
No new priorities were added. City Council directed staff to focus on core mission items and completing existing priorities.	All vacant Department Head positions have been filled with permanent appointees.	None.



APPENDIX D

EXHIBIT A

2016 INSTALLMENT SALE PAYMENTS SCHEDULE

Payment DateInstallmentInstallmentTotal12/01/2016\$ 65,798.02\$ 65,798.0206/01/201749,143.75\$ 65,000114,143.33	02
06/01/2017 49,143.75 \$ 65,000 114,143.	02
12/01/2017 48,493.75 48,493.7	
06/01/2018 48,493.75 80,000 128,493.7	
12/01/2018 47,293.75 47,293.7	
06/01/2019 47,293.75 85,000 132,293.7	
12/01/2019 46,018.75 46,018.7	
06/01/2020 46,018.75 85,000 131,018.7	
12/01/2020 44,318.75 44,318.7	
06/01/2021 44,318.75 90,000 134,318.7	
12/01/2021 42,518.75 42,518.7	
06/01/2022 42,518.75 95,000 137,518.	
12/01/2022 40,618.75 40,618.7	
06/01/2023 40,618.75 95,000 135,618.7	
12/01/2023 38,718.75 38,718.7	
06/01/2024 38,718.75 100,000 138,718.7	
12/01/2024 36,218.75 36,218.7	
06/01/2025 36,218.75 105,000 141,218.	
12/01/2025 33,593.75 33,593.7	
06/01/2026 33,593.75 110,000 143,593.	75
12/01/2026 30,843.75 30,843.7	
06/01/2027 30,843.75 115,000 145,843.	
12/01/2027 28,543.75 28,543.7	
06/01/2028 28,543.75 120,000 148,543.	75
12/01/2028 26,143.75 26,143.7	75
06/01/2029 26,143.75 125,000 151,143.	75
12/01/2029 23,643.75 23,643.7	
06/01/2030 23,643.75 130,000 153,643.	
12/01/2030 21,693.75 21,693.7	75
06/01/2031 21,693.75 135,000 156,693.	75
12/01/2031 19,668.75 19,668.7	75
06/01/2032 19,668.75 140,000 159,668.7	75
12/01/2032 17,568.75 17,568.7	75
06/01/2033 17,568.75 145,000 162,568.7	
12/01/2033 15,393.75 15,393.7	75
06/01/2034 15,393.75 150,000 165,393.	75
12/01/2034 13,050.00 13,050.0	00
06/01/2035 13,050.00 155,000 168,050.0	00
12/01/2035 10,628.13 10,628.	13
06/01/2036 10,628.13 155,000 165,628.	13
12/01/2036 8,206.25 8,206.2	
06/01/2037 8,206.25 160,000 168,206.2	25
12/01/2037 5,606.25 5,606.2	25
06/01/2038 5,606.25 170,000 175,606.25	25
12/01/2038 2,843.75 2,843.7	75
06/01/2039 2,843.75 175,000 177,843.	75

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APPENDIX E

CITY OF SAN FERNANDO			POLICY/PROCEDURE
NUMBER		SUBJECT	
ORIGINAL ISSUE	EFFECTIVE		
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:

Chapter 1: Long-term Financial Planning

<u>Chapter 2</u>: Auditing, Financial Reporting and Disclosure

Chapter 3: Revenue Collection

Chapter 4: Investment and Cash Management

<u>Chapter 5</u>: Capital Assets and Capital Improvement Projects

<u>Chapter 6</u>: Financial Reserves and Fund Balances

<u>Chapter 7</u>: Post-employment Benefit Funding <u>Chapter 8</u>: Grant Administration <u>Chapter 9</u>: User Fees and Service Charges <u>Chapter 10</u>: Cost Allocation <u>Chapter 11</u>: 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.

- 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.

CHAPTER 4: INVESTMENT AND CASH MANAGEMENT

- 1. 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.
- 2. 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:

CLASSIFICATIONS	NATURE OF RESTRICTION	
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. <u>Restricted Fund Balance:</u> 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. Internal Service Funds

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</u> <u>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 onetime 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.

<u>Other Post-Employment Benefits (OPEB) Funding:</u> 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.

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 Grant Management Policy 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.

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).

<u>Office of Management and Budget Circular A-87 (OMB A-87) Plan</u>: 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.
- 3. 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.

<u>Prohibited Uses of Debt:</u> 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.
- 2. 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

an alternative refinancing opportunity with higher savings is reasonably expected in the future.

Market Communication, Administration, and Reporting

<u>Rating Agency Relations and Annual or Ongoing Surveillance:</u> 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.

<u>Affordability</u>

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

Term of Debt: Debt will be structured with the 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. 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.

Tax-Exempt and Tax-Advantaged Bonds - Post Issuance Tax Compliance

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.

<u>General</u>

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.



Appendix F

CITY OF SAN FERNANDO		POLICY/PROCEDURE
NUMBER		SUBJECT
ORIGINAL ISSUE	EFFECTIVE	BUDGET POLICY
11/03/2014	11/03/2014	
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 Page 2

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 Page 3

- 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 Page 5

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.



