

ADOPTED BUDGET

FISCAL YEAR

2019 - 2020

San Fernando, California





INCORPORATE DIRECTORY OF OFFICIALS

ELECTED OFFICIALS

CITY COUNCIL

MAYOR JOEL FAJARDO

VICE MAYOR Sylvia Ballin

COUNCILMEMBERS ROBERT C. GONZALES ANTONIO LOPEZ HECTOR A. PACHECO

CITY TREASURER MARGARITA SOLIS

EXECUTIVE MANAGEMENT

CITY MANAGER NICK KIMBALL

DEPUTY CITY MANAGER/ TIMOTHY HOU

DIRECTOR OF COMMUNITY DEVELOPMENT

CHIEF OF POLICE ANTHONY VAIRO

DIRECTOR OF FINANCE VACANT

DIRECTOR OF PUBLIC WORKS VACANT

DIRECTOR OF RECREATION AND Julian J. Venegas

COMMUNITY SERVICES

AUG. 31, 1911

CITY CLERK ELENA G. CHÁVEZ

SAN FERNANDO

ORGANIZATIONAL CHART INCORPORATE ORGANIZATIONAL CHART FISCAL YEAR 2010 2000 **RESIDENTS OF SAN FERNANDO CITY COUNCIL CITY TREASURER CITY CLERK CITY MANAGER CITY ATTORNEY COMMISSIONS** FINANCE/ **RECREATION & POLICE COMMUNITY**

INFORMATION

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For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morrill

Executive Director



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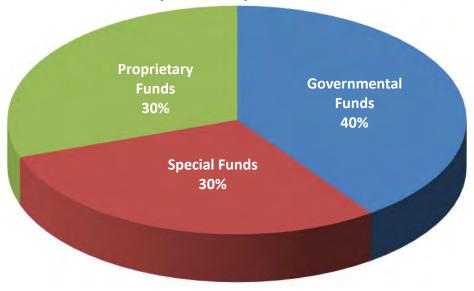
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SECTION I. INTRODUCTION AND BACKGROUND

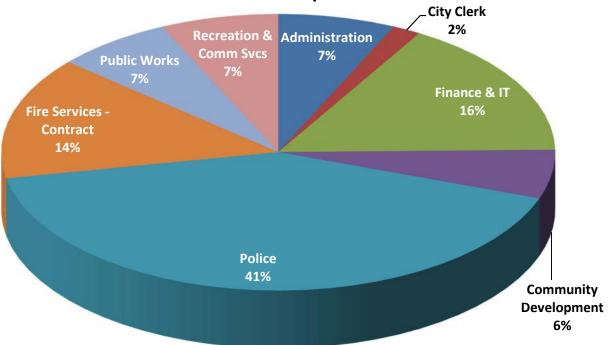






Total Budget: \$49,579,906

General Fund Expenditures



Total Budget: \$19,913,654





To: Mayor Joel Fajardo and Councilmembers

From: Nick Kimball, City Manager

Date: July 1, 2019

Subject: Fiscal Year 2019-2020 Adopted Budget Message

In accordance with the City's Municipal Code, I am pleased to present the City Manager's Adopted Budget for fiscal year (FY) 2019-2020. This Adopted Budget encompasses the General, Enterprise, Internal Service, and Special Revenue Funds under the jurisdiction of the City. In total, it represents \$42,326,349 in estimated revenues and \$41,000,574 in appropriated expenditures. It includes all changes directed by City Council at the Budget Study Sessions on May 20, 2019, May 28, 2019 and June 3, 2019 as well as final changes when the budget was adopted on July 1, 2019 (the "Adopted Budget").

Through this Adopted Budget, the City continues to make positive strides toward stabilizing the City's finances. These strides have been achievable primarily through prudent long-term fiscal planning and targeted cost efficient partnerships that reduce costs with minimal impact on service levels to the community.

Budget Development

The FY 2019-2020 Budget is a Maintenance of Effort budget, which means it is based on providing the same level of service as FY 2018-2019. Departments were asked to prepare their FY 2019-2020 budgets assuming no Consumer Price Index (CPI) increase to operating budgets.

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, 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 are in the midst of the longest recorded economic expansion. The economy has been on a long, slow recovery since the end of the Great Recession in 2009. As a nation, fundamentals are strong as we are experiencing record low unemployment (3.9%), private residential and non-residential investment has been increasing since 2016,

Adopted Fiscal Year 2019-2020 Budget Message

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personal consumption has been increasing since 2009 and the S&P 500 index remains at record levels. ¹

However, there is also a fair amount of uncertainty related to the impact the federal government's fiscal policies will have on the economy, particularly related to international trade with the People's Republic of China. The United States and China are the two largest economies in the world and the frosty trade relations between the two countries could have a major slowing impact on the global economy. Other global economic uncertainties, such as the status of "Brexit" and oil production, especially as it relates to sanctions on Iran, add to the global economic concerns.

Federal Economic Indicators

According to the Bureau of Economic Analysis, Gross Domestic Product, which is a measure of output for the US economy, grew 2.9% in 2018 and is expected to slow to about 2.2% in 2019 and 2.4% in $2020.^1$

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." Employment is expected to remain strong with a forecasted Unemployment Rate of 3.5% and 3.1% in 2019 and 2020, respectively. Additionally, Real Personal Income has been steadily increasing, with a 2.2% increase in 2018 and forecasted increases of 2.7% and 2.5% in 2019 and 2020, respectively.

Low unemployment and increasing Personal Income is typically offset by increasing prices; however, the Consumer Price Index (CPI) increased 2.4% in 2018 and is forecasted to increase by 2.2% and 1.9% in 2019 and 2020, respectively. The CPI, which is a measure of price inflation, is closely monitored by the Federal Reserve Bank, which has held the federal funds rate at historic lows (i.e. less than 2%) for almost 10 years. After a number of rate increases in 2018, which increased the rate from 1.4% to 2.4% by year end, the Fed is expected to postpone additional increases to later in 2019 to avoid hampering economic growth.

In the short-term, due to strong domestic economic fundamentals, the United States economy is expected to continue slow and steady growth through 2019 and into early 2020.

State Economic Indicators

California's economy has also been steadily improving and, in many aspects, has outpaced the U.S. economy. California's Real Gross State Product (GSP) was 3.4% in 2018 and is forecasted to be 3.0% and 3.0% in 2019 and 2020, respectively. California's Personal Income Growth was 2.7% in 2018 and is forecasted to be 2.9% and 2.8% in 2019 and 2020, respectively. The State's

¹ 2019 LAEDC Economic Forecast & Industry Outlook; https://laedc.org/wp-content/uploads/2019/02/LAEDC-2019-Economic-Forecast-Report.pdf

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unemployment rate was 4.2% in 2018 and is forecasted to be 3.7% and 3.4% in 2019 and 2020, respectively.

Despite the gains in productivity and wages, the most significant long term economic challenge for California is the scarcity and affordability of housing. Even with wage gains, housing is becoming less and less affordable. It is estimated that California needs to add at least 200,000 new housing units 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 Proposed Senate Bill (SB) 50) to usurp local control and expedite construction of new housing units.

Implementation of Proposition 64, which legalized the adult use of recreational marijuana, has taken longer than expected; however, it is estimated to generate significant on-going tax revenues for the state. After an expected influx of tax dollars in 2019 and 2020, cannabis revenues will most likely level out after 2021 as the market normalizes.

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

Local Economic Indicators²

San Fernando's local economic indicators are best understood in the context of the greater Los Angeles County area. In 2018, San Fernando's unemployment rate was 4.9% compared to 5.1% in Los Angeles County. San Fernando's average household income was \$63,000 compared to \$94,900 for Los Angeles County. Median single family residential sales price in San Fernando in 2018 was \$497,000, which is below the median price for Los Angeles County is \$551,000. Although San Fernando's unemployment rate and median house prices were slightly less than the County in 2018, average household income was significantly less (33%) than the County. Additionally, the household size (3.97) was significantly greater than the County (3.00), which means the household income needs to support more family members. Consequently, similar to the State as a whole, housing affordability is a challenge locally.

Sales and property taxes have shown consistent growth over the last ten years. The decision by Sam's Club to close the San Fernando location in early 2018 had a significant impact as it was one of the City's top 5 revenue generating businesses. Staff is actively working with the property owner to identify a new tenant for the site, including possible re-use of the space. However, it is expected that space will be vacant through FY 2019-2020.

² City of San Fernando: Downtown San Fernando Economic Development and Asset Analysis; Prepared by Kosmont Companies; March 4, 2019; http://ci.san-fernando.ca.us/wp-content/uploads/2019/04/Downtown-San-Fernando-Econ-Real-Estate-Analysis-Kosmont-Co..pdf

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Despite the closure of Sam's Club, I am bullish on the state of the local economy over the next few years. In December 2017, 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 approved a light rail project that will connect San Fernando to the Orange Line by 2028. The City hired an Economic Development consultant to assist with evaluating City assets as possible future development sites. New businesses, including CVS and Truman House Tavern, should help energize a resurgence in the Mall area and a number of interested developers have approached the City with new development opportunities.

General Fund Overview

In accordance with the City's Budget Policy, the Adopted General Fund Budget represents a balanced budget. In fact, with \$20,458,332 in projected revenues and \$19,913,654 in adopted expenditures, there is a budget surplus of approximately \$544,678. Although the Adopted Budget presents a budget surplus, there are a number of critical outstanding variables that could quickly erode the surplus, primarily: 1) retiree healthcare pre-funding requirements, and 2) lack of General Fund reserve to protect against a financial downturn.

Recommended 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 address a backlog due to prior cuts and better position ourselves for long-term stability. More than \$1.25 million in enhancement requests were submitted by City Departments. A total of \$210,070 in one-time and \$156,880 in ongoing enhancements are included in the Adopted Budget. The following enhancements have been approved for FY 2019-2020:

Personnel:

- \$49,630 to upgrade the part-time Deputy City Clerk position to a full-time Deputy City Clerk/Management Analyst. Upgrading this position will provide additional staff resources to the City Clerk's Office to address a backlog of meeting minutes, address increasing number of public records request, and meet election related legal mandates. The position will also be able to provide additional support to City Council and assist the Administration Department with staffing the public counter and special projects.
- \$26,570 in additional professional 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 new electrical personnel.
- \$22,250 to add a part-time Police Records Specialist (960 hours). The position will provide additional staff resources to address a backlog of police records filing, crime statistics

reporting and state and federally mandated data entry resulting from the loss of two full time positions a number of years ago. The position will also assist with implementation of the Police Department's new Records Management System (RMS) to provide the Department with more robust reporting capabilities.

- \$63,500 to add a full-time Superintendent of Streets/Trees/Sewer (50% General Fund; 50% Sewer Fund). This position was formerly combined with the Water Superintendent position; however, the increased regulatory environment related to the City's water system has necessitated separating the duties and creating a new Superintendent position. This will provide additional staff resources to address a backlog of street and sewer maintenance.
- \$35,000 to add two part-time Maintenance Helper positions in support of the Pothole Buster Unit to provide additional resources to address potholes and other maintenance issues in the City.

Materials, Equipment & Services:

- \$25,000 for the Street Maintenance Division to provide additional street striping and pavement marking around schools and citywide. This enhancement is offset by additional funding from the State Gas Tax.
- \$83,500 to replace a heavy duty man lift vehicle for the Electrical Division. This equipment is critical to give staff the tools necessary to address deferred maintenance of the City's street lights and traffic signals. The current man lift is 15 years old and has a number of mechanical issues that make it unreliable.
- \$40,000 to replace one Detective vehicle that is 10 years old to increase response time and reliability.
- \$30,000 to replace one 10-year-old Parking Enforcement vehicle.
- \$10,000 to engage a firm to assist the City Clerk's Office with getting up to date with City Council meeting minutes.
- \$12,000 to upgrade the scheduling and billing software for Recreation Programs. The current system is outdated and charges a significant processing fee for payments made through the system.
- \$4,500 to cover the additional cost of JAM sessions and special events.

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Threats to Fiscal Year 2019-2020 Budget:

As previously mentioned, the budget as adopted has a surplus of approximately \$569,678. However, there are a number of variables that make a budget surplus prudent.

- Pension costs: Like most cities across the nation, San Fernando has a significant long-term pension liability. To begin to address this liability, the state legislature adopted the Public Employee Pension Reform Act (PEPRA) that significantly reduced benefits for public employees hired after January 1, 2013 and made it more difficult to increase existing pension benefits. Additionally, the CalPERS Board has taken a number of actions to decrease the system's vulnerability to economic downturns, including decreasing the discount rate (i.e., assumed rate of investment return) from 7.5% to 7.0% by FY 2020-21 and reducing the amortization period (i.e., the period that annual gains/losses are spread over) from 30 years to 20 years by June 30, 2019. Although this will help reduced the City's long term burden, it significantly increases annual costs in the short term. The City is currently evaluating pension costs and may need to shift some of the current costs to the General Fund. Additional information on the City's pension liability was presented to City Council on August 20, 2018 and is available on the City's website.
- Other Post-Employment Benefits (OPEB): In addition to a defined benefit pension plan, the City provides some level of lifetime paid healthcare benefit to employees that service retire or disability retire directly from the City. Currently, The City has an estimated \$41 million unfunded liability for these retiree healthcare costs. Unlike the City's pension costs, there is no dedicated funding source for retiree health benefits and they are paid directly from the City's General Fund on a "pay-as-you-go" basis. In the very near future, the City will need to start setting aside additional funds each year to pre-fund this benefit. Additional information on the City's OPEB liability was presented to City Council on August 20, 2018 and is available on the City's website.
- Insufficient General Fund Reserve: Although the City has made significant strides since 2013 in eliminating a nearly \$5.7 million General Fund deficit, the current reserve, or rainy day savings fund, is expected to be less than \$2,000,000 at the end of FY 2018-2019. The target reserve fund balance is approximately \$5 million. Consequently, if there is a recession, or other shock to the economy like losing a major retailer, and revenues do not meet projections, there is minimal cushion and the General Fund is susceptible to fall back into a deficit fund balance position. The budget surplus provides some cushion if revenues do not meet projections.

In March 2019, City Council approved a professional services agreement with Urban Futures Incorporated (UFI) to provide pension and OPEB fiscal advisory services to prepare long term projections and recommend strategies to address the City's long term liabilities. UFI is currently

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working with a City Council Ad Hoc Committee to propose a number of actions to City Council to begin to reduce and/or pre-fund these liabilities.

Measure A

In June 2013, San Fernando voters approved a ½ cent local transaction use tax (Measure A) for a period of seven years. In November 2018, voters approved to extend the tax indefinitely, which will provide financial stability to the City in the foreseeable future. In FY 2019-2020, Measure A is projected to raise approximately \$2.55 million. Funds raised through the transaction tax are imperative to the City's long-term financial stability and will continue be used to pay off existing debt, reduce the deficit fund balance in the General Fund, strengthen the Self Insurance and Equipment Replacement Funds, fund one-time projects that address critical needs, and enhance services to the community.

For FY 2019-2020, Measure A funds are adopted to be used for the following:

Repayment of Debt		One-Time Projects (cont.)	
To Retirement Fund	175,000	City Council Meeting minutes	10,000
To Sewer Fund	75,000	Special events & Rec Programs	16,500
To Water Fund	75,000	Add'l training & education	9,570
	325,000		314,570
<u>Establish Reserves</u>		On-going Staffing	
Facility Maintenance Fund	100,000	Upgrade PT Dep. City Clerk to FT	49,630
Equipment Replacement Fund	100,000	Dep. City Clerk/Mgmt Analyst	
	200,000	Add PT Records Specialist (.46)	22,250
<u>One-Time Projects</u>		Add PW Superintendent (50%)	63,500
Replace one (1) Detective Vehicle	40,000		
Replace one CSO vehicle	30,000	Ongoing training & education	17,000
Replace heavy duty man lift vehicle	83,500		152,380
Add'l Street Maint. Mat's & Equip.	25,000		
Economic Development activity	50,000	Deficit fund balance reduction	510,000
Special studies, as needed	50,000	Subsidize Street Lighting District	40,000
		Amount allocated to City operations	1,008,050
(Continued in next column)			1,558,050
		Total Measure A funds:	\$2,550,000

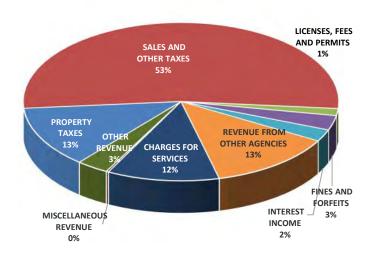




General Fund Revenue

The FY 2019-2020 Adopted Budget projects \$20,458,332 in General Fund revenue. The City's largest revenue source is Sales Tax, followed by Property Tax and Charges for Service.

The Adopted Budget projects an increase of 4.0% in Sales Tax related revenue (including Measure A), and Property Tax receipts are projected to increase by 4.1% from the FY 2018-2019 Adopted Budget. These projections reflect expected moderate economic growth in FY 2019-2020.



Charges for Services are projected to <u>increase</u> by 8.7% from the FY 2018-2019 Adopted Budget to reflect additional development activity in the City as well as an updated Cost Allocation Plan.

Admissions Taxes are projected to <u>remain flat</u> from FY 2018-2019 Adopted Budget at \$715,000. Admissions Taxes are primarily generated from the admission fee to the Swap Meet. The Swap Meet sells predominantly second hand and surplus goods, which tend to be anti-cyclical. In a poor economy, consumers try to stretch their disposable income by purchasing more second hand and surplus goods. As the economy improves, consumers tend to have more disposable income and buy less second hand and surplus goods. Although the economy is slowly improving, local uncertainty in national economic policy may counteract the improvement, causing attendance at the Swap Meet to remain consistent.

Fines and Forfeitures are also projected to <u>remain flat</u>. Fines and Forfeitures had a projected increase of 18.3% from FY 2017-2018 to FY 2018-2019 due to increased resources dedicated to parking and traffic enforcement in the City. We will need a few years of data to make an accurate projection of exactly how much additional revenue the added resources have generated. 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.

Rental Income

Overall, total revenues are expected to increase by less than 3.6% from FY 2018-2019, which is in line with the expected economic growth statewide.

Nick Kimball, CITY MANAGER

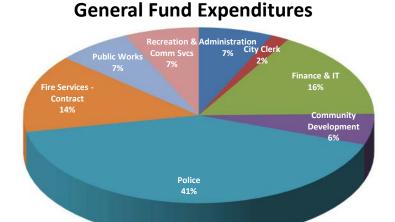
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General Fund Expenditures

The FY 2019-2020 Adopted Budget includes \$19,913,654 in General Fund expenditures. The Adopted Budget includes an overall increase of approximately 4.3% in expenditures, which includes almost \$156,880 in ongoing staffing resources as well as negotiated salary increases that average approximately 2%.

An additional \$210,070 in onetime enhancements are



Total Budget: \$19,913,654

included in the Adopted Budget. Additional information on the adopted enhancements are included in prior sections of this Budget Message.

Enterprise Funds: Projects and Enhancements

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 \$5,996,141, which includes \$3,644,707 for operations and \$2,351,434 for capital projects, including approximately \$2 million for various water main replacements and related engineering design.

Total projected Water Fund revenues are \$4,297,000, resulting in a planned budget deficit in the Water Fund of \$1.7 million. The budget deficit is primarily the result of planned capital improvements, which will reduce the Water Fund reserve balance to approximately \$1.5 million.

The total budget for the Sewer Fund is \$5,095,917, which includes \$3,200,523 for operations and \$1,895,394 for capital projects, including more than \$1 million for sewer main replacement and \$778,000 for capital improvement payments to City of Los Angeles for the Hyperion Treatment system.

Total projected Sewer Fund revenues are \$3,437,500, resulting in a planned budget deficit in the Sewer Fund of almost \$1.7 million. Similar to the Water Fund, the Sewer Fund budget deficit is primarily the result of planned capital improvements, which will reduce the Sewer Fund reserve balance to approximately \$82,000.

Nick Kimball, CITY MANAGER

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A water and sewer rate study will be completed in FY 2019-2020 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.

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 \$14,636,485.

Capital Improvements

The FY 2019-2020 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>	ount Budgeted	Funding Source(s)
Street and Sidewalk Improvements	\$	6,300,000	Multiple Special Funds
Streetlight/Signal Improvements	\$	2,177,000	Multiple Special Funds
Pacoima Wash Bike & Bridge	\$	2,055,000	Grant Fund/Measures R & M
Safe Routes to School	\$	2,940,000	Grant Fund/Measure R
Water System Improvements	\$	1,025,000	Water Fund
Water Reservoir Replacement	\$	5,000,000	Grant Fund
Sewer System & Street Improvements	\$	1,740,000	Sewer Fund
Total:	\$	21,237,000	•

The funding above includes new funds appropriated in FY 2019-2020 as well as funds that will be carried over from prior years for unfinished projects, including the Glenoaks Boulevard Resurfacing Project, Annual Street Resurfacing Project, and Pacoima Wash Bikeway Project.

Conclusion

The emphasis of the FY 2019-2020 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

Nick Kimball, CITY MANAGER

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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.

The City's financial position has stabilized. 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, including Finance Intern Jonathan Royas, 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 2019-2020

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 2019-2020 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: 24,510

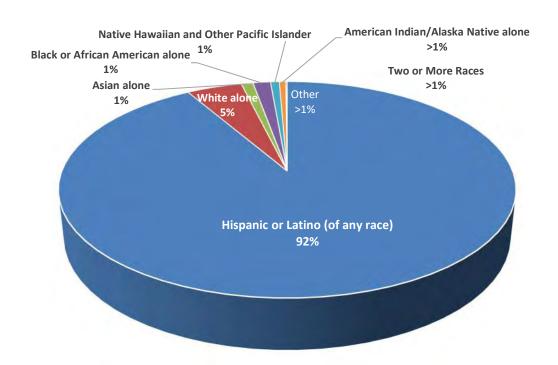


RACIAL COMPOSITION:

•	Hispanic or Latino (of any race)	22,610
•	White alone	1,078
•	Black or African American alone	356
•	Asian alone	243
•	American Indian/Alaska Native alone	121
•	Native Hawaiian and Other Pacific Islander	74
•	Some other race alone	22
•	Two or More Races	6

¹ All demographic information was gathered from the United States Census Bureau; 2017 American Community Survey (ACS) 5-year estimates visited 9/3/2019.

RACIAL COMPOSITION (CONTINUED):



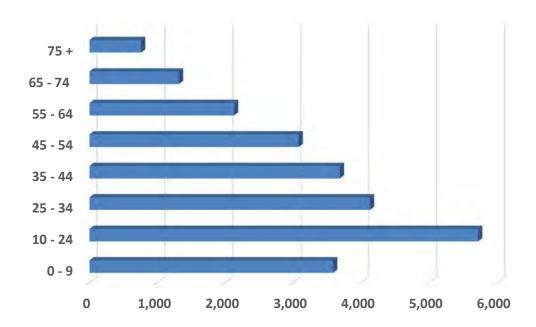
MEDIAN AGE: 33.3 years

AGE COMPOSITION:

•	0 - 9	3,585
•	10 - 24	5,782
•	25 - 34	4,137
•	35 - 44	3,695
•	45 - 54	3,092
•	55 - 64	2,131
•	65 - 74	1,334
•	75 +	754



AGE COMPOSITION (CONTINUED):



HOUSEHOLDS/INCOME:

•	Number of Households	6,762
•	Median Household Income	\$54,298
•	Median Single Family Residential House Price	\$370,300
•	Median Gross Rent	\$1,165

Schools:

•	Elementary	5	J
•	Intermediate	ϵ	5
•	High School	1	L
•	Adult	5	5

LAND USE:

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

REGISTERED VOTERS: 11,015

Number of Votes Cast in Last Election: 5,598 (November 2018)



Number of Parks: 6

NUMBER OF MILES OF STREETS: 50.4

•	Local/Collector Streets	40.1 miles
•	Arterial Streets	4.6 miles
•	Alleyways	5.7 miles



TOP 10 EMPLOYERS:	# of Employees	% of Total Employment
Los Angeles Unified School District	2,010	17.18%
Pharmavite LLC	360	3.08%
Los Angeles County Superior Court	277	2.37%
Home Depot	271	2.32%
Pepsi Bottling	270	2.31%
Puretek Corp	200	1.71%
Production Resource Group LLC (PRG)	200	1.71%
Vallarta Supermarkets	162	1.38%
Ricon Corp	149	1.27%
Valley Crest Landscape Co.	136	1.16%

BUDGET GUIDE



BUDGET GUIDE

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

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

An effective budget document:

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

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

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

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

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

The Operating Budget, Capital Budget, and Capital Improvement Program

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

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

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

BUDGET DEVELOPMENT PROCESS TIMELINE

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

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

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

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

Strategic Planning and Program Assessment

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

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

Budget Directive and Departmental Submittal

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

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

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

Budget Preparation and Adoption

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

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

Adjustments to the Adopted Budget

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

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

BUDGET CALENDAR

Time Frame	Task	Department(s)
January – April 2019	Review and calculate revenue projections for General Fund, Special Revenue Funds, Enterprise Funds and Capital Projects Funds.	Finance
February 2019	Review/Update salary projections.	Personnel, Finance
March 4, 2019	 City Council update and presentation: FY 2017-2018 Audited Financial Statements FY 2018-2019 Mid-year Budget FY 2019-2020 Budget Outlook 	Administration, Finance
March 2019	Prepare/update budget instructions and forms for departments to complete during budget development.	Finance
April 2, 2019	Agenda item to discuss citywide strategic goals and City Council priorities for Fiscal Year 2019-2020.	Administration, Finance
April 3, 2019	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, 2019	Departments review and complete budget forms.	All Departments
April 16 - 20, 2019	Preliminary review of department budget forms, including review of enhancement and Capital requests.	Administration, Finance
April 23 - 26, 2019	City Manager/Finance Director meetings with Department Heads to discuss budget requests.	All Departments
April 30, 2019	Finalize City Manager's recommendations.	Administration, Finance
April/May 2019	Prepare Proposed Budget document.	Administration, Finance
May 16, 2019	Provide Proposed Budget to City Council and post to the City's website.	Administration, Finance
May 20, 2019 May 28, 2019	Budget Study Session(s).	All Departments
May/June 2019	Update Proposed Budget based on direction provided at Budget Study Sessions.	Administration, Finance
June 13, 2019 June 20, 2019	Publish Notice of Public Hearing for budget adoptions.	City Clerk
July 1, 2019	Budget hearing and adoption, including adopting of Gann Limit.	Administration, Finance
July 2, 2019	Post adopted budget to the City's Finance system.	Finance
August/September 2019	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).

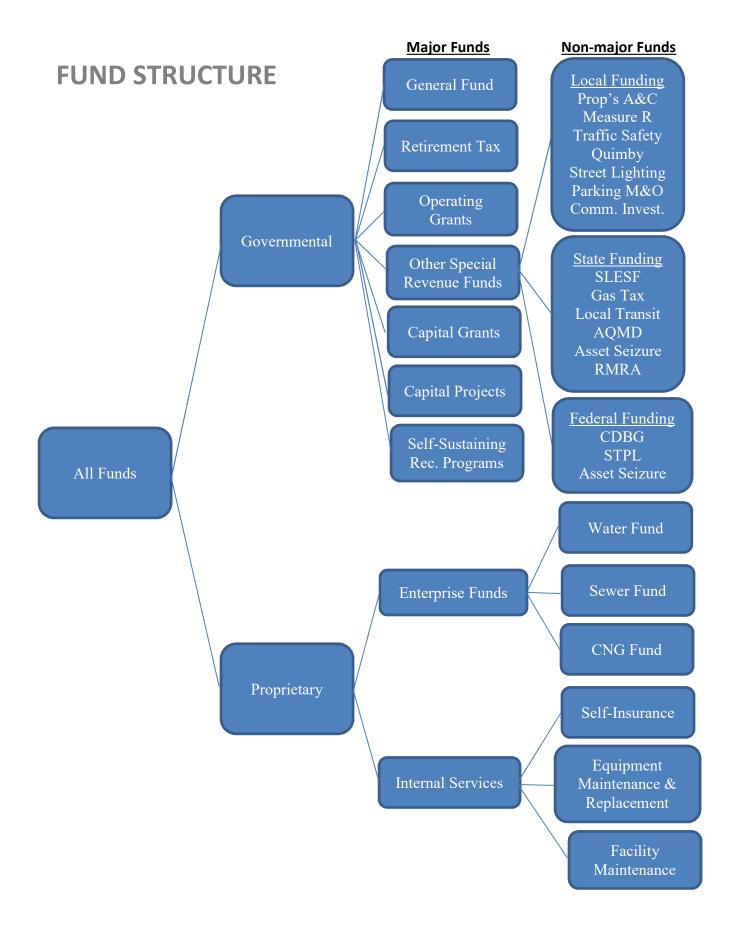
Governmental Funds are generally used to account for primarily tax supported activities. Governmental funds include the City's General Fund, which is the primary operating fund used by the City, and Special Revenue Funds, which are specific revenue sources that are restricted by law for expenditures 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. 7938

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN FERNANDO, CALIFORNIA, ADOPTING A BUDGET FOR THE FISCAL YEAR 2019-2020 AND ESTABLISHING ESTIMATED REVENUES AND APPROPRIATIONS AS DESCRIBED HEREIN

WHEREAS, the City Council has received and considered a proposed budget for Fiscal Year 2019-2020, commencing July 1, 2019, and ending June 30, 2020; and

WHEREAS, the City Council has reviewed and modified the proposed budget and conducted a Public Hearing on the budget on July 1, 2019; 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, 2019 and ending June 30, 2020, 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 2019-2020 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 2019-2020 as shown in Exhibits "1", "2", "3", "4", "5", "6" and "7"

<u>Section 4:</u> Work programs in the published adopted budget shall be revised to reflect necessary updates and direction from the City Council on May 20, 2019, May 28, 2019, June 3, 2019, and July 1, 2019.

Section 5: Account balances that are encumbered as of June 30, 2019 may be carried over and re-budgeted in the fiscal year 2019-2020 budget with the approval of the City Manager or his/her designee.

- <u>Section 6:</u> The unexpended account balances, as of June 30, 2019, for Capital expenditures, capital grants, and Capital Improvement Projects may be carried over and rebudgeted in the fiscal year 2019-2020 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.
- <u>Section 11:</u> 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.
- <u>Section 12:</u> 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 1st day of July, 2019.

Joel Fajardo, Mayor)

ATTEST:

Elena G. Chávez, City Clerk

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss
CITY OF SAN FERNANDO)

I HEREBY CERTIFY that the foregoing Resolution was approved and adopted at a regular meeting of the City Council held on the 1st day of July, 2019, by the following vote to wit:

AYES: Fajardo, Ballin, Gonzales, Pacheco – 4

NOES: None

ABSENT: Lopez -1

Elena G. Chávez, City Clerk



SECTION II. BUDGET OVERVIEW

	CITY OF SAN FERNANDO SUMMARY OF SOURCES AND USES BY FUND FISCAL YEAR 2018-2019 Actual							CITY OF SAN FERNANDO SUMMARY OF SOURCES AND USES BY FUND FISCAL YEAR 2019-2020 Adopted									
FUND NO.		Beginning Balance July 1, 2018	Estimated Revenues FY 2018-2019	Estimated Expenditures FY 2018-2019	End	Estimated ding Balance ne 30, 2019	Re	stimated evenues 2019-2020	Transfers In	:	Total Resources	Operating Expenditures FY 2019-2020	Capital Expense/ Transfers	Transfers Out	Total Requirements	End	Estimated ding Balance ne 30, 2020
Gene	ral Fund:																
001	General Fund \$	(208,253)	\$ 21,032,338	\$ 19,068,233	\$	1,755,852	\$ 2	20,458,332	\$	- (20,458,332	\$ 19,358,154	\$ 555,500) \$ -	\$ 19,913,654	\$	2,300,530
	Total General Fund: \$	(208,253)	21,032,338	19,068,233	\$	1,755,852	\$ 2	0,458,332	(0	20,458,332	19,358,154	555,500) -	19,913,654	\$	2,300,530
Speci	al Revenue Funds:															_	
002	Supplemental Law Enforcement Services \$	•	151,068	62,500	\$	158,639	\$	125,000	-		125,000	-	-	125,000	125,000	\$	158,639
007	Proposition "A" - Transit Development §	34,320	512,084	485,253	\$	81,751	\$	497,710	-		497,710	497,431	-	-	497,431	\$	82,029
008	Proposition "C" - Transit Development §	329,646	417,474	236,311	\$	510,809	\$	412,838	-		412,838	252,033	60,130	-	312,163	\$	611,484
009	Proposition "C" - Discretionary \$	20,715	505	-	\$	21,220	\$	775,376	-		775,376	-	775,376	· -	775,376	\$	21,220
010	Grant Fund \$	(684,681)	615,091	463,420	\$	(533,009)	\$	4,080,483	-		4,080,483	4,580,230	-	-	4,580,230	\$	(1,032,756)
011	State Gas Tax Fund \$	66,568	504,965	529,720	\$	41,813	\$	644,771	-		644,771	275,464	-	273,805	549,269	\$	137,315
012	Measure R Fund \$	2,595,858	354,099	341,996	\$	2,607,961	\$	309,662	-		309,662	177,000	400,000	-	577,000	\$	2,340,623
013	Traffic Safety Fund \$	(4,780)	12,664	10,000	\$	(2,116)	\$	10,000	-		10,000	-	-	-	-	\$	7,884
014	Cash In-Lieu of Parking \$	433,807	5,320	-	\$	439,127	\$	-	-		-	-	-	-	-	\$	439,127
015	Local Transportation Fund (SB 325) \$	(1)	16,692	12,500	\$	4,191	\$	17,761	-		17,761	-	17,761		17,761	\$	4,191
016	Air Quality Management District Fund \$	105,473	40,160	83,293	\$	62,340	\$	30,000	-		30,000	-	-	-	-	\$	92,340
017	Recreation Self Sustaining Fund \$	46,851	177,239	172,489	\$	51,601	\$	178,634	-		178,634	186,316	-	-	186,316	\$	43,919
018	Retirement Fund \$	10,517,650	4,835,206	4,016,877	\$	11,335,979	\$	4,792,768			4,792,768	4,817,221	-	-	4,817,221	\$	11,311,527
019	Quimby Act Fees \$	(3,525)	2	-	\$	(3,523)	\$	-	-		-	-	-	-	-	\$	(3,523)
020	State Asset Seizure \$	38,118	575	-	\$	38,693	\$	-	-		-	-	-	-	-	\$	38,693
021	Federal Asset Seizure \$	7,656	923	-	\$	8,579	\$	-	-		-	-	-	-	-	\$	8,579
022	STPL \$	4,690	662	-	\$	5,352	\$	-	-		-	-	-	-	-	\$	5,352
024	Measure M Fund	256,689	353,060	58,020	\$	551,729	\$	350,912	-		350,912	-	633,455	-	633,455	\$	269,186
025	Road Maintenance and Rehab (SB1)		417,949	472	\$	551,718	\$	407,203	-		407,203	-	407,203	-	407,203	\$	551,718
	Community Development Block Grant \$		27,600		\$	208,681	_	246,940	-		246,940	-	246,940	-	246,940		208,681
	Street Lighting \$	•	379,262	279,977	_	139,056		378,000	-		378,000	408,965	-	-	408,965	\$	108,091
	Parking Maintenance Operations \$		242,825	157,693	_	403,303	_	204,800	-		204,800	193,833	150,000	-	343,833		264,270
-	Mall Maintenance Operations \$		7,953		\$	81,314		85,000			85,000	45,129	-		45,129	_	121,185
-	Capital Outlay \$	•		-	\$	49,752	_	-	-		-	-	-	-	-		49,752
	Pavement Fund \$	•	325		\$	13,659	_		-				34	-	34		13,625
	Community Investment Fund \$		-	9,458	_	(2,486)	_	10,000	-		10,000	10,000	-	-	10,000		(2,486)
	Comm. Development Surcharge Fund \$		50,405	17,500		32,905		31,000			31,000	31,000			31,000		32,905
	Low Income Housing \$		76,558	7,656		436,314		450,000			450,000	22,500			22,500		863,814
_	AB109 Task Force Fund \$		45 202		\$	14,107			-		-	-	-	-	-	\$	14,107
	California Arts Council \$ National Endowment for the Arts		15,390	6,780		8,610		-	-		-	-	-	-	-	\$	8,610
_		, , ,	57,000	17,212		(5,504) 3,056	_	-	-		-	-	-	-	-	\$	(5,504) 3,056
_	DUI Avoid Campaign \$ MTA TOD Planning Grant \$			-	\$		\$								-	\$	3,036
-			-	-		-	\$	-			-	<u> </u>	-	-	-		
112	Elderly Nutrition Program \$	-	-	-	\$	-	Ş	-	-		-	-	-	-	-	\$	-

	CITY OF SAN FERNANDO											CITY OF SAN	FERNANDO				
	SUMMARY O	so:	URCES AND	USES BY FUND)						SUMMA	RY OF SOURCE	S AND USES E	BY FUND			
	FIS	CAL	YEAR 2018-	2019				FISCAL YEAR 2019-2020									
			Actual									Adopted					
			Beginning	Estimated	Estimated		Estimated	Est	imated			Operating	Capital				Estimated
FUND			Balance	Revenues	Expenditures	En	nding Balance	Re	venues	Transfers	Total	Expenditures	Expense/	Transfers	Total	End	ding Balance
NO.	FUND NAME	J	uly 1, 2018	FY 2018-2019	FY 2018-2019	Ju	une 30, 2019	FY 20	019-2020	In	Resources	FY 2019-2020	Transfers	Out	Requirements	Ju	ne 30, 2020
						_										_	
	Housing Related Parks	\$	-	-	-	\$	-	\$	-	-	-	-	-	-	-	\$	-
	Office of Comm. Oriented Policing	\$	(1)	-	21,799	\$	(21,800)	_	49,659	-	49,659	49,659	-	-	49,659	\$	(21,800)
120	ABC Alcohol Beverage Control Grant	\$	(9,810)	9,809	-	\$	(1)	\$	-	-	-	-	-	-	-	\$	(1)
	Total Special Revenue Funds	: \$	15,343,036	9,282,866	7,332,079	\$	17,293,823	\$ 14	4,088,517	-	14,088,517	11,546,781	2,690,899	398,805	14,636,485	\$	16,745,855
Enter	prise and Internal Service Funds:																
006	Self Insurance	\$	1,264,243	2,061,771	1,296,319	\$	2,029,696	\$	-	1,435,000	1,435,000	1,400,000	-	-	1,400,000	\$	2,064,696
041	Equipment Maintenance/Replacement	\$	287,166	939,177	797,567	\$	428,776	\$	-	971,469	971,469	629,059	5,800	79,151	714,010	\$	686,235
043	Facility Maintenance	\$	127,315	1,424,034	1,538,227	\$	13,122	\$	-	1,667,000	1,667,000	1,529,406	30,000	106,947	1,666,353	\$	13,768
070	Water	\$	5,131,911	4,555,772	3,831,692	\$	5,855,991	\$ 4	4,297,000	-	4,297,000	3,369,940	2,351,434	274,767	5,996,141	\$	4,156,850
072	Sewer	\$	4,834,687	3,583,950	3,606,955	\$	4,811,682	\$ 3	3,437,500	-	3,437,500	3,059,889	1,895,394	140,634	5,095,917	\$	3,153,264
073	Refuse/Environmental	\$	7,257	-	-	\$	7,257	\$	-	-	-	-	-	-	-	\$	7,257
074	Compressed Natural Gas	\$	43,210	118,734	74,873	\$	87,071	\$	140,000	-	140,000	107,344	50,000	-	157,344	\$	69,727
1	Total Enterprise and Internal Service Funds	: \$	11,695,789	12,683,439	11,145,633	\$	13,233,594	\$ 7	7,874,500	4,073,469	11,947,969	10,095,638	4,332,628	601,500	15,029,766	\$	10,151,797
	TOTAL ALL CITY FUNDS	: \$	26,830,571	42,998,643	37,545,945	\$	32,283,269	\$ 42	2,421,349	4,073,469	46,494,818	41,000,574	7,579,027	1,000,305	49,579,906	\$	29,198,181

	Funds with Significant Change in Fund Balance	% Change	Discussion of Change in Fund Balance:
	General Fund:		
001	General Fund	31%	The General Fund fund balance is estimated to increase by 31% due to continued implementation of the deficit elimination plan and strong financial controls.
	Special Revenue Funds:		
008	Proposition "C" Transit Development Fund	20%	Funds are being accumulated to fund future street resurfacing/reconstruction projects.
010	Grant Fund	94%	The City is moving forward on a number of grant funded capital projects. As reimbursement grant funds are drawn down, the grant fund deficit balance will be reduced.
011		228%	Funds are being accumulated to fund future street resurfacing/reconstruction projects.
013	Traffic Safety Fund	473%	Funds are being accumulated to fund future traffic safety improvements.
016	AQMD Fund	48%	Funds are being accumulated to fund future purchases of vehicles/equipment that reduce carbon emissions.
017	Recreation Self Sustaining Fund	-15%	The City is investing in new fee-based recreation programs. The reduction in fund balance represents a one-time start up equipment investment.
024	Measure M Fund	-51%	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.
027	Street Lighting Fund	-22%	This accounts for street lighting assessment district funds, which operates at a deficit. The City is exploring improvements to reduce operating/utility costs.
029	Parking Maintenance Operations Fund	-34%	The City is moving forward with a number of capital improvement projects at City-owned parking lots.
030	Mall Maintenance Operations Fund	49%	This is a new fund to track financial operations of the Mall Business Improvement District to improve transparency and financial accountability.
094	Low/Mod Housing Fund	98%	Funds are being accumulated due to the repayment of a SERAF loan to the San Fernando Successor Agency to support future low/mod income housing projects.
	Proprietary Funds:		
041	Equipment Replacement Fund	60%	The Equipment Maintenance/Replacement Fund is accumulating a reserve to fund future vehicle replacements.
070	Water Fund	-29%	Reserve funds are appropriated to implement the master capital improvement plan for the City's water system.
072	Sewer Fund	-34%	Reserve funds are appropriated to implement the master capital improvement plan for the City's sewer system.
074	Compressed Natural Gas	-20%	Reserve funds are appropriated to construct additional capital improvements to the CNG station.

CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES AND USES FISCAL YEAR 2019-2020

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	2,550,000	4,792,768	-	7,342,768
Sales and Other Taxes	10,748,000	2,346,498	-	13,094,498
Licenses and Permits	295,000	-	-	295,000
Fines and Forfeitures	607,800	-	-	607,800
Interest & Rental Income	496,640	-	-	496,640
From Other Agencies	2,610,048	6,949,251	-	9,559,299
Charges for Service	2,339,039	-	11,947,969	14,287,008
Miscellaneous Revenue	50,000	-	-	50,000
Other Revenue	761,805	-	-	761,805
Total Revenue - by Type	20,458,332	14,088,517	11,947,969	46,494,818
Other Financing Sources		-	-	-
Total Revenue and Other Financing Sources	20,458,332	14,088,517	11,947,969	46,494,818
Expenditure - by Type				
Personnel	11,762,717	4,797,137	3,429,004	19,988,858
Operating	5,418,135	2,154,414	6,666,634	14,239,183
Capital Expenses/Transfers	555,500	7,286,129	4,332,628	12,174,257
Internal Service Charges	2,177,302	398,805	601,500	3,177,607
Total Expenditure by Type	19,913,654	14,636,485	15,029,766	49,579,906
Other Financing Uses	-	-	-	-
Total Expenditures and Other Financing Uses	19,913,654	14,636,485	15,029,766	49,579,906
Total Budget Surplus(Deficit)	544,678	(547,968)	(3,081,797)	(3,085,088)

CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF REVENUES BY FUND - 5 YEAR HISTORY FISCAL YEAR 2019-2020

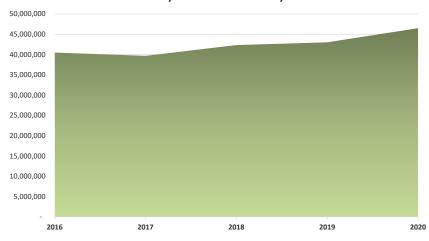
	2016	2017	2018	2019	2020
Governmental Funds	Actual	Actual	Actual	Estimated	Adopted
001 General Fund	18,322,414	19,128,032	19,835,530	21,032,338	20,458,332
Total Governmental Funds	18,322,414	19,128,032	19,835,530	21,032,338	20,458,332

	2016	2017	2018	2019	2020
Special Funds	Actual	Actual	Actual	Estimated	Adopted
002 SLESF	114,797	129,483	139,539	151,068	125,000
007 Proposition A	466,793	467,322	486,256	512,084	497,710
008 Proposition C	364,477	371,894	379,101	417,474	412,838
009 Proposition C - Discretionary	120	-	52	505	775,376
010 Capital Grants	90,556	720,510	1,431,925	615,091	4,080,483
011 State Gas Tax	534,234	468,296	518,600	504,965	644,771
012 Measure R	3,203,764	288,823	317,595	354,099	309,662
013 Traffic Safety	13,496	14,124	10,220	12,664	10,000
014 Cash In-Lieu of Parking	-	-	162,135	5,320	-
015 Local Transportation	7,500	11,635	5,313	16,692	17,761
016 AQMD	32,188	31,593	31,528	40,160	30,000
017 Recreation Self Sustaining	166,178	198,659	181,075	177,239	178,634
018 Retirement	4,425,213	4,419,076	4,488,258	4,835,206	4,792,768
019 Quimby Act	46	-	-	2	-
020 State Asset Seizure	83,785	22,034	23	575	-
021 Federal Asset Seizure	(15,381)	19,607	113	923	-
022 STPL	1,658	425,273	2,686	662	-
024 Measure M	-	-	256,689	353,060	350,912
025 Road Maintenance and Rehab	-	-	143,067	417,949	407,203
026 CDBG	-	207,312	508,332	27,600	246,940
027 Street Lighting	338,732	388,344	384,733	379,262	378,000
029 Parking & Maintenance Operations	181,505	197,556	222,542	242,825	204,800
030 Mall Maintenance	66,026	85,742	115,378	7,953	85,000
032 Capital Outlay	195,052	55	-	325	-
050 Pavement Fund	483	-	34	=	-
053 Community Investment Fund	10,000	7,500	20,000	-	10,000
055 Comm. Development Surcharge Fund	-	-	-	50,405	31,000
094 Low Income Housing	30,450	280,689	36,464	76,558	450,000
101 AB109 Task Force Fund	13,080	4,813	-	-	-
103 Gridley Elementary Grant Fund	100,862	-	-	-	-
104 Morningside Elementary Grant	114,917	-	-	=	-
105 HUD - EDI Wayfinding Grant	-	-	-	=	-
107 State Farm Grant	-	-	-	-	-
108 California Arts Council	10,860	10,260	19,020	15,390	-
109 National Endowment for the Arts	57,000	57,000	55,000	57,000	-
111 DUI Avoid Campaign	-	-	, -	-	_
112 Alliance for CA Traditional Arts	-	-	-	-	_
113 MTA TOD Planning Grant	51,261	68,255	37,391	-	_
115 Elderly Nutrition Program Income	109,142	101,479	-	-	_
118 Housing Related Parks (HRP) Program	188,050	,	113,650	-	_
119 Office of Traffic Safety	-	-	53,707	-	49,659
120 Alcohol Beverage Control Grant	-	-	28,577	9,809	-
Total Special Funds	10,956,844	8,997,333	10,149,001	9,282,866	14,088,517

CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF REVENUES BY FUND - 5 YEAR HISTORY FISCAL YEAR 2019-2020

Proprietary Funds	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Adopted
006 Self Insurance	2,112,783	1,985,514	2,041,539	2,061,771	1,435,000
041 Equipment Maint/Replacement	877,980	802,077	999,765	939,177	971,469
043 Facility Maintenance	1,004,761	1,074,749	1,360,057	1,424,034	1,667,000
070 Water	3,835,423	4,282,778	4,418,045	4,555,772	4,297,000
072 Sewer	3,378,330	3,390,135	3,467,837	3,583,950	3,437,500
073 Refuse	7,331	-	-	7,257	-
074 Compressed Natural Gas	=	17,593	68,441	118,734	140,000
Total Proprietary Funds	11,216,608	11,552,847	12,355,684	12,690,696	11,947,969
Total Citywide Revenues	40,495,866	39,678,212	42,340,214	43,005,900	46,494,818

Citywide Revenue History



CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF APPROPRIATIONS BY FUND - 5 YEAR HISTORY FISCAL YEAR 2019-2020

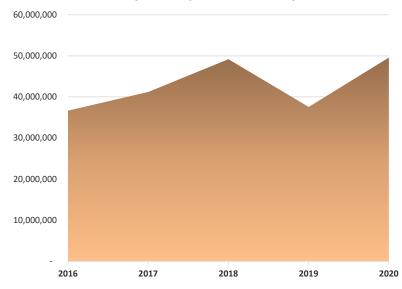
Governmental Funds	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Adopted
001 General Fund	17,286,686	17,425,989	19,230,804	19,068,233	19,913,654
Total Governmental Funds	17.286.686	\$ 17.425.989	\$ 19.230.804	\$ 19.068.233	\$ 19.913.654

	2016	2017	2018	2019	2020
Special Funds	Actual	Actual	Actual	Estimated	Adopted
002 SLESF	100,000	120,000	100,000	62,500	125,000
007 Proposition A	439,922	516,236	513,455	485,253	497,431
008 Proposition C	348,479	370,334	376,111	236,311	312,163
009 Proposition C - Discretionary		4,580,230	775,000	-	775,376
010 Capital Grants	394,574	570,150	5,547,172	463,420	4,580,230
011 State Gas Tax	989,575	471,929	462,984	529,720	549,269
012 Measure R	360,852	614,266	3,267,051	341,996	577,000
013 Traffic Safety	6,045	14,747	15,000	10,000	-
014 Cash In-Lieu of Parking	-	-	-	-	-
015 Local Transporation	7,500	11,634	19,600	12,500	17,761
016 AQMD	1,861	96,170	99,574	83,293	-
017 Recreation Self Sustaining	159,010	217,365	168,403	172,489	186,316
018 Retirement	3,337,423	2,972,268	4,064,758	4,016,877	4,817,221
019 Quimby Act	17,497	-	-	-	-
020 State Asset Seizure	-	66,135	31,891	-	-
021 Federal Asset Seizure	21,050	-	29,642	-	-
022 STPL	-	281,831	425,401	-	-
024 Measure M	-	-	193,844	58,020	633,455
025 Road Maintenance and Rehab	-	-	141,475	472	407,203
026 CDBG	10,143	460,921	235,720	334,171	246,940
027 Street Lighting	323,224	371,284	417,940	279,977	408,965
029 Parking and Maintenance Ops	136,341	182,461	385,325	157,693	343,833
030 Mall Maintenance Operations	26,555	19,517	35,034	6,983	45,129
032 Capital Outlay Fund	130,682	14,673	-	-	-
050 Pavement Fund	124,800	20,000	-	-	34
053 Community Investment Fund	15,682	10,878	10,000	9,458	10,000
055 Comm. Surcharge Fund	-	-	-	17,500	31,000
094 Low Income Housing	-	-	6,477	7,656	22,500
101 AB109 Task Force Fund	-	-	-	-	-
103 Gridely Elementary Grant Fund	100,862	-	-	6,780	-
104 Morningside Elementary Grant	114,917	-	-	17,212	-
105 HUD - EDI Wayfinding Grant	-	-	-	-	-
107 State Farm Grant	<u>-</u>	-	-	-	-
108 California Arts Council	10,800	10,200	18,000	6,780	-
109 National Endowment for the	62,284	53,736	57,000	17,212	-
111 DUI Avoid Campaign	-	-	-	-	-
112 Alliance for CA Traditional Arts	-	-	-	-	-
113 MTA TOD Planning Grant	83,125	18,498	23,596	-	-
115 Elderly Nutrition Program	109,142	-	-	-	-
118 Housing Related Parks (HRP)	188,050	-	113,650	-	<u>-</u>
119 Office of Comm. Oriented	-	8,126	40,159	21,799	49,659
120 Alcohol Beverage Control	-	-	41,783	-	-
Total Special Funds	7,620,395	12,073,589	17,616,045	7,356,071	14,636,485

CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF APPROPRIATIONS BY FUND - 5 YEAR HISTORY FISCAL YEAR 2019-2020

Proprietary Funds	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Adopted
006 Self Insurance Fund	1,916,594	2,622,727	1,900,000	1,296,319	1,400,000
041 Equipment Maint/Replacement	766,692	654,106	712,599	797,567	714,010
043 Facility Maintenance	1,076,524	971,020	1,232,742	1,538,227	1,666,353
070 Water	3,343,331	3,781,999	3,737,386	3,831,692	5,996,141
072 Sewer	4,623,155	3,681,469	4,700,533	3,606,955	5,095,917
073 Refuse	27,550	-	-	-	-
074 Compressed Natural Gas	-	-	42,824	74,873	157,344
Total Proprietary Funds	11,753,846	11,711,320	12,326,084	11,145,633	15,029,766
Total Citywide Expenditures	36,660,926	41,210,897	49,172,932	37,569,937	49,579,906

Citywide Expenditure History



CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF APPROPRIATIONS BY FUND - BY TYPE FISCAL YEAR 2019-2020

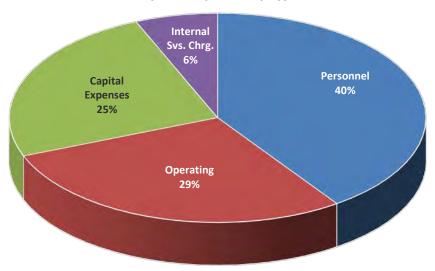
The total budget for Governmental, Special and Proprietary Funds. This summary provides an overview of each fund's budget in each of the four main categories: Personnel, Maintenance and Operating Expenses (M & O), Capital/Transfers, and Internal Service Charges.

Content					Capital	Internal	
		Governmental Funds	Personnel	Operating	Expenses	Svs. Chrg.	Total Budget
Special Funds							
Special Funds	Tota	l General Fund	11,762,717	5,418,135	555,500	2,177,302	19,913,654
002 SLESF - - 125,000 125,000 07 Proposition A 9,278 488,153 - - 497,431 008 Proposition C - Discretionary 78,021 174,012 60,130 - 312,163 009 Proposition C - Discretionary - 4,580,230 - 4,580,230 - 4,580,230 011 State Gas Tax - 275,464 - 273,805 549,269 012 Measure R - 177,000 400,000 - 577,000 013 Traffic Safety - - - - - - 014 Cash In-Lieu of Parking - <th></th> <th></th> <th></th> <th></th> <th>Capital</th> <th>Transfers</th> <th></th>					Capital	Transfers	
007 Proposition A 9,278 488,153 - - 497,431 008 Proposition C 78,021 174,012 60,130 - 312,163 010 Capital Grants - - 4,580,230 - 4,580,230 011 State Gas Tax - 275,464 - 273,805 549,269 012 Measure R - 177,000 400,000 - 577,000 013 Traffic Safety - - - - - - 014 Cash In-Lieu of Parking - - - - - - - 015 Local Transportation - - 17,761 -		Special Funds	Personnel	Operating	Expenses	Out	Total Budget
008 Proposition C 78,021 174,012 60,130 - 312,163 009 Proposition C - Discretionary - - 775,376 - 775,376 - 775,376 - 775,376 - 4,580,230 - 4,580,230 - 4,580,230 - 4,580,230 - 4,580,230 - 4,580,230 - 273,805 549,269 - 102 - - 273,805 549,269 - 102 -	002	SLESF	-	-	-	125,000	125,000
009 Proposition C - Discretionary - 775,376 - 775,376 - 4,580,230 4,580,230 4,580,230 4,580,230 549,269 40,260,230 549,269 577,000 101 State Gas Tax - 275,464 - 273,805 549,269 102 Measure R - 177,000 400,000 - 577,000 13 Traffic Safety - <td>007</td> <td>Proposition A</td> <td>9,278</td> <td>488,153</td> <td>-</td> <td>-</td> <td>497,431</td>	007	Proposition A	9,278	488,153	-	-	497,431
010 Capital Grants - 4,580,230 - 4,580,230 011 State Gas Tax - 275,464 - 273,805 549,269 12 Measure R - 177,000 400,000 - 577,000 013 Traffic Safety - <td< td=""><td>800</td><td>Proposition C</td><td>78,021</td><td>174,012</td><td>60,130</td><td>-</td><td>312,163</td></td<>	800	Proposition C	78,021	174,012	60,130	-	312,163
011 State Gas Tax - 275,464 - 273,805 549,269 012 Measure R - 177,000 400,000 - 577,000 013 Traffic Safety - - - - - 014 Cash In-Lieu of Parking - - - - - - 015 Local Transportation - </td <td>009</td> <td>Proposition C - Discretionary</td> <td>-</td> <td>-</td> <td>775,376</td> <td>-</td> <td>775,376</td>	009	Proposition C - Discretionary	-	-	775,376	-	775,376
012 Measure R - 177,000 400,000 - 577,000 013 Traffic Safety - - - - - 014 Cash In-Lieu of Parking - - - - - 015 Local Transportation - - 17,761 - 17,761 016 AQMD - - - - - - 017 Recreation Self Sustaining 84,156 102,160 - - 186,316 018 Retirement 4,290,756 526,465 - - 4,817,221 019 Quimby Act - - - - - 4,817,221 010 Quimby Act - - - - - - 4,817,221 010 Quimby Act - - - - - - - - - - - - - - - - -	010	Capital Grants	-	-	4,580,230	-	4,580,230
013 Traffic Safety -	011	State Gas Tax	-	275,464	-	273,805	549,269
014 Cash In-Lieu of Parking - - 17,761 - 17,761 015 Local Transportation - - 17,761 - 17,761 016 AQMD - - - 186,316 017 Recreation Self Sustaining 84,156 102,160 - - 186,316 018 Retirement 4,290,756 526,465 - - 4,817,221 019 Quimby Act - <	012	Measure R	-	177,000	400,000	-	577,000
015 Local Transportation - - 17,761 - 17,761 016 AQMD -	013	Traffic Safety	-	-	-	-	-
016 AQMD - - - - 186,316 102,160 - - 186,316 018 Retirement 4,290,756 526,465 - - 4,817,221 -	014	Cash In-Lieu of Parking	-	-	-	-	-
017 Recreation Self Sustaining 84,156 102,160 - - 186,316 018 Retirement 4,290,756 526,465 - - 4,817,221 019 Quimby Act - - - - - 020 State Asset Seizure - - - - - 021 Federal Asset Seizure - - - - - - 021 Federal Asset Seizure -	015	Local Transportation	-	-	17,761	-	17,761
018 Retirement 4,290,756 526,465 - - 4,817,221 019 Quimby Act - - - - - 020 State Asset Seizure - - - - - 021 Federal Asset Seizure - - - - - - 021 Federal Asset Seizure -	016	AQMD	-	-	-	-	-
019 Quimby Act - <t< td=""><td>017</td><td>Recreation Self Sustaining</td><td>84,156</td><td>102,160</td><td>-</td><td>-</td><td>186,316</td></t<>	017	Recreation Self Sustaining	84,156	102,160	-	-	186,316
020 State Asset Seizure -	018	Retirement	4,290,756	526,465	-	-	4,817,221
021 Federal Asset Seizure -	019	Quimby Act	-	-	-	-	-
022 STPL - <td>020</td> <td>State Asset Seizure</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	020	State Asset Seizure	-	-	-	-	-
024 Measure M - - 633,455 - 633,455 025 Road Maintenance and Rehab Act - - 407,203 - 407,203 026 CDBG - - 246,940 - 246,940 027 Street Lighting 154,843 254,122 - - 408,965 029 Parking and Maintenance Operation 100,552 93,281 150,000 - 343,833 030 Mall Maintenance Operations 27,372 17,757 - - 45,129 032 Capital Outlay Fund - - - - - - 050 Pavement Fund - - 34 - 34 - - 050 Pavement Fund - 10,000 - - 10,000 - - 10,000 055 Community Investment Fund - 10,000 - - 10,000 - - 22,500 054	021	Federal Asset Seizure	-	-	-	-	-
025 Road Maintenance and Rehab Act - - 407,203 - 407,203 026 CDBG - - 246,940 - 246,940 027 Street Lighting 154,843 254,122 - - 408,965 029 Parking and Maintenance Operation 100,552 93,281 150,000 - 343,833 030 Mall Maintenance Operations 27,372 17,757 - - 45,129 032 Capital Outlay Fund - <td>022</td> <td>STPL</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	022	STPL	-	-	-	-	-
026 CDBG - - 246,940 - 246,940 027 Street Lighting 154,843 254,122 - - 408,965 029 Parking and Maintenance Operation 100,552 93,281 150,000 - 343,833 030 Mall Maintenance Operations 27,372 17,757 - - 45,129 032 Capital Outlay Fund -	024	Measure M	-	-	633,455	-	633,455
027 Street Lighting 154,843 254,122 - - 408,965 029 Parking and Maintenance Operatio 100,552 93,281 150,000 - 343,833 030 Mall Maintenance Operations 27,372 17,757 - - 45,129 032 Capital Outlay Fund - - - - - - 050 Pavement Fund -	025	Road Maintenance and Rehab Act	-	-	407,203	-	407,203
029 Parking and Maintenance Operatic 100,552 93,281 150,000 - 343,833 030 Mall Maintenance Operations 27,372 17,757 - - 45,129 032 Capital Outlay Fund - - - - - - 050 Pavement Fund - - 34 - 34 053 Community Investment Fund - 10,000 - - 10,000 055 Comm. Dev. Surcharge Fund - 31,000 - - 31,000 055 Comm. Dev. Surcharge Fund - 31,000 - - 31,000 054 Low/Mod Income Housing Fund 2,500 5,000 15,000 - 22,500 101 AB109 Task Force Fund - - - - - - 104 Morningside Elementary Grant Fund - - - - - - - 105 California Arts Council - -	026	CDBG	-	-	246,940	-	246,940
030 Mall Maintenance Operations 27,372 17,757 - - 45,129 032 Capital Outlay Fund - - - - - - 050 Pavement Fund - - 34 - 34 053 Community Investment Fund - 10,000 - - 10,000 055 Comm. Dev. Surcharge Fund - 31,000 - - 31,000 094 Low/Mod Income Housing Fund 2,500 5,000 15,000 - 22,500 101 AB109 Task Force Fund - - - - - 101 AB109 Task Force Fund - - - - - 101 AB109 Task Force Fund - - - - - - 101 AB109 Task Force Fund -	027	Street Lighting	154,843	254,122	-	-	408,965
032 Capital Outlay Fund -	029	Parking and Maintenance Operatio	100,552	93,281	150,000	-	343,833
050 Pavement Fund - - 34 - 34 053 Community Investment Fund - 10,000 - - 10,000 055 Comm. Dev. Surcharge Fund - 31,000 - - 31,000 094 Low/Mod Income Housing Fund 2,500 5,000 15,000 - 22,500 101 AB109 Task Force Fund - - - - - 103 Gridley Elementary Grant Fund - - - - - - 104 Morningside Elementary Grant - - - - - - - 108 California Arts Council - <t< td=""><td>030</td><td>Mall Maintenance Operations</td><td>27,372</td><td>17,757</td><td>-</td><td>-</td><td>45,129</td></t<>	030	Mall Maintenance Operations	27,372	17,757	-	-	45,129
053 Community Investment Fund - 10,000 - - 10,000 055 Comm. Dev. Surcharge Fund - 31,000 - - 31,000 094 Low/Mod Income Housing Fund 2,500 5,000 15,000 - 22,500 101 AB109 Task Force Fund - - - - - - 103 Gridley Elementary Grant Fund -	032	Capital Outlay Fund	-	-	-	-	-
055 Comm. Dev. Surcharge Fund - 31,000 - - 31,000 094 Low/Mod Income Housing Fund 2,500 5,000 15,000 - 22,500 101 AB109 Task Force Fund - - - - - - - 103 Gridley Elementary Grant Fund -	050	Pavement Fund	-	-	34	-	34
094 Low/Mod Income Housing Fund 2,500 5,000 15,000 - 22,500 101 AB109 Task Force Fund - <t< td=""><td>053</td><td>Community Investment Fund</td><td>-</td><td>10,000</td><td>-</td><td>-</td><td>10,000</td></t<>	053	Community Investment Fund	-	10,000	-	-	10,000
101 AB109 Task Force Fund - <td>055</td> <td>Comm. Dev. Surcharge Fund</td> <td>-</td> <td>31,000</td> <td>-</td> <td>-</td> <td>31,000</td>	055	Comm. Dev. Surcharge Fund	-	31,000	-	-	31,000
103 Gridley Elementary Grant Fund	094	Low/Mod Income Housing Fund	2,500	5,000	15,000	-	22,500
104Morningside Elementary Grant108California Arts Council109National Endowment for the Arts112Alliance for CA Tradition Arts113MTA TOD Planning Grant115Elderly Nutrition Program118Housing Related Parks (HRP) </td <td>101</td> <td>AB109 Task Force Fund</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	101	AB109 Task Force Fund	-	-	-	-	-
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) - <td>103</td> <td>Gridley Elementary Grant Fund</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	103	Gridley Elementary Grant Fund	-	-	-	-	-
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 49,659 - - - 49,659 120 Alcohol Beverage Control Grant - - - - - -	104	Morningside Elementary Grant	-	-	-	-	-
112 Alliance for CA Tradition Arts -	108	California Arts Council	-	-	-	-	-
113 MTA TOD Planning Grant - - - - 115 Elderly Nutrition Program - - - - - 118 Housing Related Parks (HRP) - - - - - 119 Office of Comm. Oriented Policing 49,659 - - - 49,659 120 Alcohol Beverage Control Grant - - - - - -	109	National Endowment for the Arts	-	-	-	-	-
115Elderly Nutrition Program118Housing Related Parks (HRP)119Office of Comm. Oriented Policing49,65949,659120Alcohol Beverage Control Grant	112	Alliance for CA Tradition Arts	-	-	-	-	-
118 Housing Related Parks (HRP) 119 Office of Comm. Oriented Policing 49,659 49,659 120 Alcohol Beverage Control Grant	113	MTA TOD Planning Grant	-	-	-	-	-
118Housing Related Parks (HRP)119Office of Comm. Oriented Policing49,65949,659120Alcohol Beverage Control Grant	115	Elderly Nutrition Program	-	-	-	-	-
119 Office of Comm. Oriented Policing 49,659 49,659 120 Alcohol Beverage Control Grant	118		-	-	-	-	-
•	119		49,659	-	-	-	49,659
Total Special Funds 4,797,137 2,154,414 7,286,129 398,805 14,636,485	120	Alcohol Beverage Control Grant	-	-	-	-	-
		Total Special Funds	4,797,137	2,154,414	7,286,129	398,805	14,636,485

CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF APPROPRIATIONS BY FUND - BY TYPE FISCAL YEAR 2019-2020

				Capital	Internal		
	Proprietary Funds	Personnel	Operating	Expenses	Svs. Chrg.	Tota	l Budget
006	Self Insurance Fund	-	1,400,000	-	-		1,400,000
041	Equipment Maint/Replacement	354,059	275,000	5,800	79,151		714,010
043	Facility Maintenance	748,906	780,500	30,000	106,947		1,666,353
070	Water	1,640,243	1,729,697	2,351,434	274,767		5,996,141
072	Sewer	685,796	2,374,093	1,895,394	140,634		5,095,917
073	Refuse	-	-	-	-		-
074	Compressed Natural Gas	-	107,344	50,000	-		157,344
	Total Proprietary Funds	3,429,004	6,666,634	4,332,628	601,500		15,029,766
Tot	tal Citywide Expenditures	\$ 19,988,858	\$ 14,239,183	\$ 12,174,257	\$ 3,177,607	\$	49,579,906

Citywide Expenses by Type



CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF TRANSFERS AND OTHER INTERFUND PAYMENTS FISCAL YEAR 2019-2020

	FUND		DESCRIPTION	AMOUNT FROM	AMOUNT TO
OPERATIO	ONS RELAT	ED TRAN	SFERS:		
Fransfers	FROM Ge	neral TO	Other Funds to support operations and capital:		
ROM:	001		General Fund	(193,500)
го:	027		Street Lighting Fund		40,000
	041		Equipment Replacement Fund		153,500
				(193,500) 193,500
Transfers	FROM Oth	ner Funds	s TO the General Fund to support operations:		
ROM:	002		Supplemental Law Enforcement Services (SLESF)	(125,000)
	011		Gas Tax Fund	(238,805	
	013		Traffic Safety Fund	(255)555	,
	070	381	Water	(60,000)
	072	360	Sewer	(60,000	•
го:	001	300	General Fund	(00,000	, 483,805
0.	001		General Fund	(483,805	
•		her Fund	s TO the General Fund per Cost Allocation Plan:		
FROM:	007		Proposition A	31,453	
	800		Proposition C	29,012	
	011		State Gas Tax Fund	25,464	
	018		Retirement Fund	521,465	
	027		Street Lighting	46,222	
	029		Parking M & O	38,281	
	070	381	Water	-	
	072	360	Sewer	-	
	074	320	CNG	-	
го:	001	3795	General Fund		1,568,839
				691,897	1,568,839
Dayment	FROM Wa	tar Funds	s TO the Self Insurance Fund for property insurance:		
FROM:	070	381	Water	(60,000)
TO:	006	301	Self Insurance Fund	(00,000	, 60,000
10:	006		Sell Hisulance runu	(60,000	· · · · · · · · · · · · · · · · · · ·
				, ,	,
	ATED TRAI S FROM Ge		nd and Enterprise Funds TO Retirement Fund to Repay Retirement Loan:		
FROM:	001		General Fund	(200,000)
	070		Water	(12,434	
	072		Sewer	(12,434	•
то:	018		Retirement Fund	(12,434) 224,868
10.	010		Retirement Fund	(224,868	<u> </u>
				, ,,,,,	, ,,,,,,
•		neral Fun	d TO Retirement Fund and Sewer Fund to repay Las Palmas Loan:		
FROM:	001		General Fund	(50,000	•
го:	018		Retirement Fund		25,000
	072		Sewer		25,000
				(50,000	50,000
			TOTAL INTERFUND TRANSFERS/PAYMENTS	(320,276) 2,581,012

CITY OF SAN FERNANDO CITYWIDE POSITION SUMMARY BY DEPARTMENT FISCAL YEAR 2019-2020

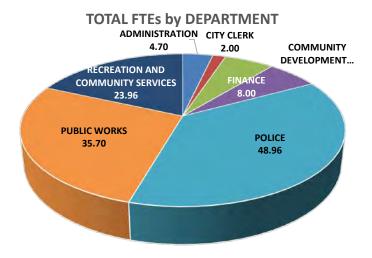
	2016	2017	2018	2019	2020
ADMINISTRATION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
City Manager	1.00	1.00	1.00	1.00	1.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00
Treasurer Assistant	1.00	1.00	0.00	0.00	0.00
Office Clerk	1.00	1.00	0.00	0.00	0.00
Personnel Manager (1)	1.00	1.00	1.00	0.00	1.00
Personnel Technician (1)	1.00	1.00	1.00	0.00	1.00
Personnel Assistant (FTE) (1)	0.00	0.00	0.75	0.00	0.70
TOTAL ADMINISTRATION DEPARTMENT	6.00	6.00	4.75	2.00	4.70
	2016	2017	2018	2019	2020
CITY CLERK	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk/Management Analyst (2)	0.00	0.00	0.00	0.00	1.00
Deputy City Clerk/Management Analyst (2) Deputy City Clerk (FTE) (2)	0.50	0.50	0.69	0.70	0.00
TOTAL CITY CLERK DEPARTMENT	1.50	1.50	1.69	1.70	2.00
TOTAL CITT CLERK DEL AKTMENT	1.50	1.50	1.03	1.70	2.00
	2016	2017	2018	2019	2020
COMMUNITY DEVELOPMENT	ACTUAL	ACTUAL	ACTUAL	ACTUAL	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) (3)	0.75	0.75	0.75	0.75	0.95
Maintenance Helper - Graffiti (FTE) (3)	0.95	0.95	0.95	0.95	0.75
TOTAL COMMUNITY DEVELOPMENT DEPARTMENT	7.70	7.70	7.70	7.70	7.70
	2016	2017	2018	2019	2020
FINANCE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
Director of Finance	1.00	1.00	1.00	1.00	1.00
Treasury Manager	0.00	0.00	1.00	1.00	1.00
Senior Accountant	0.00	0.00	1.00	1.00	1.00
Junior Accountant	1.00	1.00	0.00	0.00	0.00
Payroll Technician	0.00	0.00	0.00	1.00	1.00
Senior Account Clerk II	1.00	1.00	1.00	0.00	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	0.00	0.00	0.00
Office Clerk	0.00	0.00	1.00	1.00	1.00
Personnel Manager (1)	0.00	0.00	0.00	1.00	0.00
Personnel Technician (1)	0.00	0.00	0.00	1.00	0.00
Personnel Assistant (FTE) (1)	0.00	0.00	0.00	0.70	0.00
TOTAL FINANCE DEPARTMENT	7.00	7.00	8.00	10.70	8.00

CITY OF SAN FERNANDO CITYWIDE POSITION SUMMARY BY DEPARTMENT FISCAL YEAR 2019-2020

POLICE	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 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	22.00	23.00	23.00	23.00	23.00
	1.00	1.00	1.00	1.00	1.00
Office Specialist 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
	1.00	1.00	1.00	1.00	1.46
Project Control Officer	1.00				
Property Control Officer	0.00	1.00 0.00	1.00 0.00	1.00 0.00	1.00 0.00
Secretary to the Chief	2.00	2.00	2.00	3.00	3.00
Community Service Officer (FTE)	1.00	1.00	1.00	1.00	1.00
Crossing Guard (FTE)					
Junior Cadet (FTE)	1.50	1.50	1.50	1.50	1.50
TOTAL POLICE DEPARTMENT	46.50	47.50	47.50	48.50	48.96
	2016	2017	2018	2019	2020
PUBLIC WORKS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
Director of Public Works/City Engineer	1.00	1.00	1.00	1.00	1.00
Administrative Analyst	0.00	0.00	0.00	0.00	0.00
Management Analyst	1.00	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 (5)	2.00	2.00	2.00	2.00	3.00
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	1.70
TOTAL PUBLIC WORKS DEPARTMENT	33.80	33.80	33.80	33.80	35.70

CITY OF SAN FERNANDO CITYWIDE POSITION SUMMARY BY DEPARTMENT FISCAL YEAR 2019-2020

RECREATION AND COMMUNITY SERVICES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED
RCS Director	1.00	1.00	1.00	1.00	1.00
RCS Manager	0.00	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	1.00	1.00	1.00	1.00	1.00
Aquatic Supervisor	0.00	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	1.75	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)	0.00	0.00	0.00	0.00	0.00
Lifeguard (FTE)	0.00	0.00	0.00	0.00	0.00
Senior Lifeguards (FTE)	0.00	0.00	0.00	0.00	0.00
TOTAL RECREATION & COMMUNITY SERVICES DEPT	24.21	24.21	23.96	23.96	23.96
TOTAL POSITIONS (FULL TIME EQUIVALENT)	126.71	127.71	127.40	128.36	131.02



NOTES:

- 1) The Personnel Division was moved from Administration Department to the Finance Department in FY 18-19 and is proposed to be moved back to Administration in FY 19-20. No net staffing change.
- 2) Adopted elimination of Deputy City Clerk (PT) and addition of full Deputy City Clerk/Management Analyst (FT). Net staffing change is 0.30 FTE.
- 3) Adopted additional hours allocated toward Code Enforcement Officer (PT); offset by equal reduction in Maintenance Helper Grafitti (PT). No net staffing change.
- 4) Adopted addition of 2 Maintenance Helpers (PT). Net staff change is .90 FTE.



FINANCIAL PLANNING STRATEGIC GOALS FISCAL YEAR 2019-2020

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)

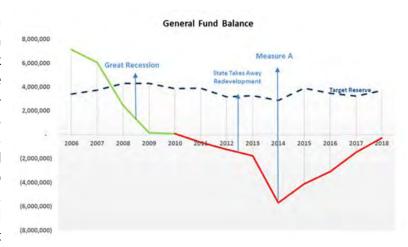
Goals for Long-term Financial Planning

- 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.



Long-Term Deficit Elimination 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, reducing professional development and membership opportunities for City staff, implementing layoffs and furloughs, and freezing vacant



positions. Many of these were short-term fixes that were necessary to remain solvent; however, continuing these cuts is not sustainable in the long-term.

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, referred to as "Measure A," included a sunset date of 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 has been necessary to fund a number of critical one-time needs. Since the local transaction tax was set to sunset after seven years, it was prudent to use the revenue on non-recurring expenditures, including, but not limited to: 1) paying off existing debt, 2) eliminating recurring deficit fund balances in Grant and other Special Revenue funds, 3) establishing General Fund, Self-Insurance, Equipment Replacement, and Facility Maintenance fund reserves, 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.

Nick Kimball, City Manager

Fiscal Year 2019-2020 Deficit Elimination Plan

In addition to the short-term actions identified above, the City implemented a number of longer-term actions to address the City's deficit and improve long-term financial stability, including:

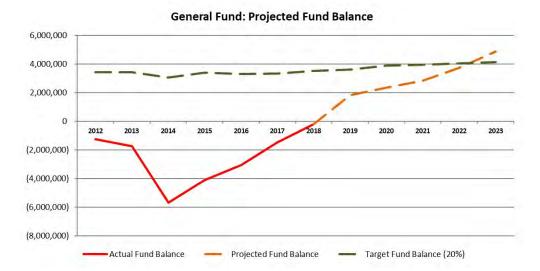
- Renegotiated the Fire and Emergency Services contract with the Los Angeles Fire Department to reduce the City's ongoing annual cost without reducing service (saved more than \$500,000/year).
- Transferred operational and financial responsibility of the San Fernando Regional Pool to the County of Los 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.

In November 2018, voters approved to extend the tax indefinitely, which will provide financial stability to the City in the foreseeable future. This also allows the City to consider Measure A Funds as ongoing, operating revenue to support ongoing expenditures. In FY 2019-2020, Measure A is projected to raise approximately \$2.55 million.

All of these actions have helped to restore the City to financial viability and the General Fund will end FY 2018-2019 with a reserve in excess of \$1.5 million. Despite the progress that has been made over the past few year, and the investments being funded in the upcoming fiscal year, the

Nick Kimball, City Manager

City must continue to implement best financial management practices, protect revenues, and strategically appropriate funds based on sound cost-benefit analysis. Continuing the implement the Deficit Elimination Plan will put the City on pace to meet the twenty percent (20%) General Fund Reserve requirement by FY 2021-2022.



CITY OF SAN FERNANDO

GENERAL FUND FIVE-YEAR FORECAST

SUMMARY OF PROJECTED REVENUES AND EXPENDITURES

FISCAL YEAR 2019-2020 ADOPTED BUDGET

	Actual 2018	Actual 2019	Adopted 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025
REVENUES		2023				2020	202 .	2023
Property Taxes	2,182,827	2,548,528	2,550,000	2,652,000	2,758,080	2,868,403	2,983,139	3,102,465
Sales Tax	5,565,148	5,569,476	7,925,000	8,316,750	8,727,953	9,074,684	9,346,924	9,627,332
Franchise Fees	663,380	693,475	660,000	674,900	690,149	705,756	721,728	738,076
Other Taxes	4,725,721	4,850,531	4,745,548	4,872,849	5,003,974	5,124,989	5,249,098	5,376,385
Licenses and Permits	361,292	471,416	305,000	316,250	327,927	337,612	347,588	357,862
Fines and Forfeitures	426,697	569,984	607,800	638,001	663,324	683,158	703,586	724,626
Use of Money & Property	262,437	727,216	566,640	645,700	663,153	681,740	701,667	723,187
Fees and Charges	680,134	719,297	690,200	716,134	743,068	766,660	791,051	816,267
Miscellaneous Revenue	121,046	153,977	117,500	136,150	138,898	141,176	143,499	145,869
Cost Allocation Revenue	1,764,437	1,756,337	1,771,839	1,753,256	1,735,301	1,767,987	1,801,327	1,835,333
Transfers In	419,234	509,642	518,805	514,281	519,867	525,564	531,375	537,303
Operating Revenue	17,172,353	18,569,879	20,458,332	21,236,271	21,971,693	22,677,730	23,320,984	23,984,706
Transaction Tax (Measure A)*	2,663,298	2,498,385	-	-	-	-	-	-
Sale of Property	-	-	-	-	-	-	-	-
Development Fees	-	-	-	-	-	-	-	-
Other One-Time			-	20,000	-	20,000	-	
One-time Revenue	2,663,298	2,498,385	-	20,000	-	20,000	-	-
TOTAL REVENUE	19,835,651	21,068,264	20,458,332	21,256,271	21,971,693	22,697,730	23,320,984	23,984,706
EXPENDITURES								
Personnel Expenses	10,698,031	11,399,260	11,762,717	12,131,369	12,513,068	12,908,326	13,312,240	13,730,530
Operating Expense	4,977,928	4,778,605	5,383,135	5,394,572	5,448,517	5,503,002	5,558,033	5,613,613
Capital Outlay	-	-	-	-	-	-	-	-
Transfers/Internal Service Charges	1,895,573	1,977,727	2,292,302	2,218,889	2,261,288	2,304,515	2,348,586	2,393,519
Operating Expenditures	17,571,532	18,155,592	19,438,154	19,744,829	20,222,873	20,715,843	21,218,858	21,737,662
Debt Reduction	-	-	250,000	275,000	275,000	275,000	275,000	275,000
Transfer to Equipment Replacemen	130,000	40,000	153,500	80,000	80,000	80,000	80,000	80,000
ERF Pre-fund replacements	90,894	107,225	-	103,258	62,008	54,008	54,008	54,008
Transfer to SIF	350,000	320,000	-	250,000	150,000	100,000	100,000	100,000
Facility Maintenance Cap Improv	75,000	-	-	100,000	100,000	100,000	100,000	100,000
Capital Expense	143,790	118,529	12,000	-	-	-	-	-
Other One-time Expense	-	165,000	35,000	100,000	75,000	100,000	75,000	75,000
One-time Expenses Enhancements	207,600	132,500	25,000	125,000	125,000	125,000	125,000	125,000
One-time Expenditures	997,284	883,254	475,500	1,033,258	867,008	834,008	809,008	809,008
TOTAL EXPENDITURE	18,568,816	19,038,846	19,913,654	20,778,087	21,089,881	21,549,851	22,027,866	22,546,670
LESS: Est. Budget Savings**	-	-	-	-	-	-	-	-
Operating Surplus(Deficit)	(399,179)	414,287	1,020,178	1,491,442	1,748,820	1,961,887	2,102,125	2,247,044
Total Budget Surplus(Deficit)	1,266,835	2,029,418	544,678	478,184	881,812	1,147,879	1,293,117	1,438,036

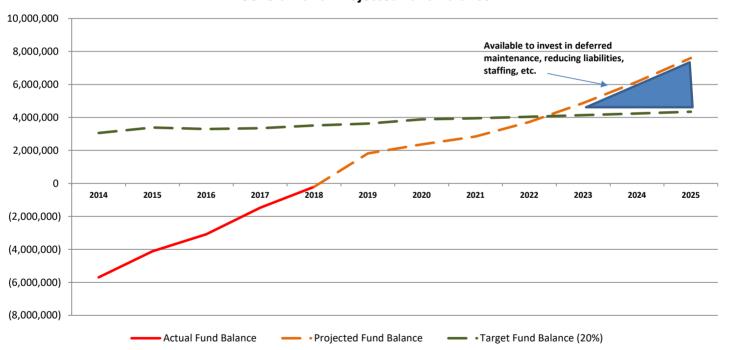
CITY OF SAN FERNANDO GENERAL FUND FIVE-YEAR FORECAST SUMMARY OF PROJECTED REVENUES AND EXPENDITURES

FISCAL YEAR 2019-2020 ADOPTED BUDGET

	Actual 2018	Actual 2019	Adopted 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025
Beginning Fund Balance	(1,475,366)	(208,531)	1,820,887	2,365,565	2.843.749	3.725.561	4.873.439	6,166,556
Budget Surplus + Est. Savings	1,266,835	2,029,418	544,678	478,184	881,812	1,147,879	1,293,117	1,438,036
Ending Fund Balance	(208,531)	1,820,887	2,365,565	2,843,749	3,725,561	4,873,439	6,166,556	7,604,592
Reserve %	-1%	10%	12%	14%	18%	24%	29%	35%

^{*}In November 2018, voters approved extending Measure A indefinitely. Beginning with FY 2019-20, it is considered ongoing revenue.

General Fund: Projected Fund Balance



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

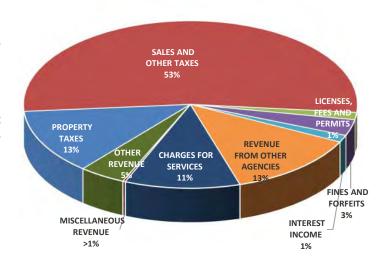


SECTION III. GENERAL FUND OVERVIEW



Revenue Analysis - Major General Fund Revenues

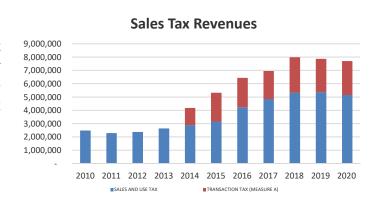
The total projected General Fund revenue for FY 2019-2020 is \$20,458,332, which represents a decrease of 3.2% from FY 2018-2019. The primary driver for the projected decrease is the increased economic uncertainty that may negatively impact the City's highly elastic and economic sensitive revenue sources, including sales tax, fees and charges for services, and business license taxes.



The following section provides a brief analysis of the City's top revenue sources and a discussion of the basis for the FY 2019-2020 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.



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's voters approved a ballot measure in November 2018 ballot that extended 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 longest on record. However, there is a fair amount of uncertainty related to the impact of the federal government's fiscal policies on the economy, particularly related to tax reform and international trade.

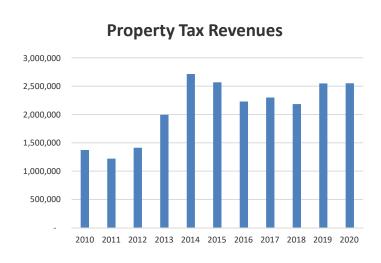
California's economy has also been steadily improving, although there are a number of factors that may dampen economic growth in the long term. The most significant long term economic challenge for California is the scarcity and affordability of housing. Despite wage gains, housing is becoming less and 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 in 2018 has had a significant impact on sales tax revenue as it was one of the City's top five 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 for the foreseeable future.

Sales Tax revenue is estimated to decrease by 3% in FY 2019-2020 due to one-time funds received in FY 2018-2019 that resulted from a new local tax allocation system implement by the State. Additionally, long-term revenue projections include a slowing of revenue growth beginning in 2020. The projection reflects the current economic uncertainty and accounts 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 2020 due to strong market conditions and local investment. Median Single Family Residential sales price has hovered around \$500,000 over the last year, which is up from \$320,000 four years ago.

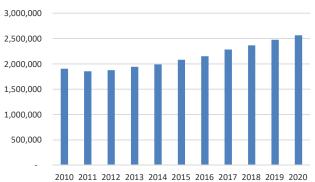
Additionally, the elimination of redevelopment agencies by the state has resulted in additional property tax for the City, which accounts for the large jump in FY 2012-2013. As the former San Fernando Redevelopment Agency winds down and retires debt, the City will continue to receive additional property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

Although Proposition 13 limits the annual increase of Assessed Values to 2%, local investment and property turnover are expected to remain flat in FY 2019-2020 resulting in a negligible increase in FY 2019-2020.

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

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

Property Tax In Lieu of Motor Vehicle License Fees



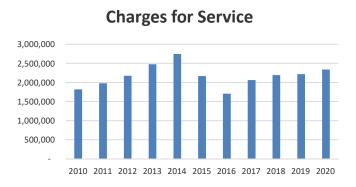
Property Tax In-lieu of Motor Vehicle

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. Due to past growth in assessed value, Property Tax In-lieu of VLF is conservatively projected to increase by 4% in FY 2019-2020.

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.

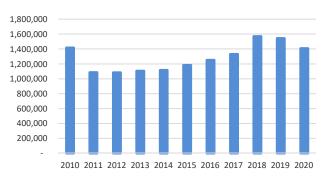
Charges for Services are the City's fourth largest revenues source, accounting for 11% of total General Fund revenues.

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 increase 6% in FY 2019-2020. This is a result of the updated fee study and cost allocation plan that was implement in FY 2018-2019 and adjusted for FY 2019-2020 to adequately recover the cost of providing special services.

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.

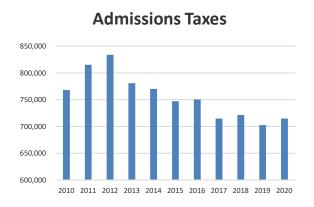
In FY 2015-2016, the City partnered with a private firm to provide full Business License Administration services. In FY 2016-2017, the City offered an amnesty program to waive late penalties for delinquent businesses that became current between January 2017 and June 2017. That program generated over \$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 discovery efforts to recover delinquent revenues in FY 2018-2019 and 2018-2019, Business License Taxes and Fees are conservatively projected to stabilize and decrease slightly in FY 2019-2020.

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.

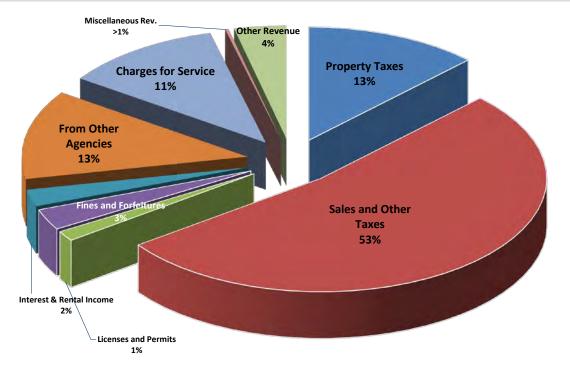
Due to the projected economic uncertainty over the next year, staff has projected Admission Tax revenue to increase slightly in a tighter economy.