Appendix G

RESOLUTION NO. 7858

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FERNANDO, CALIFORNIA, APPROVING SAN THE **ANNUAL INVESTMENT POLICY FOR FISCAL YEAR 2018-**2019.

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:**

The City Council hereby establishes the Investment Policy, attached SECTION 1. hereto as Exhibit "1" and incorporated herein by this reference.

PASSED, APPROVED, AND ADOPTED this 21st day of May, 2018.

Sylvia Ballin, Mayor

ATTEST:

<u>Huna of Chavez</u> Elena G. Chávez, City Clerk

STATE OF CALIFORNIA)) ss **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 21st day of May, 2018, by the following vote to wit:

AYES: Fajardo, Gonzales, Lopez, Soto - 4

NOES: None

ABSENT: Ballin -1

Mena & Chavy

Elena G. Chávez, City Clerk

SAN FERNANDO

POLICI/PROCEDURE							
SUBJECT	ISSUANCE						
	ORIGINAL DATE	EFFECTIVE					
	05/21/2018	05/21/2018					
INVESTMENT POLICY	CURRENT DATE	EFFECTIVE					
CATEGORY	POLICY NO.	SUPERSEDES					
FINANCE	FIN-	12/4/2017					
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.
- <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;
- b) 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. <u>Certificates of Deposit</u>

- a) Negotiable Certificates of Deposit issued by nationally or state chartered banks or state or federal savings institutions. Purchases of negotiable certificates of deposit may not exceed 30% of the City's Investment Cash at the time of purchase. Investment in any one institution may not exceed more than 5% of the City's Investment Cash at the time of purchase. Cash will be invested only in FDIC Insured certificates.
- b) Time Deposits Non Negotiable and collateralized in accordance with the California Government Code, may be purchased through banks or savings and loan associations. Since time deposits are not liquid, no more than 25% of the investment portfolio may be invested in this investment type. Investment in any one institution may not exceed more than 5% of the City's Investment Cash at the time of purchase. Cash will be invested only in fully collateralized certificates. Collateral for a given investment must be 110% of principal for government securities collateral and 150% of principal for first mortgage collateral.
- c) 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.
- d) The city will not invest in any institution less than five years old.

6. <u>Repurchase Agreements</u>

- a) No more than 20% 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) Municipal Securities of any California local agency including bonds, notes, warrants or other indebtedness, provided the issuer has a minimum credit rating of "AA" by one of the following: Moody's, Standard & Poor's, or Fitch. Municipal bonds shall be limited to a 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) Corporate Medium Term Notes, provided the issuer has a minimum credit rating of "AA" by one of the following: Moody's, Standard & Poor's, or Fitch. Corporate bonds shall be limited to a 60 months maximum maturity.
- b) Issued by a domestic corporation having assets in excess of \$500 million; Issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States.
- c) The aggregate total of all purchased medium term notes may not exceed 30% of the cost value of the portfolio; and
- d) No more than 5% of the cost value of the portfolio may be invested in notes issued by one corporation.

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.

SAN FERNANDO

- 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.

INCORPORATED

SECTION III. EXCEPTIONS

There will be no exceptions to this policy, except as may be approved by the City Council.

GALLEN

SECTION IV. AUTHORITY

By order of City Council Resolution No. 7858, Policy adopted by the City Council on May 21, 2018.



APPENDIX H

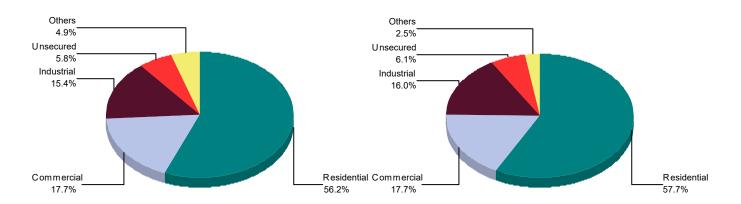
THE CITY OF SAN FERNANDO 2017/18 USE CATEGORY SUMMARY