CITY OF SAN FERNANDO

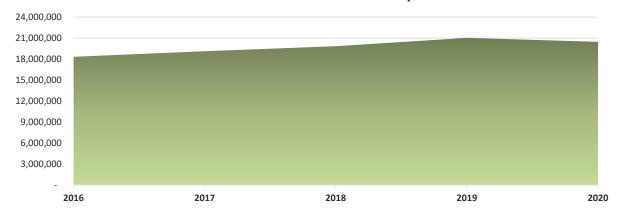
GENERAL FUND

SUMMARY OF REVENUE BY TYPE - 5 YEAR HISTORY
FISCAL YEAR 2019-2020

General Fund	2016	2017	2018	2019	2020
Revenue	Actual	Actual	Actual	Estimated	Adopted
Property Taxes	2,228,828	2,226,647	2,182,826	2,548,528	2,550,000
Sales and Other Taxes	10,288,142	10,691,362	11,230,809	11,114,794	10,748,000
Licenses and Permits	245,157	263,171	313,503	378,824	295,000
Fines and Forfeitures	562,133	521,042	426,697	569,984	607,800
Interest & Rental Income	205,013	233,171	226,728	686,735	496,640
From Other Agencies	2,217,630	2,327,480	2,426,713	2,534,396	2,610,048
Charges for Service	1,708,483	2,069,703	2,190,473	2,216,701	2,339,039
Miscellaneous Revenue	46,503	44,017	48,013	56,267	50,000
Other Revenue	820,525	751,439	789,768	926,110	761,805
Total Revenue	18,322,414	19,128,032	19,835,530	21,032,338	20,458,332



General Fund Revenue History



CITY OF SAN FERNANDO GENERAL FUND PROJECTED REVENUE DETAIL FISCAL YEAR 2019-2020

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
3100 PROPERTY TAXES						
3110-0000 SECURED PROPERTY TAXES-CY	1,996,023	1,949,918	1,557,791	2,000,000	1,830,526	2,050,000
3120-0000 UNSECURED PROPERTY TAXES C/Y	- (4.050)	62,462	- (2.00E)	50,000	- (4.676)	-
3130-0000 PRIOR YEARS PROPERTY TAXES 3142-0000 RESIDUAL TAX REVENUE	(1,959) 188,207	(2,070) 151,858	(3,885) 503,486	300,000	(4,676) 597,105	400,000
3146-0000 CITY PASS THROUGH - TAXING ENTITY	40,178	62,911	97,457	100,000	106,826	100,000
3150-0000 PROPERTY TAX PENALTIES & INT	6,379	1,568	27,978	100,000	18,747	100,000
3130 0000 THOTERT WATERLES & INT	2,228,828	2,226,647	2,182,826	2,450,000	2,548,528	2,550,000
3200 SALES AND OTHER TAXES						
3210-0000 SALES AND USE TAXES	4,224,699	5,182,192	5,328,701	4,950,000	5,365,031	5,150,000
3210-3110 PROP TAX IN LIEU OF SALES & USE TAX	962,590	3,102,132	5,520,701	-,550,000	3,303,031	3,130,000
3210-3201 TRANSACTION SALES TAX - 1/2 CENT	2,212,987	2,464,287	2,663,298	2,450,000	2,498,386	2,550,000
3211-0000 P.S.A.F.	200,123	205,784	236,447	215,000	204,445	225,000
3230-0000 FRANCHISES	149,342	131,857	144,951	150,000	145,407	150,000
3231-0000 CABLE TV FRANCHISE	147,551	157,551	163,075	150,000	183,109	165,000
3232-0000 VEHICLE TOW FRANCHISE FEE	24,705	20,250	24,435	20,000	29,925	20,000
3234-0000 REPUBLIC SERVS INC FRANCHISE FEES	315,054	326,744	330,919	325,000	335,034	325,000
3240-0000 BUSINESS LICENSE TAXES	1,142,581	1,325,622	1,456,319	1,200,000	1,433,909	1,300,000
3240-3243 SWAPMEET BUSINESS LICENSE	42,434	40,088	39,857	40,000	38,537	40,000
3240-3245 BUSINESS LICENSE PROCESSING FEE	66,448	68,378	71,433	65,000	69,538	68,000
3250-0000 DOCUMENTARY TAXES	49,179	61,136	49,875	40,000	108,880	40,000
3260-0000 ADMISSION TAXES	750,449	707,473	721,498	715,000	702,594	715,000
	10,288,142	10,691,362	11,230,809	10,320,000	11,114,794	10,748,000
3300 LICENSES, FEES AND PERMITS						
3320-0000 CONSTRUCTION PERMITS	171,054	198,236	233,083	200,000	304,932	225,000
3325-0000 COMMERCIAL AND HOME OCCUPANCY PERMITS	24,547	22,077	23,022	25,000	24,492	25,000
3330-0000 PLANNING REVIEW	14,125	14,752	21,230	15,000	22,087	17,000
3335-0000 GARAGE SALE PERMITS	3,125	2,690	2,810	3,000	2,486	3,000
3345-0000 ATM TRANSACTION FEE	2,803	2,278	2,326	3,000	2,593	3,000
3350-0000 BUSINESS LICENSE PERMITS	10,590	6,400	6,660	10,000	9,020	7,000
3351-0000 SB1186 STATE FEE	2,101	2,181	10,327	2,000	-	-
3385-0000 SELF HAUL PERMIT	202	-	-	-	-	-
3390-0000 BANNER AND SIGN PERMITS	16,610	14,557	14,045	15,000	13,213	15,000
	245,157	263,171	313,503	273,000	378,824	295,000
3400 FINES AND FORFEITS						
3410-0000 VEHICLE CODE FINES	8	447	-	-	-	-
3415-0000 VEHICLE REPOSSESSION FEES	850	990	1,165	800	810	800
3420-0000 GENERAL COURT FINES	30,893	5,758	4,848	5,500	3,877	5,500
3425-0000 CODE ENFORCEMENT CITATIONS	6,365	7,800	5,720	6,500	6,760	6,500
3430-0000 PARKING CITATIONS	524,017	506,047	414,964	595,000	558,537	595,000
	562,133	521,042	426,697	607,800	569,984	607,800
3500 INTEREST INCOME						
3500-0000 INTEREST INCOME	9,908	38,997	99,606	10,000	43,251	10,000
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT	6,230	(30,392)	(111,557)	-	135,720	-
3510-0000 FILMING REVENUE	23,876	58,930	47,789	30,000	92,593	10,000
3520-0000 RENTAL INCOME	164,999	165,636	190,890	379,000	415,171	476,640
	205,013	233,171	226,728	419,000	686,735	496,640

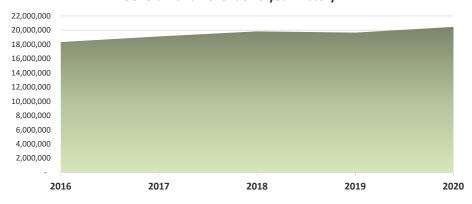
CITY OF SAN FERNANDO GENERAL FUND PROJECTED REVENUE DETAIL FISCAL YEAR 2019-2020

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
3600 REVENUE FROM OTHER AGENCIES						
3605-0000 MOTOR VEHICLE IN-LIEU TAX	9,909	10,990	12,889	10,000	11,809	10,000
3605-3110 PROP TAX IN LIEU OF MOTR VHCL LIC FEES	2,148,780	2,283,356	2,364,153	2,455,882	2,475,896	2,563,048
3625-0000 HOMEOWNERS PROPERTY TAX RELIEF	9,947	9,865	9,697	9,500	9,368	9,500
3655-0000 P.O.S.T. REIMBURSEMENT	5,240	11,290	15,119	12,000	17,449	15,000
3685-0000 CALIF REIMB FOR MANDATED COSTS	38,034	7,210	10,943	7,500	12,595	7,500
3688-0000 CORRECTIONS TRAINING	5,720	4,769	5,571	5,000	2,422	5,000
3699-0000 MISCELLANEOUS REIMBURSEMENTS	-	· -	-	· -	4,857	´-
3696-3641 COPS HIRING PROGRAM	-	_	8,341	_	-	-
=	2,217,630	2,327,480	2,426,713	2,499,882	2,534,396	2,610,048
3700 CHARGES FOR SERVICES						
3705-0000 ZONING & PLANNING FEES	74,354	91,681	72,191	75,000	120,532	100,000
3706-0000 PUBLIC NOTIFICATION FEES	840	1,200	720	700	1,200	1,200
3708-0000 ENVIRONMENTAL ASSESSMENT FEES	1,428	2,040	1,020	1,000	2,040	2,000
3710-0000 DUPLICATING FEES	18,405	20,669	19,845	16,000	17,945	20,000
3712-0000 CODE ENFORCEMENT INSPECTION ORDER FEE	247	1,559	1,151	1,500	3,513	2,500
3714-0000 INSPECTION UPON RESALE PROGRAM	26,400	23,280	21,120	20,000	22,560	20,000
3715-0000 SPECIAL POLICE SERVICES	227,457	199,414	217,877	215,000	196,174	215,000
3715-0039 TREASURY FORFEITURE	271	· -	-	´-	-	, , , , , , , , , , , , , , , , , , ,
3719-0154 AIMS MAINT & DEVELOP SURCHARGE EDGESOFT	21,678	24,255	25,333	_	-	-
3720-0000 FINGERPRINT SERVICES	42,027	42,201	37,303	42,000	37,701	40,000
3723-0000 DUI RECOVERY COST PROGRAM	, -	· -	-	´-	1,701	-
3725-0000 BOOKING & PROCESSING FEE REIMB	11,593	12,673	10,449	12,000	12,539	12,000
3726-0000 VEHICLE INSPECTION FEES	13,788	11,663	10,800	12,000	11,540	12,000
3728-0000 VENDOR INSPECTION FEES	25,270	16,356	15,889	18,000	16,430	15,000
3730-0000 ENGINEERING & INSPECTION FEES	52,314	83,591	65,376	65,000	108,047	75,000
3738-0000 SPECIAL EVENT SERVICES	1,302	4,658	8,898	3,500	2,866	3,000
3770-1335 SNACK BAR	514	-	-	-	-	-
3777-0000 FACILITY RENTAL	86,496	91,603	83,498	100,000	97,149	80,000
3780-0000 COURT COMMITMENT PROGRAM	116,225	117,580	117,305	115,000	95,920	115,000
3781-0000 IMPOUNDED VEHICLES	23,135	33,273	22,642	25,000	29,417	25,000
3783-0000 VEHICLE ADMIN. PROCESSING FEE	9,150	7,350	7,450	8,500	7,240	7,500
3785-0000 ALARM FEES	28,789	22,430	24,765	21,000	29,973	25,000
3789-0000 POLICE ADMINISTRATIVE FEES		,	,	,	1,959	
3795-0000 ADMINISTRATIVE OVERHEAD	926.800	1,262,227	1,426,841	1,400,256	1,400,256	1,568,839
=	1,708,483	2,069,703	2,190,473	2,151,456	2,216,701	2,339,039
3800 MISCELLANEOUS REVENUE						
3855-0000 PARKING METER REV-CIVIC CENTER	42,946	44,017	48,013	50,000	56,267	50,000
3890-0195 RELAY FOR LIFE	3,557	-	-	-	•	-
=	46,503	44,017	48,013	50,000	56,267	50,000

CITY OF SAN FERNANDO GENERAL FUND PROJECTED REVENUE DETAIL FISCAL YEAR 2019-2020

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
3900 OTHER REVENUE						
3900-0000 OTHER REVENUE	-	15	-		25	-
3901-0000 MISCELLANEOUS REVENUE	101,807	34,186	7,058	30,000	35,373	30,000
3901-3750 SENIOR NUTRITION MEALS-CONTRIBUTIONS	-	1,068	-	-	-	-
3901-3752 HOME DELIVERED MEALS C2 CONT	-	273	-	-	-	-
3904-0000 VENDING MACHINE	43	-	-	-	-	-
3920-0000 GENERAL CITY ELECTION	12	(157)	-	-	3,030	-
3930-0000 MALL MAINTENANCE LEVY	66,026	85,742	115,378	85,000	96,685	-
3947-0000 SA ADMINISTRATIVE COST ALLOWANCE	250,000	250,000	218,302	250,000	250,000	200,000
3949-0000 SOLID WASTE ADMIN FEES	-	3,071	1,714	1,000	2,482	1,000
3950-0000 PROPERTY DAMAGE REIMBURSEMENT	725	1,631	25,881	-	26,816	10,000
3960-0000 AREA B ASSESSMENT ADMIN LEVY	1,429	1,699	2,202	1,500	2,057	2,000
3961-0000 TRANSFER FROM GAS TAX FUND	73,438	99,164	184,234	254,642	254,642	273,805
3963-0000 TRANSFER FROM TRAFFIC SAFETY	6,045	14,747	15,000	10,000	10,000	-
3972-0000 TRNSFR FROM COPS SLESF FUND 2	100,000	120,000	100,000	125,000	125,000	125,000
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	60,000
3995-0000 TRANSFER FROM THE WATER FUND	61,000	60,000	60,000	60,000	60,000	60,000
	820,525	751,439	789,768	877,142	926,110	761,805
TOTAL GENERAL FUND PROJECTED REVENUE	18,322,414	19,128,032	19,835,530	19,648,280	21,032,338	20,458,332

General Fund Revenue - 5 year History



GENERAL FUND SUMMARY OF APPROPRIATIONS BY DIVISION - 5 YEAR HISTORY FISCAL YEAR 2019-2020

		204.5	204-	2042	2012	2022
4 5 5 4 1 5 1 1 6	TD 4 TION	2016	2017	2018	2019	2020
	STRATION	Actual	Actual	Actual	Estimated	Adopted
01-101	City Council	126,983	229,572	188,642	200,626	213,101
01-102*	Treasurer	157,574	422.070	447.002	-	402,064 386,165
01-105 01-106	Administration Personnel*	421,385 308,005	422,979 313,801	447,982 381,319	527,768 168,732	380,103
01-100	City Attorney	314,487	204,587	225,342	266,669	- 262,500
01-110	Labor Attorney	65,420	116,425	147,723	149,309	100,000
01-112	Fire Services - Contract	2,841,311	2,765,294	2,723,821	2,663,244	2,850,000
	Iministration Department	4,235,165	4,052,658	4,114,829	3,976,349	4,213,830
TOTAL AC	ministration Department	4,233,103	4,032,030	4,114,023	3,370,343	4,213,030
		2016	2017	2018	2019	2020
CITY CLE	RK	Actual	Actual	Actual	Estimated	Adopted
01-115	City Clerk	230,640	229,553	246,746	244,944	323,985
01-116	Elections	300	34,743	7,790	39,394	6,000
Total Cit	ry Clerk Department	230,940	264,296	254,536	284,338	329,985
		2016	2017	2018	2019	2020
FINANCE		Actual	Actual	Actual	Estimated	Adopted
01-130	Finance Administration	645,317	713,534	682,878	699,465	716,896
01-131	Treasury	-	102,508	181,925	125,831	129,395
01-133	Personnel*	-	-	-	368,522	-
01-135	Information Technology	478,196	390,289	438,597	419,241	425,000
01-180	Retirement Health Premiums	833,127	869,068	880,165	867,854	950,000
01-190	Non-Departmental	641,355	408,084	556,595	477,325	1,027,200
Total Fir	nance Department	2,597,994	2,483,483	2,740,160	2,958,238	3,248,491
		2016	2017	2018	2019	2020
COMMII	NITY DEVELOPMENT	Actual	Actual	Actual	Estimated	Adopted
01-140	Building and Safety	241,901	261,072	221,297	196,832	190,860
01-150	Planning/Administration	289,027	293,414	364,185	423,614	425,301
01-151	Economic Development	-	-	-	-	50,000
01-152	Community Preservation	409,726	470,651	399,457	384,289	470,227
	mmunity Development	940,654	1,025,136	984,939	1,004,735	1,136,388
	·					
		2016	2017	2018	2019	2020
POLICE		Actual	Actual	Actual	Estimated	Adopted
01-222	Police Admin	1,139,929	1,187,954	1,108,156	1,113,567	1,101,227
01-224	Detectives	761,240	854,510	1,147,014	1,173,855	1,102,035
01-225	Patrol	5,164,634	5,139,379	5,633,891	5,609,416	5,701,791
01-226	Reserves/Explorers	68,556	57,488	84,180	89,972	72,656
01-230	Community Service	161,806	181,024	178,804	250,108	274,414
01-250	Emergency Services	-	-	5,196	2,222	5,000
Total Pol	ice Department	7,296,165	7,420,354	8,157,241	8,239,139	8,257,123

GENERAL FUND SUMMARY OF APPROPRIATIONS BY DIVISION - 5 YEAR HISTORY FISCAL YEAR 2019-2020

		2016	2017	2018	2019	2020
PUBLIC V	VORKS	Actual	Actual	Actual	Estimated	Adopted
01-310	PW Administration	460,450	388,035	523,405	618,887	655,315
01-311	Street Maintenance	89,048	189,604	275,926	249,722	348,689
01-312	Graffiti Removal	-	-	-	-	-
01-313	Bus Shelter Maintenance	646	-	-	-	-
01-320**	Equipment Maintenance	-	-	-	-	-
01-341	Mall Maintenance	26,555	19,517	35,034	11,300	-
01-343	Street Sweeping	27,595	27,600	27,594	27,600	28,600
01-346	Streets, Trees, & Parkways	127,869	123,946	119,033	121,276	133,927
01-370	Traffic Safety	171,721	146,962	139,759	128,588	152,293
01-371	Traffic Signals	40,278	30,321	44,570	104,314	36,500
01-390**	Facility Maintenance	-	-	-	-	-
Total Pu	blic Works	944,162	925,986	1,165,321	1,261,688	1,355,325

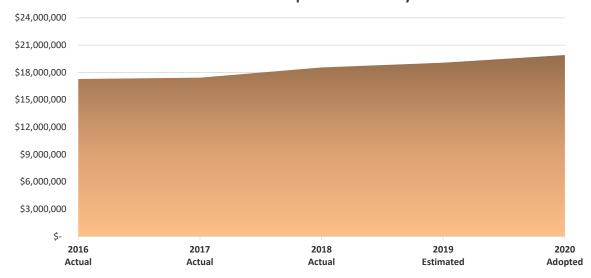
DECDEAT	ION & COMM SERVICES	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Adopted
_						•
01-420	Administration	386,000	475,154	359 <i>,</i> 471	464,371	595,570
01-422	Community Services	206,652	192,180	121,442	170,850	99,302
01-423	Recreation	299,491	406,902	487,270	537,295	495,886
01-424	Special Events	146,599	179,840	159,748	171,231	181,755
01-430	Aquatics	2,863	-	-	-	-
Total Re	creation & Comm Services	1,041,606	1,254,075	1,127,931	1,343,747	1,372,512

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

TOTAL GENERAL FUND

General Fund Expenditure History

\$ 17,286,686 \$ 17,425,989 \$ 18,544,957 \$ 19,068,233 \$ 19,913,654



CITY OF SAN FERNANDO GENERAL FUND SUMMARY OF APPROPRIATIONS BY DIVISION - BY TYPE FISCAL YEAR 2019-2020

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	130,957	63,700	-	18,444	213,101
01-105 Administration	338,004	25,650	-	38,410	402,064
01-106 Personnel	293,425	43,905	-	48,835	386,165
01-110 City Attorney	-	262,500	-	-	262,500
01-112 Labor Attorney	-	100,000	-	-	100,000
01-500 Fire Services - Contract	-	2,850,000	-	-	2,850,000
Total Administration Department	762,386	3,345,755	-	105,689	4,213,830

			Capital	Internal Svc.	
CITY CLERK	Personnel	Operating	Expenses	Chrg.	Total Budget
01-115 City Clerk	253,283	39,700	-	31,002	323,985
01-116 Elections	2,000	4,000	-	-	6,000
Total City Clerk Department	255,283	43,700	-	31,002	329,985

			Capital	Internal Svc.	
FINANCE	Personnel	Operating	Expenses	Chrg.	Total Budget
01-130 Finance Administration	497,632	145,750	-	73,514	716,896
01-131 Treasury	101,686	1,715	-	25,994	129,395
01-135 Information Technology	-	425,000	-	-	425,000
01-180 Retirement Health Premiums	950,000	-	-	-	950,000
01-190 Non-Departmental	60,000	423,700	543,500	-	1,027,200
Total Finance Department	1,609,318	996,165	543,500	99,508	3,248,491

			Capital	Internal Svc.	
COMMUNITY DEVELOPMENT	Personnel	Operating	Expenses	Chrg.	Total Budget
01-140 Building and Safety	158,128	9,710	-	23,022	190,860
01-150 Planning/Administration	333,346	45,595	-	46,360	425,301
01-151 Economic Development	-	50,000	-	-	50,000
01-152 Community Preservation	308,827	48,895	-	112,505	470,227
Total Community Development	800,301	154,200	-	181,887	1,136,388

			Capital	Internal Svc.	
POLICE	Personnel	Operating	Expenses	Chrg.	Total Budget
01-222 Police Admin	757,687	212,320	-	131,220	1,101,227
01-224 Detectives	857,788	19,615	-	224,632	1,102,035
01-225 Patrol	4,780,700	68,700	-	852,391	5,701,791
01-226 Reserves/Explorers	50,000	12,000	-	10,656	72,656
01-230 Community Service	222,514	200	-	51,700	274,414
01-250 Emergency Services	-	5,000	-	-	5,000
Total Police Department	6,668,689	317,835	-	1,270,599	8,257,123

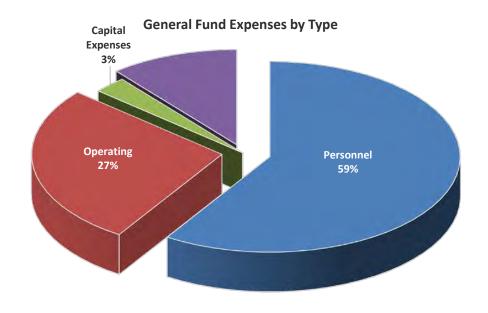
CITY OF SAN FERNANDO GENERAL FUND SUMMARY OF APPROPRIATIONS BY DIVISION - BY TYPE FISCAL YEAR 2019-2020

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	413,539	193,930	-	47,846	655,315
01-311 Street Maintenance	131,255	142,550	-	74,884	348,689
01-343 Street Sweeping	-	28,600	-	-	28,600
01-346 Streets, Trees, & Parkways	69,752	10,000	-	54,175	133,927
01-370 Traffic Safety	86,731	15,500	-	50,062	152,293
01-371 Traffic Signals	-	36,500	-	-	36,500
Total Public Works	701,277	427,080	-	226,968	1,355,325

			Capital	Internal Svc.	
RECREATION & COMM SERVICES	Personnel	Operating	Expenses	Chrg.	Total Budget
01-420 Administration	435,063	58,300	12,000	90,207	595,570
01-422 Community Services	73,860	8,000	-	17,442	99,302
01-423 Recreation	353,861	6,000	-	136,025	495,886
01-424 Cultural Arts and Special Events	102,679	61,100	-	17,976	181,755
Total Recreation & Comm Services	965,463	133,400	12,000	261,649	1,372,512
TOTAL GENERAL FUND	\$11,762,717	\$ 5,418,135	\$ 555,500	\$ 2,177,302	\$ 19,913,654

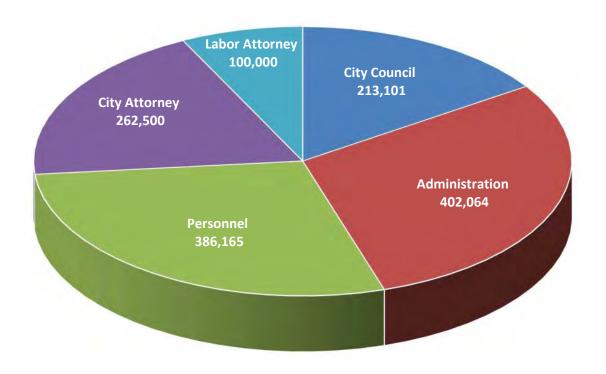
^{*}Excludes Special Revenue and Enterprise Funded expenditures.





SECTION IV. GENERAL FUND DEPARTMENTAL BUDGETS

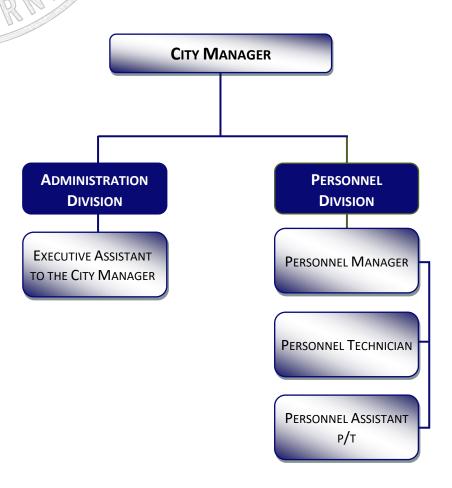






INCORPORATE ORGANIZATIONAL CHART

AUG. 31, 1911 ADMINISTRATION DEPARTMENT FISCAL YEAR 2019-2020





MISSION STATEMENT

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

DEPARTMENT OVERVIEW

The Administration Department includes the City Manager's Office, Personnel, and management of the City Attorney, Labor Attorney and Fire Services contracts. 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 2018-2019

- 1. Completed negotiations for a new Memorandum of Understanding with San Fernando Management Group and San Fernando Police Civilians' Association. (Strategic Goal #1)
- 2. Facilitated the business community in their effort to establish a property based downtown business improvement district (PBID). (Strategic Goal #3)

OBJECTIVES FOR FY 2019-2020

- 1. Recruit and hire new Director of Finance and Director of Public Works.
- 2. Complete negotiations for a new Memorandum of Understanding with the San Fernando Police Officers' Association. (Strategic Goal #1)
- 3. Coordinate a facilitated visioning process to develop consensus about what the future of the community looks like and deciding what steps are necessary to achieve that vision. (Strategic Goal #3)
- 4. Develop a process for ongoing legislative monitoring to increase San Fernando's input on statewide legislation impacting local control. (Strategic Goal #3)
- 5. Adopt and implement updated personnel rules and general policies. (Strategic Goal #8)

SOURCES:

	2016	2017	2018	2019	2020
ADMINISTRATION	Actual	Actual	Actual	Estimated	Adopted
GENERAL REVENUE	4,235,165	4,052,658	4,114,829	3,744,271	4,213,830
TOTAL FUNDING SOURCES	4,235,165	4,052,658	4,114,829	3,744,271	4,213,830



USES:

		2016	2017	2018	2019	2020
ADMINIS	STRATION	Actual	Actual	Actual	Estimated	Adopted
01-101	City Council	126,983	229,572	188,642	200,626	213,101
01-102*	Treasurer	157,574	-	-	-	402,064
01-105	Administration	421,385	422,979	447,982	527,768	386,165
01-106	Personnel*	308,005	313,801	381,319	168,732	-
01-110	City Attorney	314,487	204,587	225,342	266,669	262,500
01-112	Labor Attorney	65,420	116,425	147,723	149,309	100,000
01-500	Fire Services - Contract	2,841,311	2,765,294	2,723,821	2,663,244	2,850,000
Total A	dministration Department	4,235,165	4,052,658	4,114,829	3,976,349	4,213,830

PERSONNEL:

	2016	2017	2018	2019	2020
ADMINISTRATION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
City Manager	1.00	1.00	1.00	1.00	1.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00
Treasurer Assistant	1.00	1.00	0.00	0.00	0.00
Office Clerk	1.00	1.00	0.00	0.00	0.00
Personnel Manager (1)	1.00	1.00	1.00	0.00	1.00
Personnel Technician (1)	1.00	1.00	1.00	0.00	1.00
Personnel Assistant (FTE) (1)	0.00	0.00	0.75	0.00	0.70
TOTAL ADMINISTRATION DEPARTMENT	6.00	6.00	4.75	2.00	4.70

^{*}The Personnel Division was moved from Administration in fiscal year 2018-2019 and back to Administration in fiscal year 2019-2020.



CITY COUNCIL

DIVISION NO. 101

DIVISION OVERVIEW

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

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

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

Dept: Administration Div: City Council

	Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-101-0000-4101	SALARIES-PERMANENT EMPLOYEES	36,411	74,257	60,868	37,200	62,313	37,200
001-101-0000-4120	O.A.S.D.I.	3,651	6,785	2,970	2,662	6,024	2,662
001-101-0000-4126	HEALTH INSURANCE	39,600	43,383	46,977	77,676	57,565	87,645
001-101-0000-4128	DENTAL INSURANCE	5,047	5,301	5,202	-	5,151	-
001-101-0000-4136	OPTICAL INSURANCE	1,248	1,322	1,296	-	1,247	-
001-101-0000-4138	LIFE INSURANCE	255	510	510	510	480	450
001-101-0000-4140	WELLNESS BENEFIT		-	-	-	-	3,000
Personnel Costs		86,212	131,559	117,823	118,048	132,778	130,957
001-101-0000-4270	PROFESSIONAL SERVICES	-	19,247	15,826	10,000	10,975	20,000
001-101-0000-4300	DEPARTMENT SUPPLIES	2,286	31,251	5,701	2,100	3,962	3,000
001-101-0000-4390	VEHICLE ALLOW & MILEAGE	11,316	14,439	14,439	14,900	16,424	18,000
001-101-0101-4140	WELLNESS BENEFIT - S. BALLIN	600	600	600	600	600	-
001-101-0101-4220	PHONE & PAGER - S. BALLIN	317	-	-	-	-	-
001-101-0101-4370	MEETINGS & TRAVEL - S. BALLIN	3,290	3,808	1,714	4,000	276	4,000
001-101-0101-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS	175	-	179	200	122	200
001-101-0102-4140	WELLNESS BENEFIT - H. PACHECO	-	-	-	-	-	-
001-101-0102-4220	PHONE & PAGER - H. PACHECO	-	-	-	-	370	-
001-101-0102-4370	MEETINGS & TRAVEL - H. PACHECO	-	-	-	-	3,475	4,000
001-101-0102-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS	-	-	-	-	-	200
001-101-0103-4140	WELLNESS BENEFIT - J. FAJARDO	600	600	600	600	600	_
001-101-0103-4220	PHONE & PAGER - J. FAJARDO	-	-	554	-	676	600
001-101-0103-4370	MEETINGS & TRAVEL - J. FAJARDO	3,050	3,733	1,753	4,000	50	4,000
001-101-0103-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS	132	162	92	200	67	200
	WELLNESS BENEFIT - J. SOTO	_	-	-	600	-	-
001-101-0107-4220	PHONE & PAGER - J. SOTO	399	401	533	500	192	-
001-101-0107-4370	MEETINGS & TRAVEL - J. SOTO	-	-	-	4,000	-	-
001-101-0107-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS	-	-	-	200	-	-
001-101-0109-4140	WELLNESS BENEFIT - A. LOPEZ	-	-	600	600	600	-
001-101-0109-4220	PHONE & PAGER - A. LOPEZ	565	393	416	500	-	500
001-101-0109-4370	MEETINGS & TRAVEL - A. LOPEZ	3,007	2,089	4,224	4,000	4,153	4,000
001-101-0109-4380	SUBSCRIPTIONS, DUES & MEMBRSHIPS	124	109	100	200	20	200
001-101-0111-4140	WELLNESS BENEFIT - R. GONZALES	283	345	-	600	-	-
001-101-0111-4220	PHONE & PAGER - R. GONZALES	619	486	417	500	760	600
001-101-0111-4370	MEETINGS & TRAVEL - R. GONZALES	4,423	3,039	2,901	4,000	4,266	4,000
001-101-0111-4380	SUBSCRIPTIONS, DUES & MEMBERSHIPS	100	-	196	200	100	200
Operations & Maint	enance Costs	31,288	80,703	50,845	52,500	47,687	63,700
001-101-0000-4706	LIABILITY CHARGE	3,864	7,606	7,737	7,097	7,097	2,371
	FACILITY MAINTENANCE CHARGE	5,620	9,704	12,237	13,063	13,063	16,073
Internal Service Cha		9,484	17,310	19,974	20,161	20,160	18,444
001-101-0000-4500	****CAPITAL EXPENSES****	-	_	_	_	-	_
Capital Costs	-	-	-	-	-	-	-
Division Total		126,983	229,572	188,642	190,709	200,626	213,101





CITY MANAGER'S OFFICE

DIVISION NO. 105

DIVISION OVERVIEW

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

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

Dept: Administration Div: City Manager's Office

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-105-0000-4101 SALARIES-PERMANENT EMPLOYEES	270,108	300,791	279,606	283,545	397,070	274,307
001-105-0000-4105 OVERTIME	10,370	1,083	2,970	1,500	2,049	750
001-105-0000-4120 O.A.S.D.I.	16,950	18,274	21,612	16,521	24,875	16,846
001-105-0000-4126 HEALTH INSURANCE	31,249	33,477	39,422	25,565	31,393	39,184
001-105-0000-4128 DENTAL INSURANCE	2,491	2,401	2,884	352	1,693	352
001-105-0000-4129 RETIREE HEALTH SAVINGS	-	-	973	1,200	700	-
001-105-0000-4130 WORKER'S COMPENSATION INS.	4,382	4,655	4,481	4,300	4,302	4,146
001-105-0000-4134 LONG TERM DISABILITY INSURANCE	1,591	795	1,134	1,700	1,647	1,424
001-105-0000-4136 OPTICAL INSURANCE	583	456	302	215	475	215
001-105-0000-4138 LIFE INSURANCE	204	159	123	204	196	180
001-105-0000-4140 WELLNESS BENEFIT REIMBURSEMENT	-	600	550	600	509	600
Personnel Costs	337,928	362,691	354,057	335,702	464,909	338,004
001-105-0000-4220 TELEPHONE	585	761	1,727	600	1,067	600
001-105-0000-4230 ADVERTISING	16,429	-	-	-	-	-
001-105-0000-4260 CONTRACTUAL SERVICES	1,100	1,340	1,340	1,340	1,460	3,700
001-105-0000-4270 PROFESSIONAL SERVICES	2,869	3,869	25,380	2,500	1,572	3,000
001-105-0000-4300 DEPARTMENT SUPPLIES	3,360	2,279	3,846	3,010	1,164	3,500
001-105-0000-4360 PERSONNEL TRAINING	351	-	319	500	140	500
001-105-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	5,115	3,612	6,730	7,500	4,644	7,550
001-105-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	2,217	2,488	3,016	3,000	2,733	3,000
001-105-0000-4390 VEHICLE ALLOW & MILEAGE	4,684	4,131	4,758	3,600	4,270	3,800
Operations & Maintenance Costs	36,709	18,480	47,116	22,050	17,050	25,650
001-105-0000-4706 LIABILITY CHARGE	19,048	22,399	22,335	19,683	19,683	6,264
001-105-0000-4743 FACILITY MAINTENANCE CHARGE	27,701	19,409	24,474	26,127	26,127	32,146
Internal Service Charges	46,749	41,808	46,809	45,810	45,810	38,410
001-105-0000-4500 ****CAPITAL EXPENSES****	-	-	-	-	-	-
Capital Costs	-	-	-	-	-	-
Division Total	421,385	422,979	447,982	403,562	527,768	402,064





LEGAL SERVICES (CITY ATTORNEY)

DIVISION NO. 110

DIVISION OVERVIEW

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

Dept: Administration Div: City Attorney

Account Number & Title	2016	2017	2018	2019	2019	2020
	Actual	Actual	Actual	Adjusted	Estimated	Adopted
001-110-0000-4270 PROFESSIONAL SERVICES	309,863	204,587	225,342	250,000	266,669	262,500
001-110-0098-4270 SUCCESSOR AGENCY TO THE RDA	4,624	-	-	-	-	-
Operations & Maintenance Costs	314,487	204,587	225,342	250,000	266,669	262,500
Division Total	314,487	204,587	225,342	250,000	266,669	262,500





LEGAL SERVICES (LABOR ATTORNEY)

DIVISION NO. 112

DIVISION OVERVIEW

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

Dept: Administration
Div: Labor Attorney

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-112-0000-4270 PROFESSIONAL SERVICES	65,420	116,425	147,723	150,000	149,309	100,000
Operations & Maintenance Costs	65,420	116,425	147,723	150,000	149,309	100,000
Division Total	65,420	116,425	147,723	150,000	149,309	100,000





FIRE SERVICES

DIVISION NO. 500

DIVISION OVERVIEW

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

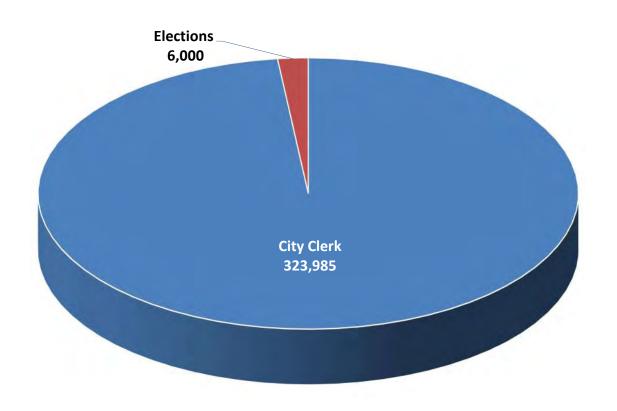
Dept: Administration

Div: Fire Services (LAFD Contract)

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-500-0000-4260 CONTRACTUAL SERVICES	2,841,311	2,765,294	2,723,821	2,750,000	2,663,244	2,850,000
Operations & Maintenance Costs	2,841,311	2,765,294	2,723,821	2,750,000	2,663,244	2,850,000
Division Total	2,841,311	2,765,294	2,723,821	2,750,000	2,663,244	2,850,000



CITY CLERK DEPARTMENT

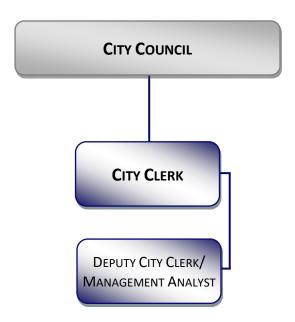




INCORPORATE ORGANIZATIONAL CHART

FISCAL YEAR 2019-2020

AUG. 31, 1911





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 2018-2019

- 1) **Agendas Preparation and Distribution.** Processed, distributed, and posted 128 agendas and/or packets for the City Council, Successor Agency, and Education Commission meetings.
- 2) Meeting Documents. Processed approximately 230 documents (i.e., contracts, resolutions, ordinances, leases, minutes, notices of completion) that were approved/adopted by the City Council and Successor Agency. Final documents were distributed to appropriate parties (i.e., vendors/consultants/City departments/County and State offices), logged, and filed for quick accessibility by staff.
- 3) **Public Records Requests.** Processed over 200 requests for public records. Per the California Public Records Act, the City is required to respond within 10 days of the request.
- 4) **Municipal Code Updates**. Published and codified seven (7) ordinances adopted by the City Council. Code updates were placed online and distributed to 20+ individuals.
- 5) Fair Political Practices Commission (FPPC). As Filing Officer for the FPPC, the department monitors 40+ employees, candidates and committees regarding FPPC campaign forms and annual, Leaving/Assuming Office Statements of Economic Interests as required by State law and the City's Conflict of Interest Code.
- 6) **AB1234 Ethics Training Compliance.** Monitored 60+ employees, elected officials, and City commissioners regarding mandatory biannual AB1234 Ethics Training compliance.
- 7) **Education Commission.** Facilitated monthly meetings, follow-up assignments included organizing 4th Annual Scholarship Awards Ceremony (\$5,500 awarded to local students to honor the memory of both Elias Rodriguez and Gabriel Fernandez) and "Student of the Month" recognition program to acknowledge exceptional students at the City Council meetings.
- 8) **General Municipal Election and LAUSD Special Election.** Although the City's November 6th election was consolidated with Los Angeles County, certain actions were completed by this office including publishing/posting election-related notices and preparing and distributing candidate



ACCOMPLISHMENTS FOR FY 2018-2019

information binders to prospective candidates during the Nomination Period. Assisted the LA County Registrar-Recorder/County Clerk by securing local polling places, serving as contact for election inquiries, and ensuring City staff assistance for both elections.

OBJECTIVES FOR FY 2019-2020

- 1) **Contracts Execution Policy:** Update the latest administrative policy (dated 1996) to establish a standard procedure regarding the execution of City contracts. (Strategic Goal # 8)
- 2) Records Destruction: Conduct annual records destruction event during the next fiscal year.
- 3) City Records Retention Policy: Update the records retention policy to conform to California Records Retention and Destruction (Gov. Code §34090) and provide the necessary guidance for managing and maintaining records including a disposition and destruction authority process. The new policy will also address retention guidelines for electronic records and emails. (Strategic Goal # 8)
- 4) 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)
- 5) City Council Agenda Procedure Policy. Update the current policy to streamline the agenda preparation process, ensure coordination between departments and City Attorney's office, 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)
- 6) **Elections.** Work alongside the County of Los Angeles Registrar-Recorder regarding the March 3, 2020 Presidential Primary Election to ensure a smooth transition and implementation of the Voting Solutions for All People Initiative which is creating a new voting experience with "Vote Centers". Assist the County by securing local polling places, serving as contact for election inquiries, and ensuring City staff assistance throughout the election process.

SOURCES:

	2016	2017	2018	2019	2020
CITY CLERK	Actual	Actual	Actual	Estimated	Adopted
GENERAL REVENUE	230,928	264,453	254,536	299,418	329,985
GENERAL CITY ELECTION	12	(157)	-	-	-
TOTAL FUNDING SOURCES	230,940	264,296	254,536	299,418	329,985



USES:

	2016	2017	2018	2019	2020
CITY CLERK	Actual	Actual	Actual	Estimated	Adopted
01-115 City Clerk	230,640	229,553	246,746	244,944	323,985
01-116 Elections	300	34,743	7,790	39,394	6,000
Total City Clerk Department	230,940	264,296	254,536	284,338	329,985

PERSONNEL:

	2016	2017	2018	2019	2020
CITY CLERK	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk/Management Analyst (2)	0.00	0.00	0.00	0.00	1.00
Deputy City Clerk (FTE) (2)	0.50	0.50	0.69	0.70	0.00
TOTAL CITY CLERK DEPARTMENT	1.50	1.50	1.69	1.70	2.00



CITY CLERK Division No. 115

DIVISION OVERVIEW

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

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

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-115-0000-4101 SALARIES-PERMANENT EMPLOYEES	126,139	116,398	119,564	120,928	122,932	215,065
001-115-0000-4103 WAGES-TEMPORARY & PART-TIME	23,218	35,625	37,964	37,784	36,779	-
001-115-0000-4105 OVERTIME	3,642	-	-	-	173	-
001-115-0000-4111 COMMISSIONER'S REIMBURSEMENT	2,000	2,350	2,550	4,500	2,925	4,500
001-115-0000-4120 O.A.S.D.I.	10,942	11,615	12,091	11,550	12,507	11,665
001-115-0000-4126 HEALTH INSURANCE	13,013	15,477	15,471	17,556	14,057	18,083
001-115-0000-4128 DENTAL INSURANCE	1,264	1,317	1,264	-	1,166	-
001-115-0000-4130 WORKER'S COMPENSATION INS.	2,059	2,293	2,389	2,386	2,456	2,409
001-115-0000-4134 LONG TERM DISABILITY	457	914	914	922	914	826
001-115-0000-4136 OPTICAL INSURANCE	209	224	215	-	215	-
001-115-0000-4138 LIFE INSURANCE	102	102	102	153	132	135
001-115-0000-4140 WELLNESS BENEFIT	600	600	600	600	600	600
Personnel Costs	183,644	186,915	193,124	196,379	194,856	253,283
001-115-0000-4230 ADVERTISING	13,788	8,645	8,809	13,350	7,545	13,350
001-115-0000-4260 CONTRACTUAL SERVICES	5,074	4,273	6,260	6,000	4,218	16,000
001-115-0000-4300 DEPARTMENT SUPPLIES	2,644	546	1,167	1,100	749	1,100
001-115-0000-4360 PERSONNEL TRAINING	287	300	980	435	350	350
001-115-0000-4365 TUITION REIMBURSEMENT	-	-	-	1,500	-	1,500
001-115-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	2,009	1,543	2,600	3,300	1,910	3,000
001-115-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	235	265	485	500	185	500
001-115-0000-4390 VEHICLE ALLOW & MILEAGE	329	322	1,039	3,600	3,666	3,900
001-115-0000-4450 OTHER EXP (EDUCATION COMMISSION)	766	539	963	2,232	444	-
Operations & Maintenance Costs	25,132	16,433	22,303	32,017	19,067	39,700
001-115-0000-4706 LIABILITY CHARGE	8,908	11,649	12,964	11,426	11,426	3,678
001-115-0000-4743 FACILITY MAINTENANCE CHARGE	12,955	14,556	18,355	19,595	19,595	27,324
Internal Service Charges	21,863	26,205	31,319	31,022	31,021	31,002
Division Total	230,640	229,553	246,746	259,418	244,944	323,985



ELECTIONS DIVISION NO. 116

DIVISION OVERVIEW

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. As a result, beginning in 2018, the City now holds its General Municipal Elections in November of even-numbered years. The next General Municipal Election will be held on November 3, 2020.

As the Election Official, the City Clerk is responsible for administering elections in accordance with federal, state, and local procedures and in a manner that assures public confidence in the accuracy, efficiency, fairness and transparency of the election process. The City works alongside the County of Los Angeles Registrar-Recorder regarding the General Municipal Election and other County elections pertaining to the City. Although consolidated with the with Los Angeles County, certain actions are completed by this office including publishing/posting election-related notices and preparing and distributing candidate information binders to prospective candidates during the Nomination Period. The City Clerk Department assists the LA County Registrar-Recorder/County Clerk by securing local polling places, serving as contact for election inquiries, and ensuring City staff assistance for the elections.

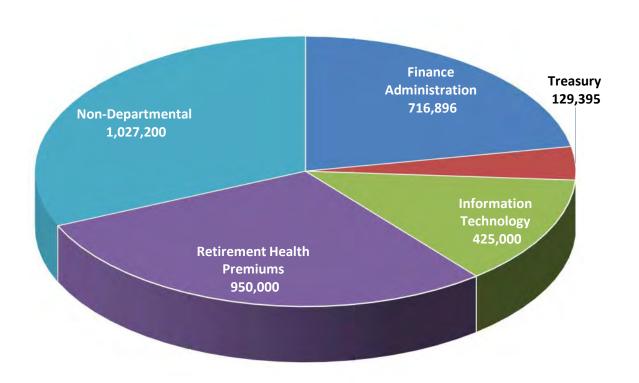
Dept: City Clerk Department

Div: Elections

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-116-0000-4103 WAGES-TEMPORARY & PART-TIME	118	45	13	-	23	-
001-116-0000-4105 OVERTIME	146	737	767	1,000	883	2,000
001-116-0000-4112 TEMP. NON-EMPLOYEE WAGES	-	-	-	-	-	-
001-116-0000-4120 O.A.S.D.I.	20	59	60	-	69	-
001-116-0000-4130 WORKER'S COMPENSATION INS.	16	81	71	-	94	-
Personnel Costs	300	922	911	1,000	1,069	2,000
001-116-0000-4230 ADVERTISING	-	150	5,868	2,000	1,838	2,000
001-116-0000-4260 CONTRACTUAL SERVICES	-	32,474	1,011	33,400	32,628	-
001-116-0000-4300 DEPARTMENT SUPPLIES	-	1,135	-	1,000	1,094	-
001-116-0000-4360 PERSONNEL TRAINING	-	-	-	-	-	2,000
001-116-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	2,500	1,610	-
001-116-0000-4390 VEHICLE ALLOW & MILEAGE	-	63	-	-	86	
Operations & Maintenance Costs	-	33,822	6,879	39,900	38,325	4,000
001-116-0000-4706 LIABILITY CHARGE	-	-	-	-	-	-
001-105-0320-4741 EQUIP MAINT CHARGE	-	-	-	-	-	-
001-105-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-116-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	-	-	-	-
Internal Service Charges	-	-	-	-	-	-
Division Total	300	34,743	7,790	40,900	39,394	6,000



FINANCE DEPARTMENT

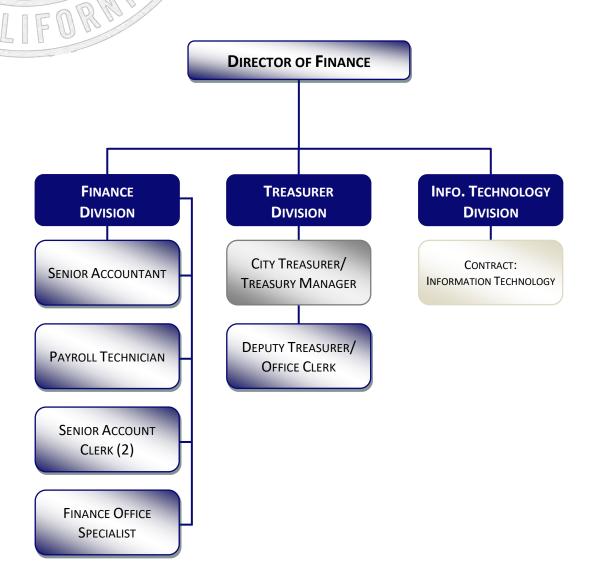


SANFERNANDO

INCORPORATE ORGANIZATIONAL CHART

FISCAL YEAR 2019-2020

AUG. 31, 1911



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

ACCOMPLISHMENTS FOR FY 2018-2019

- Provided a study session on aspects the City's pension and OPEB liabilities, including recommended funding strategies. Completed an RFP process for a Fiscal Advisor for Pension and OPEB liabilities to prepare projections and present options to City Council. (Strategic Goal #1)
- 2) Completed a Requests for Proposal for Information Technology and awarded a contract to a new IT Management Services firm starting July 1, 2019. (Strategic Goal #5)
- 3) Completed negotiations with the San Fernando Police Civilians' Association and the San Fernando Management Group. (Strategic Goal #1)
- 4) Received 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 2017-2018. (Strategic Goal #1)

OBJECTIVES FOR FY 2019-2020

- 1) Work with Pension and OPEB Fiscal Advisor to implement recommended strategies. (Strategic Goal #1)
- 2) Facilitate a smooth transition for the new Information Technology Management Services firm. (Strategic Goal #5)
- 3) Receive the Government Finance Officers Association *Distinguished Budget Presentation*Award for the Fiscal Year 2019-2020 Adopted Budget and the *Certificate of Achievement for*Excellence in Financial Reporting for the Fiscal Year 2018-2019. (Strategic Goal #1)



SOURCES:

	2016	2017	2018	2019	2020
FINANCE	Actual	Actual	Actual	Estimated	Adopted
GENERAL REVENUE	2,520,956	2,408,705	2,662,067	3,417,829	3,148,491
BUSINESS LICENSE PROCESSING FEE	66,448	68,378	71,433	65,000	68,000
BUSINESS LICENSE PERMITS	10,590	6,400	6,660	10,000	7,000
TOTAL FUNDING SOURCES	2,597,994	2,483,483	2,740,160	3,492,829	3,223,491

USES:

		2016	2017	2018	2019	2020
FINANCE		Actual	Actual	Actual	Estimated	Adopted
01-130	Finance Administration	645,317	713,534	682,878	699,465	716,896
01-131	Treasury	-	102,508	181,925	125,831	129,395
01-133	Personnel*	-	-	-	368,522	-
01-135	Information Technology	478,196	390,289	438,597	419,241	425,000
01-180	Retirement Health Premiums	833,127	869,068	880,165	867,854	950,000
01-190	Non-Departmental	641,355	408,084	556,595	477,325	1,027,200
Total Fi	nance Department	2,597,994	2,483,483	2,740,160	2,958,238	3,248,491

PERSONNEL:

TENSOTTIVEE.	2016	2017	2018	2019	2020
FINANCE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
Director of Finance	1.00	1.00	1.00	1.00	1.00
Treasury Manager	0.00	0.00	1.00	1.00	1.00
Senior Accountant	0.00	0.00	1.00	1.00	1.00
Junior Accountant	1.00	1.00	0.00	0.00	0.00
Payroll Technician	0.00	0.00	0.00	1.00	1.00
Senior Account Clerk II	1.00	1.00	1.00	0.00	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	0.00	0.00	0.00
Office Clerk	0.00	0.00	1.00	1.00	1.00
Personnel Manager (1)	0.00	0.00	0.00	1.00	0.00
Personnel Technician (1)	0.00	0.00	0.00	1.00	0.00
Personnel Assistant (FTE) (1)	0.00	0.00	0.00	0.70	0.00
TOTAL FINANCE DEPARTMENT	7.00	7.00	8.00	10.70	8.00

^{*}The Personnel Division was moved from Administration in fiscal year 2018-2019 and back to Administration in fiscal year 2019-2020.



FINANCE - ADMINISTRATION

DIVISION NO. 130

DIVISION OVERVIEW

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

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

Dept: Finance

Div: Finance Administration

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-130-0000-4101 SALARIES-PERMANENT EMPLOYEES	338,540	288,691	345,116	374,754	319,049	370,664
001-130-0000-4103 WAGES-TEMPORARY & PART-TIME	9,832	26,453	7,773	-	5,454	-
001-130-0000-4105 OVERTIME	1,429	1,686	124	2,000	527	1,000
001-130-0000-4112 TEMP. NON-EMPLOYEE WAGES	-	63,900	22,575	-	13,118	-
001-130-0000-4120 O.A.S.D.I.	26,534	23,116	24,182	26,144	22,928	27,053
001-130-0000-4126 HEALTH INSURANCE	65,728	66,321	51,926	74,219	62,863	84,706
001-130-0000-4128 DENTAL INSURANCE	7,232	7,362	5,174	5,174	7,296	3,910
001-130-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	-	-	1,200
001-130-0000-4130 WORKER'S COMPENSATION INS.	12,823	4,931	5,385	5,707	4,940	5,642
001-130-0000-4134 LONG TERM DISABILITY INSURANCE	1,021	1,004	1,674	2,061	1,470	1,785
001-130-0000-4136 OPTICAL INSURANCE	1,275	1,457	1,312	927	1,323	712
001-130-0000-4138 LIFE INSURANCE	519	519	519	408	366	360
001-130-0000-4140 WELLNESS BENEFIT	600	600	600	600	600	600
Personnel Costs	465,532	486,039	466,360	491,994	439,933	497,632
001-130-0000-4220 TELEPHONE	463	23	-	-	-	-
001-130-0000-4230 ADVERTISING	-	-	-	-	-	-
001-130-0000-4260 CONTRACTUAL SERVICES	43,730	82,091	63,288	68,547	104,152	75,000
001-130-0000-4270 PROFESSIONAL SERVICES	58,790	58,651	60,158	60,000	60,759	63,050
001-130-0000-4300 DEPARTMENT SUPPLIES	6,424	7,406	6,156	6,500	5,746	-
001-130-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
001-130-0000-4360 PERSONNEL TRAINING	230	-	411	500	166	500
001-130-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	3,113	1,714	3,401	3,000	4,148	3,000
001-130-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	445	485	815	500	1,009	500
001-130-0000-4390 VEHICLE ALLOW & MILEAGE	3,629	1,879	3,020	3,700	2,450	3,700
Operations & Maintenance Costs	116,824	152,248	137,249	142,747	178,430	145,750
001-130-0000-4706 LIABILITY CHARGE	25,654	31,578	30,321	28,847	28,847	9,222
001-130-0320-4741 EQUIP MAINT CHARGE	-	-	-	-	-	-
001-130-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-130-0000-4743 FACILITY MAINTENANCE CHARGE	37,307	43,669	48,948	52,254	52,254	64,292
Internal Service Charges	62,961	75,247	79,269	81,101	81,101	73,514
001-130-0000-4500 CAPITAL EQUIPMENT			<u> </u>			
Capital Costs	-	-	-	-	-	-
Division Total	645,317	713,534	682,878	715,842	699,465	716,896



FINANCE - TREASURY

DIVISION NO. 131

DIVISION OVERVIEW

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

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

Dept: Finance Div: Treasury

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-131-0000-4101 SALARIES-PERMANENT EMPLOYEES	95,261	61,545	105,861	67,430	69,377	71,772
001-131-0000-4105 OVERTIME	-	-	-	-	35	-
001-131-0000-4120 O.A.S.D.I.	7,360	4,743	8,086	5,036	5,311	5,323
001-131-0000-4126 HEALTH INSURANCE	26,825	19,057	31,273	21,840	19,846	21,819
001-131-0000-4128 DENTAL INSURANCE	2,722	2,339	3,421	1,069	2,138	1,069
001-131-0000-4130 WORKER'S COMPENSATION INS.	1,478	957	1,603	1,035	1,062	1,095
001-131-0000-4134 LONG TERM DISABILITY INSURANCE	-	-	490	340	356	325
001-131-0000-4136 OPTICAL INSURANCE	466	422	617	193	386	193
001-131-0000-4138 LIFE INSURANCE	204	136	204	102	113	90
Personnel Costs	134,316	89,199	151,555	97,045	98,625	101,686
001-131-0000-4300 DEPARTMENT SUPPLIES	364	135	470	160	172	160
001-131-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	35	190	193	1,400	443	1,400
001-131-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	155	-	-	155	-	155
001-131-0000-4390 VEHICLE ALLOW & MILEAGE	937	480	-	-	-	-
Operations & Maintenance Costs	1,491	805	663	1,715	615	1,715
001-131-0000-4706 LIABILITY CHARGE	8,869	4,741	10,128	5,690	5,690	1,885
001-131-0000-4743 FACILITY MAINTENANCE CHARGE	12,898	7,764	19,579	20,902	20,902	24,109
Internal Service Charges	21,767	12,505	29,707	26,592	26,592	25,994
Division Total	157,574	102,508	181,925	125,352	125,831	129,395

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.



INFORMATION TECHNOLOGY SERVICES

DIVISION NO. 135

DIVISION OVERVIEW

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

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

Dept: Finance

Div: Information Technology

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-135-0000-4260 CONTRACTUAL SERVICES	283,713	269,309	318,053	274,700	242,929	304,000
001-135-0000-4270 PROFESSIONAL SERVICES	120,060	120,000	120,060	120,000	123,000	120,000
001-135-0000-4300 DEPARTMENT SUPPLIES	1,419	980	484	750	275	1,000
Operations & Maintenance Costs	405,192	390,289	438,597	395,450	366,204	425,000
001-135-0000-4500 CAPITAL EQUIPMENT	73,004	-	_	75,000	53,037	
Capital Costs	73,004	-	-	75,000	53,037	-
Division Total	478,196	390,289	438,597	470,450	419,241	425,000



RETIREMENT COSTS

DIVISION NO. 180

DIVISION OVERVIEW

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

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

Dept: Finance

Div: Retirement Costs

Account Number & Title	2016	2017	2018	2019	2019	2020
	Actual	Actual	Actual	Adjusted	Estimated	Adopted
001-180-0000-4127 RETIRED EMP. HEALTH INS. Personnel Costs	833,127	869,068	880,165	925,000	867,854	950,000
	833,127	869,068	880,165	925,000	867,854	950,000
Division Total	833,127	869,068	880,165	925,000	867,854	950,000



NON-DEPARTMENTAL

DIVISION NO. 190

DIVISION OVERVIEW

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

Dept: Finance

Div: Non-Departmental

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-190-0000-4101 SALARIES-PERMANENT EMPLOYEES	-	-	-	75,000	-	50,000
001-190-0000-4126 HEALTH INS. ADMIN FEE	4,464	4,622	5,016	4,750	3,830	5,000
001-190-0000-4132 UNEMPLOYMENT INSURANCE	(1,265)	-	-	5,250	-	5,000
001-190-0150-4132 COMMUNITY DEVELOPMENT - UNEMPI	3,200	5,120	-	-	-	-
001-190-0222-4132 POLICE - UNEMPLOYMENT INSURANCE	11,431	6,694	-	-	450	-
001-190-0310-4132 ENGINEERING - UNEMPLOYMENT INSU	-	-	-	-	-	-
001-190-0420-4132 RECREATION DEPT - UNEMPLOYMENT I	7,852	1,393	-	-	-	
Personnel Costs	25,682	17,829	5,016	85,000	4,280	60,000
001-190-0000-4220 TELEPHONE	48,573	45,389	49,842	47,000	47,914	47,000
001-190-0000-4260 CONTRACTUAL SERVICES	74,356	76,338	86,018	91,000	95,412	100,000
001-190-0000-4267 APPROPRIATED RESERVE	38,232	39,807	8,387	80,000	33,624	75,000
001-190-0000-4270 PROFESSIONAL SERVICES	82,246	40,116	100,303	82,423	21,498	105,000
001-190-0000-4280 POSTAGE	18,598	21,175	23,184	21,000	20,813	20,000
001-190-0000-4300 DEPARTMENT SUPPLIES	27,257	5,584	19,978	10,000	12,662	10,000
001-190-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	-	142	-	-	-
001-190-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	30,666	31,656	30,668	31,700	30,965	31,700
001-190-0000-4405 INTEREST EXPENSE	27,559	29,166	31,217	1,975	35,420	1,975
001-190-0000-4428 SMART METER LOAN PRINCIPAL	-	-	-	14,025	14,027	14,025
001-190-0000-4430 ACTIVITIES & PROGRAMS	-	-	-	12,500	1,843	12,500
001-190-0000-4435 BANK CHARGES	2,723	10,045	12,352	6,500	14,106	6,500
001-190-0000-4437 CASH OVER & SHORT	(162)	(170)	1,145	-	139	-
001-190-0222-4437 CASH OVER & SHORT	-	(9)	-	-	-	-
001-190-0220-4437 CASH OVER & SHORT	(26)	91	-	-	-	-
001-190-0220-4455 BAD DEBIT EXPENSE	-	-	-	-	64,604	-
001-190-0000-4450 OTHER EXPENSE	651	1,067	1,261	-	18	
Operations & Maintenance Costs	350,673	300,254	364,497	398,123	393,045	423,700
001-190-0000-4500 ****CAPITAL EXPENSES****	-	-	7,082	-	-	
Capital Costs =	-	-	7,082	-	-	-
001-190-0000-4918 TRANSFER TO RETIREMENT FUND	-	-	-	250,000	-	250,000
001-190-0000-4927 TRANSFER TO STREET LIGHTING	-	50,000	50,000	40,000	40,000	40,000
001-190-0178-4932 TRANSFER TO CAPITAL OUTLAY FUND	100,000	-	, -	-	-	25,000
001-190-0842-4932 TRANSFER TO CAPITAL OUTLAY FUND	95,000	-	-	-	-	-
001-190-0000-4941 TRANSFER TO EQUIP REPLACE FND	70,000	40,000	130,000	40,000	40,000	153,500
001-190-0000-4972 TRANSFER TO SEWER FUND	-	-	-	50,000	-	75,000
Transfers	265,000	90,000	180,000	380,000	80,000	543,500
Division Total	641,355	408,084	556,595	863,123	477,325	1,027,200



FINANCE DEPARTMENT:

INTERNAL SERVICE FUND: SELF-INSURANCE

INTERNAL SERVICE FUNDS



DESCRIPTION

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

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

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



SELF-INSURANCE FUND

FUND NO. 006

FUND OVERVIEW

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

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

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

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

MAJOR PROJECTS/PROGRAMS

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

Fund: Self-Insurance Fund Resp. Dept: Finance

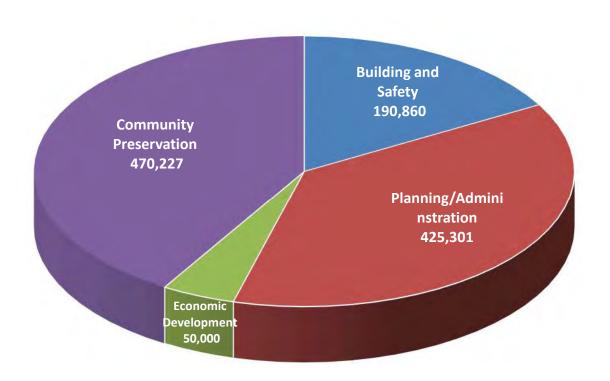
Begini	ning Fund Balance:		2,528,486	1,264,243		1,264,243
REVENUES	2016	2017	2018	2019	2019	2020
Account Number & T	itle Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME		-	-	-	11.482	-
3901-0000 MISCELLANEOUS REVENUE	308,392	! -	-	-	68,035	-
3925-0000 WORKER'S COMP PREMIUI	M TRANSFER 1,029,451	1,061,184	1,116,539	1,025,000	1,157,255	1,125,000
3951-0000 LIABILITY CHARGE	714,940	864,330	865,000	765,000	764,999	250,000
3995-0000 TRANSFER FROM THE WAT	ER FUND 60,000	60,000	60,000	60,000	60,000	60,000
Total Revenue	2,112,783	1,985,514	2,041,539	1,850,000	2,061,771	1,435,000

APPROPRIATIONS Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
006-190-0000-4240 INSURANCE AND SURETY	266,222	263,927	315,765	275,000	266,712	300,000
006-190-0000-4300 DEPARTMENT SUPPLIES	-	-	-	-	5,390	-
006-190-0000-4480 COST ALLOCATION	16,852	-	-	-	-	-
006-190-0000-4800 LIABILITY INSURANCE CLAIMS	467,352	1,023,477	(321,816)	550,000	164,634	250,000
006-190-0000-4810 WORKER'S COMP CLAIMS	708,844	(57,481)	146,770	375,000	315,415	250,000
006-190-0000-4830 LIABILITY INS REQUIREMENTS	457,324	1,392,804	636,176	650,000	544,168	600,000
006-190-3711-4240 HEALTHY SF OPEN ST EVENT	-	-	401	-	-	
Operations & Maintenance Costs	1,916,594	2,622,727	777,296	1,850,000	1,296,319	1,400,000
Total Appropriations	1,916,594	2,622,727	777,296	1,850,000	1,296,319	1,400,000
ANNUAL SURPLUS/DEFICIT	196,189	(637,213)	1,264,243	-	765,453	35,000
Ending Balance:		. , , ,	1,264,243	1,264,243	,	1,299,243

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

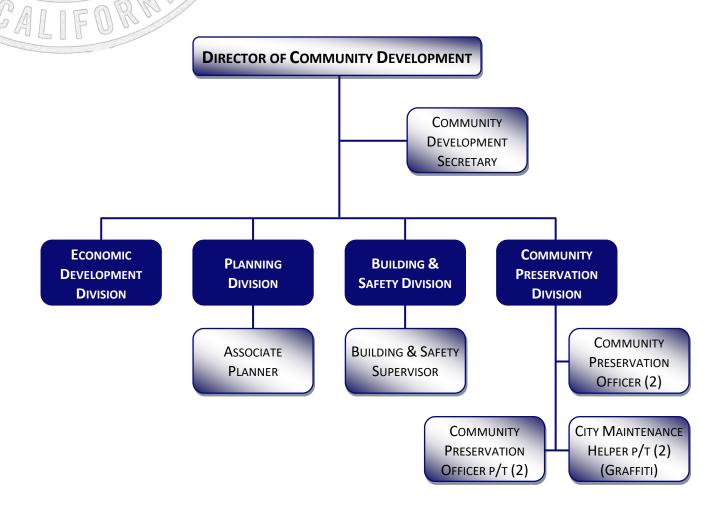


COMMUNITY DEVELOPMENT DEPARTMENT





INCORPORATE ORGANIZATIONAL CHART AUG. 31, COMMUNITY DEVELOPMENT DEPARTMENT **FISCAL YEAR 2019-2020**



SAN FERNANDO

COMMUNITY DEVELOPMENT DEPARTMENT

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 2018-2019

- Adopted latest City of Los Angeles building standards codes and fire code and updated zoning code regarding wireless telecommunications facilities regulations and small wireless facility policy guidelines.
- Ongoing implementation of General Plan Elements, including updates as a result of Corridors Specific Plan Update.
- 3. Initiated and executed multi-year agreements with San Fernando Community Health Center, Tesla, Inc., and The Wildhorse Foundation.
- 4. Commenced activity on a citywide economic development analysis and implementation plan with Kosmont Companies.
- 5. Established code enforcement administrative support service for greater citation enforcement.
- 6. Modernized department information technology with update to permit tracking software launched first generation online customer portal.

OBJECTIVES FOR FY 2019-2020

 Commence activity on a SCAG-assisted citywide parking management master plan. (City Council Priority #13)

SAN FERNANDO

COMMUNITY DEVELOPMENT DEPARTMENT

OBJECTIVES FOR FY 2019-2020

- 2. Continue to facilitate the business community in their effort to establish a property based downtown business improvement district (PBID). (Strategic Goal #3)
- 3. Develop implementation plan for rent stabilization and dispute resolution program, as determined by City Council policy. (City Council Priority #3)
- 4. Develop implementation plan for additional code enforcement activities as needed, as determined by City Council policy. (Strategic Goal #8)
- 5. Develop implementation plan for cannabis related business community development activities, as determined by City Council policy. (Strategic Goal #8)

SOURCES:

	2016	2017	2018	2019	2020
COMMUNITY DEVELOPMENT	Actual	Actual	Actual	Estimated	Adopted
GENERAL REVENUE	554,611	604,653	547,605	757,206	704,188
CONSTRUCTION PERMITS	171,054	198,236	233,083	200,000	225,000
COMMERCIAL AND HOME OCCUPANCY PERMITS	24,547	22,077	23,022	25,000	25,000
PLANNING REVIEW	14,125	14,752	21,230	15,000	17,000
GARAGE SALE PERMITS	3,125	2,690	2,810	3,000	3,000
BANNER AND SIGN PERMITS	16,610	14,557	14,045	15,000	15,000
CODE ENFORCEMENT CITATIONS	6,365	7,800	5,720	6,500	6,500
ZONING & PLANNING FEES	74,354	91,681	72,191	75,000	100,000
PUBLIC NOTIFICATION FEES	840	1,200	720	700	1,200
ENVIRONMENTAL ASSESSMENT FEES	1,428	2,040	1,020	1,000	2,000
CODE ENFORCEMENT INSPECTION ORDERS	247	1,559	1,151	1,500	2,500
INSPECTION UPON RESALE PROGRAM	26,400	23,280	21,120	20,000	20,000
AIMS MAINT & DEVELOP SURCHARGE EDGESOFT	21,678	24,255	25,333	-	-
VENDOR INSPECTION FEES	25,270	16,356	15,889	18,000	15,000
TOTAL FUNDING SOURCES	940,654	1,025,136	984,939	1,137,906	1,136,388

USES:

		2016	2017	2018	2019	2020
COMMU	INITY DEVELOPMENT	Actual	Actual	Actual	Estimated	Adopted
01-140	Building and Safety	241,901	261,072	221,297	196,832	190,860
01-150	Planning/Administration	289,027	293,414	364,185	423,614	425,301
01-151	Economic Development	-	-	-	-	50,000
01-152	Community Preservation	409,726	470,651	399,457	384,289	470,227
Total Co	ommunity Development	940,654	1,025,136	984,939	1,004,735	1,136,388



COMMUNITY DEVELOPMENT DEPARTMENT

PERSONNEL:

	2016	2017	2018	2019	2020
COMMUNITY DEVELOPMENT	ACTUAL	ACTUAL	ACTUAL	ACTUAL	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) (3)	0.75	0.75	0.75	0.75	0.95
Maintenance Helper - Graffiti (FTE) (3)	0.95	0.95	0.95	0.95	0.75
TOTAL COMMUNITY DEVELOPMENT DEPARTMENT	7.70	7.70	7.70	7.70	7.70

SAN FERNANDO

COMMUNITY DEVELOPMENT DEPARTMENT

BUILDING AND SAFETY

DIVISION NO. 140

DIVISION OVERVIEW

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

In FY 2018-2019, 1,225 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 \$9,272,700. The valuation of interior and exterior improvements to existing commercial and industrial buildings was \$5,325,000. In comparison to the prior fiscal year FY 2017-2018, this activity level represents a 12-percent increase in building permits issued, a 5-percent rise in total valuation of residential building activity, and an 11-percent jump in the valuation of commercial and industrial building activity.

For the upcoming FY 2018-2019, staff anticipates building activity to grow at a modest rate of 2 percent. The Dodge Construction Outlook, a reference for construction industry forecasting and business planning, predicts that total U.S. construction starts for 2018 will not continue the growth exhibited from 2012 to 2018, but will instead stay even with the 2018 amount. The American Institute of Architects (AIA) forecasts that construction nationwide for nonresidential buildings is projected to increase 4-percent in 2019 but slow to a 2-percent pace of growth through 2020. Factors cited fostering growth include overall economic performance and job growth late in 2018, while factors cited fostering a deceleration of growth include declines in leading economic indicators (stock market volatility and a flattening of the interest rate yield curve), a decline in major consumer purchases and business investments, and the slowdown of international economic growth.

The expiration in 2018 of the Citywide moratorium on multi-family housing construction, and ongoing implementation of the City's zoning standards and design guidelines, including the 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 \$295,000 in revenues. This includes approximately \$245,000 in structural plan check and construction permits, \$20,400 in resale inspections, and AIMS-Maintenance fees totaling \$29,600.

Dept: Community Development

Div: Building & Safety

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-140-0000-4101 SALARIES-PERMANENT EMPLOYEES	157,083	168,945	133,521	109,656	112,742	112,831
001-140-0000-4105 OVERTIME	-	749	495	-	469	-
001-140-0000-4120 O.A.S.D.I.	11,681	12,607	10,283	8,389	8,661	8,632
001-140-0000-4126 HEALTH INSURANCE	27,143	31,566	27,207	23,918	25,019	26,120
001-140-0000-4128 DENTAL INSURANCE	2,873	2,966	2,804	2,673	2,673	2,673
001-140-0000-4129 RETIREE HEALTH SAVINGS	-	149	170	-	-	-
001-140-0000-4130 WORKER'S COMPENSATION INS.	8,559	9,054	7,747	7,082	7,265	7,277
001-140-0000-4136 OPTICAL INSURANCE	592	612	509	482	482	482
001-140-0000-4138 LIFE INSURANCE	137	146	172	128	130	113
001-140-0000-4140 WELLNESS BENEFIT	-	200	150	-	-	-
Personnel Costs	208,068	226,994	183,058	152,328	157,441	158,128
001-140-0000-4220 TELEPHONE	141	65	65	-	64	-
001-140-0000-4270 PROFESSIONAL SERVICES	-	100	227	5,000	1,160	5,000
001-140-0000-4300 DEPARTMENT SUPPLIES	1,138	1,295	1,291	2,500	3,182	2,500
001-140-0000-4360 PERSONNEL TRAINING	-	-	-	1,550	3,193	1,910
001-140-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	75	-	-	300	-	-
001-140-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	135	-	-	360	-	300
001-140-0000-4390 VEHICLE ALLOW & MILEAGE	880	608	400	-	-	-
Operations & Maintenance Costs	2,369	2,068	1,983	9,710	7,599	9,710
001-140-0000-4706 LIABILITY CHARGE	12,470	15,027	14,841	8,931	8,931	2,931
001-140-0000-4743 FACILITY MAINTENANCE CHARGE	18,135	16,982	21,415	22,861	22,861	20,091
Internal Service Charges	30,605	32,009	36,256	31,793	31,792	23,022
001-140-0000-4500 ****CAPITAL EXPENSES****	860	-	-	-	-	
Capital Costs	860	-	-	-	-	-
Division Total	241,901	261,072	221,297	193,831	196,832	190,860



COMMUNITY DEVELOPMENT DEPARTMENT

PLANNING/ADMINISTRATION

DIVISION NO. 150

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 information technology in order to make services more accessible and streamline the time to review development proposals and issue land use decisions.

During FY 2018-2019, the division's staff processed 52 site plan review applications, 13 discretionary permit applications (e.g., conditional use permit, variance, zone change request) and 62 other Planning Review cases involving discretionary review by staff, the Planning and Preservation Commission, or the City Council. The division also received a Southern California Association of Governments ("SCAG") Sustainability Planning Grant for a citywide parking management master plan which will be based upon a study lead by a consultant throughout FY 2019-2020.

During FY 2019-2020, the division 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 and attraction efforts, collaboration with local business groups including the San Fernando City Chamber of Commerce, and negotiation of redevelopment and leasing of City-owned properties.

Dept: Community Development Div: Planning/Administration

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-150-0000-4101 SALARIES-PERMANENT EMPLOYEES	126,269	143,233	77,297	261,382	256,110	262,946
001-150-3673-4101 SALARIES-PERMANENT EMPLOYEES	16,574	3,704	-	-	-	-
001-150-0000-4105 OVERTIME	2,139	1,995	990	2,000	939	1,000
001-150-0000-4111 COMMISSIONER'S REIMBURSEMENT	1,800	1,500	1,450	4,500	1,875	4,500
001-150-0000-4120 O.A.S.D.I.	9,151	10,164	6,050	18,103	19,187	18,501
001-150-3673-4120 O.A.S.D.I.	-	284	-	-	-	-
001-150-0000-4126 HEALTH INSURANCE	21,156	24,055	14,189	41,842	36,400	35,955
001-150-0000-4128 DENTAL INSURANCE	1,470	1,657	1,332	3,207	3,808	1,743
001-150-0000-4129 RETIREE HEALTH SAVINGS	-	298	340	1,800	2,500	2,400
001-150-0000-4130 WORKER'S COMPENSATION INS.	3,531	3,951	1,701	3,977	4,085	4,002
001-150-3673-4130 WORKER'S COMPENSATION INS	-	85	-	-	-	-
001-150-0000-4134 LONG TERM DISABILITY INSURANCE	1,167	778	413	1,264	1,196	1,132
001-150-0000-4136 OPTICAL INSURANCE	435	453	247	578	714	342
001-150-0000-4138 LIFE INSURANCE	220	209	177	255	240	225
001-150-0000-4140 WELLNESS BENEFIT	-	200	300	600	600	600
Personnel Costs	183,913	192,566	104,486	339,508	327,653	333,346
001-150-0000-4220 COMM. DEV. CELL PHONES	58	-	-	-	-	-
001-150-0000-4230 ADVERTISING	7,803	1,905	2,666	7,700	1,491	7,700
001-150-0000-4270 PROFESSIONAL SERVICES	54,978	59,595	187,855	89,732	42,787	22,900
001-150-0138-4270 HUNTINGTON ST OVERLAY PROJ	5,000	2,554	-	-	-	-
001-150-3673-4270 PROFESSIONAL SERVICES (EIR DWNTWN)	1,818	-	30,647	-	-	-
001-150-0000-4280 OFFICE SUPPLIES	16	55	-	400	-	400
001-150-0000-4300 DEPARTMENT SUPPLIES	4,542	3,144	3,528	5,000	4,907	5,000
001-150-0000-4360 PERSONNEL TRAINING	-	653	-	95	589	95
001-150-0000-4365 TUITION REIMBURSEMENT	-	1,809	-	3,000	-	-
001-150-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	298	1,061	1,867	3,200	1,695	3,200
001-150-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	1,356	1,719	1,615	2,200	1,470	2,700
001-150-0000-4390 VEHICLE ALLOW & MILEAGE	1,761	1,216	801	3,600	3,610	3,600
Operations & Maintenance Costs	77,630	73,712	228,979	114,927	56,548	45,595
001-150-0000-4706 LIABILITY CHARGE	10,498	12,580	12,364	19,818	19,818	6,178
001-150-0000-4743 FACILITY MAINTENANCE CHARGE	15,267	14,556	18,356	19,595	19,595	40,182
Internal Service Charges	25,765	27,136	30,720	39,414	39,413	46,360
001-150-0000-4500 CAPITAL EQUIPMENT	1,719		_	_		
Capital Costs =	1,719	-	-	-	-	-
Division Total	289,027	293,414	364,185	493,849	423,614	425,301



COMMUNITY DEVELOPMENT DEPARTMENT

ECONOMIC DEVELOPMENT

DIVISION NO. 151

DIVISION OVERVIEW

The Economic Development Division studies and implements strategies to attract new business development and employers to San Fernando, to retain high quality existing San Fernando businesses by supporting their continued growth locally, and to maximize the reuse of development opportunity sites. The Division works with third party economic consultants, local business organizations, and the greater San Fernando community to bring high quality employers, and greater food, retail and entertainment offerings to San Fernando.

Dept: Community Development Div: Economic Development

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-151-0000-4270 PROFESSIONAL SERVICES	-	-	-	-	-	50,000
001-151-0000-4300 DEPARTMENT SUPPLIES		-	-	-	-	
Operations & Maintenance Costs	-	-	-	-	-	50,000
Division Total	-	-	-	-	-	50,000



COMMUNITY DEVELOPMENT DEPARTMENT

COMMUNITY PRESERVATION

DIVISION NO. 152

DIVISION OVERVIEW

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 zoning code regulations. Additionally, Community Preservation Division staff performs the City's graffiti abatement program on City-owned property and public right-of-way.

Community Preservation personnel is in the midst of overhauling division operating practices to incorporate third-party administrative citation processing services in order to streamline code enforcement activity and increase compliance during FY 2019-2020 and beyond.

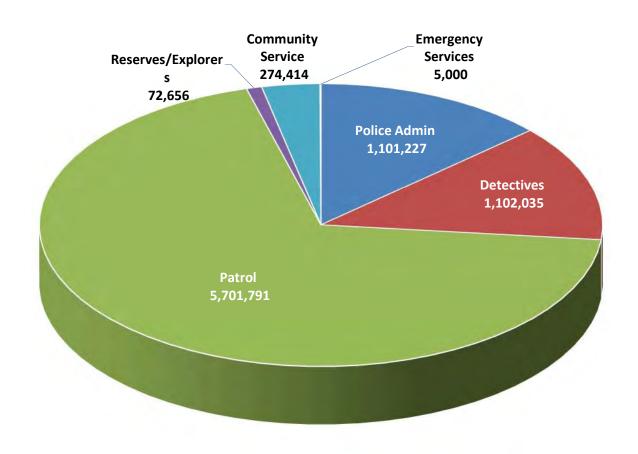
During FY 2018-2019, the Community Preservation Division issued 675 code enforcement compliance notices for violations such as orders to de-convert garages (28), working without a building permit (124), operating a business without a City business license (120), property maintenance (126), illegal dumping of hazardous waste in to the public storm drains (2), and illegal signs (36) resulting in issuance of \$12,953 worth of administrative fines. During FY 2018-19, approximately 28,000 square feet of graffiti was removed from the public right-of-ways, representing a significant decrease from FY 2017-2018.

Dept: Community Development Div: Community Preservation

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-152-0000-4101 SALARIES-PERMANENT EMPLOYEES	184,654	197,353	150,611	142,164	155,732	237,396
001-152-0000-4103 WAGES-TEMPORARY & PART-TIME	58,195	59,477	57,705	73,820	57,020	-
001-152-0000-4105 OVERTIME	302	4,221	711	1,000	3,212	500
001-152-0000-4120 O.A.S.D.I.	18,356	19,488	16,088	16,553	16,627	18,161
001-152-0000-4126 HEALTH INSURANCE	40,507	47,624	31,354	32,480	20,400	33,751
001-152-0000-4128 DENTAL INSURANCE	4,137	4,372	3,207	535	1,799	535
001-152-0000-4129 RETIREE HEALTH SAVINGS	-	169	170	-	292	-
001-152-0000-4130 WORKER'S COMPENSATION INS.	15,693	16,655	13,973	17,033	15,015	18,005
001-152-0000-4136 OPTICAL INSURANCE	801	852	531	96	311	96
001-152-0000-4138 LIFE INSURANCE	374	382	402	434	383	383
001-150-0000-4140 WELLNESS BENEFIT	-	200	150	-	-	-
Personnel Costs	323,020	350,794	274,902	284,115	270,792	308,827
001-152-0000-4220 TELEPHONE	1,140	1,368	1,254	2,240	1,908	2,240
001-152-0000-4230 ADVERTISING	-	-	-	3,100	-	2,100
001-152-0000-4260 CONTRACTUAL SERVICES	485	1,500	395	450	-	-
001-152-0000-4270 PROFESSIONAL SERVICES	-	-	114	26,000	240	25,000
001-152-0000-4300 DEPARTMENT SUPPLIES	7,350	8,968	6,986	10,840	9,913	10,555
001-152-0000-4325 UNIFORM ALLOWANCE	-	-	557	1,400	941	1,800
001-152-0000-4340 SMALL TOOLS	-	-	324	2,000	856	1,800
001-152-0000-4360 PERSONNEL TRAINING	-	-	-	400	543	500
001-152-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	989	2,278	1,310	3,355	1,671	3,500
001-152-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	340	340	380	500	380	500
001-140-0000-4390 VEHICLE ALLOW & MILEAGE	880	773	542	900	-	900
Operations & Maintenance Costs	11,185	15,227	11,862	51,185	16,452	48,895
001-152-0000-4706 LIABILITY CHARGE	20,512	24,920	24,782	16,658	16,658	5,723
001-152-0320-4741 EQUIP MAINT CHARGE	18,640	27,688	33,457	35,761	17,880	38,919
001-152-0000-4741 EQUIP REPLACEMENT CHARGE	5,500		-	4,375	4,375	4,375
001-152-0000-4743 FACILITY MAINTENANCE CHARGE	29,829	43,184	54,454	58,132	58,132	63,488
Internal Service Charges	74,481	95,792	112,693	114,927	97,045	112,505
001-152-0000-4500 ****CAPITAL EXPENSES****	1,040	8,837	_	_	_	_
Capital Costs	1,040	8,837	-	-	-	-
Division Total	409,726	470,651	399,457	450,227	384,289	470,227



POLICE DEPARTMENT

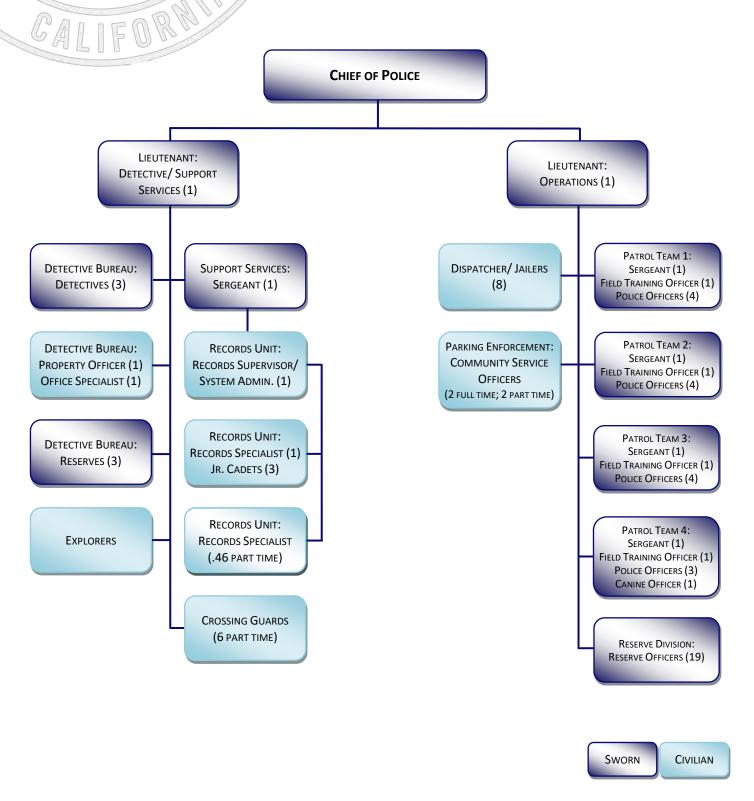


SANFERNANDO

INCORPORATE ORGANIZATIONAL CHART

FISCAL YEAR 2019-2020

AUG. 31, 1911





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 2018-2019

- 1. Filled five (5) vacant Police Officer positions.
- 2. Purchased and replaced one (1) sixteen-year-old detective vehicle. (Strategic Goal #4)
- 3. Purchased and replaced one (1) 2006 Parking Enforcement vehicle. (Strategic Goal #4)
- 4. Updated and replaced security perimeter cameras for the Police Facility.
- 5. Purchased and implemented voice recorders for all Police Officers. (Strategic Goal #5)
- 6. Pursued grant funding. (Strategic Goal #7)
- 7. Received 2018 National Award for National Night Out Recognizing outstanding participation in "America's Night Out Against Crime."

OBJECTIVES FOR FY 2019-2020

- 1. Replace one (1) seventeen-year-old detective vehicle. (Strategic Goal #4)
- 2. Replace one (1) 2008 Parking Enforcement vehicle. (Strategic Goal #4)
- 3. Pursue Office of Traffic Safety (OTS) grant funding.
- 4. Pursue School Resource Officer grant funding.
- 5. Pursue City Wide Radio Communication System grant funding.
- 6. Pursue ABC grant funding.
- 7. Continue Community and Business outreach.



SOURCES:

POLICE	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Adopted
GENERAL REVENUE	6,081,857	6,282,466	7,122,703	6,908,368	7,019,323
VEHICLE TOW FRANCHISE FEE	24,705	20,250	24,435	20,000	20,000
VEHICLE REPOSSESSION FEES	850	990	1,165	800	800
GENERAL COURT FINES	30,893	5,758	4,848	5,500	5,500
PARKING CITATIONS	524,017	506,047	414,964	595,000	595,000
P.O.S.T. REIMBURSEMENT	5,240	11,290	15,119	12,000	15,000
CORRECTIONS TRAINING	38,034	6,300	5,571	5,000	5,000
DUPLICATING FEES	18,405	20,669	19,845	16,000	20,000
SPECIAL POLICE SERVICES	227,457	199,414	217,877	215,000	215,000
FINGERPRINT SERVICES	42,027	42,201	37,303	42,000	40,000
BOOKING & PROCESSING FEE REIMB	11,593	12,673	10,449	12,000	12,000
VEHICLE INSPECTION FEES	13,788	11,663	10,800	12,000	12,000
COURT COMMITMENT PROGRAM	116,225	117,580	117,305	115,000	115,000
IMPOUNDED VEHICLES	23,135	33,273	22,642	25,000	25,000
VEHICLE ADMIN. PROCESSING FEE	9,150	7,350	7,450	8,500	7,500
ALARM FEES	28,789	22,430	24,765	21,000	25,000
TRNSFR FROM COPS SLESF FUND 2	100,000	120,000	100,000	125,000	125,000
TOTAL FUNDING SOURCES	7,296,165	7,420,354	8,157,241	8,138,168	8,257,123

USES:

		2016	2017	2018	2019	2020
POLICE		Actual	Actual	Actual	Estimated	Adopted
01-222	Police Admin	1,139,929	1,187,954	1,108,156	1,113,567	1,101,227
01-224	Detectives	761,240	854,510	1,147,014	1,173,855	1,102,035
01-225	Patrol	5,164,634	5,139,379	5,633,891	5,609,416	5,701,791
01-226	Reserves/Explorers	68,556	57,488	84,180	89,972	72,656
01-230	Community Service	161,806	181,024	178,804	250,108	274,414
01-250	Emergency Services	-	-	5,196	2,222	5,000
Total Po	lice Department	7,296,165	7,420,354	8,157,241	8,239,139	8,257,123





PERSONNEL:

	2016	2017	2018	2019	2020
POLICE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
Chief of Police	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	2.00	2.00	2.00	2.00	2.00
Police Sergeant	5.00	5.00	5.00	5.00	5.00
Police Officer	22.00	23.00	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 (4)	1.00	1.00	1.00	1.00	1.46
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	3.00	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	46.50	47.50	47.50	48.50	48.96



SUPPORT SERVICES

DIVISION NO. 222

DIVISION OVERVIEW

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

<u>Support Services Division Commander</u>

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	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-222-0000-4101 SALARIES-PERMANENT EMPLOYEES	447,549	497,448	456,150	430,675	444,447	442,698
001-222-0000-4103 WAGES-TEMPORARY & PART-TIME	66,041	57,865	70,841	95,446	67,767	114,468
001-222-0000-4105 OVERTIME	32,921	44,183	45,752	35,000	49,826	35,000
001-222-0000-4109 OVERTIME-CONTRACT DUTY	74,230	3,441	14,996	-	18,829	-
001-222-0000-4120 O.A.S.D.I.	20,071	20,158	19,469	21,769	20,195	22,418
001-222-0000-4126 HEALTH INSURANCE	59,826	64,548	68,250	72,307	71,488	75,192
001-222-0000-4128 DENTAL INSURANCE	6,295	7,206	5,273	2,491	5,125	352
001-222-0000-4130 WORKER'S COMPENSATION INS.	67,492	79,311	72,926	65,287	73,789	64,480
001-222-0000-4134 LONG TERM DISABILITY INSURANCE	1,033	2,314	2,314	2,330	2,299	1,328
001-222-0000-4136 OPTICAL INSURANCE	1,060	1,328	1,264	771	1,274	386
001-222-0000-4138 LIFE INSURANCE	255	306	306	867	649	765
001-222-0000-4140 WELLNESS BENEFIT	-	-	423	600	270	600
Personnel Costs	776,773	778,108	757,964	727,543	755,958	757,687
001-222-0000-4210 UTILITIES	564	-	-	-	-	-
001-222-0000-4220 TELEPHONE	65,353	64,898	62,592	61,790	62,494	61,790
001-222-0000-4260 CONTRACTUAL SERVICES	12,403	21,608	9,557	16,950	16,243	11,300
001-222-0000-4270 PROFESSIONAL SERVICES	2,750	2,476	5,556	11,955	13,292	12,150
001-222-0000-4300 DEPARTMENT SUPPLIES	101,254	91,024	82,697	100,095	97,115	100,095
001-222-0000-4320 DEPARTMENT EQUIPMENT MAINT	24,448	6,170	27,247	8,800	9,675	8,800
001-222-0000-4325 UNIFORM ALLOWANCE	-	-	-	300	-	300
001-222-0000-4350 CARE OF PERSONS	361	-	-	-	-	-
001-222-0000-4360 PERSONNEL TRAINING	4,969	6,649	3,303	5,000	4,120	7,070
001-222-0000-4370 MEETINGS, CONFERENCES & TRAVEL	-	8,271	10,442	9,200	3,801	9,200
001-222-0000-4380 SUBSCRIPTIONS, DUES & MILEAGE	1,569	3,855	1,929	1,615	3,009	1,615
001-222-0000-4390 VEHICLE ALLOW & MILEAGE	-	-	-	-	-	
Operations & Maintenance Costs	213,671	204,953	203,323	215,705	209,749	212,320
001-222-0000-4706 LIABILITY CHARGE	52,183	65,607	46,981	42,658	42,658	13,630
001-222-0320-4741 EQUIP MAINT CHARGE	21,415	20,766	25,692	26,821	26,821	29,189
001-222-0000-4743 FACILITY MAINTENANCE CHARGE	75,887	75,208	73,422	78,381	78,381	88,401
Internal Service Charges	149,485	161,581	146,095	147,860	147,860	131,220
001-222-000-4500 ***CAPITAL EXPENSES***	-	43,312	774	-	-	-
Capital Expenses	-	43,312	774	-	-	-
Division Total	1,139,929	1,187,954	1,108,156	1,091,108	1,113,567	1,101,227



DETECTIVE DIVISION NO. 224

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	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-224-0000-4101 SALARIES-PERMANENT EMPLOYEES	393,107	404,569	583,414	579,006	609,783	599,228
001-224-0000-4103 WAGES-TEMPORARY & PART-TIME	-	-	-	-	-	-
001-224-0000-4105 OVERTIME	25,488	38,796	57,522	30,000	56,500	30,000
001-224-0000-4109 OVERTIME-CONTRACT DUTY	34,421	43,460	42,933	50,000	33,751	-
001-224-0000-4120 O.A.S.D.I.	14,477	14,384	17,680	15,373	18,393	16,369
001-224-0000-4126 HEALTH INSURANCE	64,975	72,021	91,010	101,654	89,902	104,275
001-224-0000-4128 DENTAL INSURANCE	7,512	7,170	9,224	7,679	8,943	7,679
001-224-0000-4129 RETIREE HEALTH SAVINGS	-	287	750	600	600	600
001-224-0000-4130 WORKER'S COMPENSATION INS.	70,660	74,547	111,520	93,885	113,376	95,800
001-224-0000-4134 LONG TERM DISABILITY INSURANCE	3,721	2,424	2,424	3,339	3,664	1,926
001-224-0000-4136 OPTICAL INSURANCE	1,453	1,393	1,649	1,371	1,586	1,371
001-224-0000-4138 LIFE INSURANCE	585	522	474	612	553	540
Personnel Costs	616,399	659,573	918,600	883,519	937,051	857,788
001-224-0000-4270 PROFESSIONAL SERVICES	2,486	5,305	5,984	10,000	4,127	10,000
001-224-0000-4300 DEPARTMENT SUPPLIES	-	1,957	57	-	-	-
001-224-0000-4360 PERSONNEL TRAINING	1,634	6,268	3,290	6,000	2,552	6,000
001-224-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	676	1,317	3,555	537	3,555
001-224-0000-4380 SUBSCRIPTIONS, MEMBERSHIPS & DUES		-	-	60	-	60
Operations & Maintenance Costs	4,120	14,206	10,648	19,615	7,217	19,615
001-224-0000-4706 LIABILITY CHARGE	41,503	50,208	60,506	51,803	51,803	15,897
001-224-0320-4741 EQUIP MAINT CHARGE	38,861	62,297	73,838	89,403	89,403	97,298
001-224-0000-4741 EQUIP REPLACEMENT CHARGE	-	10,000	10,000	10,000	10,000	15,000
001-224-0000-4743 FACILITY MAINTENANCE CHARGE	60,357	58,226	73,422	78,381	78,381	96,437
Internal Service Charges	140,721	180,731	217,766	229,588	229,587	224,632
Division Total	761.240	854.510	1.147.014	1.132.722	1.173.855	1.102.035



PATROL DIVISION NO. 225

DIVISION OVERVIEW

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

Dept: Police Div: Police Patrol

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-225-0000-4101 SALARIES-PERMANENT EMPLOYEES	2,649,390	2,547,244	2,604,834	2,914,578	2,780,175	3,004,454
001-225-0000-4103 WAGES-TEMPORARY & PART-TIME	1,696	53,719	8,420	-	6,462	-
001-225-0000-4105 OVERTIME	372,234	425,011	551,021	250,000	418,954	225,000
001-225-0000-4107 OVERTIME-COURT	15,393	25,547	27,017	15,000	22,827	25,000
001-225-0000-4109 OVERTIME-CONTRACT DUTY	61,881	109,066	78,973	100,000	124,886	200,000
001-225-0000-4120 O.A.S.D.I.	79,914	82,469	82,392	74,325	84,028	78,970
001-225-0000-4126 HEALTH INSURANCE	418,260	426,953	439,583	551,606	455,002	641,081
001-225-0000-4128 DENTAL INSURANCE	40,472	39,294	39,406	37,714	42,038	41,126
001-225-0000-4129 RETIREE HEALTH SAVINGS	-	8,498	11,537	17,280	10,205	17,280
001-225-0000-4130 WORKER'S COMPENSATION INS.	541,773	547,634	572,143	515,835	583,698	526,948
001-225-0000-4134 LONG TERM DISABILITY INSURANCE	17,048	16,248	15,800	18,412	16,103	10,617
001-225-0000-4136 OPTICAL INSURANCE	7,892	7,541	7,429	6,822	7,820	7,290
001-225-0000-4138 LIFE INSURANCE	3,319	3,482	3,558	3,325	2,880	2,934
001-225-3683-4109 HOMELESS OUTREACH SERV PROJ	-	-	-	-	502	<u> </u>
Personnel Costs	4,209,271	4,292,706	4,442,113	4,504,897	4,555,581	4,780,700
001-225-0000-4260 CONTRACTUAL SERVICES	_	406	-	_	94	_
001-225-0000-4270 PROFESSIONAL SERVICES	3,361	4,314	4,273	6,000	2,743	6,000
001-225-0000-4300 DEPARTMENT SUPPLIES	284	2,950	350	-	682	-
001-225-0000-4350 CARE OF PERSONS	20,859	23,061	25,119	32,000	24,534	32,000
001-225-0000-4360 PERSONNEL TRAINING	20,433	18,026	10,136	21,500	6,250	23,180
001-225-0000-4370 MEETINGS, MEMBERSHIPS & TRAVE	9,069	1,449	5,149	2,900	10,552	2,900
001-225-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIF	-	-	-	-	-	-
001-225-3688-4360 CORRECTIONS TRAINING (STC)	6,373	5,708	4,594	6,300	3,511	4,620
Operations & Maintenance Costs	60,380	55,913	49,621	68,700	48,366	68,700
001-225-0000-4706 LIABILITY CHARGE	250,607	290,002	291,936	264,135	264,135	88,599
001-225-0320-4741 EQUIP MAINT CHARGE	221,205	131,517	219,007	160,926	160,926	175,136
001-225-0000-4741 EQUIP REPLACEMENT CHARGE	47,333	49,000	70,250	78,250	78,250	58,250
001-225-0000-4743 FACILITY MAINTENANCE CHARGE	364,447	320,241	441,164	438,933	438,933	530,405
Internal Service Charges	883,592	790,760	1,022,357	942,244	942,244	852,391
001-225-0000-4500 ****CAPITAL EXPENSES****	11,392	<u>-</u>	119,800	63,574	63,226	_
Capital Costs =	11,392	-	119,800	63,574	63,226	-
Division Total	5,164,634	5,139,379	5,633,891	5,579,415	5,609,416	5,701,791