BASIC PROPERTY VALUE TABLE

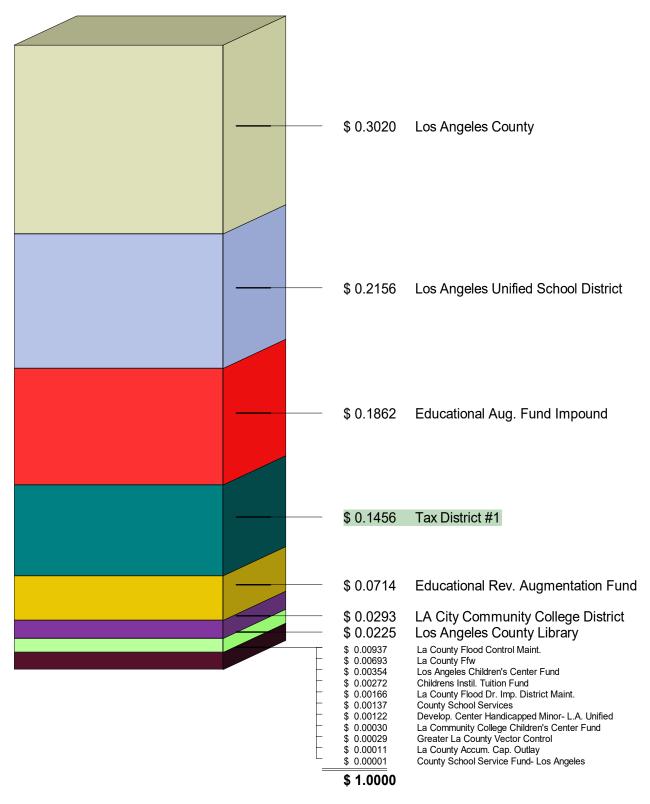
Category	Parcels	Assessed Value		Net Taxable Valu	e
Residential	4,265	\$1,085,534,126	(56.2%)	\$1,070,024,605	(57.7%)
Commercial	394	\$341,947,869	(17.7%)	\$328,575,573	(17.7%)
Industrial	174	\$297,434,048	(15.4%)	\$296,848,115	(16.0%)
Govt. Owned	1	\$507,420	(0.0%)	\$507,420	(0.0%)
Institutional	45	\$35,203,492	(1.8%)	\$10,083,084	(0.5%)
Miscellaneous	1	\$1,316,189	(0.1%)	\$1,316,189	(0.1%)
Recreational	7	\$4,864,697	(0.3%)	\$4,864,697	(0.3%)
Vacant	130	\$24,933,482	(1.3%)	\$22,970,250	(1.2%)
Exempt	158	\$11,820,698	(0.6%)	\$0	(0.0%)
SBE Nonunitary	[2]	\$26,100	(0.0%)	\$26,100	(0.0%)
Cross Reference	[14]	\$16,490,221	(0.9%)	\$7,013,942	(0.4%)
Unsecured	[625]	\$112,414,426	(5.8%)	\$112,403,426	(6.1%)
TOTALS	5,175	\$1,932,492,768		\$1,854,633,401	

ASSESSED VALUE

NET TAXABLE VALUE



THE CITY OF SAN FERNANDO PROPERTY TAX DOLLAR BREAKDOWN



ATI (Annual Tax Increment) Ratios for Tax Rate Area 00660, Excluding Redevelopment Factors & Additional Debt Service

 Data Source:
 Los Angeles County Assessor 2017/18 Annual Tax Increment Tables
 Prepared On 8/22/2018 By KB

 This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone
 Prepared On 8/22/2018 By KB

THE CITY OF SAN FERNANDO 2017/18 ROLL SUMMARY

Taxable Property Values

Secured	Nonunitary Utilities	Unsecured
5,017	2	625
9	2	8
936,292,428	26,100	0
869,279,770	0	0
2,369,577	0	58,582,189
289,769	0	53,832,237
0	0	0
\$1,808,231,544	\$26,100	\$112,414,426
63,690,069	0	0
2,154,600	0	9,000
183,000	0	2,000
0	0	0
13,627,408	0	0
\$66,027,669	\$0	\$11,000
\$1,742,203,875	\$26,100	\$112,403,426
	5,017 9 936,292,428 869,279,770 2,369,577 289,769 0 \$1,808,231,544 63,690,069 2,154,600 183,000 0 13,627,408 \$66,027,669	5,017 2 9 2 936,292,428 26,100 869,279,770 0 2,369,577 0 289,769 0 0 0 \$1,808,231,544 \$26,100 63,690,069 0 2,154,600 0 183,000 0 13,627,408 0 \$66,027,669 \$0

Combined Values	Total
Total Values	\$1,920,672,070
Total Exemptions	\$66,038,669
Net Total Values	\$1,854,633,401

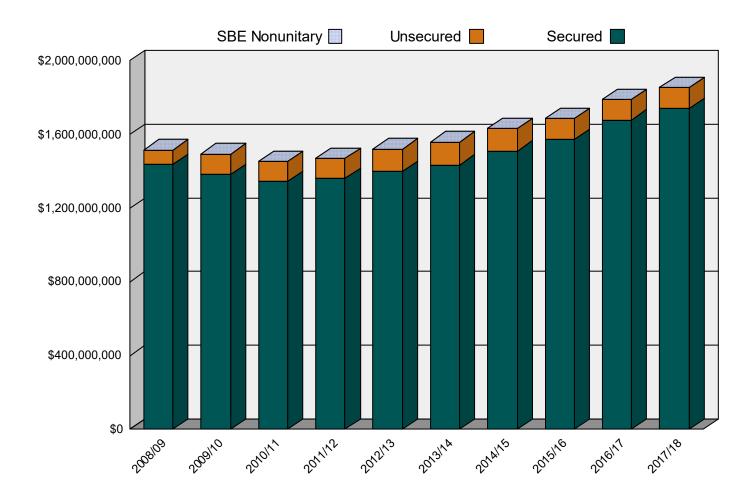
Data Source: Los Angeles County Assessor 2017/18 Combined Tax Rolls This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