POLICE RESERVES/ EXPLORERS

DIVISION NO. 226

DIVISION OVERVIEW

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

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

Dept: Police

Div: Police Reserves/Explorers

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-226-0000-4103 PART-TIME EMPLOYEES	44,673	29,719	55,505	50,000	56,961	50,000
001-226-0000-4120 O.A.S.D.I.	2,826	1,958	2,836	-	2,230	-
001-226-0000-4130 WORKERS COMPENSATION INS	5,075	3,016	7,621	-	8,176	-
Personnel Costs	52,573	34,692	65,962	50,000	67,366	50,000
001-226-0000-4360 PERSONNEL TRAINING-RESERVES	1,730	226	-	500	803	500
001-226-0000-4370 MEETINGS, CONFERENCES & TRAVEL	-	1,728	1,632	6,000	3,761	-
001-226-0230-4380 CONFERENCES, EXPLORER/ADVISOR MEN	3,132	-	-	-	-	6,000
001-226-0230-4430 EXPLORER POST PROGRAM	6,111	10,038	4,767	5,500	6,169	5,500
Operations & Maintenance Costs	10,973	11,992	6,399	12,000	10,733	12,000
001-226-0000-4706 LIABILITY CHARGE	1,508	3,882	3,712	2,932	2,932	927
001-226-0320-4741 EQUIP MAINT CHARGE	1,309	6,922	8,107	8,940	8,940	9,730
001-226-0000-4743 FACILITY MAINTENANCE CHARGE	2,193	-	-	-	-	-
Internal Service Charges	5,010	10,804	11,819	11,872	11,872	10,656
Division Total	68,556	57,488	84,180	73,872	89,972	72,656



COMMUNITY SERVICE/ PARKING ENFORCEMENT PROGRAM

DIVISION NO. 230

DIVISION OVERVIEW

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

Dept: Police Div: Community Services Program

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-230-0000-4101 SALARIES-PERMANENT EMPLOYEES	4,197	3,819	9,577	93,675	103,628	113,929
001-230-0000-4103 WAGES-TEMPORARY & PART-TIME	96,580	106,653	82,654	95,100	40,227	48,178
001-230-0000-4120 O.A.S.D.I.	7,709	8,451	7,056	7,275	10,983	12,401
001-230-0000-4126 HEALTH INSURANCE	26,735	23,909	23,809	23,157	48,849	35,951
001-230-0000-4128 DENTAL INSURANCE	56	765	2,612	-	2,612	-
001-230-0000-4130 WORKER'S COMPENSATION INS.	5,711	7,923	6,401	6,914	9,117	11,785
001-230-0000-4136 OPTICAL INSURANCE	61	153	514	-	514	-
001-230-0000-4138 LIFE INSURANCE	168	168	168	204	272	270
Personnel Costs	141,217	151,842	132,791	226,325	216,203	222,514
Personnel Costs 001-230-0000-4325 UNIFORM ALLOWANCE	141,217	151,842 -	132,791 100	226,325 400	216,203 -	222,514 200
	141,217 	151,842 - -	•	•	216,203 - -	•
001-230-0000-4325 UNIFORM ALLOWANCE	- - 8,389	- - 9,773	100	400	216,203 - - 7,778	200
001-230-0000-4325 UNIFORM ALLOWANCE Operations & Maintenance Costs	- -	- -	100 100	400	<u>-</u> -	200
001-230-0000-4325 UNIFORM ALLOWANCE Operations & Maintenance Costs 001-230-0000-4706 LIABILITY CHARGE	- -	- - 9,773	100 100 9,420	400	- - 7,778	200 200 4,124
001-230-0000-4325 UNIFORM ALLOWANCE Operations & Maintenance Costs 001-230-0000-4706 LIABILITY CHARGE 001-230-0320-4741 EQUIP MAINT CHARGE	- 8,389	- - 9,773	100 100 9,420 12,019	400 400 7,778	- - 7,778 -	200 200 4,124



EMERGENCY SERVICES

DIVISION NO. 250

DIVISION OVERVIEW

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

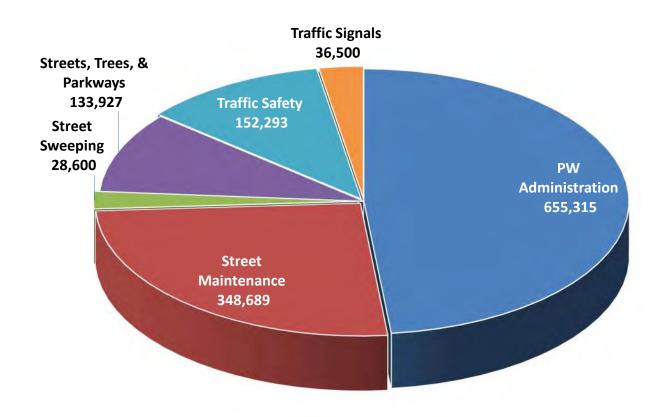
Dept: Police

Div: Emergency Services

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-250-0000-4260 CONTRACTUAL SERVICES	-	-	-	-	-	-
001-250-0000-4300 DEPARTMENT SUPPLIES	-	-	5,196	5,000	1,897	5,000
001-250-0000-4360 PERSONNEL TRAINING		-	-	-	325	-
Operations & Maintenance Costs	-	-	5,196	5,000	2,222	5,000
Division Total	-	-	5,196	5,000	2,222	5,000



PUBLIC WORKS DEPARTMENT



PUBLIC WORKS DEPARTMENT



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 2018-2019

- 1. Annual Resurfacing Project included paving 1.4 centerline miles of streets with Asphalt Rubber Hot Mix (ARHM). Additionally, 34 curb ramps were installed with truncated domes and 14,000 square feet of sidewalk was removed and replaced.
- 2. The CNG Fueling Station Improvement Project was completed. The new station provides three times more fuel storage capacity, allows every vehicle, no matter the size, to fill tank to capacity and the time it takes to fill tank to capacity has been reduced by approximately 12 minutes.
- 3. The Nitrate Removal System was activated in October 2018 and allowed Well No. 7 to be back online. Water from Well 7 is treated for nitrates before entering the reservoirs and our water system.
- 4. Completed design phase of Glenoaks Boulevard Street Resurfacing and Highway Safety Improvement Project and received CalTrans approval.
- 5. Completed design phase of San Fernando Regional Park Infiltration Project and applied for \$10 million grant for construction phase.
- 6. 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. A total of 114 trees have been planted to date.
- 7. In January 2019, City Co-sponsored Fruit Tree Giveaway Festival Event with Tree People in city and distributed approximately 330 fruit trees to residents in the City of San Fernando.

OBJECTIVES FOR FY 2019-2020

- 1. Conduct a thorough analysis of the Public Works Department budget to identify strategies that will lead to more efficient use of funds and implement the strategies.
- 2. Continue to rehabilitate City streets and infrastructure using the City's Pavement Management System and CCTV footage; subject to budget limitations. (Strategic Goal #4)



OBJECTIVES FOR FY 2019-2020

- 3. Create a well thought out, detailed, and realistic strategy to upgrade all of the City's ageing water and sewer lines. (Strategic Goal #4)
- 4. Continue to renovate public landscaped areas to reduce water usage and minimize maintenance costs. (Strategic Goal #10)
- 5. Finalize water and sewer rate study and determine necessary adjustments to improve infrastructure. (Strategic Goal #8)
- 6. Rehabilitate City utility infrastructure including water and sewer system components. (Strategic Goal #4)
- 7. Continue to purchase low-emission alternative fuel vehicles. (Strategic Goal #4)
- 8. Modernization of City facilities including paint, flooring, lighting and furnishings. (Strategic Goal #4)
- 9. Complete Safe Routes to School Project, Cycles 1&2, so to increase traffic and pedestrian safety 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 audit and implement recommended 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)
- 14. Complete design phase and begin construction phase of HSIP Traffic Signal Modification Project.
- 15. Complete Glenoaks Boulevard Sewer and Water Improvement project by September 2019. The project consists of replacing approximately 2600 linear feet of sewer main, constructing manholes, reconnecting sewer services, and installing new water services.
- 16. Complete construction of Glenoaks Boulevard Street Resurfacing Project by June 2020.
- 17. Complete CDBG Project San Fernando Rd between S Huntington Street and San Fernando Mission Boulevard consists of street resurfacing of a quarter mile long portion. Additional work includes sidewalk repair, access ramp installation and striping and pavement markings.
- 18. Host the Open Streets Festival in March 2020. Three miles of city streets will be closed to motorized vehicles for part of the day in a celebration of mobility. Several departments, including the Public Works Department, will work together to ensure another successful festival.

SOURCES:

	2016	2017	2018	2019	2020
PUBLIC WORKS	Actual	Actual	Actual	Estimated	Adopted
GENERAL REVENUE	669,419	664,467	852,698	884,205	991,520
ENGINEERING & INSPECTION FEES	52,314	83,591	65,376	65,000	75,000
PARKING METER REV-CIVIC CENTER	42,946	44,017	48,013	50,000	50,000
TRANSFER FROM GAS TAX FUND	73,438	99,164	184,234	254,642	238,805
TRANSFER FROM TRAFFIC SAFETY	6,045	14,747	15,000	10,000	-
TRANSFER FROM PAVEMENT MANAGEMENT FUND	100,000	20,000	-	-	-
TOTAL FUNDING SOURCES	944,162	925,986	1,165,321	1,263,847	1,355,325



USES:

		2016	2017	2018	2019	2020
PUBLIC V	WORKS	Actual	Actual	Actual	Estimated	Adopted
01-310	PW Administration	460,450	388,035	523,405	618,887	655,315
01-311	Street Maintenance	89,048	189,604	275,926	249,722	348,689
01-312	Graffiti Removal	-	-	-	-	-
01-313	Bus Shelter Maintenance	646	-	-	-	-
01-320**	Equipment Maintenance	-	-	-	-	-
01-341	Mall Maintenance	26,555	19,517	35,034	11,300	-
01-343	Street Sweeping	27,595	27,600	27,594	27,600	28,600
01-346	Streets, Trees, & Parkways	127,869	123,946	119,033	121,276	133,927
01-370	Traffic Safety	171,721	146,962	139,759	128,588	152,293
01-371	Traffic Signals	40,278	30,321	44,570	104,314	36,500
01-390**	Facility Maintenance	-	-	-		-
Total Pu	ublic Works	944,162	925,986	1,165,321	1,261,688	1,355,325

PERSONNEL:

	2016	2017	2018	2019	2020
PUBLIC WORKS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
D:	4.00	4.00	4.00	4.00	4.00
Director of Public Works/City Engineer	1.00	1.00	1.00	1.00	1.00
Administrative Analyst	0.00	0.00	0.00	0.00	0.00
Management Analyst	1.00	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 (5)	2.00	2.00	2.00	2.00	3.00
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	1.70
TOTAL PUBLIC WORKS DEPARTMENT	33.80	33.80	33.80	33.80	35.70





ENGINEERING AND ADMINISTRATION

DIVISION NO. 310

DIVISION OVERVIEW

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

Dept: Public Works

Div: Engineering & Administration

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-310-0000-4101 SALARIES-PERMANENT EMPLOYEES	247,105	185,763	223,143	296,104	297,440	311,343
001-310-0000-4105 OVERTIME	2,024	3,484	3,871	3,000	5,698	-
001-310-0000-4111 COMMISSIONER'S REIMBURSEMENT	1,600	1,100	1,500	4,500	1,300	4,500
001-310-0000-4120 O.A.S.D.I.	18,708	14,030	17,405	21,211	22,387	22,137
001-310-0000-4126 HEALTH INSURANCE	30,678	28,506	38,814	51,278	49,645	56,485
001-310-0000-4128 DENTAL INSURANCE	4,199	3,387	4,024	4,247	5,138	3,178
001-310-0000-4129 RETIREE HEALTH SAVINGS	-	-	165	600	450	600
001-310-0000-4130 WORKER'S COMPENSATION INS.	5,992	9,671	11,822	12,604	13,135	13,184
001-310-0000-4134 LONG TERM DISABILITY INSURANCE	-	-	-	1,028	652	948
001-310-0000-4136 OPTICAL INSURANCE	752	622	738	787	948	594
001-310-0000-4138 LIFE INSURANCE	84	84	84	306	244	270
001-310-0000-4140 WELLNESS BENEFIT	-	-	76	300	227	300
Personnel Costs	311,141	246,646	301,642	395,965	397,263	413,539
001-310-0000-4220 TELEPHONE	1,476	1,015	2,687	1,500	2,862	-
001-310-0000-4260 CONTRACTUAL SERVICES	4,630	22,807	128,618	-	-	-
001-310-0000-4270 PROFESSIONAL SERVICES	60,208	57,376	21,332	177,533	144,708	179,025
001-310-0000-4300 DEPARTMENT SUPPLIES	6,445	9,158	8,722	9,700	10,017	7,000
001-310-0000-4310 EQUIPMENT AND SUPPLIES	2,312	326	1,427	4,000	548	2,000
001-310-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	-	-	500	-	-
001-310-0000-4360 PERSONNEL TRAINING	1,313	2,404	478	7,500	684	1,500
001-310-0000-4365 TUITION REIMBURSEMENT	3,000	2,550	-	-	-	-
001-310-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	379	43	666	3,000	3,283	1,000
001-310-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	4,290	200	815	2,000	840	1,605
001-310-0000-4390 VEHICLE ALLOW & MILEAGE	1,168	633	553	1,000	1,460	1,800
001-310-0000-4430 ACTIVITIES AND PROGRAMS	-	-	35	-	-	-
001-310-0000-4450 OTHER EXPENSE	1,030	75	-	-	-	-
001-310-0159-4260 CONTRACTUAL SERVICES	-	-	260	4,740	130	-
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	96,700	99,318	165,593	211,473	164,530	193,930
001-310-0000-4706 LIABILITY CHARGE	17,730	16,840	22,125	23,129	23,129	7,664
001-310-0000-4743 FACILITY MAINTENANCE CHARGE	25,784	25,231	31,815	33,965	33,965	40,182
Internal Service Charges	43,514	42,071	53,940	57,094	57,094	47,846
001-310-000-4912 TRANSFER TO MEASURE R FUND	9,095	_	_	_	_	_
Transfers	9,095	-	-	-	-	-
001-310-0000-4500 CAPITAL EQUIPMENT	_	-	2,230	-	-	-
Capital Costs	-	-	2,230	-	-	-
Division Total	460,450	388,035	523,405	664,532	618,887	655,315



STREET MAINTENANCE

DIVISION NO. 311

DIVISION OVERVIEW

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

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

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

Dept: Public Works Div: Street Maintenance

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-311-0000-4101 SALARIES-PERMANENT EMPLOYEES	62	41,679	39,405	44,948	42,888	65,572
001-311-0000-4103 WAGES-TEMPORARY & PART-TIME	-	14,384	25,631	-	6,342	35,000
001-311-0000-4105 OVERTIME	33	20,448	24,595	-	39,806	15,000
001-311-0000-4120 O.A.S.D.I.	7	6,045	6,856	3,439	6,811	2,575
001-311-0000-4126 HEALTH INSURANCE	-	9,979	10,414	10,368	8,189	8,193
001-311-0000-4128 DENTAL INSURANCE	(6)	793	850	850	729	641
001-311-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	-	90	120
001-311-0000-4130 WORKER'S COMPENSATION INS.	14	10,845	12,578	6,392	12,222	3,956
001-311-0000-4134 LONG TERM DISABILITY	-	-	-	-	79	-
001-311-0000-4136 OPTICAL INSURANCE	(1)	227	199	199	178	148
001-311-0000-4138 LIFE INSURANCE		-	-	97	68	50
Personnel Costs	108	104,399	120,528	66,293	117,403	131,255
001-311-0000-4260 CONTRACTUAL SERVICES	-	-	51,008	80,000	42,169	80,000
001-311-0000-4300 DEPARTMENT SUPPLIES	19,471	12,837	20,581	35,760	18,506	35,909
001-311-0000-4310 EQUIPMENT AND SUPPLIES	1,116	233	290	290	290	290
001-311-0000-4325 UNIFORM ALLOWANCE	-	-	-	150	-	-
001-311-0000-4360 PERSONNEL TRAINING	-	40	-	-	-	-
001-311-0000-4430 ACTIVITIES AND PROGRAMS	1,367	1,367	1,235	1,350	555	1,351
001-311-0301-4300 PW MAINT. & REPAIR SUPPLIES	1,249	-	-	-	-	25,000
Operations & Maintenance Costs	23,204	14,477	73,114	117,550	61,520	142,550
001-311-0000-4706 LIABILITY CHARGE	13,015	5,857	5,513	3,887	3,887	1,195
001-311-0320-4741 EQUIP MAINT CHARGE	25,321	34,610	57,502	44,702	44,702	48,649
001-311-0000-4741 EQUIP REPLACEMENT CHARGE	-	6,000	7,644	9,800	9,800	16,200
001-311-0000-4743 FACILITY MAINTENANCE CHARGE	18,927	24,261	11,625	12,410	12,410	8,840
Internal Service Charges	57,263	70,728	82,284	70,799	70,799	74,884
001-311-0000-4500 CAPITAL EQUIPMENT				<u> </u>	<u>-</u>	
Capital Costs	-	-	-	-	-	-
001-311-0000-4600 CAPITAL PROJECTS	8,474		<u>-</u>	<u>-</u>	<u>-</u>	
Capital Projects	8,474	-	-	-	-	-
Division Total	89,048	189,604	275,926	254,642	249,722	348,689



STREETS, TREES AND PARKWAYS

DIVISION NO. 346

DIVISION OVERVIEW

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

Dept: Public Works

Div: Street Trees & Parkways

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-346-0000-4101 SALARIES-PERMANENT EMPLOYEES	60,995	50,290	44,538	19,023	19,785	54,151
001-346-0000-4103 WAGES-TEMPORARY & PART-TIME	-	-	1,265	-	-	-
001-346-0000-4105 OVERTIME	3,397	7,091	7,638	4,500	27,504	7,500
001-346-0000-4120 O.A.S.D.I.	4,577	3,878	4,118	1,455	3,618	1,714
001-346-0000-4126 HEALTH INSURANCE	4,911	1,677	7,451	1,928	1,892	3,574
001-346-0000-4128 DENTAL INSURANCE	849	432	732	169	168	349
001-346-0000-4129 RETIREE HEALTH SAVINGS	-	-	110	-	36	-
001-346-0000-4130 WORKER'S COMPENSATION INS.	5,185	4,169	4,340	2,705	6,601	2,355
001-346-0000-4136 OPTICAL INSURANCE	169	99	149	54	54	82
001-346-0000-4138 LIFE INSURANCE	27	27	27	26	24	27
001-346-0000-4140 WELLNESS BENEFIT		-	51	-	-	
Personnel Costs	80,110	67,660	70,419	29,860	59,682	69,752
001-346-0000-4260 CONTRACTUAL SERVICES	25,011	12,777	190	-	95	10,000
001-346-0000-4300 DEPARTMENT SUPPLIES	787	-	4,518	500	2,393	-
001-346-0000-4310 EQUIPMENT AND SUPPLIES	417	4,276	1,260	1,100	990	-
001-346-0000-4320 DEPARTMENT EQUIPMENT MAINT	930	-	-	3,000	3,172	-
001-346-0000-4340 SMALL TOOLS	-	-	-	500	-	-
001-346-0000-4390 VEHICLE ALLOW & MILEAGE	704	597	320	720	-	-
001-346-0000-4430 ACTIVITIES AND PROGRAMS	989	-	-	-	-	-
001-346-0301-4300 PW MAINT. & REPAIR SUPPLIES	1,215	249	-	4,180	-	-
001-346-7510-4300 NORTH MACLAY STREETSCAPE	173	-	-	-	-	-
Operations & Maintenance Costs	30,226	17,899	6,288	10,000	6,650	10,000
001-346-0000-4706 LIABILITY CHARGE	4,546	4,391	5,589	1,751	1,751	704
001-346-0320-4741 EQUIP MAINT CHARGE	6,377	27,688	28,783	44,702	44,702	48,649
001-346-0000-4743 FACILITY MAINTENANCE CHARGE	6,611	6,308	7,954	8,491	8,491	4,822
Internal Service Charges	17,534	38,387	42,326	54,944	54,944	54,175
001-346-0000-4500 ****CAPITAL EXPENSES****	<u>-</u> _		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Costs	-	-	-	-	-	-
Division Total	127,869	123,946	119,033	94,804	121,276	133,927



TRAFFIC SIGNALS AND LIGHTING

DIVISION NO. 370

DIVISION OVERVIEW

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

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

Dept: Public Works Div: Traffic Signals

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-371-0000-4300 DEPARTMENT SUPPLIES	26	-	-	-	-	-
001-371-0000-4310 EQUIPMENT AND SUPPLIES	1,057	638	489	-	-	-
001-371-0000-4360 PERSONNEL TRAINING	-	40	3,181	-	-	6,000
001-371-0301-4300 PW MAINT. & REPAIR SUPPLIES	22,498	29,642	40,900	30,500	21,197	30,500
001-371-0564-4300 STREET LIGHT KNOCKDOWNS		-	-	35,000	83,118	-
Operations & Maintenance Costs	23,581	30,321	44,570	65,500	104,314	36,500
001-371-0000-4500 ****CAPITAL EXPENSES****	16,697	-	-	-	-	-
Capital Costs	16,697	-	-	-	-	-
Division Total	40,278	30,321	44,570	65,500	104,314	36,500



PUBLIC WORKS:

INTERNAL SERVICE AND ENTERPRISE FUNDS

INTERNAL SERVICE FUNDS



DESCRIPTION

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

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

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

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



EQUIPMENT MAINTENANCE AND REPLACEMENT FUND

FUND NO. 041

FUND OVERVIEW

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

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

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

Through the PMP, the Division maintains and repairs: 31 police vehicles, 6 mid-duty trucks, 28 light-duty trucks, 9 heavy-duty pieces of equipment, 11 compressed natural gas (CNG) fueled vehicles, 2 electric vehicles, 28 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 B	alance:		574,332	287,166		368,793
REVENUES	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME				-	8,255	-
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	8,950	3,414	4,038	-	23,620	-
3941-0152 EQUIP REPLACEMENT REIMB	5,500	-	-	4,375	4,375	4,375
3941-0224 EQUIP REPLACEMENT REIMB	-	10,000	10,000	10,000	10,000	15,000
3941-0225 ANNUAL EQUIP REPLACE REIM	47,333	49,000	70,250	78,250	78,250	58,250
3941-0311 ANNUAL EQUIP REPLACE REIM	-	6,000	7,644	9,800	9,800	16,200
3941-0360 ANNUAL EQUIP REPLACE REIM	-	-	3,000	11,250	11,250	11,250
3941-0370 ANNUAL EQUIP REPLACEMENT REIMI	B 6,000	-	-	4,800	4,800	4,800
3941-0381 ANNUAL EQUIP REPLACEMENT REIMI	B 21,083	18,083	28,283	23,283	23,283	30,183
3941-0390 EQUIP REPLACE REIMB-FCLTY MNGE	6,750	1,000	1,000	5,500	5,500	5,500
3941-0420 EQUIP REPLACE REIMB-RECREATION	3,000	3,000	11,250	-	-	-
3950-0000 PROPERTY DAMAGE REIMBURSEMEN	IT 10,838	11,189	40,510	22,000	69,579	-
3970-0000 TRANSFER FROM GENERAL FUND	70,000	40,000	130,000	40,000	40,000	153,500
3952-0000 EQUIPMENT MAINTENANCE CHARGE	543,151	539,581	693,790	650,500	650,465	672,411
Total Revenue	877,980	802,077	999,765	859,758	939,177	971,469

APPROPRIATIONS Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
041-320-0000-4101 SALARIES-PERMANENT EMPLOYEES	175,495	146,581	195,332	197,508	202,596	204,166
041-320-0000-4105 OVERTIME	3,313	849	3,575	-	3,827	2,500
041-320-0000-4120 O.A.S.D.I.	13,654	11,148	15,216	15,109	15,791	15,619
041-320-0000-4124 RETIREMENT	-	-	-	-	-	47,848
041-320-0000-4126 HEALTH INSURANCE	39,353	39,225	54,176	53,538	51,320	50,371
041-320-0000-4128 DENTAL INSURANCE	5,127	4,592	5,880	5,880	5,152	4,899
041-320-0000-4130 WORKER'S COMPENSATION INS.	23,285	20,958	26,179	26,090	27,111	27,372
041-320-0000-4136 OPTICAL INSURANCE	936	868	1,060	1,060	1,060	1,041
041-320-0000-4138 LIFE INSURANCE	204	204	204	281	259	243
041-320-3661-4105 OVERTIME	-	620	120	-	90	-
041-320-3661-4120 CNG FUELING STATION	-	47	9	-	7	-
041-320-3661-4130 CNG FUELING STATION	-	88	17	-	13	-
Personnel Costs	261,366	225,181	301,768	299,466	307,226	354,059
041-320-0000-4220 TELEPHONE	283	312	259	-	260	-
041-320-0000-4260 CONTRACTUAL SERVICES	2,844	2,171	6,361	10,000	3,216	10,000
041-320-0000-4300 DEPARTMENT SUPPLIES	5,815	4,362	3,186	4,000	1,766	4,000
041-320-0000-4310 EQUIPMENT AND SUPPLIES	688	2,718	4,236	5,000	5,262	5,000
041-320-0000-4320 DEPARTMENT EQUIPMENT MAINT	3,524	1,528	3,018	6,000	2,017	6,000
041-320-0000-4340 SMALL TOOLS	2,631	1,924	2,733	2,500	2,775	2,500
041-320-0000-4360 PERSONNEL TRAINING	228	163	157	1,050	-	1,050
041-320-0000-4400 VEHICLE MAINT	650	-	1,183	31,071	-	31,071
041-320-0000-4402 FUEL	20	-	-	140,000	17,121	140,000
041 320 0000 4402 TOLE				,		
041-320-0000-4450 OTHER EXPENSE	2,181	2,595	2,168	6,450	3,314	6,450
		2,595 2,474	2,168 4,506	,	•	6,450 1,500
041-320-0000-4450 OTHER EXPENSE	2,181	,	•	6,450	3,314	•
041-320-0000-4450 OTHER EXPENSE 041-320-0152-4400 COMMUNITY PRESERVATION	2,181 2,503	2,474	4,506	6,450 1,500	3,314 3,338	1,500
041-320-0000-4450 OTHER EXPENSE 041-320-0152-4400 COMMUNITY PRESERVATION 041-320-0152-4402 FUEL	2,181 2,503 5,752	2,474 4,666	4,506 4,911	6,450 1,500	3,314 3,338 4,801	1,500
041-320-0000-4450 OTHER EXPENSE 041-320-0152-4400 COMMUNITY PRESERVATION 041-320-0152-4402 FUEL 041-320-0152-4450 COMMUNITY PRESERVATION	2,181 2,503 5,752 50	2,474 4,666	4,506 4,911 -	6,450 1,500 - -	3,314 3,338 4,801 2,648	1,500

Dept: Public Works
Div: Equipment/Vehicle Maintenance

APPROPRIATIONS (Continued) Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
041-320-0222-4400 VEHICLE OPERATION & MAINT	717	5,085	2,106	1,000	2,019	1,000
041-320-0222-4402 FUEL	2,422	2,022	1,825	-	2,144	-
041-320-0224-4400 VEHICLE OPERATION & MAINT	3,148	8,039	8,972	5,000	6,762	5,000
041-320-0224-4402 FUEL	7,795	7,568	9,591	-	7,997	-
041-320-0224-4450 OTHER EXPENSE	300	-	-	-	-	-
041-320-0225-4400 VEHICLE OPERATION & MAINT	32,741	57,808	33,259	10,000	56,986	10,000
041-320-0225-4402 FUEL	44,588	40,129	43,478	-	56,570	-
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	60	118	-	111	-
041-320-0226-4450 OTHER EXPENSE	50	-	-	-	-	-
041-320-0228-4400 VEHICLE OPERATION & MAINT	3,466	3,415	4,064	14,750	13,583	14,750
041-320-0228-4402 FUEL	5,200	6,417	7,995	-	6,787	-
041-320-0311-4400 VEHICLE OPERATION & MAINT	22,931	18,267	14,164	8,000	22,851	8,000
041-320-0311-4402 FUEL	10,240	9,732	7,807	-	11,109	-
041-320-0311-4450 STREET MAINTENANCE	150	-	-	-	-	-
041-320-0312-4400 VEHICLE OPERATION & MAINT	835	-	-	-	-	-
041-320-0312-4402 FUEL	579	200	744	-	510	-
041-320-0320-4400 VEHICLE OPERATION & MAINT	1,284	452	2,552	1,500	2,850	1,500
041-320-0320-4402 FUEL	2,143	1,509	1,765	_	1,948	-
041-320-0346-4400 VEHICLE OPERATION & MAINT	48	-	384	-	310	-
041-320-0346-4402 FUEL	244	935	616	-	881	-
041-320-0370-4400 VEHICLE OPERATION & MAINT	3,250	2,071	822	22,679	38,033	22,679
041-320-0370-4402 FUEL	3,916	4,415	7,223	-	8,972	-
041-320-0371-4400 VEHICLE OPERATION & MAINT	2,197	2,125	-	_	-	_
041-320-0371-4402 FUEL	2,429	1,845	8	_	_	-
041-320-0371-4450 OTHER EXPENSE	50	-,	_	_	_	_
041-320-0390-4400 VEHICLE OPERATION & MAINT	7,122	9,487	14,450	3,500	14,367	3,500
041-320-0390-4402 FUEL	12,558	13,498	14,997	-	16,460	-
041-320-0420-4400 RECREATION DEPT	231	1,549	1,639	500	468	500
041-320-0420-4402 FUEL	126	106	137	-	119	-
041-320-3661-4210 CNG FUELING STATION	19,484	16.616	-	_	-	_
041-320-3661-4220 CNG FUELING STATION	573	561	_	_	_	_
041-320-3661-4260 CNG FUELING STATION	3,836	1,237	_	_		_
041-320-3661-4300 CNG FUELING STATION	226	1,237	_	_	_	
041-320-3661-4400 CNG FUELING STATION	18,541	19,469	_	_	_	_
041-320-3661-4400 CNG FOELING STATION 041-320-3661-4402 FUEL	42,847	40,752	-	-	- 195	-
041-320-3661-4430 ACTIVITIES AND PROGRAMS	42,847	40,732	-	-	195	-
041-320-3661-4435 BANK CHARGES	9,200	- 7.446	-	-	-	-
	•	, -	-	-	-	-
041-320-3661-4450 OTHER EXPENSE	10,390	2,533	- 726	-	-	-
041-190-0000-4457 EXCISE TAX RETURN	8,117	50	736	-	78	-
041-320-3661-4457 EXCISE TAX RETURN		4,620			-	
Operations & Maintenance Costs	319,960	317,990	216,430	277,019	324,250	275,000

Dept: Public Works

Div: Equipment/Vehicle Maintenance

APPROPRIATIONS (Continued) Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estiamted	2020 Adopted
041-320-0000-4706 LIABILITY CHARGE	15,092	18,738	20,175	17,559	17,559	6,562
041-320-0320-4741 EQUIP MAINT CHARGE	5,456	19,865	20,320	26,821	26,821	29,189
041-320-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
041-320-0000-4743 FACILITY MAINTENANCE CHARGE	21,947	24,261	33,547	36,000	36,000	43,400
Internal Service Charges	42,495	62,864	74,042	80,380	80,380	79,151
041-225-0000-4500 ****CAPITAL EXPENSES****	115,657	30,477	120,359	71,267	35,712	-
041-320-3661-4500 ****CAPITAL EXPENSES****	24,947	-	-	-	-	-
041-320-3661-4600 CAPITAL PROJECTS	-	-	-	-	-	
041-346-0000-4500 ****CAPITAL EXPENSES****	-	-	-	50,000	50,000	
041-390-0000-4500 CAPITAL EQUIPMENT	2,267	-	-	-	-	5,800
Capital Projects	142,871	30,477	120,359	121,267	85,712	5,800
041-320-3661-4974 TRANSFER TO CNG FUND	-	17,593	-	-	-	-
Transfers	-	17,593	-	=	-	-
Total Appropriations	766,692	654,106	712,599	778,131	797,567	714,010
ANNUAL SURPLUS/DEFICIT	111,288	147,972	287,166	81,627	141,610	257,459
Ending Balance:			287,166	368,793		626,252

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

Compressed Natural Gas (CNG) has been moved to the Enterprise Funds (074) in FY 2017-2018. The adjustment to fund balance in FY 2016-2017 is necessary to move CNG related fund balance to Fund 074.



FACILITY MAINTENANCE FUND

FUND NO. 043

FUND OVERVIEW

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

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

MAJOR PROJECTS/PROGRAMS

- Manage Energy Efficiency Resources Audit Project through full implementation.
- Manage and oversee janitorial services contract for all City owned buildings.
- 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 Balanc			254,630	127,315		128,107
REVENUES	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME	-	-			3,360	
3737-0000 EV CHARGING STATIONS	-	-			600	
3953-0000 FACILITY MAINTENANCE CHARGE	1,004,761	1,074,749	1,360,057	1,420,000	1,420,074	1,667,000
Total Revenue	1,004,761	1,074,749	1,360,057	1,420,000	1,424,034	1,667,000
APPROPRIATIONS	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Estimated	Adopted	Estimated	Adopted
043-390-0000-4101 SALARIES-PERMANENT EMPLOYEES	259,165	193,064	282,196	389,118	379,421	444,555
043-390-0000-4103 WAGES-TEMPORARY & PART-TIME	-	-	-	-	31,959	-
043-390-0000-4105 OVERTIME	9,863	4,361	6,391	5,000	12,370	5,000
043-390-0000-4120 O.A.S.D.I.	20,580	14,957	22,078	29,768	32,418	34,008
043-390-0000-4124 RETIREMENT	-	-	-	-	-	78,807
043-390-0000-4126 HEALTH INSURANCE	61,729	64,001	79,868	94,751	99,051	112,366
043-390-0000-4128 DENTAL INSURANCE	7,615	7,104	7,144	8,171	8,171	8,278
043-390-0000-4129 RETIREE HEALTH SAVINGS	-	552	600	600	2,903	2,400
043-390-0000-4130 WORKER'S COMPENSATION INS.	32,849	27,727	38,981	53,337	57,370	60,725
043-390-0000-4136 OPTICAL INSURANCE	1,260	1,478	1,661	2,046	2,046	2,065
043-390-0000-4138 LIFE INSURANCE	536	544	510	740	668	702
Personnel Costs	393,597	313,788	439,429	583,531	626,376	748,906
043-390-0000-4210 UTILITIES	275,660	257,018	274,540	390,000	460,833	390,000
043-390-0000-4220 TELEPHONE	283	312	259	300	260	300
043-390-0000-4250 RENTS AND LEASES	4,721	1,609	157	4,000	481	4,000
043-390-0000-4260 CONTRACTUAL SERVICES	185,557	196,388	207,573	200,000	219,669	267,000
043-390-0000-4290 OFFICE EQUIPMENT MAINTENANCE	706	-	-	200	-	200
043-390-0000-4300 DEPARTMENT SUPPLIES	49,224	54,543	61,697	55,000	64,991	50,000
043-390-0000-4310 EQUIPMENT AND SUPPLIES	5,214	4,853	4,222	5,000	4,142	5,000
043-390-0000-4330 BLDG MAINT & REPAIRS	54,725	29,020	63,184	50,000	37,479	50,000
043-390-0000-4340 SMALL TOOLS	2,825	3,035	9,268	3,000	3,168	3,000
043-390-0000-4360 PERSONNEL TRAINING	458	600	1,052	5,000	650	8,000
043-390-0000-4450 ACTIVITIES AND PROGRAMS	-	3,060	3,100	3,000	-	3,000
043-390-7500-4450 ACTIVITIES AND PROGRAMS	3,031	-	-	-	-	-
Operations & Maintenance Costs	582,404	550,438	625,052	715,500	791,674	780,500
043-390-0000-4706 LIABILITY CHARGE	24,032	31,069	36,515	34,214	34,214	13,879
043-390-0320-4741 EQUIP MAINT CHARGE	46,465	74,725	81,089	80,463	80,463	87,568
043-390-0000-4741 EQUIP REPLACEMENT CHARGE	6,750	1,000	1,000	5,500	5,500	5,500
Internal Service Charges	77,247	106,794	118,604	120,177	120,177	106,947
043-390-0000-4500 ****CAPITAL EXPENSES****	23,277	<u>-</u>	49,657	<u>-</u>	<u>-</u>	30,000
Capital Costs	23,277	-	49,657	-	-	30,000
Total Appropriations	1,076,524	971,020	1,232,742	1,419,208	1,538,227	1,666,353

(71,763)

103,729

127,315

127,315

792

128,107

(114,193)

647

128,753

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

Ending Balance:

ANNUAL SURPLUS/DEFICIT



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 2019-2020 is \$7,874,500.

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.

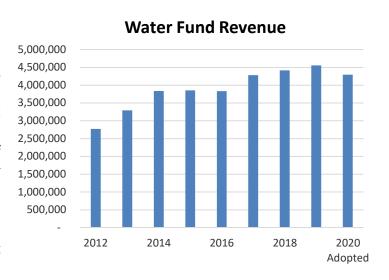


The City owns, operates, and maintains a system of wells, booster pump stations, reservoirs and pressure regulation stations to provide water to all customers in sufficient quantities to meet domestic and fire service demands. The system consists of approximately 66.5 miles of water mains, 5,049 water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

140,000 2% Sewer Fund \$3,437,500 44% \$4,297,000 54%

Enterprise Fund Revenues

CNG Fund



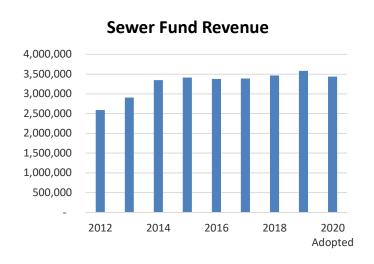
The operation is primarily funded by selling water to residential and commercial customers in the City of San Fernando. In FY 2011-2012, the City adopted a five-year fee schedule to increase fees by approximately 45% and better align revenues with operating costs. Total revenues in FY 2019-2020 are projected to be \$4,297,000.

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. Since there is no planned rate increase in FY 2019-2020 to offset reduced water usage, water revenues are projected to decline by approximately 5.6% from FY 2018-2019 actual 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.

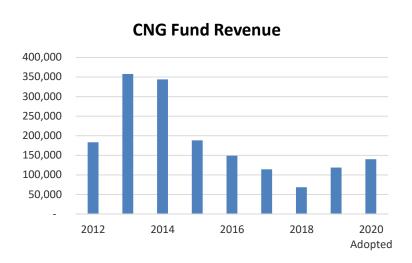
The operation is primarily funded by sewer service charges based on average water usage. In FY 2011-2012, the City adopted a five-year fee schedule to increase fees and better align revenues with operating costs.



Total revenues in FY 2019-2020 are projected to be \$3,437,500. 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 2017-2018 did not materialize. However, since there is no planned rate increase in FY 2019-2020 to offset reduced water usage, water revenues are projected to decline by approximately 4.0% from FY 2018-2019 actual revenues.

Compressed Natural Gas Fund

The Compressed Natural Gas (CNG) Fund accounts for operations of the City's CNG fueling station, which is located at the Public Works Administration facility. CNG is purchased from SoCal Gas and resold to users at a price that is



sufficient to cover operating costs.

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 decrease in 2019 and 2020 due to rising natural gas production, leading to higher average inventory levels. Based on historical usage, projected decreases in prices, and adjusting for down-time as a result of construction activity in FY 2018-2019, CNG Fund revenues are estimated to be \$140,000 in FY 2019-2020. Future revenues are expected to increase as storage capacity increases and fill time decreases due to the improvements.

¹ https://www.eia.gov/outlooks/steo/report/natgas.php; visited 9/24/2019.

CITY OF SAN FERNANDO ENTERPRISE FUNDS SUMMARY OF REVENUES AND APPROPRIATIONS FISCAL YEAR 2019-2020

Fund: Water Enterprise Fund

Beginning Balance:			4,451,252	5,131,911	3,224,666	3,948,746
REVENUE	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME	15,221	27,517	56,069	15,000	71,044	15,000
3508-0000 NET INCR/DECR FAIR VAL INVEST.	6,566	(18,861)	-	-	61,611	-
3699-0000 MISCELLANEOUS REIMBURSE	-	23,663	(49,316)	-	-	-
3810-0000 SALE OF WATER	3,529,712	3,873,970	4,009,266	3,975,000	4,012,398	3,975,000
3820-0000 DELINQUENT PENALTIES	75,560	77,821	80,399	75,000	85,805	75,000
3830-0000 METER & FIRE SERVICE	123,603	126,138	126,863	120,000	132,457	120,000
3835-0000 WATER INSTALLATION CHARGE	50,753	99,133	69,437	50,000	106,676	50,000
3840-0000 CAPITAL FACILITY CHARGES	17,817	41,277	89,322	50,000	38,249	50,000
3885-0000 BACKFLOW PREVENTION FEE	-	15,681	15,679	12,000	30,514	12,000
3901-0000 MISCELLANEOUS REVENUE	15,890	16,235	14,238	-	16,513	-
3910-0000 SALE OF PROPERTY & EQUIPMENT	-	204	5,277	-	505	-
3950-0000 PROPERTY DAMAGE REIMBURSEMENT	300	-	809	-	-	
Total Revenue	3,835,423	4,282,778	4,418,045	4,297,000	4,555,772	4,297,000
APPROPRIATIONS	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
070-110 Water Attorney	1,560	1,000	3,140	-	600	-
070-180 Water Retirement	(46,304)	88,771	227,293	75,000	395,222	225,000
070-381 Water Administration	1,845,138	2,266,059	2,118,346	2,207,040	2,078,336	2,503,252
070-382 Utility Billing	200,837	185,215	210,162	278,754	242,630	264,439
070-383 Water Distribution	94,776	96,220	93,160	232,383	87,300	118,500
070-384 Water Production	589,589	437,856	417,740	572,537	637,991	665,950
070-385 Water Capital Projects	657,735	706,878	667,545	2,838,530	389,614	2,219,000
Total Appropriations	3,343,331	3,781,999	3,737,386	6,204,245	3,831,692	5,996,141
ANNUAL SURPLUS/DEFICIT	492,092	500.779	680,659	(1,907,245)	724,080	(1,699,141)
	432,032	300,779	000,033	(1,307,243)	724,000	(1,033,141)



WATER FUND - RETIREMENT COSTS

DIVISION NO. 180

DIVISION OVERVIEW

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

Dept: Public Works/Water Fund

Div: Water Retirement

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
070-180-0000-4123 OPEB EXPENSE GASB 75	-	-	22,466	-	85,213	25,000
070-180-0000-4124 RETIREMENT	-	227,441	225,699	-	246,063	125,000
070-180-0000-4125 PENSION EXPENSE-GSAB 68	(98,981)	(194,232)	(88,035)	-	-	-
070-180-0000-4127 RETIRED EMP. HEALTH INS.	52,677	55,562	67,163	75,000	63,945	75,000
Personnel Costs	(46,304)	88,771	227,293	75,000	395,222	225,000
Division Total	(46,304)	88,771	227,293	75,000	395,222	225,000

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

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
070-110-0000-4270 PROFESSIONAL SERVICES	1,560	1,000	3140	-	600.00	-
Operations & Maintenance Costs	1,560	1,000	3,140	-	600	-
Division Total	1,560	1,000	3,140	-	600	-



WATER FUND - ADMINISTRATION

FUND NO. 70-381

DIVISION OVERVIEW

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

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.
- Perform AWWA Water Audit per California Code of Regulations, Title 23, Division 2, Chapter 7
- Evaluate and coordinate grant applications to improve system infrastructure.