^{*} Note: Homeowner Exemptions are not included in Total Exemptions

THE CITY OF SAN FERNANDO NET TAXABLE ASSESSED VALUE HISTORY

2008/09 - 2017/18 Taxable Property Values

Lien Year	Secured	Unsecured	SBE Nonunitary	Net Total AV	% Change
2008/09	\$1,436,986,178	\$78,152,281	\$22,100	1,515,160,559	
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%
2017/18	\$1,742,203,875	\$112,403,426	\$26,100	1,854,633,401	3.54%



ASSESSED VALUE OF TAXABLE PROPERTY

2008/09 - 2017/18 Taxable Property Values

Category	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Residential	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	1,070,024,605
Commercial	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	328,575,573
Industrial	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	296,848,115
Govt. Owned				359,000				22	497,472	507,420
Institutional	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	10,083,084
Miscellaneous										1,316,189
Recreational	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	4,864,697
Vacant	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	22,970,250
SBE Nonunitary	22,100	22,100	22,100	22,100	22,100	22,100	22,100	22,100	22,100	26,100
Cross Reference	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	7,013,942
Unsecured	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	112,403,426
Exempt	[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]	[11,820,698]
TOTALS	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	1,854,633,401
Total Direct Rate	0.68605	0.73077	0.73507	0.73170	0.73694	0.39186	0.38353	0.38306	0.36884	0.36854

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.

2017/18 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner		Secured	% of		Unsecured	% of	Combine	d % of	Primary Use & Primary Agency
	Parcels	Value	Net AV	Parcels	Value	Net AV	Value	Net AV	Filliary Agency
1) CPF SAN FERNANDO LLC (Pending Appeals On Parcels)	7	\$79,100,567	4.54%				\$79,100,567	4.27%	Industrial Successor Agency
2) PHARMAVITE LLC				1	\$42,836,953	38.11%	\$42,836,953	2.31%	Unsecured Successor Agency
3) SFVS COMPANY LLC	3	\$22,135,360	1.27%				\$22,135,360	1.19%	Commercial Successor Agency
4) FOOTHILL HD RETAIL CENTER LLC (Pending Appeals On Parcels)	1	\$20,798,546	1.19%				\$20,798,546	1.12%	Commercial Successor Agency
5) AHI GLENOAKS INC	1	\$16,905,959	0.97%				\$16,905,959	0.91%	Industrial Successor Agency
6) SAN FERNANDO GATEWAY LLC	2	\$15,663,528	0.90%				\$15,663,528	0.84%	Industrial Successor Agency
7) 315 PARTNERS LLC	2	\$15,525,732	0.89%				\$15,525,732	0.84%	Commercial Successor Agency
8) YNG LLC	1	\$14,000,702	0.80%				\$14,000,702	0.75%	Commercial TD #1
9) SAN FERNANDO ASSOCIATES	4	\$11,110,931	0.64%				\$11,110,931	0.60%	Industrial Successor Agency
10) SAN FERNANDO VALLEY AUTOMOTIVE LLC	5	\$9,324,459	0.54%	1	\$30,273	0.03%	\$9,354,732	0.50%	Commercial Successor Agency
Top Ten Total	26	\$204,565,784	11.74%	2	\$42,867,226	38.14%	\$247,433,010	13.34%	
City Total		\$1,742,229,975			\$112,403,426		\$1,854,633,401		

Top Owners last edited on 8/22/18 by kbeltran using sales through 06/30/18 (Version R.1)

Data Source: Los Angeles County Assessor 2017/18 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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2008/09 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner		Secured	% of		Unsecured			e d % of	Primary Use &
	Parcels	Value	Net AV	Parcels	Value	Net AV	Value	Net AV	Primary Agency
1) CPF SAN FERNANDO LLC (Pending Appeals On Parcels)	7	\$48,280,702	3.36%				\$48,280,702	3.19%	Industrial Successor Agency
2) 315 PARTNERS LLC (Pending Appeals On Parcels)	5	\$20,335,317	1.42%				\$20,335,317	1.34%	Commercial Successor Agency
3) SFVS COMPANY LLC	3	\$19,451,702	1.35%				\$19,451,702	1.28%	Commercial Successor Agency
4) FOOTHILL HD RETAIL CENTER LLC (Pending Appeals On Parcels)	1	\$18,376,937	1.28%				\$18,376,937	1.21%	Commercial Successor Agency
5) AHI GLENOAKS INC	1	\$14,937,562	1.04%				\$14,937,562	0.99%	Industrial Successor Agency
6) SAN FERNANDO GATEWAY LLC	2	\$13,839,803	0.96%				\$13,839,803	0.91%	Commercial Successor Agency
7) SAN FERNANDO ASSOCIATES	4	\$9,722,405	0.68%				\$9,722,405	0.64%	Industrial Successor Agency
8) SAN FERNANDO VALLEY AUTOMOTIVE	5	\$8,238,835	0.57%	1	\$922,449	1.18%	\$9,161,284	0.60%	Commercial Successor Agency
9) LA KRETZ MORTON TRUST CROSS ROADS TRUST	2	\$7,688,678	0.54%				\$7,688,678	0.51%	Industrial Successor Agency
10) WHITEWATER HOLDINGS LLC (Pending Appeals On Parcels)	1	\$7,082,241	0.49%				\$7,082,241	0.47%	Commercial Successor Agency
Top Ten Total	31	\$167,954,182	11.69%	1	\$922,449	1.18%	\$168,876,631	11.15%	
City Total		\$1,437,008,278			\$78,152,281		\$1,515,160,559		