Dept: Public Works/Water Fund Div: Water Administration

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
070-381-0000-4101 SALARIES-PERMANENT EMPLOYEES	587,109	739,228	568,694	607,424	594,495	672,495
070-381-0000-4103 WAGES-TEMPORARY & PART-TIME	-	14,763	11,931	, -	8,618	,
070-381-0000-4105 OVERTIME	8,313	66,435	65,413	10,000	89,146	50,000
070-381-0000-4120 O.A.S.D.I.	45,109	61,626	48,975	46,453	52,556	50,182
070-381-0000-4124 RETIREMENT	126,249	135,644	108,744	112,491	111,973	126,804
070-381-0000-4126 HEALTH INSURANCE	123,385	152,798	136,723	143,504	139,764	170,547
070-381-0000-4128 DENTAL INSURANCE	8,858	11,457	10,373	10,719	9,560	8,290
070-381-0000-4129 RETIREE HEALTH SAVINGS	-	-	137	900	1,840	1,500
070-381-0000-4130 WORKER'S COMPENSATION INS.	69,844	94,600	75,955	70,143	79,277	78,494
070-381-0000-4133 COMPENSATED ABSENCES	-	-	136,791	-	-	78,494
070-381-0000-4134 LONG TERM DISABILITY INSURANCE	1,786	1,619	907	514	529	474
070-381-0000-4136 OPTICAL INSURANCE	2,579	3,009	2,679	2,678	2,608	2,487
070-381-0000-4138 LIFE INSURANCE	1,392	1,267	1,182	954	885	833
070-381-0000-4140 WELLNESS BENEFIT	-	_	63	150	114	150
Personnel Costs	974,622	1,282,446	1,168,568	1,005,930	1,091,365	1,240,750
070-381-0000-4210 UTILITIES	126	110	165	-	320	-
070-381-0000-4260 CONTRACTUAL SERVICES	8,053	10,888	5,449	50,631	11,031	37,000
070-381-0000-4270 PROFESSIONAL SERVICES	40,484	42,070	30,884	61,455	40,030	95,000
070-381-0000-4290 OFFICE EQUIPMENT MAINTENANCE	1,614	1,610	608	1,580	117	26,580
070-381-0000-4300 DEPARTMENT SUPPLIES	2,223	3,342	3,970	5,500	1,654	5,600
070-381-0000-4320 DEPARTMENT EQUIPMENT MAINT	9,854	2,931	1,222	13,957	867	13,954
070-381-0000-4325 UNIFORM ALLOWANCE	-	-	-	175	-	200
070-381-0000-4360 PERSONNEL TRAINING	1,850	690	521	1,000	318	3,000
070-381-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	1,167	520	450	1,000	822	1,000
070-381-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	1,177	568	849	2,468	603	2,450
070-381-0000-4390 VEHICLE ALLOW & MILEAGE	880	1,142	400	1,900	868	1,900
070-381-0000-4400 VEHICLE OPERATION & MAINT	596	340	27	750	955	750
070-381-0000-4402 FUEL	305	309	724	500	641	500
070-381-0000-4405 INTEREST EXPENSE	7,007	10,365	15,703	131,300	22,325	131,300
070-381-0000-4430 ACTIVITIES AND PROGRAMS	8,524	8,355	7,929	7,000	6,082	7,000
070-381-0000-4450 OTHER EXPENSE	34,967	43,061	17,939	46,400	43,733	46,400
070-381-0000-4480 COST ALLOCATION	398,735	455,902	456,469	463,939	463,939	511,160
070-381-0450-4260 CONTRACTUAL SERVICES	120	-	-	6,453	-	6,453
070-381-0450-4300 DEPARTMENT SUPPLIES	41	50	-	-	-	
Operations & Maintenance Costs	517,723	582,253	543,308	796,008	594,304	890,247
070-381-0000-4706 LIABILITY CHARGE	71,023	89,421	75,439	60,540	60,540	19,106
070-381-0320-4741 EQUIP MAINT CHARGE	82,147	18,073	68,332	66,701	66,701	82,040
070-381-0000-4741 EQUIP REPLACEMENT CHARGE	21,083	66,149	28,283	23,283	23,283	30,183
070-381-0000-4743 FACILITY MAINTENANCE CHARGE	103,285	107,717	114,416	122,144	122,144	108,492
Internal Service Charges	277,538	281,360	286,470	272,667	272,668	239,821
070-381-0000-4901 TRANSFER TO GENERAL FUND	60,000	60,000	60,000	60,000	60,000	60,000
070-381-0000-4901 TRANSFER TO GENERAL FUND 070-381-0000-4918 TRANSFER TO RETIREMENT FUND	50,000	00,000	00,000	12,434	50,000	12,434
070-381-0000-4918 TRANSFER TO RETIREMENT FUND	60,000	60,000	-		-	
Transfers	120,000	120,000	60,000 120,000	60,000 132,434	60,000 120,000	60,000 132,434
			•	,	•	·
Division Total	1,889,883	2,266,059	2,118,346	2,207,040	2,078,336	2,503,252



WATER FUND - UTILITY BILLING

FUND NO. 70-382

DIVISION OVERVIEW

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

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

Dept: Public Works/Water Fund

Div: Utility Billing

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
070-382-0000-4101 SALARIES-PERMANENT EMPLOYEES	84,561	82,749	85,298	102,894	107,421	108,095
070-382-0000-4103 WAGES-TEMPORARY & PART-TIME	4,916	3,219	3,138	-	-	-
070-382-0000-4105 OVERTIME	2,104	2,431	168	-	675	-
070-382-0000-4120 O.A.S.D.I.	7,013	7,473	6,776	7,810	8,270	8,164
070-382-0000-4124 RETIREMENT	26,123	16,231	17,797	23,046	22,531	23,399
070-382-0000-4126 HEALTH INSURANCE	20,758	22,762	23,090	29,357	28,634	29,895
070-382-0000-4128 DENTAL INSURANCE	2,120	2,384	2,582	2,475	3,010	2,475
070-382-0000-4130 WORKER'S COMPENSATION INS.	1,489	1,663	1,389	1,611	1,691	1,684
070-382-0000-4134 LONG TERM DISABILITY INSURANCE	-	-	-	170	136	163
070-382-0000-4136 OPTICAL INSURANCE	412	458	480	460	557	460
070-382-0000-4138 LIFE INSURANCE	-	-	-	179	138	158
Personnel Costs	149,496	139,370	140,718	168,002	173,062	174,493
070-382-0000-4260 CONTRACTUAL SERVICES	-	-	8,037	25,000	8,306	25,000
070-382-0000-4270 PROFESSIONAL SERVICES	-	1,312	1,750	25,000	-	-
070-382-0000-4280 OFFICE SUPPLIES	-	-	-	5,000	-	5,000
070-382-0000-4300 DEPARTMENT SUPPLIES	14,229	14,632	17,254	15,000	13,995	15,000
070-382-0000-4320 DEPARTMENT EQUIPMENT MAINT	6,248	1,852	1,302	5,000	1,548	5,000
070-382-0000-4390 VEHICLE ALLOW & MILEAGE	117	60	-	-	-	-
070-382-0000-4400 VEHICLE OPERATION & MAINT	402	1,066	4,828	2,000	8,006	2,000
070-382-0000-4402 FUEL	1,584	1,901	2,121	3,000	2,958	3,000
070-382-0000-4455 BAD DEBTS EXPENSE	11,043	258	5,395	-	4,003	-
Operations & Maintenance Costs	33,624	21,081	40,687	80,000	38,816	55,000
070-382-0000-4706 LIABILITY CHARGE	7,219	9,237	9,178	9,850	9,850	2,800
070-382-0000-4743 FACILITY MAINTENANCE CHARGE	10,499	15,527	19,579	20,902	20,902	32,146
Internal Service Charges	17,718	24,764	28,757	30,752	30,752	34,946
Division Total	200,837	185,215	210,162	278,754	242,630	264,439



WATER FUND – DISTRIBUTION

FUND NO. 70-383

DIVISION OVERVIEW

The Water Distribution Division is responsible for providing water services to all City residents and businesses in sufficient quantities to meet domestic and fire service demands. This includes maintenance of approximately 66.5 miles of water mains, 5,157 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

- Repair leaks on water mains
- Replace water service for leaks
- Repair fire hydrants due to traffic accidents
- Test backflow devices (City's backflow program)

Dept: Public Works/Water Fund

Div: Water Distribution

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
070-383-0000-4101 SALARIES-PERMANENT EMPLOYEES	-	-	-	-	78	-
070-383-0000-4105 OVERTIME	20,211	-	-	-	142	-
070-383-0000-4112 TEMP. NON-EMPLOYEE WAGES	-	-	-	-	-	-
070-383-0000-4120 O.A.S.D.I.	1,546	-	-	-	17	-
070-383-0000-4124 RETIREMENT	-	-	-	-		-
070-383-0000-4126 HEALTH INSURANCE	-	-	-	-	-	-
070-383-0000-4127 RETIRED EMP. HEALTH INS.	-	-	-	-		-
070-383-0000-4128 DENTAL INSURANCE	-	-	-	-	-	-
070-383-0000-4130 WORKER'S COMPENSATION INS.	2,379	-	-	-	13	-
Personnel Costs	24,136	-	-	-	251	-
070-383-0000-4260 CONTRACTUAL SERVICES	4,816	11,040	7,449	8,505	5,676	7,500
070-383-0000-4270 PROFESSIONAL SERVICES	-	-	610	112,640	3,051	3,000
070-383-0000-4300 DEPARTMENT SUPPLIES	(384)	2,574	4,259	5,000	5,004	3,500
070-383-0000-4310 EQUIPMENT AND SUPPLIES	6,177	3,663	19,522	35,738	13,277	34,000
070-383-0000-4320 DEPARTMENT EQUIPMENT MAINT	862	268	221	-	348	-
070-383-0000-4340 SMALL TOOLS	2,059	1,509	349	3,500	1,275	3,500
070-383-0000-4360 PERSONNEL TRAINING	56	40	-	-	-	-
070-383-0000-4400 VEHICLE OPERATION & MAINT	7,411	4,499	1,638	2,000	4,655	2,000
070-383-0000-4402 FUEL	10,298	8,567	8,874	10,000	10,451	10,000
070-383-0301-4300 PW MAINT. & REPAIR SUPPLIES	37,086	40,397	50,238	55,000	43,313	55,000
Operations & Maintenance Costs	68,379	72,557	93,160	232,383	87,049	118,500
070-383-0000-4500 CAPITAL EQUIPMENT	586	-	-	-	-	-
070-383-0000-4600 CAPITAL PROJECTS	5,572	-	-	-	-	-
070-383-0000-4820 DEPRECIATION EXPENSE	-	-	-	-	-	-
070-383-0563-4600 MACLAY WTR CONTROLLERS REP.	-	23,663	-	-	-	-
070-383-0700-4600 CP-WTR MTR REPLACEMENT	(3,897)	-	-	-	-	-
070-383-0701-4600 CP-FIRE HYDRANT UPGRADE	-	-	-	-	-	-
Capital Costs	2,260	23,663	-	-	-	-
Division Total	94,776	96,220	93,160	232,383	87,300	118,500



WATER FUND - PRODUCTION

FUND NO. 70-384

DIVISION OVERVIEW

The Water Production Division is responsible for all operations and maintenance of the City's four wells, three booster pump stations, four reservoirs and two pressure regulation stations, Ion-exchange Treatment System, three On-site Sodium Hypochlorite Generation Systems, and the Supervisory Control and Data Acquisition (SCADA). Each well is located within Los Angeles County (Sylmar area); power is supplied by the Los Angeles Department of Water and Power (LADWP) and 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

- Prepare & Submit Annual Water Quality Report
- Daily EPA & State Lab Water Sampling
- Hubbard Booster #2 rehabilitation of pump & motor
- Annual 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

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
070-384-0000-4101 SALARIES-PERMANENT EMPLOYEES	6,371	-	-	-	-	-
070-384-0000-4105 OVERTIME	35,477	-	6,532	-	3,746	-
070-384-0000-4120 O.A.S.D.I.	3,202	-	500	-	287	-
070-384-0000-4130 WORKER'S COMPENSATION INS.	5,600	-	929	-	533	
Personnel Costs	50,649	-	7,961	-	4,565	-
070-384-0000-4210 UTILITIES	175,889	212,108	227,124	170,000	346,566	170,000
070-384-0000-4220 TELEPHONE	13,217	16,062	15,987	12,000	17,700	12,000
070-384-0000-4250 RENTS AND LEASES	597	88	91	600	-	600
070-384-0000-4260 CONTRACTUAL SERVICES	157,942	70,049	83,787	150,000	138,565	150,000
070-384-0000-4300 DEPARTMENT SUPPLIES	4,524	5,309	9,534	10,000	9,806	10,000
070-384-0000-4310 EQUIPMENT AND SUPPLIES	7,459	9,606	5,659	12,587	12,298	6,000
070-384-0000-4320 DEPARTMENT EQUIPMENT MAINT	10,961	46	4,729	6,000	6,691	8,000
070-384-0000-4330 BLDG MAINT & REPAIRS	10,094	6,672	9,000	8,500	4,490	9,200
070-384-0000-4340 SMALL TOOLS	612	762	457	1,000	(131)	1,000
070-384-0000-4360 PERSONNEL TRAINING	56	225	994	1,000	-	1,000
070-384-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	67	-	206	750	-	750
070-384-0000-4400 VEHICLE OPERATION & MAINT	3,202	9,383	6,236	10,000	2,563	9,300
070-384-0000-4402 FUEL	2,819	2,863	2,952	3,000	3,598	3,000
070-384-0000-4430 ACTIVITIES AND PROGRAMS	686	-	1,500	1,500	-	1,500
070-384-0000-4450 OTHER EXPENSE	45,017	32,054	33,440	85,100		85,100
070-384-0301-4300 PW MAINT. & REPAIR SUPPLIES	10,710	12,788	7,771	4,500	3,553	6,500
070-384-0842-4260 PIPE INSTALLATION SYSTEM	4,462	14,192	-	-	-	-
070-384-0857-4260 CONTRACTUAL SERVICES	-	-	-	96,000	85,287	96,000
070-384-0857-4300 NITRATE REMOVAL SYSTEM	-	-	313	-	-	96,000
070-384-0857-4600 NITRATE REMOVAL SYSTEM	12,466	45,649	-	-		-
070-384-0862-4260 NPDES & WATERSHED COMPLIANCE	75,260	-	-	-	-	-
Operations & Maintenance Costs	536,039	437,856	409,779	572,537	630,986	665,950
070-384-0000-4500 CAPITAL EQUIPMENT	1,900	-	-	-	-	-
070-384-0000-4600 CAPITAL PROJECTS	-	-	-	-	2,440	-
Capital Costs	1,900	-	-	-	2,440	-
070-384-0000-4901 TRANSFER TO GENERAL FUND	1,000	_	_	_	_	-
070-384-0000-4912 TRANSFER TO MEASURE R	-	-	-	-	-	-
Transfers	1,000	-	-	-	-	-
Division Total	589,589	437,856	417,740	572,537	637,991	665,950



WATER FUND – CAPITAL PROJECTS

FUND NO. 70-385

DIVISION OVERVIEW

Capital Projects is used to account for, track, and manage capital improvements to the City's water system. Fiscal Year 2018-2019 saw the completion of Hubbard Booster Pump #2 pump and motor rehabilitation, Zinex Rectifier rehabilitation at Well 2A, and a temporary repair at Reservoir #4, along with the replacement of the On-Site-Generation System Cell Racks at Well 2A.

During Fiscal Year 2018-2019, the Water Distribution crew repaired 2 water main leaks, replaced 5 water services, repaired and replaced 2 fire hydrants, installed 28 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 2019-2020.

MAJOR PROJECTS/PROGRAMS

- Design & Construction: Upper Reservoir #4 Replacement Project
- Actively pursue State Proposition 1 Water Bond Funds as well as State Revolving Funds in order to leverage limited local funds for a Nitrate Infiltration System for Well #3
- <u>Water Main Replacement</u> Replacement of deteriorated water mains in conjunction with street resurfacing projects
 - Alexander Street between Library Street and Lucas Street: 41 Service Upgrades
 - N Workman Street between Glenoaks Boulevard and Seventh Street: 1230 Linear Feet
 - Lazard St between Fourth Street and Glenoaks Boulevard: 85 Service Upgrades
 - Lucas Street between N Workman Street and Orange Grove Avenue: 200 Linear Feet
 - o Arroyo Avenue between Fifth Street and Glenoaks: 30 Service Upgrades
 - Phillipi Street between Orange Grove and West City Limits: 1600 Linear Feet
- Water Meter Replacement Program
- Water Service Replacement (on an as-needed basis)
- Fire Hydrant Repair (on an as-needed basis due to knockdowns)
- 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	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
070-385-0000-4270 PROFESSIONAL SERVICES	-	-	-	250,000	12,545	320,200
070-385-0000-4320 DEPT EQUIP. MAINTENANCE	-	-	24,255	47,034	39,316	50,000
070-385-0000-4500 CAPITAL EQUIPMENT	2,164	77,216	(1)	151,678	69,551	157,000
070-385-0000-4600 CAPITAL PROJECTS	10,392	9,594	-	337,000	6811	610,000
070-385-0178-4600 CAPITAL PROJECTS	7,026	-	-	-	-	-
070-385-0560-4600 CP-STREET RESURFACING PROGRAM	-	-	-	550,000	-	381,000
070-385-0635-4600 WATER MAIN REPLACEMENT	10,991	-	-	319,000	-	-
070-385-0700-4500 CP-WTR MTR REPLACEMENT	17,037	24,242	-	-	-	-
070-385-0700-4600 CP-WTR MTR REPLACEMENT	-	-	24,000	90,000	89,334	69,000
070-385-0701-4500 CP-FIRE HYDRANT UPGRADE	7,025	5,593	-	-	-	-
070-385-0701-4600 CP-FIRE HYDRANT UPGRADE	-	-	6,491	6,800	4,252	6,800
070-385-0763-4600 CP-STORMWATER INFILTRATION PROJECT	-	-	(1)	212,019	135,204	-
070-385-0763-4615 LAND ACQUISITION	-	-	-	-	30,000	-
070-385-0857-4270 NITRATE REMOVAL SYSTEM	820	4,130	-	-	-	-
070-385-0857-4600 NITRATE REMOVAL SYSTEM	14,451	(24,083)	-	-	-	-
070-385-6673-4600 CP-GLENOAKS RESURFACING PROJECT		-	-	250,000	2,600	-
Capital Costs	69,906	96,692	54,744	2,213,530	389,614	1,594,000
070-385-0000-4820 DEPRECIATION EXPENSE	587,829	610,186	612,801	625,000	-	625,000
Depreciation Expense	587,829	610,186	612,801	625,000	-	625,000
Division Total	657,735	706,878	667,545	2,838,530	389,614	2,219,000

CITY OF SAN FERNANDO ENTERPRISE FUNDS SUMMARY OF REVENUES AND APPROPRIATIONS FISCAL YEAR 2019-2020

Fund: Sewer Enterprise Fund

Beginning Ba	lance:		6,067,382	4,834,687	1,740,753	1,717,748
REVENUE	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME	31,825	48,801	70,418	20,000	79,982	-
3508-0000 NET INCR/DECR FAIR VAL INVEST.	10,253	(26,738)	(37,682)	-	54,167	-
3745-0000 SEWER SERVICE CHARGES	3,226,210	3,274,543	3,322,538	3,300,000	3,324,288	3,300,000
3820-0000 DELINQUENT PENALTIES	42,090	41,594	39,423	40,000	41,413	40,000
3821-0000 INDUSTRIAL WASTE PERMITS	31,951	34,013	41,499	30,000	40,772	30,000
3840-0000 CAPITAL FACILITY CHARGES	20,890	17,922	30,008	30,000	44,963	30,000
3885-0000 BACKFLOW PREVENTION FEE	15,111	-	1,634	-	(1,634)	-
3970-0000 TRANS FROM GENERAL FUND	-	-	-	25,000	-	37,500
3978-0000 TRANS FROM RETIREMENT TAX FUND		-	-	-	-	-
Total Revenue	3,378,330	3,390,135	3,467,837	3,445,000	3,583,950	3,437,500
APPROPRIATIONS	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
072-360 Sewer Maintenance	3,029,761	2,591,398	3,289,015	3,369,435	2,697,009	3,022,957
072-365 Sewer Capital	1,593,394	1,090,071	1,411,518	3,169,499	909,946	2,072,960
Total Appropriations	4,623,155	3,681,469	4,700,533	6,538,934	3,606,955	5,095,917
ANNUAL SURPLUS/DEFICIT	(1,244,826)	(291,334)	(1,232,695)	(3,093,934)	(23,005)	(1,658,417)
Ending Ba	lance:		4,834,687	1,740,753	1,717,748	59,330



<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.

Outreach

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

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

Dept: Public Works/Sewer Fund Div: Sewer Maintenance

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
				·		
072-180-0000-4123 OPEB EXPENSE GASB 75 072-180-0000-4124 RETIREMENT	-	- 121 275	54,502	-	57,961 174,070	-
072-180-0000-4124 RETIREMENT 072-180-0000-4125 PENSION EXPENSE GASB 68	(43,992)	131,275 (144,265)	445,863	-	174,970	-
072-180-0000-4127 RETIRED EMP. HEALTH INS.	9,868	8,279	8,499	25,000	7,970	10,000
072-360-0000-4101 SALARIES-PERMANENT EMPLOYEES	470,342	485,807	444,834	501,803	486,283	419,045
072-360-0000-4103 WAGES-TEMPORARY & PART-TIME	30,509	17,982	16,967	3,613	8,637	-
072-360-0000-4105 OVERTIME	39,635	43,890	39,092	40,000	30,643	-
072-360-0000-4112 TEMP. NON-EMPLOYEE WAGES	-	-	-	-	-	-
072-360-0000-4120 O.A.S.D.I.	40,918	41,507	38,349	37,606	39,802	31,269
072-360-0000-4124 RETIREMENT 072-360-0000-4126 HEALTH INSURANCE	90,508	87,659	254,679	99,467	95,643	85,448
072-360-0000-4127 RETIRED EMP. HEALTH INS.	101,597	113,065	107,524 -	115,646	97,100 -	88,163 -
072-360-0000-4127 RETINED ENTITIONS:	8,844	10,286	9,589	9,312	9,326	5,673
072-360-0000-4129 RETIREE HEALTH SAVINGS	-		137	300	761	1,260
072-360-0000-4130 WORKER'S COMPENSATION INS.	51,606	53,961	48,741	44,289	45,758	42,505
072-360-0000-4133 COMPENSATED ABSENCES			91,194	-	-	-
072-360-0000-4134 LONG TERM DISABILITY INSURANCE	-	-	-	684	516	474
072-360-0000-4136 OPTICAL INSURANCE	2,102	2,464	1,986	1,944	1,949	1,291
072-360-0000-4138 LIFE INSURANCE	528	706	774	766	683	518
072-360-0000-4140 WELLNESS BENEFIT	-	-	63	150	114	150
Personnel Costs	802,465	852,616	1,562,793	880,580	1,058,116	685,796
072-110-0000-4270 PROFESSIONAL SERVICES	100	-	-	-	40	-
072-360-0000-4210 UTILITIES	126	110	165	5,000	320	5,000
072-360-0000-4220 TELEPHONE	915	1,200	1,714	900	1,787	900
072-360-0000-4250 RENTS AND LEASES 072-360-0000-4260 CONTRACTUAL SERVICES	- 1,456,205	- 1,129,016	2,840 39,946	11,300 251,600	2,329 141,749	11,300 194,500
072-360-0629-4260 CONTRACTUAL SERVICES	1,430,203	1,129,010	952,079	1,466,629	836,610	1,409,200
072-360-0000-4270 PROFESSIONAL SERVICES	3,514	17,133	43,886	5,455	10,043	-
072-360-0000-4290 OFFICE EQUIPMENT MAINTENANCE	1,427	880	587	3,680	686	3,680
072-360-0000-4300 DEPARTMENT SUPPLIES	21,079	28,675	28,216	25,900	29,860	20,400
072-360-0000-4310 EQUIPMENT AND SUPPLIES	5,130	5,666	6,968	6,900	3,549	6,900
072-360-0000-4320 DEPARTMENT EQUIPMENT MAINT	13,750	16,339	2,524	10,500	1,302	3,500
072-360-0000-4325 UNIFORM ALLOWANCE	-	-	-	175	-	175
072-360-0000-4340 SMALL TOOLS	309	-	1,827	5,000	-	5,000
072-360-0000-4360 PERSONNEL TRAINING 072-360-0000-4390 VEHICLE ALLOW & MAINT	42 997	- 956	499 400	3,500 900	216 707	2,500 900
072-360-0000-4390 VEHICLE ALLOW & MAINT	3,155	933	1,485	5,000	1,414	5,000
072-360-0000-4402 FUEL	4,638	3,632	3,751	-	4,968	-
072-360-0000-4405 INTEREST EXPENSE	1,738	1,738	1,737	-	1,738	-
072-360-0000-4430 ACTIVITIES AND PROGRAMS	488	-	´-	5,200	-	5,200
072-360-0000-4450 OTHER EXPENSE	65,958	56,336	62,512	94,659	33,654	86,400
072-360-0000-4455 BAD DEBTS EXPENSE	5,752	(1,061)	3,207	-	2,322	-
072-360-0000-4480 COST ALLOCATION	286,742	282,346	330,030	330,030	330,030	360,538
072-360-0301-4300 PW MAINT. & REPAIR SUPPLIES	4,410	653	914	3,000	104	3,000
Operations & Maintenance Costs	1,876,474	1,544,552	1,485,287	2,235,329	1,403,426	2,124,093
072-360-0000-4706 LIABILITY CHARGE	32,883	58,560	58,113	52,649	52,649	11,722
072-360-0320-4741 EQUIP MAINT CHARGE	35,800	18,900	21,018	20,523	20,523	25,243
072-360-0000-4741 EQUIP REPLACEMENT CHARGE	47.020	-	11,250	11,250 96,670	5,625	11,250
072-360-0000-4743 FACILITY MAINTENANCE CHARGE	47,820	56,770	90,554		96,670	92,419
Internal Service Charges	116,503	134,230	180,935	181,092	175,467	140,634
072-360-0000-4500 CAPITAL EQUIPMENT	-	-	-	-	-	-
072-360-0000-4600 CAPITAL PROJECTS	174,320	-	-	-	-	
Capital Costs	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	3,029,761	2,591,398	3,289,015	3,369,435	2,697,009	3,022,957



SEWER FUND – CAPITAL PROJECTS

FUND No. 72-365

DIVISION OVERVIEW

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

MAJOR PROJECTS/PROGRAMS

- Maintenance Repairs 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.

FY 2019-2020 Projects

- o Glenoaks Boulevard & Harding Avenue: 2,600 Linear feet
- o N Workman Street between Glenoaks Boulevard and Seventh Street: 500 Linear Feet
- Lazard St between Fourth Street and Glenoaks Boulevard: 1,700 Linear Feet
- Arroyo Avenue between Fifth Street and Glenoaks: 50 Linear Feet
- Sewer Cleaning Annual sewer system jetting an cleaning
- Continue to pursue State Proposition 1 Water Bond Funds in order to leverage limited local funds for capital projects. Possible projects include sanitary sewer system rehabilitation/diversion improvements and storm water management infrastructure.

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

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
072-365-0000-4820 DEPRECIATION EXPENSE	132,949	140,029	148,189	141,252	-	-
Depreciation Expense	132,949	140,029	148,189	141,252	-	-
072-365-0000-4260 CONTRACT SERVICES	-	-	-	250,000	-	250,000
072-365-0000-4300 DEPARTMENT SUPPLIES	_	-	-	25,000	-	-
Operations & Maintenance	-	-	-	275,000	-	250,000
072-365-0000-4500 CAPITAL EQUIPMENT		-	-	83,869	14,942	409,000
Capital Costs	-	-	-	83,869	14,942	409,000
072-365-0560-4600 CAPITAL PROJECTS	-	-	-	185,000	-	250,000
072-365-0629-4600 CAPITAL PROJECTS	1,404,397	-	1,263,329	1,349,378	886,752	778,300
072-365-6673-4600 CAPITAL PROJECTS	-	-	-	250,000	7,752	-
072-365-0000-4600 CAPITAL PROJECTS	-	918,918	-	885,000	500	385,660
072-365-0754-4600 CAPITAL PROJECTS	56,048	31,124	-	-	-	-
Capital Projects	1,460,445	950,042	1,263,329	2,669,378	895,004	1,413,960
Division Total	1,593,394	1,090,071	1,411,518	3,169,499	909,946	2,072,960

CITY OF SAN FERNANDO ENTERPRISE FUNDS SUMMARY OF REVENUES AND APPROPRIATIONS FISCAL YEAR 2019-2020

Fund: Compressed Natural Gas Fund

Beginning Balance	e:		17,593	43,210	22,210	66,071
REVENUE	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME	-	18	493	-	842	-
3508-0000 NET INCR/DECR FAIR VAL INVEST.	-	(18)	(518)	-	536	-
3735-3661 CNG FUELING STATION	-	-	56,780	140,000	111,356	140,000
3907-0000 REFUND OF EXCISE TAXES	-	-	11,686	-	5,999	-
3987-0000 TRANS FROM EQUIP REPL FUND	-	17,593	-	-	-	-
Total Revenue	-	17,593	68,441	140,000	118,734	140,000
APPROPRIATIONS	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
074-320 CNG VEHICLE MAINTENANCE		-	42,824	161,000	74,873	157,344
Total Appropriations	-	-	42,824	161,000	74,873	157,344
ANNUAL SURPLUS/DEFICIT		17,593	25,617	(21,000)	43,861	(17,344)
Ending Balance	2:		43,210	22,210	66,071	48,727



COMPRESSED NATURAL GAS FUND

FUND NO. 74-320

DIVISION OVERVIEW

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

MAJOR PROJECTS/PROGRAMS

• Resurface area surrounding CNG station equipment.

Dept: Public Works/Compressed Natural Gas

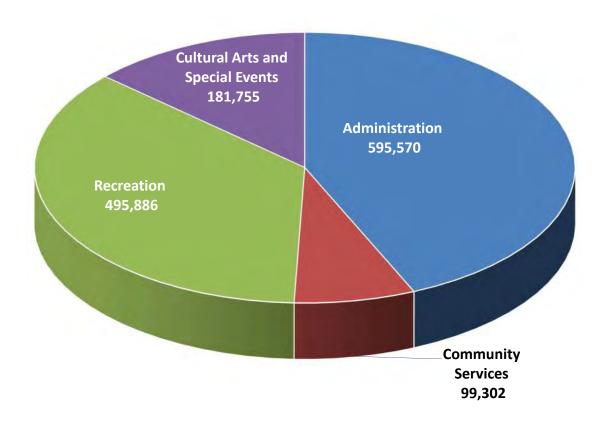
Div: Vehicle Maintenance

Acc	count Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
074-320-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	-
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	13,582	25,644	12,192	25,700
074-320-0000-4220	TELEPHONE	-	374	567	400	556	400
074-320-0000-4260	CONTRACTUAL SERVICES	-	1,237	-	-	-	-
074-320-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
074-320-0000-4300	DEPARTMENT SUPPLIES	-	-	-	1,000	848	1,000
074-320-0000-4310	EQUIPMENT & SUPPLIES	-	-	-	-	-	-
074-320-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
074-320-0000-4400	VEHICLE OPERATION & MAINT.	-	17,239	3,263	29,000	4,334	-
074-320-0000-4402	FUEL	-	24,045	15,168	40,000	35,738	40,000
074-320-0000-4430	ACTIVITIES & PROGRAMS	-	-	-	-	390	-
074-320-0000-4435	BANK CHARGES	-	4,998	3,764	8,000	5,603	10,000
074-320-0000-4450	OTHER EXPENSE	-	7,153	-	9,000	152	-
074-320-0000-4457	EXCISE TAX RETURN	-	-	4,249	25,000	9,106	25,000
074-320-0000-4480	COST ALLOCATION		-	-	5,956	5,956	5,244
Operations & Mainte	enance Costs	-	67,322	40,593	144,000	74,873	107,344
074-320-0000-4500	***CAPITAL EXPENSES***	-	-	-	17,000	-	50,000
Capital Projects		-	-	-	17,000	-	50,000
	DEPRECIATION EXPENSE		-	-	-	-	_
Depreciation Expense	e	-	-	-	-	-	-
Division Total		-	67,513	42,824	161,000	74,873	157,344

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



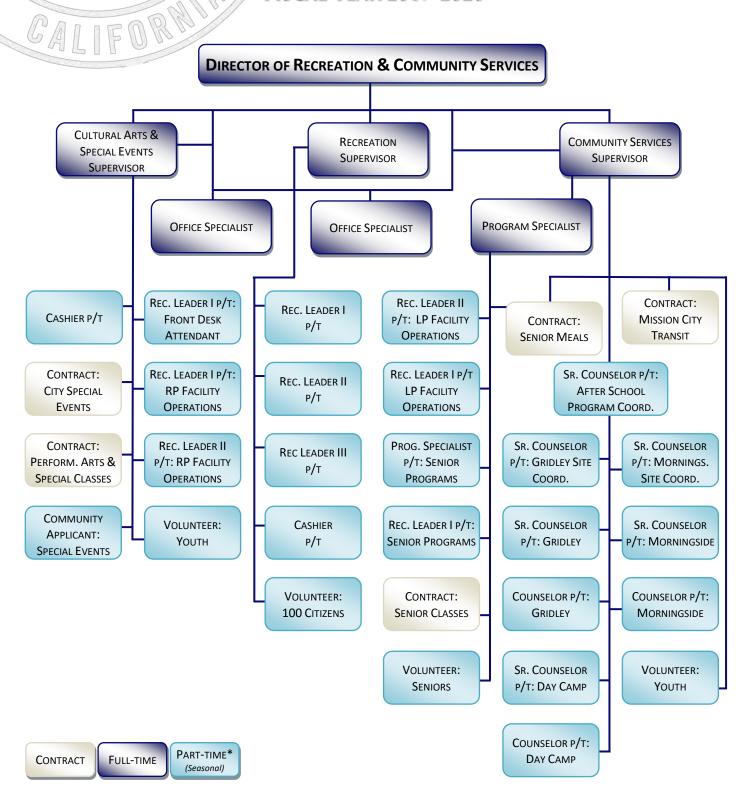
RECREATION & COMMUNITY SERVICES DEPARTMENT



SANFERNANDO

PORATE ORGANIZATIONAL CHART

RECREATION & COMMUNITY SERVICES DEPARTMENT
FISCAL YEAR 2019-2020





FRNANDO RECREATION & COMMUNITY SERVICES DEPARTMENT

MISSION STATEMENT

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

DEPARTMENT OVERVIEW

The Recreation and Community Services Department is comprised of four (4) divisions, including Administration, Community Services, Recreation, and Cultural Arts/Special Events. Together, the Divisions provide programming and resources to the community that includes 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 2018-2019

- 1. Staff identified several programs activities that can be implemented at Rudy Ortega Sr. Park. Programming would revolve around the nature and cultural aspect of the Park. The nature programming includes a Family Urban Camp, Educational Field Trips that introduce environmental stewardship to elementary school-aged children, and Boy Scout merit badge classes. The cultural programming includes dance workshops, craft classes, and ceremonial special events hosted by community groups. Staff also identified potential funding sources for the expansion of the Tea House under the Prop. 68 Grant Program and funding from the Los Angeles County's Measure A. Both Prop. 68 and Measure A have Per Capita and competitive grants available.
- 2. Staff identified the Healthy Food Financial Initiative Grant and applied for funding to establish and operate a Farmer's Market. The Farmer's Market project is a collaborative effort between the City, the Mall Association and California Fruits. The proposed location of the Farmer's Market is in the San Fernando Mall between Brand Blvd. and Maclay Ave and the hours of operation will be between 4:00 pm and 8:00 pm on Friday evenings.
- 3. Staff developed a program that honors the veterans of San Fernando. Veterans will be recognized by posting pole banners commemorating their service during the months of May and November to coincide with the Memorial Day and Veterans Day Holidays. The target date for unveiling the veteran tribute display will be the 2019 Veterans Day Holiday, followed by a Memorial Day Holiday display in 2020. The pole banner veteran tribute will be displayed on these holidays thereafter.
- 4. The Department continues to promote and foster community advocacy. During FY 2019-2019 several community partners offered free and low-cost classes/workshops/activities for seniors and the general population. Community members had opportunities to improve health, try new activities, and obtain information and resources to enhance their quality of life. Examples of

SAN FERNANDO

TERNANDO RECREATION & COMMUNITY SERVICES DEPARTMENT

ACCOMPLISHMENTS FOR FY 2018-2019

such services provide to the community include:

- Veteran Workforce Development Workshop
- Cooling Centers that provide relief during extreme heat waves
- Senior Expo 2018 resource fair
- Homeless Connect Days
- Free Family Hikes and environmental stewardship program
- Healthy Snack Day, a Statewide day of action to promote healthy foods
- 5. The Department debut the Layne Park Renovations and Soccer Field On August 25, 2018, with a Park Reopening dedication ceremony. The event featured community groups offering information and resources for the community, soccer field activities and drawings. Over 75 children and their families were in attendance at the event.
- 6. The Department successfully implemented programs and activities the boosted the health and wellness of the San Fernando community. The Quarterly Fitness Challenge encouraged and motivated participation in the Fit-Pass classes like Summer Slimdown, Commit to be fit, and Spring Into Health. The new All Inclusive Zumba provided more inclusive programming, the class had a Zumba certified adaptive physical education teacher to offer a Zumba class tailored towards serving individuals with limited mobility or special needs. First of its kind for the department. A Balance, Strength & Healthy Mind Low-cost 10-wk program developed by 3Wins exercise director, Valen Sinisgalli, to help older adults manage balance and strength issues while doing mind games and puzzles to improve their brain function.
- 7. The Department implemented a free Futsal program at Las Palmas Park for kids ages 11-14 to help build interest in Soccer and eventually lead to the development of a league program. Brought back the Adult Basketball League with anticipated 4-6 teams for the pilot season, but surprisingly ended up with an eight-team league and a waiting list. Began programming the newly renovated Layne Park with the Kidz Love Soccer Clinic.
- 8. The Department successfully completed the 5th Annual Healthy San Fernando Campaign which fosters the Healthy Eating and Active Living message at all citywide events and programs. Milestones of the Campaign included expanding the Summer Nights Movies from two nights to three nights. 2018 was the first year to include an overnight experience at the 5k Dia De Los Muertos event. Included in the event where the food trucks component and a large stage for performance entertainment. Secondary stages also had continuous performing arts entertainment. The 5k Relay Walk/Run broke the record of participants in both the Relay and the attendees to the Health component. We had a total of 1200 registered runners. The Holiday Tree Lighting expansion was another milestone for the Campaign. The event included activities in the Mall between San Fernando Road through Maclay Avenue. The Spring Jamboree saw unprecedented crowds throughout the day (2000 +). The very popular Egg Hunt returned after a 4-year hiatus and new first-time component Breakfast with the Bunny served over 100 community participants. A record number of 25 community booths were represented at the event.
- 9. The Department's cultural programming continues to provide a rich traditional and artistic

SAN FERNANDO

ERNANDO RECREATION & COMMUNITY SERVICES DEPARTMENT

ACCOMPLISHMENTS FOR FY 2018-2019

experience for the community. The Ballet Folklorico (Mexican folk dance) classes were showcased at the following Special events: the City's 107th Birthday Celebration, the Dia de Los Muertos, and the Holiday Tree Lighting programs. The Mariachi Master Apprentice Program placed 1st at the California State Fair in Sacramento and was recognized by the San Fernando City Council and the Los Angeles City Council. The Senior Music class gave a stellar performance with 22 participants at the Los Angeles County Fair in Pomona. The Line Dance Class and the Senior Music Class performed at the Senior Expo.

OBJECTIVES FOR FY 2019-2020

- 1. Establish partnerships and apply for grant funding that will enable the Department to start implementing the identified programs and activities to be held at Rudy Ortega Sr. Park. Those identified programs and activities include a Family Urban Camp, Educational Field Trips that introduce environmental stewardship to elementary school-aged children, and Boy Scout merit badge classes. The cultural programming includes dance workshops, craft classes, and ceremonial special events hosted by community groups. (Strategic Goal #9)
- Implement a San Fernando Veteran Honor program. Veterans will be recognized with commemorative pole banners highlighting individuals who have served their country. The inaugural unveiling of the pole banners is scheduled for November 11, 2019 to coincide with the Veterans Day Holiday. The banners will again be displayed for the Memorial Day Holiday. (Strategic Goal #9)
- 3. Implement the second San Fernando Street Festival that converts over 3 miles of commercial corridors and streets into an urban playground, void of motorized transportation. The event will capitalize on the Cinco de Mayo weekend and tie-in the cultural celebration of Latin America. In addition, the event will include activity hubs featuring bike and pedestrian safety training, physical challenges, an art walk, nutrition demos, and active transportation awareness. It will include support from local merchants, non-profit/faith-based organizations, and private corporations. (Strategic Goal #6)
- 4. Continue to research funding to acquire land for implementing a community garden. Possible funding sources include the State of California Prop. 68 and the County of Los Angeles Measure A grant programs. (Strategic Goal #7)
- 5. Continue to develop collaborations to enhance the programs and services offered to the community. Potential partnerships include local youth groups, faith base agencies, and community organizations that share a common goal with the Department. (Strategic Goal #9)
- 6. Acquire and implement a new web-based registration and billing software for the Department. The new system will allow patrons to view activities and programs being offered, register on-line, and pay the fees all for the comfort of home. The new registration and billing system will be available seven days a week and 24 hours a day. (Strategic Goal #5)
- 7. Continue to research and identify available funding sources to implement the recommendations

ACCOMPLISHMENTS FOR FY 2018-2019

identified in the Park and Recreation Master Plan. (Strategic Goal #7)

SOURCES:

	2016	2017	2018	2019	2020
RECREATION & COMM SVCS	Actual	Actual	Actual	Estimated	Adopted
GENERAL REVENUE	954,596	1,162,472	1,044,433	1,207,227	1,292,512
SNACK BAR	514	-	-	-	-
FACILITY RENTAL	86,496	91,603	83,498	100,000	80,000
TOTAL FUNDING SOURCES	1,041,606	1,254,075	1,127,931	1,307,227	1,372,512

USES:

		2016	2017	2018	2019	2020
RECREA	TION & COMM SERVICES	Actual	Actual	Actual	Estimated	Adopted
01-420	Administration	386,000	475,154	359,471	464,371	595,570
01-422	Community Services	206,652	192,180	121,442	170,850	99,302
01-423	Recreation	299,491	406,902	487,270	537,295	495,886
01-424	Special Events	146,599	179,840	159,748	171,231	181,755
01-430	Aquatics	2,863	-	-	-	-
Total R	ecreation & Comm Services	1,041,606	1,254,075	1,127,931	1,343,747	1,372,512

PERSONNEL:

	2016	2017	2018	2019	2020
RECREATION AND COMMUNITY SERVICES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
RCS Director	1.00	1.00	1.00	1.00	1.00
RCS Manager	0.00	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	1.00	1.00	1.00	1.00	1.00
Aquatic Supervisor	0.00	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	1.75	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)	0.00	0.00	0.00	0.00	0.00
Lifeguard (FTE)	0.00	0.00	0.00	0.00	0.00
Senior Lifeguards (FTE)	0.00	0.00	0.00	0.00	0.00
TOTAL RECREATION & COMMUNITY SERVICES DEPT	24.21	24.21	23.96	23.96	23.96



RECREATION & COMMUNITY SERVICES - ADMINISTRATION

DIVISION NO. 420

DIVISION OVERVIEW

The Recreation and Community Services Administration Division is responsible for the overall management of the day-to-day operations of the RCS Department, which includes Recreation Division, Community Services Division, Cultural Arts Division, and Special Events Division. Additionally, monies appropriated in this division will cover basic overhead expenses, training, subscriptions, and marketing. The Division plans, organizes, integrates and directs the work of the RCS Department. Manages and directs a comprehensive program of cultural, recreational and community activities, events, and services. Oversees usage of parks and facilities, provides expertise and guidance for the delivery recreational and community services.

Dept: Recreation & Community Services Div: Recreation Administration

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-420-0000-4101 SALARIES-PERMANENT EMPLOYEES	229,146	234,560	169,653	245,528	242,961	321,479
001-420-0000-4103 WAGES-TEMPORARY & PART-TIME	126	372	-	-	-	-
001-420-0000-4105 OVERTIME	751	282	-	-	-	-
001-420-0000-4111 COMMISSIONER'S REIMBURSEMENT	750	1,150	650	4,500	1,525	4,500
001-420-0000-4120 O.A.S.D.I.	17,866	17,760	13,100	18,339	18,863	23,951
001-420-0000-4126 HEALTH INSURANCE	28,927	33,703	41,494	56,746	54,319	67,556
001-420-0000-4128 DENTAL INSURANCE	4,013	4,102	3,883	3,339	5,477	3,979
001-420-0000-4129 RETIREE HEALTH SAVINGS	-	-	568	1,200	1,200	2,340
001-420-0000-4130 WORKER'S COMPENSATION INS.	3,553	3,630	2,692	3,746	3,863	8,575
001-420-0000-4134 LONG TERM DISABILITY INSURANCE	906	760	339	1,066	992	1,000
001-420-0000-4136 OPTICAL INSURANCE	947	991	654	590	975	732
001-420-0000-4138 LIFE INSURANCE	459	400	323	301	303	351
001-420-0000-4140 WELLNESS BENEFIT	600	600	-	600	600	600
Personnel Costs	288,045	298,309	233,356	335,955	331,078	435,063
001-420-0000-4220 TELEPHONE	16,062	16,696	17,617	19,000	18,415	19,000
001-420-0000-4260 CONTRACTUAL SERVICES	22,132	66,635	16,657	19,200	20,556	19,200
001-420-0000-4270 PROFESSIONAL SERVICES	-	-	-	-	207	-
001-420-0000-4300 DEPARTMENT SUPPLIES	7,740	8,646	12,533	10,900	9,395	10,900
001-420-0000-4320 DEPARTMENT EQUIPMENT MAINT	196	-	-	600	432	600
001-420-0000-4360 PERSONNEL TRAINING	1,548	2,050	895	2,000	1,930	2,000
001-420-0000-4370 MEETINGS, MEMBERSHIPS	566	15	64	1,500	747	1,500
001-420-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	640	192	995	1,000	940	1,000
001-420-0000-4390 VEHICLE ALLOW & MILEAGE	3,521	3,386	2,228	4,100	4,643	4,100
001-420-0000-4450 OTHER EXPENSE	-	150	-	-	-	-
Operations & Maintenance Costs	52,404	97,771	50,989	58,300	57,265	58,300
001-420-0000-4706 LIABILITY CHARGE	16,294	20,923	22,165	19,610	19,610	8,063
001-420-0320-4741 EQUIP MAINT CHARGE	2,562	13,844	10,948	17,881	17,881	19,460
001-420-0000-4741 EQUIP REPLACEMENT CHARGE	3,000	3,000	3,000	-	-	-
001-420-0000-4743 FACILITY MAINTENANCE CHARGE	23,695	28,628	36,099	38,537	38,537	62,684
Internal Service Charges	45,551	66,395	72,212	76,028	76,028	90,207
001-420-0000-4500 CAPITAL EQUIPMENT		12,679	2,914	<u>-</u>		12,000
Capital Costs	-	12,679	2,914	-	-	12,000
Division Total	386,000	475,154	359,471	470,283	464,371	595,570



RECREATION & COMMUNITY SERVICES DEPARTMENT

COMMUNITY SERVICES

DIVISION NO. 422

DIVISION OVERVIEW

The Community Services Division oversees the department's human services activities and programs and provides key administrative functions, supervision, and analysis for this section. The Division is responsible for identifying potential grant fund sources and maintaining existing grant agreements and contracts for the Elderly Nutrition Congregate and Home-Delivered Meal Program. Staff ensures that these programs meet federal guidelines and are in compliance with all grant regulations. The Division also provides for the administration and supervision of youth programs that include the summer and winter day camp, Teens for a Better Community Leadership Program, the youth volunteer program and the Counselor-In-Training (CIT) program that offers youth ages 14 to 19 with vocational and skills training opportunities and mentorship. Staff continues to strengthen and foster innovative partnerships between the private and non-profit community agencies and is successful in securing grants and partnerships to help offset the cost of the Division events and programs. 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	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-422-0000-4101 SALARIES-PERMANENT EMPLOYEES	87,777	65,705	65,285	112,491	102,659	56,109
001-422-0000-4105 OVERTIME	1,679	1,297	-	-	-	-
001-422-0000-4120 O.A.S.D.I.	7,723	4,992	4,994	7,382	7,853	4,211
001-422-0000-4126 HEALTH INSURANCE	17,689	4,599	9,228	13,497	13,863	7,424
001-422-0000-4128 DENTAL INSURANCE	938	220	800	1,180	1,236	674
001-422-0000-4129 RETIREE HEALTH SAVINGS	-	341	771	1,050	3,087	1,200
001-422-0000-4130 WORKER'S COMPENSATION INS.	4,892	4,915	3,792	7,015	4,547	-
001-422-0000-4136 OPTICAL INSURANCE	254	93	150	262	274	150
001-422-0000-4138 LIFE INSURANCE	162	102	107	179	164	90
001-422-3750-4101 SALARIES-PERMANENT EMPLOYEES	19,716	16,771	-	_	-	-
001-422-3750-4120 O.A.S.D.I.	1,508	1,262	-	-	-	-
001-422-3750-4129 RETIREE HEALTH SAVINGS	-	124	-	_	-	-
001-422-3750-4130 WORKER'S COMPENSATION INS.	718	1,213	-	-	-	4,002
001-422-3752-4101 SALARIES-PERMANENT EMPLOYEES	10,910	10,139	-	_	-	-
001-422-3752-4120 O.A.S.D.I.	835	765	-	-	-	-
001-422-3752-4129 RETIREE HEALTH SAVINGS	-	104	_	_	-	-
001-422-3752-4130 WORKER'S COMPENSATION INS.	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	155,211	114,619	85,127	143,056	133,684	73,860
001-422-0000-4260 CONTRACTUAL SERVICES	276	21	30	1,500	451	100
001-422-0000-4300 DEPARTMENT SUPPLIES	3,323	2,943	5,682	5,500	6,404	6,900
001-422-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	107	137	1,000	-	850
001-422-3750-4260 CONTRACTUAL SERVICES	-	5,130	-	-	-	-
001-422-3750-4270 PROFESSIONAL SERVICES	19,540	22,291	-	-	-	150
001-422-3752-4260 HOME DELIVERED MEALS C2	-	2,822	-	_	-	-
001-422-3752-4270 PROFESSIONAL SERVICES	3,077	7,637	-	-	-	-
Operations & Maintenance Costs	26,216	40,950	5,849	8,000	6,855	8,000
001-422-0000-4706 LIABILITY CHARGE	10,278	9,923	9,051	7,450	7,450	1,369
001-422-0000-4743 FACILITY MAINTENANCE CHARGE	14,948	26,687	21,415	22,861	22,861	16,073
Internal Service Charges	25,226	36,610	30,466	30,311	30,311	17,442
Division Total	206,652	192,180	121,442	181,367	170,850	99,302



TAND RECREATION & COMMUNITY SERVICES DEPARTMENT

RECREATION (FACILITY OPERATIONS & PLAYGROUNDS)

DIVISION NO. 423

DIVISION OVERVIEW

The Recreation Division is responsible for providing social, physical and educational recreation activities for participants of all ages year-round. The scope of responsibility under this division include youth and adult sports leagues and camps, recreational activities, community wellness programs such as 3Wins and Adult Fitness, management of community partnerships with organizations such as Special Olympics, Neighborhood Junior Tennis Program, Tierra Del Sol, New Horizons, Santa Rosa Youth Athletics, 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 takes the lead in performance evaluation as well as the general facility operations of Recreation Park and Las Palmas Park. The Department hired approximately 11 new part-time staff to assist with facility operations, camp programming and sports.