Top Owners last edited on 12/9/09 by nicholec using sales through 06/30/09 (Version th.0)

Data Source: Los Angeles County Assessor 2008/09 Combined Tax Rolls and the SBE Non Unitary Tax Roll

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent add L. Coren & Cone

THE CITY OF SAN FERNANDO **DIRECT & OVERLAPPING PROPERTY TAX RATES**

(RATE PER \$100 OF TAXABLE VALUE)

		Las	t 10 Fisca	al Years						
Agency	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Basic Levy ¹	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
La Ccd Ds 2001 Taxable Series 2004A	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
La Community College District	0.02212	0.02311	0.04031	0.03530	0.04875	0.04454	0.04017	0.03575	0.03596	0.04599
Los Angeles Unified School District	0.12478	0.15181	0.18695	0.16819	0.17561	0.14644	0.14688	0.12971	0.13110	0.12219
Metropolitan Water District	0.00430	0.00430	0.00370	0.00370	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350
Tax District #1	0.28420	0.28420	0.28420	0.28420	0.28420	0.25654	0.24832	0.24763	0.23247	0.23238
Total Direct & Overlapping ² Tax Rates	1.43540	1.46342	1.51516	1.49138	1.51206	1.45102	1.43887	1.41660	1.40302	1.40406
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	0.25654	0.24832	0.24763	0.23247	0.23238
Redevelopment Rate⁴	1.28856	1.28850	1.28790	1.28790						
Total Direct Rate⁵	0.68605	0.73077	0.73507	0.73170	0.73694	0.39186	0.38353	0.38306	0.36884	0.36854

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

²Overlapping 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.

⁴Redevelopment 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.

DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2018

	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Direct Debt			
240.01 2016 INSTALLMENT SALE AGREEMENT	2,640,000	100.000	2,640,000
240.01 PREMIUM	119,933	100.000	119,933
Total Direct Debt			2,759,933
Overlapping Debt			
*310.30 METROPOLITAN WATER DISTRICT	29,354,442	0.106	31,003
805.55 LA CCD DS 2003 TAXABLE SERIES 2004B	2,115,000	0.234	4,940
805.56 LA CCD DS 2001 TAXABLE SERIES 2004A	31,555,000	0.234	73,698
805.60 LA CCD DS 2001, 2008 SER E-1	7,580,000	0.234	17,703
805.62 LA CCD DS 2003, 2008 SER F-1	7,575,000	0.234	17,692
805.65 LA CCD DS 2008, 2009 TAXABLE SER B	75,000,000	0.234	175,165
805.66 LA CCD DS 2008, 2010 TAX SERIES D	125,000,000	0.234	291,941
805.67 LA CCD DS 2008, 2010 TAX SER E (BABS)	900,000,000	0.234	2,101,974
805.69 LA CCD DS 2008 2012 SERIES F	205,000,000	0.234	478,783
805.70 LA CCD DS 2013 REF BONDS	42,305,000	0.234	98,804
805.71 LA CCD DS 2008 SERIES G	1,664,870,000	0.234	3,888,348
805.73 LA CCD DS 2015 REF SERIES A	33,270,000	0.234	77,703
805.74 LA CCD DS 2015 REF SERIES B	272,085,000	0.234	635,462
805.75 LA CCD DS 2015 REF SERIES C	223,910,000	0.234	522,948
805.76 LA CCD DS 2008 SERIES I	175,565,000	0.234	410,037
805.78 LA CCD DS 2016 REF BONDS	300,000,000	0.234	700,658
805.79 LA CCD DS 2016, 2017 SER A	100,000,000	0.234	233,553
887.59 LOS ANGELES USD DS 2004 SERIES A	125,535,000	0.288	361,293
887.66 LOS ANGELES UNIF DS 2005 REF BONDS A-1	38,035,000	0.288	109,459
887.67 LOS ANGELES UNIF DS 2005 REF BONDS A-2	14,790,000	0.288	42,563
887.86 LOS ANGELES UNIF DS 2002 SERIES E	200,000,000	0.288	575,571
887.87 LOS ANGELES UNIF DS 2004 SERIES J	739,280,000	0.288	2,127,540
887.89 LOS ANGELES UNIF DS 2005 SERIES H	609,075,000	0.288	1,752,829
887.91 LAUSD MEASURE R SERIES 2009	47,425,000	0.288	136,482
887.92 LAUSD MEASURE R SERIES KRY BABS	363,005,000	0.288	1,044,675
887.93 LAUSD MEASURE Y 2009 SERIES KRY BABS	806,795,000	0.288	2,321,838
887.95 LAUSD MEASURE K 2010 SERIES KRY	145,250,000	0.288	418,008
887.96 LAUSD MEASURE R 2010 SERIES KRY	157,165,000	0.288	452,298
887.97 LAUSD MEASURE Y 2010 SERIES KRY	130,450,000	0.288	375,416
887.98 LAUSD MEASURE R 2010 SERIES RY BABS	477,630,000	0.288	1,374,549
887.99 LAUSD MEASURE Y 2010 SERIES RY BABS	772,955,000	0.288	2,224,452
888.57 LOS ANGELES UNIF DS 2011 REFUNDING BOND SERIES A 1	127,870,000	0.288	367,991
888.58 LOS ANGELES UNIF DS 2011 REFUNDING BOND SERIES A 2	143,980,000	0.288	414,353
888.60 LOS ANGELES UNIF DS 2014 REF BOND SERIES A	109,940,000	0.288	316,391
888.61 LOS ANGELES UNIF DS 2014 REF BOND SERIES B	283,135,000	0.288	814,821
888.62 LOS ANGELES UNIF DS 2014 REF BOND SERIES C	909,360,000	0.288	2,617,005
This fund is a portion of a larger agency, and is responsible for debt in areas outside the city.		0.200	_,0,00

*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.

Data Source: HdL Coren & Cone, Los Angeles County Assessor and Auditor Combined 2017/18 Lien Date Tax Rolls This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL,

DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2018

		Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Overlapping Debt (Continued)				
888.63 LOS ANGELES UNIF DS 2014 REF BOND SE	RIES D	153,385,000	0.288	441,420
888.66 LOS ANGELES UNIF DS 2005 SERIES K		8,035,000	0.288	23,124
888.68 LOS ANGELES UNIF DS 2015 REF BONDS S	ERIES A	318,085,000	0.288	915,402
888.69 LOS ANGELES UNIF DS 2008 SERIES A 2016	i de la construcción de la constru	1,162,115,000	0.288	3,344,397
888.70 LOS ANGELES UNIF DS 2016 REF BONDS S	ERIES A	500,855,000	0.288	1,441,388
888.71 LOS ANGELES UNIF DS 2016 REF BONDS S	ERIES B	1,057,635,000	0.288	3,043,719
888.72 LOS ANGELES UNIF DS 2017 REF BONDS S	ER A PROP BB	1,202,445,000	0.288	3,460,461
Total Overlapping Debt				40,277,859
Total Direct and Overlapping Debt				43,037,792
2017/18 Assessed Valuation: \$1,210,412,202 After De	ducting \$644,221,199 Incremental Va	alue.		
Debt To Assessed Valuation Ratios:	Direct Debt	0.23%		
	Overlapping Debt	3.33%		

Total Debt

3.56%

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Data Source: HdL Coren & Cone, Los Angeles County Assessor and Auditor Combined 2017/18 Lien Date Tax Rolls This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone Prepared On 8/22/2018 By KB

DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2009

	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Direct Debt			
240.01 BONDED DEBT	13,924,332	100.000	13,924,332
Total Direct Debt			13,924,332
Overlapping Debt			
*310.30 METROPOLITAN WATER DISTRICT	137,096,151	0.122	166,916
805.50 L. A. CCD DS 2001 SER-A	27,815,000	0.259	72,059
805.52 L. A. CCD DS 2003 SER B	77,040,000	0.259	199,585
805.55 L. A. CCD DS 2003 TAXABLE SER 2004B	23,385,000	0.259	60,583
805.56 L. A. CCD DS 2001 TAXABLE SER 2004A	75,105,000	0.259	194,572
805.57 LACC DS REF 2001 SERIES 2005 A	432,345,000	0.259	1,120,061
805.58 LA CCD DS 2001, 2006 SERIES B	383,000,000	0.259	992,225
805.59 LA CCD DS 2003, 2006 SERIES C	308,500,000	0.259	799,220
805.60 LACC DS 2001, 2008 SER E-1	276,500,000	0.259	716,319
805.61 LACC DS 2001, 2008 TAXABLE SER E-2	15,000,000	0.259	38,860
805.62 LACC DS 2003, 2008 SER F-1	364,915,000	0.259	945,373
805.63 LACC DS 2003, 2008 TAXABLE SER F-2	425,000,000	0.259	1,101,033
887.51 LOS ANGELES UNIFIED DS 1997 SERIES A	103,125,000	0.319	329,095
887.52 LOS ANGELES UNIFIED DS 1997 SERIES B	13,180,000	0.319	42,060
887.53 LOS ANGELES U.S.D. DS 1997 SERIES C	19,755,000	0.319	63,043
887.54 LOS ANGELES U.S.D. DS 1997 SERIES D	23,555,000	0.319	75,169
887.55 LOS ANGELES USD DS 1997 SERIES E	93,435,000	0.319	298,172
887.56 LOS ANGELES USD DS 2002 REFUNDING BOND	254,085,000	0.319	810,842
887.57 LOS ANGELES USD DS 1997 SERIES F	486,295,000	0.319	1,551,876
887.58 LOS ANGELES USD DS 2002 SERIES A	322,205,000	0.319	1,028,228
887.59 LOS ANGELES USD DS 2004 SERIES A	19,505,000	0.319	62,245
887.60 LOS ANGELES UNIFIED DS 2004 SER B 04	13,135,000	0.319	41,917
887.61 LOS ANGELES UNIFIED DS 2004 SER C 04	44,615,000	0.319	142,376
887.62 LOS ANGELES UNIFIED DS 2004 SER D 04	4,410,000	0.319	14,073
887.63 LOS ANGELES UNIFIED DS 2004 REF A-1	90,465,000	0.319	288,694
887.64 LOS ANGELES UNIFIED DS 2004 REF A-2	127,760,000	0.319	407,711
887.65 LOS ANGELES UNIFIED DS 2004 SERIES E	348,460,000	0.319	1,112,014
887.66 LOS ANGELES UNIFIED DS 2005 REF A-1	346,750,000	0.319	1,106,557
887.67 LOS ANGELES DS 2005 REFUNDING A-2	120,925,000	0.319	385,899
887.68 LA USD DS 2004 SERIES F	43,975,000	0.319	140,334
887.69 LA USD DS 2006 REFUNDING SERIES A	368,880,000	0.319	1,177,179
887.72 LA USD DS 2005 SERIES C (2006)	488,020,000	0.319	1,557,381
887.73 LA USD DS 2005 SERIES D (2006)	24,650,000	0.319	78,664
887.74 LA USD DS 2004 SERIES G (2006)	132,325,000	0.319	422,279
887.75 LOS ANGELES UNIF DS 2006 REF BDS SER B	561,955,000	0.319	1,793,324
887.76 LOS ANGELES UNIF DS 2007 REF BDS SER A-1	1,143,160,000	0.319	3,648,080
887.77 LOS ANGELES UNIF DS 2007 REF BDS SER A-2	136,055,000	0.319	434,182

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Prepared On 8/22/2018 By KB

Coren & Cone

DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2009

	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Overlapping Debt (Continued)			
887.78 LOS ANGELES UNIF DS 2002 SER B (2007)	145,675,000	0.319	464,882
887.79 LOS ANGELES UNIF DS 2007 REF BDS SER B	821,900,000	0.319	2,622,867
887.80 LOS ANGELES UNIF DS 2002 SER C	475,925,000	0.319	1,518,783
887.81 LOS ANGELES UNIF DS 2004 SER H	51,460,000	0.319	164,220
887.82 LOS ANGELES UNIF DS 2005 SER E	68,130,000	0.319	217,418
887.83 LOS ANGELES UNIF DS 2002 SER D	202,450,000	0.319	646,063
887.84 LOS ANGELES UNIF DS 2004 SER I	800,000,000	0.319	2,552,979
887.85 LOS ANGELES UNIF DS 2005 SER F	150,000,000	0.319	478,684
Total Overlapping Debt			32,084,097
Total Direct and Overlapping Debt			46,008,429

2008/09 Assessed Valuation: \$1,050,072,387 After Deducting \$465,088,172 Incremental Value.

Debt To Assessed Valuation Ratios:

Direct Debt	1.33%
Overlapping Debt	3.06%
Total Debt	4.38%

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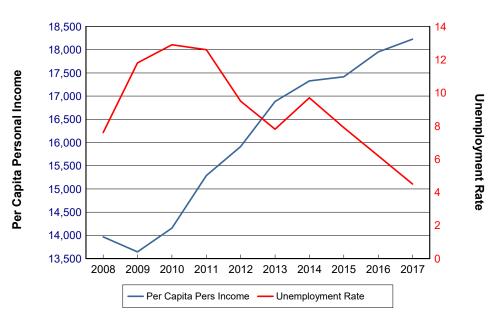
Data Source: HdL Coren & Cone, Los Angeles County Assessor and Auditor Combined 2008/09 Lien Date Tax Rolls This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

DEMOGRAPHIC AND ECONOMIC STATISTICS

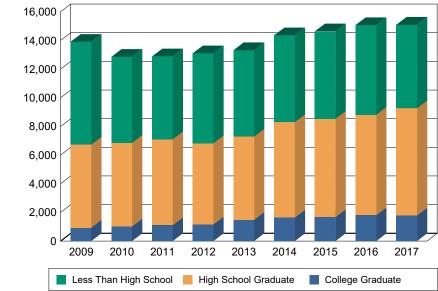
Calendar		Personal Income	Per Capita	Unemployment		% of Pop 25+ with	% of Pop 25+ with
Year	Population	(In Thousands)	Personal Income	Rate	Median Age	High School Degree	Bachelor's Degree
2008	25,044	\$349,809	\$13,968	7.6%			
2009	25,198	\$343,772	\$13,643	11.8%	27.5	48.4%	6.8%
2010	25,366	\$359,081	\$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%
2017	24,602	\$448,470	\$18,228	4.5%	32.2	61.4%	11.8%

Population

Personal Income and Unemployment







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

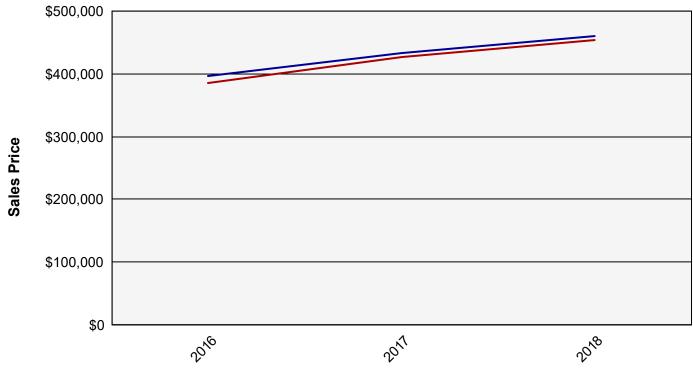
2010 and later - Income, Age and Education Data - US Census Bureau, most recent American Community Survey

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SALES VALUE HISTORY

Single Family Residential Full Value Sales (01/01/2016 - 6/30/2018)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2016	131	\$385,267	\$396,000	
2017	132	\$425,989	\$432,500	9.22%
2018	60	\$453,908	\$460,000	6.36%



- Median Price - Avg Price

Year

*Sales not included in the analysis are quitclaim deeds, trust transfers, timeshares, and partial sales.

TOP 25 SALES TAX PRODUCERS FOR FISCAL YEAR 2017-18

CITY OF SAN FERNANDO

Business Name

Business Category

Arco Arroyo Building Materials **Cal Grove Rentals** Casco **CCAP** Auto Lease El Pollo Loco El Super **Ferguson Enterprises** Ganas Auto Goodman Distribution Home Depot IHOP **McDonalds** Nachos Ornamental Pool & Electrical Products PRG Rydell Chrysler Dodge Jeep Ram Sams Club Smart & Final Southland Lighting T Mobile **TMB** Production Supplies & Services Vallarta Supermarket Western Motor Sport WSS

Service Stations **Building Materials** Repair Shop/Equip. Rentals Contractors Auto Lease **Quick-Service Restaurants Grocery Stores Plumbing/Electrical Supplies Used Automotive Dealers** Contractors **Building Materials Casual Dining Quick-Service Restaurants** Contractors **Plumbing/Electrical Supplies** Repair Shop/Equip. Rentals New Motor Vehicle Dealers **Discount Dept Stores Grocery Stores Plumbing/Electrical Supplies Electronics/Appliance Stores Electrical Equipment Grocery Stores** Used Automotive Dealers Shoe Stores

Percent of Fiscal Year Total Paid By Top 25 Accounts = 68.13%

* Firms Listed Alphabetically

Period: April 2017 Thru March 2018

Printed 08/22/2018

Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HdL Companies

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CITY OF SAN FERNANDO TOP 25 SALES TAX PRODUCERS FOR FISCAL YEAR 2008-09

Business Name

Arco

Casco

Famsa

El Pollo Loco

Food 4 Less

Home Depot

JC Penney

McDonalds

Pep Boys

Sams Club

Truman 76

Valu Plus

WSS

Southland Lighting

Acey Decy Lighting

All American Products

Goodman Distribution

Nachos Ornamental Supply

Pool & Electrical Products

Rydell Chevy Buick Pontiac GMC

Honda Lease Trust

Jack in the Box

Payless Foods

Arroyo Building Materials

Classics Unlimited Window & Door

Business Category

Repair Shop/Equip. Rentals Heavy Industrial Service Stations **Building Materials** Contractors **Building Materials Quick-Service Restaurants** Home Furnishings **Grocery Stores** Contractors **Building Materials** Auto Lease Quick-Service Restaurants **Department Stores Quick-Service Restaurants** Contractors **Grocery Stores** Automotive Supply Stores **Plumbing/Electrical Supplies** New Motor Vehicle Dealers **Discount Dept Stores Plumbing/Electrical Supplies** Service Stations **Grocery Stores** Shoe Stores

Percent of Fiscal Year Total Paid By Top 25 Accounts = 68.01%

* Firms Listed Alphabetically

Period: April 2008 Thru March 2009

Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HdL Companies

Printed 08/22/2018

City of San Fernando

Taxable Sales by Category

Last Ten Calendar Years

(in thousands of dollars)

		<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Apparel Stores	\$	10,245 \$	8,583 \$	8,689 \$	8,892 \$	9,728 \$	9,443 \$	9,414 \$	10,384 \$	12,211 \$	11,620
Food Stores		11,911	11,720	11,429	11,813	13,558	15,507	13,755	14,084	15,033	15,249
Eating and Drinking Places		46,223	44,122	44,841	45,546	48,841	52,068	54,563	61,028	65,454	70,852
Building Materials		91,002	77,431	69,549	71,116	69,324	86,272	90,286	96,105	102,767	114,285
Auto Dealers and Supplies		57,791	45,696	32,826	24,752	28,719	47,103	83,371	89,583	106,462	104,530
Service Stations		12,907	11,977	14,845	17,810	19,006	17,864	16,640	15,215	13,545	12,927
Other Retail Stores		72,482	71,060	61,849	57,888	56,148	54,557	57,119	63,622	64,129	64,439
All Other Outlets		88,238	74,461	75,390	79,553	81,689	87,583	100,989	113,275	125,212	127,788
Total	\$	390,799 \$	345,048 \$	319,419 \$	317,371 \$	327,013 \$	370,396 \$	426,138 \$	463,295 \$	504,813 \$	521,689
	-										

Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, 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.