During FY 17-18, the Recreation Division served over 400 kids in our Youth Programs- Basketball, Cheer, Karate, All Abilities Art Class and Summer/Winter Camps and over 300 adults in our Adult Sports and Fitness Programs- Softball (Coed and Men's), Volleyball, Basketball, Zumba, and Fit Pass Classes. In an effort to promote inclusivity and continued interest in community wellness, staff collaborated with a special education instructor from LAUSD to provide an All Inclusive Zumba class for individuals with limited mobility and special needs as well as highlighted some of the classes at events such as the Summer Movie Nights and the Health & Wellness Fair.

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

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-423-0000-4101 SALARIES-PERMANENT EMPLOYEES	57,115	75,948	80,785	74,246	85,355	79,182
001-423-0000-4103 WAGES-TEMPORARY & PART-TIME	167,120	200,581	212,070	210,000	244,212	216,815
001-423-0000-4105 OVERTIME	9	222	-	-	53	-
001-423-0000-4120 O.A.S.D.I.	13,969	21,116	22,404	21,745	25,217	22,529
001-423-0000-4126 HEALTH INSURANCE	12,498	17,789	11,167	11,392	11,417	11,442
001-423-0000-4128 DENTAL INSURANCE	235	1,583	1,306	674	1,306	674
001-423-0000-4129 RETIREE HEALTH SAVINGS	-	15	-	-	-	-
001-423-0000-4130 WORKER'S COMPENSATION INS.	12,344	20,017	21,285	20,665	24,254	20,928
001-423-0000-4136 OPTICAL INSURANCE	250	333	285	150	257	150
001-423-0000-4138 LIFE INSURANCE	1,786	1,867	1,693	2,168	2,015	2,141
Personnel Costs	265,325	339,472	350,995	341,040	394,085	353,861
001-423-0000-4260 CONTRACTUAL SERVICES	2,883	1,056	-	2,500	361	2,500
001-423-0000-4270 PROFESSIONAL SERVICES	-	-	-	500	450	500
001-423-0000-4300 DEPARTMENT SUPPLIES	2,118	3,853	3,829	3,000	4,832	3,000
Operations & Maintenance Costs	5,001	4,910	3,829	6,000	5,643	6,000
001-423-0000-4706 LIABILITY CHARGE	11,883	16,425	22,313	19,996	19,996	6,558
001-423-0000-4743 FACILITY MAINTENANCE CHARGE	17,282	46,095	110,133	117,571	117,571	129,467
Internal Service Charges	29,165	62,520	132,446	137,567	137,567	136,025
Division Total	299,491	406,902	487,270	484,607	537,295	495,886



FRNANDO RECREATION & COMMUNITY SERVICES DEPARTMENT

CULTURAL ARTS & SPECIAL EVENTS

DIVISION NO. 424

DIVISION OVERVIEW

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

The California Art's Council's Youth Arts Action (YAA) program supports projects that foster creative abilities of youth through culturally responsive arts learning, utilize cultural assets of the local community to support positive self-identification, and empower youth through the preservation of cultural practices. YAA supports projects that operate outside of school time, at community and school sites. Long-term, in-depth, standards-based arts education projects underscore the critical role the arts play in student's development of creativity, overall well-being and academic achievement, through meaningful arts-learning environments. Funding supports the Mariachi Master Apprentice Program by supporting and encouraging relevant, dynamic, and innovative community building and learning through youth focused arts and culture projects.

The National Endowment for the Arts supports the creation of art that meets the highest standards of excellence, engages the public with diverse and excellent art, lifelong learning in the arts, and the strengthening of communities through the arts, by prioritizing historically underserved populations. Funding supports the Mariachi Master Apprentice Program (MMAP) that connects music masters with community youth to preserve mariachi music traditions through quality after school apprentice program. MMAP focuses on multi-level instrument instruction, arrangement and performance skills, and targets youth ages 8-19. MMAP incorporates the following elements: Experience: Participants experience exemplary works of art- in live form where possible- to gain increased knowledge and skills in the art form. Creation: Informed by their experience in an art form, participants will create or perform art. Assessment: Student learning is measured and assessed according to either national or state arts education standards.

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

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
001-424-0000-4101 SALARIES-PERMANENT EMPLOYEES	75,298	76,788	76,737	75,431	77,111	79,938
001-424-0000-4105 OVERTIME	781	1,537	-	-	-	-
001-424-0000-4120 O.A.S.D.I.	8,138	5,769	5,870	5,770	5,899	6,000
001-424-0000-4126 HEALTH INSURANCE	7,884	8,297	8,338	8,085	9,105	10,125
001-424-0000-4128 DENTAL INSURANCE	1,030	618	674	674	674	674
001-424-0000-4130 WORKER'S COMPENSATION INS.	3,386	5,552	5,553	5,484	5,606	5,702
001-424-0000-4136 OPTICAL INSURANCE	145	150	150	150	150	150
001-424-0000-4138 LIFE INSURANCE	102	102	102	102	96	90
Personnel Costs	96,764	98,811	97,424	95,696	98,641	102,679
001-424-0000-4260 CONTRACTUAL SERVICES	11,234	9,287	28,370	40,600	37,009	40,600
001-424-0000-4300 DEPARTMENT SUPPLIES	3,715	3,882	3,213	4,000	4,907	8,500
001-424-0000-4430 ACTIVITIES AND PROGRAMS	11,996	24,780	12,000	12,000	12,000	12,000
Operations & Maintenance Costs	26,945	37,949	43,583	56,600	53,917	61,100
001-424-0000-4706 LIABILITY CHARGE	9,327	6,689	6,504	5,611	5,611	1,903
001-424-0000-4743 FACILITY MAINTENANCE CHARGE	13,563	36,391	12,237	13,063	13,063	16,073
Internal Service Charges	22,890	43,080	18,741	18,674	18,674	17,976
Division Total	146,599	179,840	159,748	170,970	171,231	181,755



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
030	Mall Maintenance Operations
032	Capital Outlay Fund
050	Pavement Management Fund
053	Community Investment Fund
055	Community Development Surcharge 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) Gra



SUPPLEMENTAL LAW ENFORCEMENT FUNDS (SLESF)

FUND NO. 002

FUND OVERVIEW

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

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

Fund: Supplemental Law Enforcement Services

Resp. Dept: Finance

Beginning Fund Balance:			30,532		70,071	158,639
REVENUES Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
3500-0000 INTEREST INCOME 3508-0000 NET INCR/DECR FAIR VAL INVESTMENT 3679-0000 COPS MORE 3679-2206 SLESF	124 55 96,358 18,260	376 (217) 129,324 -	901 (779) 139,417 -	- - 110,000 -	1,381 940 148,747	- - 125,000 -
Total Revenue	114,797	129,483	139,539	110,000	151,068	125,000
APPROPRIATIONS	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
Account Number & Title 002-190-0000-4901 TRANSFER TO GENERAL FUND Transfers	100,000 100,000	120,000 120,000	100,000 100,000	125,000 125,000	62,500 62,500	125,000 125,000
002-190-0000-4901 TRANSFER TO GENERAL FUND	100,000	120,000	100,000	125,000	62,500	125,000
002-190-0000-4901 TRANSFER TO GENERAL FUND Transfers	100,000	120,000 120,000	100,000	125,000 125,000	62,500 62,500	125,000 125,000

PROPOSITION "A"

FUND NO. 007

FUND OVERVIEW

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

MAJOR PROJECTS/PROGRAMS

METRO ANNUAL PROJECTS BUDGET

PUBLIC WORKS:

Trolley Transit: PCA Transit Contract

Trolley Transit: Professional Services

• Trolley Transit: Trolley Repairs

• Trolley Transit: Trolley Fuel

Marketing Supplies, Tools, Equipment, Maintenance

Prop "A" Administration

Prop "A" Administration: Cost Allocation

RECREATION & COMMUNITY SERVICES:

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

Fund: Proposition A - Transit Fund

Resp. Dept: Public Works

Beginning Fund Balance:			65,047		54,920	81,751
APPROPRIATIONS	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3210-0000 SALES AND USE TAXES	437,213	448,119	457,621	479,258	491,583	497,710
3500-0000 INTEREST INCOME	579	1,294	995	-	2,161	-
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT	-	(841)	(189)	-	768	-
3794-0000 DIAL-A-RIDE TICKETS	5,068	2,159	4,652	4,500	2,825	-
3794-3630 AQMD NATURAL GAS TROLLEYS	16,003	8,779	15,310	15,000	8,111	-
3796-0000 MTA BUS PASS SUBSIDY	7,930	7,812	7,867	7,000	6,634	
Total Revenue	466.793	467.322	486.256	505.758	512.084	497.710

APPROPRIATIONS Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
007-440-0000-4101 SALARIES-PERMANENT EMPLOYEES	17,215	16,059	8,457	5,704	14,414	6,361
007-440-0000-4120 O.A.S.D.I.	1,317	1,213	647	1,660	1,103	487
007-440-0000-4124 RETIREMENT	-	-	-	-	-	778
007-440-0000-4126 HEALTH INSURANCE	2,248	2,279	1,416	2,533	2,043	1,175
007-440-0000-4128 DENTAL INSURANCE	151	137	105	151	176	97
007-440-0000-4129 RETIREE HEALTH SAVINGS	-	-	57	-	163	60
007-440-0000-4130 WORKER'S COMPENSATION INS.	268	976	134	1,416	228	293
007-440-0000-4136 OPTICAL INSURANCE	-	42	20	48	36	18
007-440-0000-4138 LIFE INSURANCE	47	84	84	31	32	9
Personnel Costs	21,247	20,788	10,920	11,543	18,194	9,278
007-190-0000-4480 COST ALLOCATION	42,639	27,277	28,412	29,935	29,935	31,453
007-313-0000-4260 CONTRACTUAL SERVICES	47,500	131,804	132,457	134,000	134,000	134,000
007-313-3630-4402 FUEL	14,229	15,569	7,542	15,000	4,141	15,000
007-440-0441-4220 TELEPHONE	1,649	1,669	1,611	1,500	1,673	1,700
007-440-0441-4260 MTA BUS PASS SALES	15,800	14,386	14,687	16,000	12,412	16,000
007-440-0442-4260 CONTRACTUAL SERVICES	279,204	280,000	286,200	269,280	269,280	270,000
007-440-0443-4260 CONTRACTUAL SERVICES	17,655	24,742	14,554	12,500	15,619	20,000
Operations & Maintenance Costs	418,675	495,447	485,463	478,215	467,060	488,153
Total Appropriations	439,922	516,236	496,383	489,758	485,253	497,431
ANNUAL SURPLUS/DEFICIT	26,871	(48,914)	(10,127)	16,000	26,830	279
Ending Balance:			54,920		81,751	82,029



PROPOSITION "C" – TRANSIT DEVELOPMENT FUND

FUND NO. 008

FUND OVERVIEW

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

MAJOR PROJECTS/PROGRAMS

CAPITAL PROJECTS:

Street Resurfacing Projects

Fund: Proposition C - Transit Development Fund

Resp. Dept: Public Works

ANNUAL SURPLUS/DEFICIT

Beginning Fund Balance:			165,831		329,646	510,809
REVENUES Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
3210-0000 SALES AND USE TAXES 3500-0000 INTEREST INCOME 3508-0000 NET INC/DECR FAIR VAL INVESTMENT	362,981 1,038 458	371,999 727 (832)	379,268 3,904 (4,071)	397,532 500 -	407,755 5,274 4,445	412,838 - -
Total Revenue =	364,477	371,894	379,101	398,032	417,474	412,838
APPROPRIATIONS Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
008-311-0000-4101 SALARIES-PERMANENT EMPLOYEES 008-311-0000-4103 WAGES-TEMPORARY & PART-TIME	41,557 3,305	28,896	5,840	43,255	44,084	45,271 -
008-311-0000-4105 OVERTIME 008-311-0000-4120 O.A.S.D.I. 008-311-0000-4124 RETIREMENT	3 3,422	- 1,561 -	1,038	3,309	22 3,374	- 3,443 10,527
008-311-0000-4126 HEALTH INSURANCE 008-311-0000-4128 DENTAL INSURANCE	2,013 948	-	-	11,569 948	11,352 948	11,136 948
008-311-0000-4130 WORKERS COMPENSATION INS. 008-311-0000-4136 OPTICAL INSURANCE	6,312 281	-	3,310 -	6,151 289	6,272 289 59	6,339 289
008-311-0000-4138 LIFE INSURANCE = Personnel Costs	- 57,841	30,456	10,188	65,598	66,400	78,021
008-190-0000-4480 COST ALLOCATION 008-311-0000-4260 CONTRACTUAL SERVICES	-	31,266 95,000	20,352	23,306	23,306	29,012
008-313-0000-4260 CONTRACTUAL SERVICES Operations & Maintenance Costs	199,498 199,498	126,266	115,000 135,352	144,720 168,026	144,720 168,026	145,000 174,012
008-190-0000-4901 TRANSFER TO GENERAL FUND	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
008-311-0557-4600 GLENOAKS SAFE STREET HSIP 008-311-0560-4600 CAPITAL PROJECTS-ST. RESURFACING 008-311-0562-4600 TRAFFIC SIGNALS ON GLENOAKS HSIP CYC	845 90,295 -	- 213,612 -	36,450 -	325,000 -	- - -	60,130 -
008-311-6676-4600 CALTRANS TCSP TRUMAN ST Capital Projects	91,140	213,612	33,296 <i>69,746</i>	37,768 362,768	1,885 1,885	60,130
Total Appropriations	348,479	370,334	215,285	596,392	236,311	312,163

15,998

Ending Balance:

1,560

163,815

329,646

(198,360)

181,163

510,809

100,675

611,484



PROPOSITION "C" - DISCRETIONARY

FUND NO. 009

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

Beginning Fund Balance:			20,663		20,715	21,220
REVENUES Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
3500-0000 INTEREST INCOME 3508-0000 NET INCR/DECR FAIR VAL INVESTMENT 3686-0510 SIGNAL IMPROVEMENTS	84 36	- - -	236 (184)	- - -	257 248 -	- - 775,376
Total Revenue	120	-	52	-	505	775,376
REVENUES Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
009-190-0000-4901 TRANSFER TO GENERAL FUND	-	-	-	-	-	-
009-190-0000-4901 TRANSFER TO GENERAL FUND Transfers	-	-	-	-	-	-
	- - -	- - -	- -	-	- -	- - 775,376
Transfers	- - -	- - -	- - -	- - - -	- - -	775,376 775,376
Transfers 009-371-0510-4600 SIGNAL IMPROVEMENTS	-	- - - -	- - -	- - - -	- - -	
Transfers 009-371-0510-4600 SIGNAL IMPROVEMENTS Capital Projects	- - - 120	- - - -	- - - - 52	- - - -		775,376



CAPITAL GRANTS FUND

FUND NO. 010

FUND OVERVIEW

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

MAJOR PROJECTS/PROGRAMS

- CalRecycle Rubberized Payment Grant Program: Street Resurfacing Program
- MSRC Grant: Pacoima Wash Bikeway Beautification Project
- ATP 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
- Prop C Grant: Citywide Traffic Signalization Project

Fund: Capital Grants Fund Resp. Dept: Various

	Beginning Fund Balance	:		(177,627)		(684,681)	(533,009)
REVENUES	Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
3500-0000	INTEREST INCOME	-	-	-	-	-	-
	COPS CHRP GRANT #2009RKWX0121	-	-	-	-	-	-
3600-3624	TIP LAE0127- SEC 5309 FTF CA040088	-	-	-	-	-	-
3600-3652	JAG RECOVERY ACT #09-0648-S5	-	-	-	-	-	-
3682-0350	CA BEV CNTNR & LTTR RCYCL GRNT	-	-	-	-	-	-
3683-3709	LA COUNTY PROP A	-	-	-	-	-	121,483
	SIGNAL IMPROVEMENTS	-	-	-	50,000	10,000	-
	PACOIMA WASH BIKEWAY ATP CYCLE 3	-	-	-	973,000	-	973,000
	PACOIMA WASH BIKEWAY MSRC	-	-	-	354,000	-	354,000
	SAFE ROUTES TO SCHOOL CYCLE 1	-	-	-	-	-	-
	SAFE ROUTES TO SCHOOL CYCLE 2 GLENOAKS SAFE ST IMPROV HSIP CYCLE	-	-	-	1 290 000	-	-
	STREET RESURFACING	-	_	44,141	1,380,000	_	_
	TRAFFIC SIGNALS GLENOAKS HSIP	_	_		1,096,000	_	1,096,000
	CALTRANS SUST. TRANSPRT PLANNING GRT	_	116,473	26,797	1,030,000	_	1,030,000
	UPPER RESERVOIR REPLACEMENT-DWR	_	116,473	26,797	5,000,000	_	_
	STORMWATER INFILTRATION PROJECT	-		19	-	91,126	-
	DWP STORMWATER INFILTRATION PROJECT	-	-	12,800	-	117,200	-
3686-0823	VISTA DEL VALLE SAFETY IMPROVEMENTS	-	-	37,509		, -	-
3686-3636	SAFE ROUTES TO SCHOOL	64,212	531,462	-	-	-	-
3686-3665	PEDESTRAIN CT DWN SIGNALS HSIPL5202(017)	-	15,710	40,000	-	-	-
	CLEAN TRANS MSRC NO. ML 14062	-	-	-	-	-	-
3686-3699	ELECTRICAL VEHCILES CHARGING STATIONS	-	-	-	-	43,994	-
	GLENOAKS RESURFACING PROJECT	-	-	-	-	-	1,380,000
	CALTRANS TCSP TRUMAN-ST. ENHANCEMENTS	2,264	806	101,803	-	85,384	-
	NATL ARTS/HMNITIES YTH PROG #1277007007	-	-	-	-		-
	CA ARTS COUNCIL #AS-12-0606	-	-	-	-		-
	NEA ARTS EDUCATION #12-5100-7024	-	-	- 0.100	-	2 741	12,000
	"911" SECURITY UPGRADE BULLETPROOF VEST 2016	-	-	8,189	-	2,741 1,341	12,000
3696-3604		_	_	12,878	_	1,341	-
	UASI 2016	_	_	-	_	_	_
	LOPEZ ADOBE CONSTRUCTION	-	_	_	-	_	-
	AVOID THE 100 DUI CAMPAIGN #AL1343	-	-	-	-	-	-
	COPS SAFE SCHOOLS	-	-	-	-	-	-
3696-3644	JAG 09 #09-2545	-	-	-	-	-	-
3696-3646	JAG 10 #DJ-BX-1541	-	-	-	-	-	-
3696-3662	UASI URBAN AREA SEC INITIRATIVE NO. C125603	-	53,000	-	20,600	20,598	-
3696-3678	NATIONAL ENDWNMNT FOR ARTS #11-5100-8067	-	-	-	-		-
	UASI 2015	-	-	23,098	-	45,452	-
	HEALTH SF OPEN STREETS EVENT	-	-	148,800	-	-	144,000
	CNG FUELING STATION	-	2,708	975,892	-	197,255	-
	TRANSFER FROM GAS TAX FUND	-	351	-	-	-	-
	TRANSFER FROM GENERAL FUND TRANSFER FROM PAVEMENT MGMT FUND	24.090	-	-	-	-	-
Total Rever		24,080 90,556	836,983	1,458,721	8,873,600	615,091	4,080,483
APPROPRIA	ATIONS Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
-	y Development Grants						
	000-4500 ELECTRIC VEHICLE REPLACEMENT		-	-	-	10,000	
Total Comn	nunity Development Grants	-	-	-	-	10,000	-
Police Gran	nts						
010-220-34	49-4370 9-1-1 EMERGENCY COMMUNICATIONS	-	-	-	-	2,741	
010-220-34	49-4500 9-1-1 EMERGENCY COMMUNICATIONS	-	6,120	2,069	-	9,800	12,000
	504-4500 BULLET PROOF VEST 2016	-	-	14,219	-	-	-
	521-4101 COPS CHRP GRANT #2009RKWX0121	-	-	-	-	-	-
010-220-36	521-4120 COPS CHRP GRANT #2009RKWX0121	-	-	-	-	-	-

Fund: Capital Grants Fund

Resp. Dept: Various

040 220 2624 4424	CORC CURR CRANT HOOORIVANVOADA						
	COPS CHRP GRANT #2009RKWX0121	-	-	-	-	-	-
	COPS CHRP GRANT #2000RKWX0121	-	-	-	-	-	-
	COPS CHRP GRANT #2009RKWX0121 CAPITAL EQUIPMENT	-	-	-	-	-	-
	CAPITAL EQUIPMENT	-	-	-	-	-	-
		-	-	-	-	-	-
	AVOID THE 100 DUI CAMPAIGN #AL1343 AVOID THE 100 DUI CAMPAIGN #AL1343	-	-	-	-	-	-
	AVOID THE 100 DOI CAMPAIGN #AL1343 AVOID THE 100 DUI CAMPAIGN #AL1343	-	-	-	-	-	-
	COPS SAFE SCHOOLS	-	-	-	_	-	_
	COPS SAFE SCHOOLS	_	_	-	_	_	_
	COPS SAFE SCHOOLS	_	_	_	_	_	
	COPS SAFE SCHOOLS	_	_	_	_	_	_
	COPS SAFE SCHOOLS	_	_	_	_	_	_
	COPS SAFE SCHOOLS	_	_	_	_	_	_
	COPS SAFE SCHOOLS	_	_	_	_	_	_
	OPTICAL INSURANCE	_	_	_	_	_	_
	COPS SAFE SCHOOLS	_	-	-	_	-	_
	COPS SAFE SCHOOLS	_	-	-	_	-	_
	COPS SAFE SCHOOLS	_	-	-	_	-	_
	COPS SAFE SCHOOLS	-	-	-	_	-	-
010-220-3644-4105	JAG 09 #09-2545	-	-	-	-	-	-
	JAG 10 #DJ-BX-1541	-	-	-	-	-	-
010-220-3646-4120	JAG 10 #DJ-BX-1541	-	-	-	-	-	-
	JAG 10 #DJ-BX-1541	-	-	-	-	-	-
010-220-3652-4105	OVERTIME	-	-	-	-	-	-
010-220-3652-4120	O.A.S.D.I.	-	-	-	-	-	-
010-220-3652-4130	WORKER'S COMPENSATION INS.	-	-	-	-	-	-
010-220-3662-4500	UASI URBAN AREA SEC INITIATIVE	53,000	-	-	-	20,598	-
010-220-3684-4500	UASI 2015	-	-	68,558	<u>-</u>	-	-
010-220-3685-4105	OFFICE OF TRAFFIC SAFETY GRT NO. PT1347	-	-	-	_		
010-220-3685-4120	OFFICE OF TRAFFIC SAFETY GRT NO. PT1347	-	-	-	-		
010-220-3685-4130	OFFICE OF TRAFFIC SAFETY GRT NO. PT1347	-	-	-	-		
010-220-3685-4370	OFFICE OF TRAFFIC SAFETY GRT NO. PT1347	-	-	-	-		
010-220-3695-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-		
010-220-3695-4105	OFFICE OF TRAFFIC SAFETY #20423	-	-	-	-		
010-220-3695-4120	OFFICE OF TRAFFIC SAFETY #20423	-	-	-	-		
010-220-3695-4130	OFFICE OF TRAFFIC SAFETY WRKRS COMP INS	-	-	-	-		
010-220-3695-4300	DEPARTMENT SUPPLIES	-	-	-	-		
010-220-3713-4103	ALCOHOLIC BEVERAGE CONTROL	-	-	-	-		
010-220-3713-4105	ABC-OVERTIME	-	-	-	-		
010-220-3713-4120	ABC-O.A.S.D.I.	-	-	-	-		
010-220-3713-4130	ABC-WORKERS COMPENSATION	-	-	-	-		
010-220-3713-4300	ABC - SUPPLIES	-	-	-	-		
010-220-3713-4360	ABC - PERSONNEL TRAINING	-	-	-	-		
010-220-3713-4500	ABC - CAPITAL	-	-	-	-		
Total Police Grants		53,000	6,120	84,846	-	33,139	12,000

Fund: Capital Grants Fund Resp. Dept: Various

APPROPRIATIONS (Cont.) Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
Public Works Grants						
010-310-0763-4600 STORMWATER INFILTRATION PROJECT	-	_	25,581	-	244,409	388,171
010-310-0764-4600 DWP STORMWATER INFILTRATION PROJECT	-	-	12,800	-	117,200	111,576
010-310-3661-4101 CNG FUELING STATION	-	12,449	-	-	-	-
010-310-3661-4120 CNG FUELING STATION	-	947	-	-	-	-
010-310-3661-4130 CNG FUELING STATION	-	1,658	-	-	-	-
010-310-3661-4600 CNG FUELING STATION	2,708	65,370	1,061,565	-	46,213	-
010-311-0550-4600 PACOIMA WASH BIKEWAY ATP	-	-	-	-	-	973,000
010-311-0551-4600 PACOIMA WASH BIKEWAY MSRC	-	-	-	-	-	354,000
010-311-0552-4600 SAFE ROUTES TO SCHOOL CYCLE 1	-	-	-	994,124	-	-
010-311-0553-4600 SAFE ROUTES TO SCHOOL CYCLE 2	-	-	-	999,850	-	-
010-311-0560-4600 STREET RESURFACING PROGRAM	-	-	44,141	-	-	-
010-311-0562-4600 TRAFFIC SIGNALS GLENOAKS HSIP	-	-	-	-	-	1,096,000
010-311-0823-4600 VISTA DEL VALLE IMPROV	-	-	37,509	-	-	-
010-311-6673-4600 GLENOAKS RESURFACING PROJECT	-	-	-	97,846	182	1,380,000
010-311-6676-4270 PROFESSIONAL SERVICES	-	-	3,418	743	722	-
010-311-6676-4600 CAPITAL PROJECTS	806	-	221,645	-	-	-
010-320-3697-4600 CLEAN TRANSP MSRC #ML14062	-	32,077	274,521	13,337	11,553	-
010-335-3699-4600 ELECTRICAL VEHICLE CHARGING STATIONS	-	-	43,994	-	-	-
010-371-0510-4600 SIGNAL IMPROVEMENTS	-	-	-	40,000	-	-
010-371-3665-4270 PROFESSIONAL SERVICES	8,760	4,710	777	-	-	-
Total Public Works Grants	341,574	564,030	1,732,130	2,145,900	420,280	4,302,747
Recreation and Community Service Grants						
010-420-3711-4260 HEALTHY SF OPEN ST EVENT	-	-	148,800	-	-	144,000
010-422-3709-4600 LAS PALMAS PARK FACILITY IMPROVEMENTS	-	-	-	-	-	121,483
010-422-3750-4260 CONGREGATE MEALS C1 COUNTY ASSISTANCE	-	-		-		
010-422-3750-4270 CONGREGATE MEALS C1CONTRIBUTIONS	-	-		-		
010-422-3750-4300 CONGREGATE MEALS C1 CONTRIBUTIONS	-	-		-		
010-422-3752-4260 HOME DELIVERED MEALS C2 COUNTY ASSIST	-	-		-		
010-422-3752-4270 HOME DELIVERED MEALS C2 CONTRIBUTIONS	-	-		-		
010-422-3752-4300 HOME DELIVERED MEALS C2 CONTRIBUTIONS	-	-		-		
010-422-3752-4390 HOME DELIVERED MEALS C2 CONTRIBUTIONS	-	-		-		
010-422-3753-4101 TITLE III-B TELEPHONE REASSURANCE PRG	_	_		-		
Total Recreation and Community Service Grants	-	-	148,800	-	-	265,483
Total Appropriations	394,574	570,150	1,965,776	2,145,900	463,420	4,580,230
ANNUAL SURPLUS/DEFICIT	(304,018)	266,833	(507,054)	6,727,700	151,672	(499,747)
Ending Balance:			(684,681)		(533,009)	(1,032,756)



STATE GAS TAX FUND

FUND NO. 011

FUND OVERVIEW

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

MAJOR PROJECTS/PROGRAMS

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

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

ANNUAL SURPLUS/DEFICIT

Beginning Fund Balance:			13,726		66,568	41,813
REVENUES	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME	-	-	-	-	-	-
3610-0000 GAS TAX ALLOCATION SECT 2105	137,881	137,849	132,877	140,973	142,161	136,866
3611-0000 GAS TAX ALLOCATION SECT 2106	85,660	85,197	84,601	86,508	78,117	85,613
3612-0000 GAS TAX ALLOCATION SECT 2107	179,540	174,770	172,932	174,905	169,755	179,725
3613-0000 GAS TAX ALLOCATION SECTION 2103	126,153	65,480	95,354	187,725	82,189	209,823
3615-0000 GAS TAX ALLOCATION SECT 2107.5	5,000	5,000	5,000	5,000	5,000	5,000
3619-0000 PROP 1B BOND	-	-	-	-	-	-
36XX-0000 ROAD MAINTENANCE & REHABILITATION	-	-	-	-	-	-
3670-0000 TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
3900-0000 OTHER REVENUE	-	-	-	-	-	-
3901-0000 MISC REVENUE	-	-	-	-	-	-
3917-0000 TRAFFIC CONGESTION RELIEF		-	27,836	27,836	27,744	27,744
Total Revenue	534,234	468,296	518,600	622,947	504,965	644,771
APPROPRIATIONS	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
Account Number & Title	Actual	Actual	Actual	Aujusteu	Littinateu	Adopted
011-311-0000-4101 SALARIES-PERMANENT EMPLOYEES	127,682	21,632	420	-	-	-
011-311-0000-4105 OVERTIME	4,727	1,654	-	-	426	-
011-311-0000-4120 O.A.S.D.I.	10,131	1,772	32	-	33	-
011-311-0000-4126 HEALTH INSURANCE	25,394	9,692	-	-	-	-
011-311-0000-4128 DENTAL INSURANCE	3,173	535	-	-	-	-
011-311-0000-4130 WORKER'S COMPENSATION INS.	17,674	3,292	59	-	61	-
011-311-0000-4136 OPTICAL INSURANCE	588	96			-	
Personnel Costs	189,368	38,673	511	-	519	-
011-190-0000-4480 COST ALLOCATION	21,070	62,325	31,750	22,054	22,054	25,464
011-311-0000-4260 CONTRACTUAL SERVICES	380,971	212,471	247,003	247,000	249,560	250,000
011-311-0000-4270 PROFESSIONAL SERVICES	1,806	2,365	2,260	-	2,445	-
011-311-0558-4260 CITYWIDE STREET REPAIR	-	4,300	-	-	-	-
011-371-3665-4270 PROFESSIONAL SERVICES	4,572	8,211	-	-	-	-
011-311-7510-4300 NORTH MACLAY STREETSCAPE	4,473		-		-	-
Operations & Maintenance Costs	412,892	289,673	281,013	269,054	274,059	275,464
011-190-0000-4901 TRANSFER TO GENERAL FUND	73,438	99,164	184,234	254,642	254,642	273,805
011-190-0000-4910 TRANSFER TO GRANT FUND		351	-	-	-	-
Transfers	73,438	99,515	184,234	254,642	254,642	273,805
011-311-0000-4600 CAPITAL PROJECTS	33,493	2,420	-	-	-	-
011-311-0178-4600 CAPITAL PROJECTS	190,641	-	-	-	-	-
011-311-0558-4600 CITYWIDE STREET REPAIR	89,742	41,615	-	-	-	-
011-311-0560-4600 CITYWIDE STREET REPAIR	-	-	-	175,000	-	-
011-311-7510-4600 NORTH MACLAY STREETSCAPE		33	-	-	500	
Capital Projects	313,877	44,069	-	175,000	500	-
Total Appropriations	989,575	471,929	465,758	698,696	529,720	549,269

(455,341)

Ending Balance:

(3,633)

52,842

66,568

(75,749)

254,642

41,813

95,502

137,315



MEASURE "R" FUND

FUND NO. 012

FUND OVERVIEW

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

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

MAJOR PROJECTS/PROGRAMS

- Total Road Improvement Program (TRIP) Repair and Improvement Projects
 - Glenoaks Resurfacing Project
 - o Pacoima Wash Bikeway Project
 - Safe Routes to School Cycles 1&2

Fund: Measure R Resp. Dept: Public Works

ANNUAL SURPLUS/DEFICIT

Parimine Fund Paleman			2 246 202		2 505 050	2 (07 0(1
Beginning Fund Balance: REVENUES	2016	2017	3,316,392 2018	2019	2,595,858 2019	2,607,961 2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
Account Humber & The	Accuu.	Accuai	, iccua.	rajusteu	Lotimated	Adopted
3210-0000 SALES AND USE TAXES	272,157	278,844	284,304	298,155	305,904	309,662
3500-0000 INTEREST INCOME	3,829	5,043	3,978	1,000	10,434	-
3500-3556 INTEREST INCOME-WILMINGTON TRUST	665	8,647	27,914	7,500	37,111	-
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT	1,663	(3,711)	1,399	-	649	-
3946-0000 COP PROCEEDS	2,785,000	-	-	-	-	-
3948-0000 PREMIUM ON BONDS	131,355	-	-	-	-	-
3970-0000 TRANSFER FROM GENERAL FUND	9,095	-	-	-	-	-
Total Revenue	3,203,764	288,823	317,595	306,655	354,099	309,662
APPROPRIATIONS	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
Account Number & Title	Actual	Actual	Actual	Aujusteu	Estillateu	Adopted
012-310-0000-4101 SALARIES-PERMANENT EMPLOYEES	-	19,519	-	-	-	-
012-310-0000-4120 O.A.S.D.I.	-	1,486	-	-	-	-
012-310-0000-4126 HEALTH INSURANCE	-	4,536	-	-	-	-
012-310-0000-4128 DENTAL INSURANCE	-	557	-	-	-	-
012-310-0000-4130 WORKERS COMPENSATION INS.	-	298	-	-	-	-
012-310-0000-4136 OPTICAL INSURANCE	-	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	-	30,080	-	-	-	-
012-190-0000-4265 ADMINISTRATIVE EXPENSE	221,802	13,892	3,877	3,000	3,872	
012-310-0000-4270 PROFESSIONAL SERVICES	9,350	13,692	3,677	3,000	3,672	_
012-310-0000-4410 BOND INTEREST	-	114,942	96,988	97,000	94,588	97,000
012-310-0000-4420 BOND PRINCIPAL	_	65,000	80,000	80,000	85,000	80,000
Operations & Maintenance Costs	231,152	193,834	180,865	180,000	183,459	177,000
012-311-0551-4600 PACOIMA WASH BIKEWAY PROJECT	5,804	-	-	-	-	400,000
012-311-0552-4600 SAFE ROUTES TO SCHOOL CYCLE 1	-	-	109,865	415,893	33,071	-
012-311-0553-4600 SAFE ROUTES TO SCHOOL CYCLE 2	-	-	81,704	529,703	43,640	-
012-311-0558-4600 CITY WIDE STREET REPAIR PROJECT	-	22,401	-	-	-	-
012-311-0560-4600 STREET RESURFACING	-	313,885	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	190,786	1,270,986	66,825	-
012-311-6674-4600 BRIDGE PREVENTIVE MAINT.		-	-	15,000	15,000	
Capital Projects	129,700	390,352	857,263	2,456,582	158,536	400,000
Total Appropriations	360,852	614,266	1,038,128	2,636,582	341,996	577,000



TRAFFIC SAFETY FUND

FUND NO. 013

FUND OVERVIEW

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

Fund: Traffic Safety Fund Resp. Dept: Public Works

	Beginning Fund Balance:			-		(4,780)	(2,116)
REVENUES Account Nur	mber & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
3410-0000 VEHICLE CODE FINI	ES _	13,496	14,124	10,220	10,000	12,664	10,000
Total Revenue	·	13,496	14,124	10,220	10,000	12,664	10,000
APPROPRIATIONS		2016	2017	2018	2019	2019	2020
Account Nur	mber & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
	mber & Title R TO GENERAL FUND	Actual 6,045	Actual 14,747	Actual 15,000	Adjusted 10,000	Estimated 10,000	Adopted
					•		Adopted
013-190-0000-4901 TRANSFER		6,045	14,747	15,000	10,000	10,000	Adopted -
013-190-0000-4901 TRANSFER Transfers		6,045 6,045	14,747 14,747	15,000 15,000	10,000	10,000 10,000	10,000



CASH IN-LIEU OF PARKING FUND

FUND NO. 014

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

Beginn	ing Fund Balance:			271,672		433,807	439,127
REVENUES Account Number & Tit	le	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
3500-0000 INTEREST INCOME 3850-0000 OFF STREET PARKING SPACES	; 	-	- -	6,477 155,658	-	5,320 -	- -
Total Revenue	_	-	-	162,135	-	5,320	-
APPROPRIATIONS Account Number & Tit	le	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
014-311-0000-4600 CAPITAL PROJECTS	_	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-
Total Appropriations		-	-	-	-	-	-
ANNUAL SURPLUS/DEFICIT		-	-	162,135	-	5,320	-
	Ending Balance:			433,807		439,127	439,127



LOCAL TRANSPORTATION FUND (SB 325)

FUND NO. 015

FUND OVERVIEW

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

MAJOR PROJECTS/PROGRAMS

Sidewalk Repair Project

Fund: Local Transportation Fund

Resp. Dept: Public Works

Beginning Fund Balance:			-		(1)	4,191
REVENUES	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME		-		-	81	-
3695-0866 SIDEWALK REPAIR PROJECT	7,500	11,635	5,313	16,610	16,611	17,761
Total Revenues	7,500	11,635	5,313	16,610	16,692	17,761
APPROPRIATIONS	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
015-190-0000-4480 COST ALLOCATION	100	-	-	-	-	-
Operations & Maintenance Costs	100	-	-	-	-	-
015-190-0000-4901 TRANSFER TO GENERAL FUND	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
015-310-0000-4600 CAPITAL PROJECTS	7,160		_		12,500	
015-310-0866-4600 CP-SIDEWALK REPAIR PROJECT	240	11,634	5,314	16,611	12,300	17,761
Capital Projects	7,400	11,634	5,314	16,611	12,500	17,761
cupitui i i ojecto	7,100	11,007	3,317	10,011	12,500	17,701
Total Appropriations	7,500	11,634	5,314	16,611	12,500	17,761
ANNUAL SURPLUS/DEFICIT	_	1	(1)	(1)	-	-
Ending Balance:			(1)	. ,	4,191	4,191



AIR QUALITY MANAGEMENT DISTRICT (AQMD) FUND

FUND NO. 016

FUND OVERVIEW

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

MAJOR PROJECTS/PROGRAMS

• Purchase low emission City vehicles

Fund: Air Quality Management District Fund

Resp. Dept: Public Works

	Beginning Fund Balance	e:		131,074		105,473	62,340
REVENUES Account No	umber & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
3500-0000 INTEREST INCOM 3508-0000 NET INCR/DECR F 3605-0000 MOTOR VEHICLE 3901-0000 MISCELLANEOUS 3910-0000 SALE OF PROPERT	- AIR VAL INVESTMENT IN-LIEU TAX REVENUE	719 315 31,154 -	951 (687) 31,329 -	1,100 (848) 31,276	30,000 - -	950 1,220 31,910 4,500 1,580	30,000 - -
Total Revenues		32,188	31,593	31,528	30,000	40,160	30,000
APPROPRIATIONS Account N	umber & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
016-225-0000-4500 CAPITAL	EQUIPMENT EQUIPMENT IONAL SERVICES	- - 106	- - -	- -	50,000 -	24,177 42,710 -	- - -
016-310-3661-4600 CAPITAL 016-311-0000-4500 CAPITAL	EQUIPMENT PROJECTS EQUIPMENT EQUIPMENT	- 1,755 -	- 48,087 48,083	50,106 7,023 -	- 16,386 -	16,407 -	- - -
Capital Projects	EQUITATEINT	1,861	96,170	57,129	66,386	83,293	-
Fund Total Appropriations ANNUAL SURPLUS/DEFICIT		1,861 30,326	96,170	57,129 (25,601)	66,386 (36,386)	83,293	30,000

105,473

62,340

92,340

Ending Balance:



SELF-SUSTAINING RECREATIONAL ACTIVITIES

FUND NO. 017

FUND OVERVIEW

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

MAJOR PROJECTS/PROGRAMS

Additional Youth and Adult Recreation Programs

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

Beginning Fund Balance:

REVENUES		2016	2017	2018	2019	2019	2020
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3699-0000	MISCELLANEOUS REIMBURSEMENTS	-	_	-	_	_	_
	AFTER SCHOOL COMM ENRICHMENT	85	_	_	_	_	_
	SENIOR AEROBICS	15,780	7,214	8,005	7,500	4,337	7,500
	SENIOR MUSIC	2,260	3,240	2,600	2,000	2,995	2,000
3770-1326		7,560	9,590	7,851	9,600	7,730	9,600
	TENNIS/PICKLEBALL	-	-	- ,	2,000	60	2,000
	YOUTH SPORTS	21,063	30,634	26,753	28,000	27,034	28,000
	YOUTH FLAG FOOTBALL	-	-	-	-	-	-
3770-1332	YOUTH SOCCER	-	-	_	_	481	-
3770-1333	ADULT BASKETBALL	-	-	-	-	-	-
3770-1334	ADULT SOFTBALL	13,666	17,733	7,346	14,000	8,893	14,000
3770-1335	SNACK BAR	-	-	-	-	-	-
3770-1336	BOXING	10	-	-	-	-	-
3770-1337	AEROBICS	14,720	12,682	7,519	14,000	9,880	14,000
3770-1338	SWIM LESSONS	-	-	-	-	-	-
3770-1339	LINE DANCE CLASS	1,622	671	757	500	698	500
3770-1340	SOCCER SCHOOL	-	60	-	-	-	-
3770-1343	ART RECREATION CLASSES	1,215	4,069	4,251	3,534	3,366	3,534
3770-1362	FOLK DANCE	4,572	3,631	3,794	3,000	5,133	3,000
3770-1364	AZTEC DANCE	238	170	130	200	34	200
	CONCERTS	-	-	-	-	108	-
	DAY CAMP TEENS FUNDRAISERS	65	-	125	-	-	-
	5K RUNNING RACE	6,103	9,287	4,734	9,300	8,549	9,300
	FOUNDATION-PARK & REC PROGRAM	2,500	<u>-</u>	-		<u>-</u>	-
	PARK REC PROG-DAY CAMP PROGRAM	74,644 166,178	99,678	107,210	75,000	97,941	85,000
Total Rever	NIIAS			181,075	168,634	177,239	178,634
	indes	100,178	198,659	101,075	200,00	177,200	170,031
APPROPRIA		2016	2017	2018	2019	2019	2020
		·		·	·	·	·
APPROPRIA	ATIONS Account Number & Title	2016	2017	2018	2019	2019 Estimated	2020
APPROPRIA 017-420-00	ACCOUNT Number & Title 100-4101 SALARIES-PERMANENT EMPLOYEES	2016 Actual	2017 Actual 84	2018 Actual 537	2019 Adjusted	2019 Estimated	2020 Adopted
APPROPRIA 017-420-00 017-420-00	ACCOUNT Number & Title 000-4101 SALARIES-PERMANENT EMPLOYEES 000-4103 WAGES-TEMPORARY & PART-TIME	2016	2017 Actual 84 5,101	2018 Actual 537 300	2019 Adjusted	2019 Estimated 2,160 300	2020
017-420-00 017-420-00 017-420-00	ACCOUNT Number & Title 000-4101 SALARIES-PERMANENT EMPLOYEES 000-4103 WAGES-TEMPORARY & PART-TIME 000-4105 OVERTIME	2016 Actual - 6,520	2017 Actual 84 5,101 20	2018 Actual 537 300	2019 Adjusted	2019 Estimated 2,160 300	2020 Adopted
017-420-00 017-420-00 017-420-00 017-420-00	ACCOUNT Number & Title 000-4101 SALARIES-PERMANENT EMPLOYEES 000-4103 WAGES-TEMPORARY & PART-TIME 000-4105 OVERTIME 000-4120 O.A.S.D.I.	2016 Actual	2017 Actual 84 5,101	2018 Actual 537 300	2019 Adjusted	2019 Estimated 2,160 300	2020 Adopted - 66,705 -
017-420-00 017-420-00 017-420-00 017-420-00	ACCOUNT Number & Title 000-4101 SALARIES-PERMANENT EMPLOYEES 000-4103 WAGES-TEMPORARY & PART-TIME 000-4105 OVERTIME	2016 Actual - 6,520	2017 Actual 84 5,101 20	2018 Actual 537 300	2019 Adjusted	2019 Estimated 2,160 300	2020 Adopted - 66,705 - - 3,609
017-420-00 017-420-00 017-420-00 017-420-00 017-420-00	ACCOUNT Number & Title 000-4101 SALARIES-PERMANENT EMPLOYEES 000-4103 WAGES-TEMPORARY & PART-TIME 000-4105 OVERTIME 000-4120 O.A.S.D.I.	2016 Actual - 6,520	2017 Actual 84 5,101 20	2018 Actual 537 300	2019 Adjusted	2019 Estimated 2,160 300	2020 Adopted - 66,705 -
017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00	ACCOUNT Number & Title O00-4101 SALARIES-PERMANENT EMPLOYEES O00-4103 WAGES-TEMPORARY & PART-TIME O00-4105 OVERTIME O00-4120 O.A.S.D.I. O00-4124 RETIREMENT	2016 Actual - 6,520	2017 Actual 84 5,101 20 398	2018 Actual 537 300 - 64	2019 Adjusted	2019 Estimated 2,160 300 - 188	2020 Adopted - 66,705 - - 3,609
017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00	ACCOUNT Number & Title O00-4101 SALARIES-PERMANENT EMPLOYEES O00-4103 WAGES-TEMPORARY & PART-TIME O00-4105 OVERTIME O00-4120 O.A.S.D.I. O00-4124 RETIREMENT O00-4126 HEALTH INSURANCE	2016 Actual - 6,520	2017 Actual 84 5,101 20 398 - 2,535	2018 Actual 537 300 - 64 - 3,868	2019 Adjusted	2019 Estimated 2,160 300 - 188 - 3,849	2020 Adopted - 66,705 - - 3,609
017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00	ACCOUNT Number & Title OOO-4101 SALARIES-PERMANENT EMPLOYEES OOO-4103 WAGES-TEMPORARY & PART-TIME OOO-4105 OVERTIME OOO-4120 O.A.S.D.I. OOO-4124 RETIREMENT OOO-4126 HEALTH INSURANCE OOO-4128 DENTAL INSURANCE OOO-4130 WORKER'S COMPENSATION INS.	2016 Actual - 6,520 - 499 -	2017 Actual 84 5,101 20 398 - 2,535 179 378	2018 Actual 537 300 - 64 - 3,868 632 61	2019 Adjusted	2019 Estimated 2,160 300 - 188 - 3,849 632 179	2020 Adopted - 66,705 - 3,609 4,019
017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00	ACCOUNT Number & Title OOO-4101 SALARIES-PERMANENT EMPLOYEES OOO-4103 WAGES-TEMPORARY & PART-TIME OOO-4105 OVERTIME OOO-4120 O.A.S.D.I. OOO-4124 RETIREMENT OOO-4126 HEALTH INSURANCE OOO-4128 DENTAL INSURANCE OOO-4130 WORKER'S COMPENSATION INS. OOO-4136 OPTICAL INSURANCE	2016 Actual - 6,520 - 499 -	2017 Actual 84 5,101 20 398 - 2,535 179	2018 Actual 537 300 - 64 - 3,868 632	2019 Adjusted	2019 Estimated 2,160 300 - 188 - 3,849 632 179 107	2020 Adopted - 66,705 - 3,609 4,019
017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00	ACCOUNT Number & Title 100-4101 SALARIES-PERMANENT EMPLOYEES 100-4103 WAGES-TEMPORARY & PART-TIME 100-4105 OVERTIME 100-4120 O.A.S.D.I. 1000-4124 RETIREMENT 1000-4126 HEALTH INSURANCE 1000-4128 DENTAL INSURANCE 1000-4130 WORKER'S COMPENSATION INS. 1000-4136 OPTICAL INSURANCE 1000-4138 LIFE INSURANCE	2016 Actual - 6,520 - 499 -	2017 Actual 84 5,101 20 398 - 2,535 179 378	2018 Actual 537 300 - 64 - 3,868 632 61	2019 Adjusted	2019 Estimated 2,160 300 - 188 - 3,849 632 179 107 20	2020 Adopted - 66,705 - 3,609 4,019
017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00	ACCOUNT Number & Title 200-4101 SALARIES-PERMANENT EMPLOYEES 200-4103 WAGES-TEMPORARY & PART-TIME 200-4105 OVERTIME 200-4120 O.A.S.D.I. 200-4124 RETIREMENT 200-4126 HEALTH INSURANCE 200-4128 DENTAL INSURANCE 200-4130 WORKER'S COMPENSATION INS. 200-4136 OPTICAL INSURANCE 200-4138 LIFE INSURANCE 200-4138 LIFE INSURANCE 200-4138 SALARIES-PERMANENT EMPLOYEES	2016 Actual - 6,520 - 499 474 -	2017 Actual 84 5,101 20 398 - 2,535 179 378 30	2018 Actual 537 300 - 64 - 3,868 632 61	2019 Adjusted	2019 Estimated 2,160 300 - 188 - 3,849 632 179 107 20 78	2020 Adopted - 66,705 - 3,609 4,019
017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-13	ACCOUNT Number & Title OOO-4101 SALARIES-PERMANENT EMPLOYEES OOO-4103 WAGES-TEMPORARY & PART-TIME OOO-4105 OVERTIME OOO-4120 O.A.S.D.I. OOO-4124 RETIREMENT OOO-4126 HEALTH INSURANCE OOO-4128 DENTAL INSURANCE OOO-4130 WORKER'S COMPENSATION INS. OOO-4136 OPTICAL INSURANCE OOO-4138 LIFE INSURANCE OOO-4139 DAY CAMP-SALARIES PERM. EMP.	2016 Actual - 6,520 - 499 474	2017 Actual 84 5,101 20 398 - 2,535 179 378 30 - 1	2018 Actual 537 300 - 64 - 3,868 632 61 107 -	2019 Adjusted	2019 Estimated 2,160 300 - 188 - 3,849 632 179 107 20 78 667	2020 Adopted - 66,705 - 3,609 4,019
017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-13	ACCOUNT Number & Title 200-4101 SALARIES-PERMANENT EMPLOYEES 200-4103 WAGES-TEMPORARY & PART-TIME 200-4105 OVERTIME 200-4120 O.A.S.D.I. 200-4124 RETIREMENT 200-4126 HEALTH INSURANCE 200-4128 DENTAL INSURANCE 200-4130 WORKER'S COMPENSATION INS. 200-4136 OPTICAL INSURANCE 200-4138 LIFE INSURANCE 200-4138 LIFE INSURANCE 200-4138 SALARIES-PERMANENT EMPLOYEES	2016 Actual - 6,520 - 499 474 -	2017 Actual 84 5,101 20 398 - 2,535 179 378 30	2018 Actual 537 300 - 64 - 3,868 632 61	2019 Adjusted	2019 Estimated 2,160 300 - 188 - 3,849 632 179 107 20 78	2020 Adopted - 66,705 - 3,609 4,019
017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-13 017-420-13	ACCOUNT Number & Title OOO-4101 SALARIES-PERMANENT EMPLOYEES OOO-4103 WAGES-TEMPORARY & PART-TIME OOO-4105 OVERTIME OOO-4120 O.A.S.D.I. OOO-4124 RETIREMENT OOO-4126 HEALTH INSURANCE OOO-4128 DENTAL INSURANCE OOO-4130 WORKER'S COMPENSATION INS. OOO-4136 OPTICAL INSURANCE OOO-4138 LIFE INSURANCE OOO-4139 DAY CAMP-SALARIES PERM. EMP.	2016 Actual - 6,520 - 499 474	2017 Actual 84 5,101 20 398 - 2,535 179 378 30 - 1	2018 Actual 537 300 - 64 - 3,868 632 61 107 -	2019 Adjusted	2019 Estimated 2,160 300 - 188 - 3,849 632 179 107 20 78 667	2020 Adopted - 66,705 - 3,609 4,019
017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-13 017-420-13 017-420-13	ACCOUNT Number & Title OOO-4101 SALARIES-PERMANENT EMPLOYEES OOO-4103 WAGES-TEMPORARY & PART-TIME OOO-4105 OVERTIME OOO-4120 O.A.S.D.I. OOO-4124 RETIREMENT OOO-4126 HEALTH INSURANCE OOO-4128 DENTAL INSURANCE OOO-4130 WORKER'S COMPENSATION INS. OOO-4136 OPTICAL INSURANCE OOO-4138 LIFE INSURANCE OOO-4138 LIFE INSURANCE OOO-4138 LIFE INSURANCE OOO-4130 DAY CAMP-SALARIES PERM. EMP. OOO-4131 DAY CAMP WAGES-TEMP & P/T	2016 Actual - 6,520 - 499 474 - 31,435	2017 Actual 84 5,101 20 398 - 2,535 179 378 30 - 1 69,768	2018 Actual 537 300 - 64 - 3,868 632 61 107 - - -	2019 Adjusted	2019 Estimated 2,160 300 - 188 - 3,849 632 179 107 20 78 667 70,335	2020 Adopted - 66,705 - 3,609 4,019
017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-13 017-420-13 017-420-13	ACCOUNT Number & Title ACCOUNT NUMBER NUMBER ACCOUNT NUMBER	2016 Actual	2017 Actual 84 5,101 20 398 - 2,535 179 378 30 - 1 69,768	2018 Actual 537 300 - 64 - 3,868 632 61 107 71,357	2019 Adjusted	2019 Estimated 2,160 300 188 3,849 632 179 107 20 78 667 70,335 81	2020 Adopted - 66,705 - 3,609 4,019 - 2,256 5,103
017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-13 017-420-13 017-420-13 017-420-13	ACCOUNT Number & Title ACCOUNT NUMBER NUMBER ACCOUNT	2016 Actual - 6,520 - 499 474 - 31,435 9 2,405	2017 Actual 84 5,101 20 398 - 2,535 179 378 30 - 1 69,768 - 5,337	2018 Actual 537 300 - 64 - 3,868 632 61 107 - 71,357 - 5,459	2019 Adjusted	2019 Estimated 2,160 300 - 188 - 3,849 632 179 107 20 78 667 70,335 81 5,438	2020 Adopted - 66,705 - 3,609 4,019 - 2,256 5,103 80
017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-13 017-420-13 017-420-13 017-420-13 017-420-13 017-420-13	ACCOUNT Number & Title ACCOUN	2016 Actual - 6,520 - 499 474 - 31,435 9 2,405	2017 Actual 84 5,101 20 398 - 2,535 179 378 30 - 1 69,768 - 5,337	2018 Actual 537 300 - 64 - 3,868 632 61 107 71,357	2019 Adjusted	2019 Estimated 2,160 300 188 3,849 632 179 107 20 78 667 70,335 81	2020 Adopted
017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-00 017-420-13 017-420-13 017-420-13 017-420-13 017-420-13 017-420-13	ACCOUNT Number & Title ACCOUN	2016 Actual - 6,520 - 499 474 - 31,435 9 2,405	2017 Actual 84 5,101 20 398 - 2,535 179 378 30 - 1 69,768 - 5,337	2018 Actual 537 300 - 64 - 3,868 632 61 107 - 71,357 - 5,459	2019 Adjusted	2019 Estimated 2,160 300 - 188 - 3,849 632 179 107 20 78 667 70,335 81 5,438	2020 Adopted - 66,705 - 3,609 4,019 - 2,256 5,103 80

41,185

46,851

51,601

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

Beginning Fund Balance:			41,185		46,851	51,601
APPROPRIATIONS (cont.)	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
017-420-1322-4260 CONTRACTUAL SERVICES	13,717	5,655	8,845	7,000	5,480	7,000
017-420-1322-4300 DEPARTMENT SUPPLIES	-	82	173	500	131	500
017-420-1323-4260 CONTRACTUAL SERVICES	1,680	2,460	2,777	2,400	2,520	2,760
017-420-1326-4260 CONTRACTUAL SERVICES	6,360	7,290	6,450	7,600	5,910	7,600
017-420-1327-4260 CONTRACTUAL SERVICES	-	-	-	1,500	-	1,500
017-420-1327-4300 DEPARTMENT SUPPLIES	-	-	-	500	873	500
017-420-1328-4260 CONTRACTUAL SERVICES	7,061	12,511	11,242	16,000	11,020	16,000
017-420-1328-4300 DEPARTMENT SUPPLIES	22,398	10,154	10,395	10,000	5,552	7,000
017-420-1332-4260 CONTRACTUAL SERVICES	-	660	-	-	567	3,000
017-420-1332-4300 DEPARTMENT SUPPLIES	-	-	-	-	-	1,000
017-420-1334-4260 CONTRACTUAL SERVICES	90	105	390	500	304	500
017-420-1334-4300 DEPARTMENT SUPPLIES	4,685	4,289	2,943	5,000	2,575	4,500
017-420-1337-4260 CONTRACTUAL SERVICES	9,382	11,332	9,429	10,000	13,148	10,500
017-420-1337-4300 AEROBICS-DEPARTMENT SUPPLIES	3,898	2,890	252	2,000	173	1,500
017-420-1338-4300 DEPARTMENT SUPPLIES	449	-	-	-	-	-
017-420-1339-4260 CONTRACTUAL SERVICES	595	497	525	700	483	350
017-420-1340-4260 CONTRACTUAL SERVICES	300	-	-	-	-	-
017-420-1343-4260 CONTRACTUAL SERVICES	3,540	2,820	3,255	2,500	2,875	3,300
017-420-1343-4300 DEPARTMENT SUPPLIES	167	367	415	500	143	500
017-420-1362-4260 CONTRACTUAL SERVICES	4,060	2,804	2,898	3,000	3,885	3,250
017-420-1395-4260 CONTRACTUAL SERVICES	6,622	2,563	3,764	-	1,189	500
017-420-1395-4300 DEPARTMENT SUPPLIES	6,867	10,010	5,533	10,000	13,785	9,500
017-420-1396-4260 CONTRACTUAL SERVICES	1,689	31,858	1,094	700	-	700
017-420-1396-4300 DEPARTMENT SUPPLIES	242	-	-	-	-	-
017-420-1399-4260 DAY CAMP-CONTRACTUAL SRVCS.	263	-	1,804	1,200	1,091	1,200
017-420-1399-4300 DAY CAMP-DEPT. SUPPLIES	21,098	20,497	15,311	19,000	11,570	19,000
Operations & Maintenance Costs	115,382	128,576	87,495	100,600	83,275	102,160
017-420-3708-4600 CP LAYNE PARK PLAYGROUND	-	-	387	-	-	-
Capital Costs	-	-	387	-	-	-
Total Appropriations	159,010	217,365	175,409	175,178	172,489	186,316
ANNUAL SURPLUS/DEFICIT	7,168	(18,705)	5,666	(6,544)	4,750	(7,682)
Ending Balance:			46,851		51,601	43,919



RETIREMENT FUND

FUND NO. 018

FUND OVERVIEW

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

Fund: Retirement Fund Resp. Dept: Finance

Beginning Fund Balance:			9,497,300		10,517,650	11,335,979
REVENUES	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3110-0000 SECURED PROPERTY TAXES-CURR YR	2,791,035	2,773,727	2,933,605	2,667,500	3,038,273	2,700,000
3120-0000 UNSECURED PROPERTY TAXES C/Y	93,037	80,865	93,780	-	75,230	-
3130-0000 PRIOR YEARS PROPERTY TAXES	511	(822)	(16,347)	-	(735)	-
3150-0000 PROPERTY TAX PENALTIES & INT	120,590	76,924	78,633	-	84,927	-
3175-0000 PROJECT 4 TAX LEVY	-	-	-	195,300	-	195,300
3181-0000 PROJECT 1 TAX LEVY	129,594	146,333	135,021	161,300	141,347	161,300
3183-0000 PROJECT 1A TAX LEVY	138,752	163,148	123,641	183,700	168,848	183,700
3185-0000 PROJECT 2 TAX LEVY	126,944	120,434	120,764	130,400	103,649	130,400
3188-0000 PROJECT 3 TAX LEVY	257,829	291,097	293,719	334,900	309,760	334,900
3191-0000 PROJECT 3A TAX LEVY	703,239	705,459	660,829	812,300	795,324	812,300
3500-0000 INTEREST INCOME	29,575	30,379	31,405	-	88,715	-
3625-0000 HOMEOWNERS PROPERTY TAX RELIEF	34,107	31,532	31,652	-	29,867	-
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 Revenue	4,425,213	4,419,076	4,488,258	4,760,268	4,835,206	4,792,768

APPROPRIATIONS	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
018-101-0000-4124 RETIREMENT	6,366	4,181	3,792	3,894	3,665	5,097
018-102-0000-4124 RETIREMENT	21,561	18,397	369	-	-	-
018-105-0000-4124 RETIREMENT	49,701	50,635	30,838	25,796	35,781	51,560
018-106-0000-4124 RETIREMENT	34,294	32,937	45,735	47,121	7,269	46,195
018-115-0000-4124 RETIREMENT	23,909	25,348	31,261	32,321	30,114	29,516
018-130-0000-4124 RETIREMENT	76,485	60,090	67,482	74,389	61,925	72,140
018-131-0000-4124 RETIREMENT	-	-	20,528	14,876	14,108	16,295
018-133-0000-4124 RETIREMENT	-	-	-	-	36,342	-
018-140-0000-4124 RETIREMENT	27,861	25,301	27,687	24,834	26,185	26,474
018-150-0000-4124 RETIREMENT	20,206	16,082	13,407	38,695	39,986	39,440
018-150-3673-4124 RETIREMENT	2,878	605	86	-	-	-
018-152-0000-4124 RETIREMENT	33,777	35,143	30,701	37,330	34,742	33,522
018-155-0000-4124 RETIREMENT	-	-	-	-	230	-
018-190-0000-4124 RETIREMENT	1,529,835	1,287,983	1,583,487	2,408,796	1,983,325	2,815,543
018-190-0000-4127 RETIRED EMP. HEALTH INS.	-	-	-	-	-	-
018-220-3641-4124 RETIREMENT	-	749	-	-	-	-
018-222-0000-4124 RETIREMENT	108,065	132,485	115,091	117,562	124,659	119,120
018-224-0000-4124 RETIREMENT	91,337	97,161	146,009	152,833	164,446	161,024
018-225-0000-4124 RETIREMENT	577,126	569,779	573,548	628,080	647,208	684,353
018-226-0000-4124 RETIREMENT	-	-	-	-	267	-
018-230-0000-4124 RETIREMENT	32,857	20,037	18,035	19,008	27,062	26,644
018-310-0000-4124 RETIREMENT	44,810	32,828	39,081	45,921	46,715	47,937
018-310-3661-4124 CNG FUELING STATION	-	2,277	873	-	-	-
018-311-0000-4124 RETIREMENT	43,884	16,069	14,635	20,297	18,519	7,136
018-311-0127-4124 RETIREMENT	-	635	-	-	-	-
018-311-0138-4124 RETIREMENT	-	478	-	-	-	-
018-311-0560-4124 STREET RESURFACING PROGRAM	-	467	-	-	-	-
018-311-6676-4124 CALTRANS TCSP TRUMAN-ST. EN	-	99	-	-	-	-
018-313-0000-4124 RETIREMENT	-	-	-	-	-	-
018-320-0000-4124 RETIREMENT	33,557	26,693	43,039	44,666	47,527	-
018-335-0000-4124 RETIREMENT	10,347	14,438	8,199	-	11,208	-

Fund: Retirement Fund Resp. Dept: Finance

APPROPRIATIONS (Cont.)	2016	2017	2018	2019	2019	2020
018-341-0000-4124 RETIREMENT	-	-	-	-	-	-
018-344-0000-4124 RETIREMENT	16,254	13,262	18,528	-	13,674	-
018-346-0000-4124 RETIREMENT	12,412	8,278	7,203	14,067	4,595	5,249
018-350-0000-4124 RETIREMENT	-	-	_	-	-	-
018-360-0000-4124 RETIREMENT	-	-	-	-	-	-
018-370-0000-4124 RETIREMENT	11,377	9,283	10,018	22,111	7,331	11,324
018-390-0000-4124 RETIREMENT	53,358	31,233	55,383	67,182	73,486	-
018-390-0410-4124 RETIREMENT	-	-	-	-	-	-
018-390-0460-4124 RETIREMENT	-	-	-	-	-	-
018-390-0470-4124 RETIREMENT	-	-	-	-	-	-
018-420-0000-4124 RETIREMENT	93,825	43,326	29,320	42,114	43,312	49,112
018-420-1328-4124 RETIREMENT	-	-	-	-	-	-
018-420-1371-4124 RETIREMENT	-	2	-	-	-	-
018-420-1399-4124 RETIREMENT	2,414	4,515	2,386	-	1,967	-
018-422-0000-4124 RETIREMENT	22,163	8,794	4,645	7,124	7,551	3,959
018-422-3750-4124 RETIREMENT	5,061	2,099	-	-	-	-
018-422-3752-4124 RETIREMENT	2,753	1,168	-	-	-	-
018-422-3753-4124 TITLE III-B TELEPHONE REASSUR/	-	82	-	-	-	-
018-423-0000-4124 RETIREMENT	26,748	28,257	20,347	19,727	20,938	20,730
018-424-0000-4124 RETIREMENT	16,595	13,843	17,025	17,065	18,093	18,386
018-430-0000-4124 RETIREMENT	-	-	-	-	-	-
018-440-0000-4124 RETIREMENT	3,643	2,704	889	5,040	1,368	-
Personnel Costs	3,035,457	2,638,057	2,979,627	3,930,849	3,553,596	4,290,756
018-101-0000-4450 OTHER EXPENSE	-	-	-	_	11,267	-
018-190-0000-4450 OTHER EXPENSE	-	5,050	2,450	5,000	2,450	5,000
018-190-0000-4480 COST ALLOCATION	141,523	329,161	485,831	449,564	449,564	521,465
Operations & Maintenance Costs	141,523	334,211	488,281	454,564	463,281	526,465
018-190-0000-4998 TRANSFER TO SUCCESSOR AGEN_	160,443	-	-	_	-	
Transfers	160,443	-	-	-	-	-
Total Appropriations	3,337,423	2,972,268	3,467,908	4,385,413	4,016,877	4,817,221
ANNUAL SURPLUS/DEFICIT	1,087,790	1,446,808	1,020,350	374,855	818,329	(24,453)
Ending Balance:			10,517,650		11,335,979	11,311,527



QUIMBY ACT FEES

FUND NO. 019

FUND OVERVIEW

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

Fund: Quimby Act Fees Resp. Dept: Public Works

Beginning Fund Balance: REVENUES Account Number & Title	2016 Actual	2017 Actual	3,525 2018 Actual	2019 Adjusted	(3,525) 2019 Estimated	(3,523) 2020 Adopted
3500-0000 INTEREST INCOME 3901-0000 MISCELLANEOUS REVENUE	46	-	-	-	2.01	-
Total Revenue	46	-	-	-	2.01	-
APPROPRIATIONS Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
019-423-0118-4101 HRP PROGRAM	1,664	-	-	-	-	-
019-423-0118-4102 HRP PROGRAM 019-423-0118-4103 HRP PROGRAM	84 61	-	-	-	-	-
019-423-0118-4103 HRP PROGRAM 019-423-0118-4104 HRP PROGRAM	156	-	-	-	-	-
019-423-0118-4104 HRP PROGRAM	10	_	_	_	_	_
019-423-0201-4105 OVERTIME	-	_	_	_	-	_
Personnel Costs	1,975	-	-	-	-	-
019-430-0000-4330 BLDG MAINT & REPAIRS	_	_	-	-	-	-
Operations & Maintenance Costs	-	-	-	-	-	-
019-423-0201-4600 CAPITAL PROJECTS	15,522	-	-	-	-	-
019-423-3708-4600 LAYNE PARK PLAYGROUND	-	-	3,525	-	-	-
Capital Projects	15,522	-	3,525	-	-	-
Total Appropriations	17,497	-	3,525	-	-	-
ANNUAL SURPLUS/DEFICIT	(17,452)	-	(3,525)	-	2.01	-

(3,523)

(3,523)

Ending Balance:



<u>ASSET SEIZURE – STATE</u>

FUND NO. 020

FUND OVERVIEW

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

MAJOR PROJECTS/PROGRAMS

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

Beginning Fund Balance:			69,984		38,118	38,693
REVENUES Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
3500-0000 INTEREST INCOME	-	-	-	-	456	-
3875-0000 ASSET FORFEITURE FUND	83,785	22,034	23	-	119	-
Total Revenue	83,785	22,034	23	-	575	-
APPROPRIATIONS	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
020-222-0000-4450 OTHER EXPENSE	-	6,050	-	-	-	-
020-222-0000-4500 CAPITAL EQUIPMENT	-	29,029	14,963	-	-	-
020-225-0000-4500 ****CAPITAL EXPENSES****	-	31,057	16,927	-	-	-
Capital Costs	-	66,135	31,889	-	-	-
Total Appropriations	-	66,135	31,889	-	-	-
ANNUAL SURPLUS/DEFICIT	83,785	(44,101)	(31,866)	-	575	-
Ending Balance:			38,118	-	38,693	38,693



ASSET SEIZURE – FEDERAL

FUND NO. 021

FUND OVERVIEW

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

MAJOR PROJECTS/PROGRAMS

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

Fund: Federal Asset Seizure

Resp. Dept: Police

Beginning Fund Balance:			35,814		7,656	8,579
REVENUES Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
3500-0000 INTEREST AND RENTS 3508-0000 NET INCR/DECR FAIR VAL INVESTMENT 3875-0000 ASSET FORFEITURE FUND Total Revenue	77 28 (15,487) (15,381)	238 (139) 19,508 19,607	94 19 - 113	- - -	96 92 735 923	-
APPROPRIATIONS	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
Account Number & Title 021-222-0000-4500 CAPITAL EXPENSES 021-225-0000-4500 CAPITAL EXPENSES	21,050 -	Actual -	Actual 11,421 16,850	Adjusted -	Estimated -	Adopted -
021-222-0000-4500 CAPITAL EXPENSES			11,421	Adjusted - - -	Estimated	Adopted -
021-222-0000-4500 CAPITAL EXPENSES 021-225-0000-4500 CAPITAL EXPENSES	21,050		11,421 16,850	Adjusted	Estimated	Adopted
021-222-0000-4500 CAPITAL EXPENSES 021-225-0000-4500 CAPITAL EXPENSES Capital Costs	21,050 - 21,050		11,421 16,850 28,271	Adjusted	Estimated 923	Adopted



SURFACE TRANSPORTATION PROGRAM – LOCAL (STPL)

FUND NO. 022

FUND OVERVIEW

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

- Pavement Management Project
- Curb & Gutter

Fund: Surface Transportation Program - Local

Resp. Dept: Public Works

Beginning Fund Balance:			427,405		4,690	5,352
REVENUES Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
3500-0000 INTEREST INCOME 3508-0000 NET INCR/DECR FAIR VAL INVESTMENT	1,163 495	812 (940)	2,829 (143)	-	75 588	-
3664-0000 SURFACE TRANSP. PROGLOCAL FUND (STP-L) Total Revenue	1,658	425,401 425,273	2,686	-	662	<u>-</u>
APPROPRIATIONS Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
022-3110000-4101 SALARIES-PERMANENT EMPLOYEES 022-311-0560-4270 STREET RESURFACING PROGRAM 022-311-0560-4600 STREET RESURFACING PROGRAM	- - -	- - 281,831	4,120 2,145 419,136	- - -	- - -	- - -
Capital Projects Total Appropriations	-	281,831 281,831	425,401 425,401	-	-	-
ANNUAL SURPLUS/DEFICIT Ending Balance:	1,658	143,442	(422,715) 4,690	- -	662 5,352	5,352



MEASURE "M" FUND

FUND NO. 024

FUND OVERVIEW

In November 2016, Los Angeles County voters approved a ½ cent traffic relief tax that will be used to repave local streets, potholes and traffic signals, as well as expand the rail and rapid transit system with the overall objective of easing traffic congestion for Angelenos. The City 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.

- Annual Street Resurfacing Project
- Citywide Traffic Signal Synchronization Project
- Local Match: Pacoima Wash Bikeway Project

Fund: Measure M Fund Resp. Dept: Public Works

	Beginning Fund Balance:					256,689	551,729
REVENUES	Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
3500-0000 IN	LES AND USE TAX TEREST INCOME ET INCR/DECR FAIR VAL INVESTMENT _	- -	- -	257,645 1,796 (2,753)	337,092 - -	344,563 5,745 2,753	350,912 - -
Total Revenue		-	-	256,689	337,092	353,060	350,912
APPROPRIATIO	ONS Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
024-371-0510-	4600 SIGNAL IMPROVEMENTS	-	-	-	193,844	-	193,884
024-311-0157-	4600 SAN FERNANDO RD REHAB NO. 601994-1	-	-	-	58,020	58,020	-
024-311-xxxx-4	1600 GLENOAKS BRIDGE SAFETY IMPROVEMENT	-	-	-	-	-	100,000
024-311-0551-	4600 PACOIMA WASH BIKEWAY PROJECT	-	-	-	-	-	228,000
024-311-0560-	4600 STREET RESURFACING PROJECT	-	-	-	250,000	-	-
024-371-0562-	4600 HSIP TRAFFIC SIGNAL IMPROVEMENTS	-	-	-	-	-	111,571
Capital Project	s -	-	-	-	501,864	58,020	633,455
Total Appropr	iations	-	-	-	501,864	58,020	633,455
ANNUAL SURF	PLUS/DEFICIT	-	-	256,689	(164,772)	295,040	(282,543)
	Ending Balance:			256,689		551,729	269,186



ROAD MAINTENANCE AND REHABILITATION FUND (SB1)

FUND NO. 025

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:			-		134,242	551,718
REVENUES	Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
					,		
	NTEREST INCOME	-	-	422	-	4,182	-
	ET INCR/DECR FAIR VAL INVESTMENT	-	-	(832)	-	832	-
3623-0000 RI	MRA TAX ALLOCATION SECT 2032	-	-	143,477	406,616	412,934	407,203
Total Revenue	e	-	-	143,067	406,616	417,949	407,203
APPROPRIATI	ONS	2016	2017	2018	2019	2019	2020
APPROPRIATI	ONS Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
APPROPRIATI 025-311-0560	Account Number & Title						
	Account Number & Title -4600 STREET RESURFACING PROGRAM			Actual	Adjusted	Estimated	Adopted
025-311-0560	Account Number & Title -4600 STREET RESURFACING PROGRAM ts			Actual 8,825	Adjusted 406,616	Estimated 472	Adopted 407,203
025-311-0560 Capital Project	Account Number & Title -4600 STREET RESURFACING PROGRAM ts riations		Actual -	8,825 8,825	406,616 406,616	Estimated 472 472	407,203 407,203



COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

FUND NO. 026

FUND OVERVIEW

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

MAJOR PROJECTS/PROGRAMS

Annual Street Overlay and Improvements Project

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

	Beginning Fund Balance:			263,753		515,252	208,681
REVENUES		2016	2017	2018	2019	2019	2020
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
	LEXANDER ST OVERLAY PROJ.#601819-16	-	3,169	275,484	-	-	-
	UNTINGTON ST. OVERLAY PROJ #601716-16	-	204,143	-	-	-	-
3693-0159 ST	Г. CURB / CUTTER REHAB.	-	-	232,848	-	15,401	-
3693-0157 SA	AN FERNANDO ROAD REHAB	-	-	-	307,873	12,199	-
3693-0159 SF	FRD STREET, CURB, GUTTER REHAB.	-	-	-	-	-	-
3693-xxxx ST	REET, CURB, GUTTER REHAB.	-	-	-	-	-	246,940
Total Revenue	e	-	207,312	508,332	307,873	27,600	246,940
APPROPRIATI	ONS	2016	2017	2018	2019	2019	2020
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
026-311-0127	-4101 ALEXANDER ST OVERLAY PROJ. #601819	-	5,755	-	-	-	-
026-311-0127	-4120 ALEXANDER ST OVERLAY PROJ. #601819	-	440	-	-	-	-
026-311-0127	-4126 ALEXANDER ST OVERLAY PROJ. #601819	-	544	-	-	-	-
026-311-0127	-4128 ALEXANDER ST OVERLAY PROJ. #601819	-	47	-	_	_	-
026-311-0127	-4130 ALEXANDER ST OVERLAY PROJ. #601819	-	418	_	-	_	-
026-311-0127	-4136 ALEXANDER ST OVERLAY PROJ. #601819	-	10	-	_	_	-
026-311-0138	-4101 SALARIES-PERMANENT EMPLOYEES	806	1,862	-	_	_	-
026-311-0138	-4120 O.A.S.D.I.	62	142	-	_	-	_
	-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	-	_	-	_
	-4136 HUNTINGTON ST PROJECT	1	3	_	_	_	_
Personnel Cos	ts =	953	9,519	-	-	-	-
026-311-0127	-4270 PROFESSIONAL SERVICES	-	7,465	11,730	-	-	-
026-311-0138	-4270 PROFESSIONAL SERVICES	2,428	6,573	-	-	-	-
026-311-0159	-4260 CAPITAL PROJECTS	-	-	18,750	4,078	3,146	-
Operations &	Maintenance Costs	2,428	14,038	30,480	4,078	3,146	-
∩26₌311₋∩127	-4600 CAPITAL PROJECTS	_	252,242				
	-4600 CAPITAL PROJECTS	6,762	185,121	-	-	-	-
	-4260 SAN FERNANDO RD REHAB	0,702	100,121	_	_	20,603	_
	-4260 SAN FERNANDO RD REHAB NO. 601994-		-	-	267.144	•	-
		-	-	226.252	367,144	310,422	-
	-4600 CAPITAL PROJECTS	-	-	226,353	-	-	246 040
Capital Costs	-4600 CAPITAL PROJECTS =	6,762	437,363	226,353	367,144	331,025	246,940 246,940
·		·	,			,	•
Total Approp	riations	10,143	460,921	256,833	371,222	334,171	246,940
ANNUAL SUR	PLUS/DEFICIT	(10,143)	(253,609)	251,499	(63,349)	(306,571)	-

515,252

208,681 208,681

Ending Balance:



STREET LIGHTING FUND

FUND NO. 027

FUND OVERVIEW

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

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

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

Fund: Street Lighting Resp. Dept: Public Works

Beginning Fund Balance:			32,569		39,771	139,056
REVENUES	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3110-0000 SECURED PROPERTY TAXES-CURR YR	323,269	322,589	321,894	322,250	322,602	323,000
3130-0000 PRIOR YEARS PROPERTY TAXES	(1,451)	(1,391)	(5)	-	83	-
3150-0000 PROPERTY TAX PENALTIES & INT	16,913	17,146	12,843	15,000	16,577	15,000
3970-0000 TRANSFER FROM GENERAL FUND		50,000	50,000	40,000	40,000	40,000
Total Revenues	338,732	388,344	384,733	377,250	379,262	378,000

APPROPRIATIONS Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
027-344-0000-4101 SALARIES-PERMANENT EMPLOYEES	67,784	69,397	91,491	85,114	65,800	86,597
027-344-0000-4103 WAGES-TEMPORARY & PART TIME	-	· -	2,033	-	5,818	-
027-344-0000-4105 OVERTIME	268	848	5,584	1,500	6,441	_
027-344-0000-4120 O.A.S.D.I.	5,206	5,360	7,582	6,511	5,972	6,625
027-344-0000-4124 RETIREMENT	-	-	-	-	-	15,254
027-344-0000-4126 HEALTH INSURANCE	13,158	17,224	22,393	19,135	18,254	17,237
027-344-0000-4128 DENTAL INSURANCE	1,701	1,701	1,619	2,780	1,447	1,390
027-344-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	-	798	-
027-344-0000-4130 WORKER'S COMPENSATION INS.	9,539	9,870	14,077	12,103	11,094	27,372
027-344-0000-4134 LONG TERM DISABILITY INSURANCE	-	-	-	-	-	-
027-344-0000-4136 OPTICAL INSURANCE	291	300	501	501	251	251
027-344-0000-4138 LIFE INSURANCE	-	-	-	133	86	117
Personnel Costs	97,948	104,700	145,280	127,777	115,961	154,843
027-344-0000-4210 UTILITIES	187,840	194,076	183,317	195,567	113,972	195,000
027-344-0000-4260 CONTRACTUAL SERVICES	16,432	13,828	5,393	40,500	5,020	5,000
027-344-0000-4320 DEPARTMENT EQUIPMENT MAINT	199	-	73	-		200
027-344-0000-4340 SMALL TOOLS	209	239	-	375	-	200
027-344-0000-4400 VEHICLE OPERATION & MAINT	182	1,157	-	-	-	-
027-344-0000-4402 FUEL	1,319	1,309	76	-	-	-
027-344-0000-4480 COST ALLOCATION	11,763	43,218	40,674	45,025	45,025	46,222
027-344-0301-4300 PW MAINT. & REPAIR SUPPLIES	7,332	12,757	2,718	-	-	7,500
Operations & Maintenance Costs	225,276	266,584	232,251	281,467	164,016	254,122
027-344-0000-4500 ****CAPITAL EXPENSES****	-	_	_	-	-	-
Capital Projects	-	-	-	-	-	-
Total Appropriations	323,224	371,284	377,531	409,244	279,977	408,965
ANNUAL SURPLUS/DEFICIT	15,508	17,060	7,202	(31,994)	99,285	(30,965)
Ending Balance:			39,771		139,056	108,091



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

FUND NO. 029

FUND OVERVIEW

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

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

Fund: Parking & Maintenance Operations

Resp. Dept: Public Works

Beginning Fund Balance:			285,762		318,171	403,303
REVENUES	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME	-	-	-	-	4,463	-
3520-0000 RENTAL INCOME	12,800	12,800	23,800	24,800	23,973	24,800
3737-0000 EV CHARGING STATIONS	-	-	-	-	2,325	-
3850-0000 PARKING METER REVENUE-STREETS	126,292	135,238	136,572	130,000	152,079	130,000
3855-0000 PARKING METER REVENUE-LOT 6N	42 412	40 510	- (2.170	45 000	-	-
3870-0000 BUSINESS LICENSE TAX-AREA A 3978-0000 TRANS FROM RETIREMENT TAX FUND	42,413	49,518	62,170	45,000	59,985	50,000
Total Revenue	181,505	197,556	222,542	199,800	242,825	204,800
Total Revenue	161,505	197,550	222,542	199,600	242,623	204,800
ADDRODDIATIONS	2016	2017	2018	2010	2019	2020
APPROPRIATIONS Account Number & Title	Actual	Actual	Actual	2019 Adjusted	Estimated	Adopted
Account Humber & File	Actual	Actual	Actual	Aujusteu	Lotimateu	Adopted
029-335-0000-4101 SALARIES-PERMANENT EMPLOYEES	49,006	74,517	49,651	54,184	52,892	56,249
029-335-0000-4103 WAGES-TEMPORARY & PART-TIME	-	-	-	-	6	-
029-335-0000-4105 OVERTIME	1,781	1,351	318	-	752	-
029-335-0000-4120 O.A.S.D.I.	3,880	5,781	4,026	4,145	4,104	4,260
029-335-0000-4124 RETIREMENT		-	-	-		11,446
029-335-0000-4126 HEALTH INSURANCE	7,916	22,441	20,413	17,722	16,353	18,651
029-335-0000-4128 DENTAL INSURANCE	1,405	2,057	1,736	1,638	1,517 62	1,512
029-335-0000-4129 RETIREE HEALTH SAVINGS 029-335-0000-4130 WORKER'S COMPENSATION INS.	7,001	10,670	6,072	- 7,705	7,629	120 7,918
029-335-0000-4136 OPTICAL INSURANCE	277	439	429	332	311	311
029-335-0000-4138 LIFE INSURANCE	-	68	204	97	107	85
Personnel Costs	71,267	117,324	82,849	85,823	83,733	100,552
030 335 0000 4340 UTUITIES	22.000	20.000	20 522		22.200	21 000
029-335-0000-4210 UTILITIES 029-335-0000-4250 RENTS AND LEASES	22,068	20,989 235	20,532	-	23,290	21,000
029-335-0000-4250 KENTS AND LEASES 029-335-0000-4260 CONTRACT SERVICES	_	233	_	75,000	11,068	_
029-335-0000-4270 PROFESSIONAL SERVICES	790	2,255	_	-	-	5,000
029-335-0000-4300 DEPARTMENT SUPPLIES	411	2,205	279	20,235	6,298	21,000
029-335-0000-4302 PERMIT PARKING EXPENSE	2,256	-	-	-	-	-
029-335-0000-4320 DEPARTMENT EQUIPMENT MAINT	3,118	3,988	6,656	4,000	641	4,000
029-335-0000-4340 SMALL TOOLS	147	377	142	250	287	250
029-335-0000-4360 PERSONNEL TRAINING	-	-	-	150	-	150
029-335-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	100	-	100
029-335-0000-4400 VEHICLE OPERATION & MAINT	1,515	653	698	800	600	800
029-335-0000-4402 FUEL	3,428	2,573	1,661	2,700	1,331	2,700
029-335-0000-4480 COST ALLOCATION	7,376	30,732	33,323	30,447	30,447	38,281
029-335-0301-4300 PW MAINT. & REPAIR SUPPLIES	1,850	-	-	-		-
Operations & Maintenance Costs	42,958	64,007	63,291	133,682	73,960	93,281
029-335-0000-4500 CAPITAL EQUIPMENT	2,912	-	-	-	-	-
029-335-0000-4600 CAPITAL PROJECTS	18,000	603	-	-	-	150,000
029-335-0559-4600 CP PARKING LOT 5 IMPROVEMENTS	1,204	527	-	-	-	-
029-335-3699-4600 ELECTR VEH CHARGING STATIONS NO.160	-	<u> </u>	43,994	-		-
Capital Projects	22,116	1,130	43,994	-	-	150,000
Total Appropriations	136,341	182,461	190,133	219,505	157,693	343,833
ANNUAL SURPLUS/DEFICIT	45,165	15,095	32,409	(19,705)	85,132	(139,033)

318,171

403,303

264,270

Ending Balance:



MALL MAINTENANCE OPERATIONS

FUND NO. 030

FUND OVERVIEW

The Mall Maintenance Operations Fund accounts for the Downtown Area Parking, and Mall Maintenance Assessment District. The City receives the funds and is responsible for maintenance and upkeep, including capital improvements, in the downtown area.

Fund: Mall Maintenance Operations

Resp. Dept: Public Works

	Beginning Fund Balance	:		-		80,344	81,314
REVENUES		2016	2017	2018	2019	2019	2020
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3930-0000 M	ALL MAINTENANCE LEVY	66,026	85,742	115,378	85,000	7,953	85,000
Total Revenue	•	66,026	85,742	115,378	85,000	7,953	85,000

А	ccount Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
030-341-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	15,862
030-341-0000-4103	WAGES-PERMANENT EMPLOYEES	3,305	_	-	-	-	, <u>-</u>
030-341-0000-4105	OVERTIME	4,699	11,501	13,850	-	4,062	_
030-341-0000-4120	O.A.S.D.I.	613	877	1,060	-	311	1,205
030-341-0000-4124	RETIREMENT	-	-	-	-	-	3,687
030-341-0000-4126	HEALTH INSURANCE	-	-	-	-	-	3,946
030-341-0000-4128	DENTAL INSURANCE	-	_	-	-	-	330
030-341-0000-4130	WORKER'S COMPENSATION INS.	1,136	1,627	1,965	-	578	2,240
030-341-0000-4136	OPTICAL INSURANCE	-	-	-	-	-	79
030-341-0000-4138	LIFE INSURANCE	144	-	-	-	-	23
Personnel Costs		9,897	14,005	16,875	-	4,951	27,372
030-341-0000-4250	RENT & LEASES	-	-	-	500	_	500
030-341-0000-4260	CONTRACT SERVICES	-	-	-	500	-	2,500
030-341-0000-4300	DEPARTMENT SUPPLIES	309	229	1,179	2,450	2,032	2,450
030-341-0000-4310	EQUIPMENT AND SUPPLIES	241	1,589	150	150	-	150
030-341-0000-4320	DEPARTMENT EQUIPMENT MAINT	366	-	-	1,200	-	1,200
030-341-0000-4340	SMALL TOOLS	-	-	768	500	-	500
030-341-0301-4300	PW MAINT. & REPAIR SUPPLIES	2,203	3,693	5,071	6,000	-	6,000
Operations & Mainte	enance Costs	3,119	5,512	7,168	11,300	2,032	13,300
030-341-0000-4706	LIABILITY CHARGE	-	-	-	-	_	439
030-341-0000-4743	FACILITY MAINTENANCE CHARGE		-	-	-	-	4,018
Internal Service Char	rges	-	-	-	-	-	4,457
030-341-0000-4500	CAPITAL EXPENSES	13,538	-	10,991	_	-	
Capital Costs		13,538	-	10,991	-	-	-
Total Appropriation	s	26,555	19,517	35,034	11,300	6,983	45,129
ANNUAL SURPLUS/	DEFICIT	39,472	66,225	80,344	73,700	970	39,871
	Ending Balance:			80,344		81,314	121,185

^{*}Note: Separated from General Fund and moved to a Special Fund in FY 2019-2020



CAPITAL OUTLAY FUND

FUND NO. 032

FUND OVERVIEW

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

Fund: Capital Outlay (General Fund)

Resp. Dept: Public Works

Beginning Fund Balance:			49,752		49,752	49,752
REVENUES Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
3231-0174 PEG CAPITAL FEE 3970-0000 TRANSFER FROM GENERAL FUND	52 195,000	55 -	-	-	-	-
Total Revenues	195,052	55	-	-	-	-
APPROPRIATIONS Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
032-311-0178-4600 BRAND MEDIAN IMPROVE 032-311-0842-4270 PIPE SCREEN INSTALLATION 032-311-0842-4500 NPDES STORM DRAIN SCREENS	100,000 1,430 29,252	- - 14,673	- - -	- - -		
Capital Projects	130,682	14,673	-	-	-	-
Total Appropriations	130,682	14,673	-	-	-	-
ANNUAL SURPLUS/DEFICIT Ending Balance:	64,370	(14,618)	49,752	-	49,752	49,752



PAVEMENT MANAGEMENT FUND

FUND NO. 050

FUND OVERVIEW

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

Fund: Pavement Management Fund

Resp. Dept: Public Works

	Beginning Fund Ba	lance:		13,300		13,334	13,659
REVENUES		2016	2017	2018	2019	2019	2020
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 II	NTEREST INCOME	364	160	152	-	166	-
	IET INCR/DECR FAIR VAL INVESTMENT	119	(160)	(119)	-	160	-
Total Revenu	e	483	-	34	-	325	-
APPROPRIAT	IONS	2016	2017	2018	2019	2019	2020
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
050-311-0000	0-4270 PROFESSIONAL SERVICES		-	-	-	-	-
Operations &	Maintenance Costs	-	-	-	-	-	-
050-311-0000	0-4600 PARKING LOT IMPROVEMENTS		-	-	13,300	-	34
Capital Projec	cts	-	-	-	13,300	=	34
050-310-0000	0-4901 TRANSFER TO GENERAL FUND	100,000	20,000	-	-	-	-
050-370-0000	0-4910 TRANSFER TO GRANT FUND	24,080	-	-	-	-	-
Transfers		124,080	20,000	-	-	-	-
Total Approp	riations	124,080	20,000	-	13,300	-	34
ANNUAL SUR	PLUS/DEFICIT	(123,597)	(20,000)	34	(13,300)	325	(34)
	Ending Ba	lance:		13,334		13,659	13,625



COMMUNITY INVESTMENT FUND

FUND NO. 053

FUND OVERVIEW

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

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

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

Fund: Community Investment Fund

Dept: City Manager's Office

Beginni	ng Fund Balance:			(823)		6,972	(2,486)
REVENUES		2016	2017	2018	2019	2019	2020
Account Number & Tit	le	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3954-0000 RECYCLING REVENUE SHARE		10,000	-	20,000	10,000	-	10,000
3607-0000 ICFA COMMUNITY INVESTM	ENT FUNDS	-	7,500	-		-	-
Total Revenues		10,000	7,500	20,000	10,000	-	10,000
APPROPRIATIONS		2016	2017	2018	2019	2019	2020
Account Number & Tit	le	Actual	Actual	Actual	Adjusted	Estimated	Adopted
053-101-0101-4430 ACTIVITIES AND PR	CDAMS	3,750	2,000	2,000	2,000	2,000	2,000
053-101-0101-4-30 ACTIVITIES AND PRO		3,730	975	1,750	2,000	2,000	2,000
053-101-0107-4430 ACTIVITIES AND PR		1,300	403	120	2,000	2,000	2,000
053-101-0109-4430 ACTIVITIES AND PRO		3,250	1,500	2,000	2,000	2,000	2,000
053-101-0111-4430 ACTIVITIES AND PRO	OGRAMS	2,999	2,000	2,335	2,000	1,458	2,000
053-115-0000-4390 ICFA SCHOLARSHIP	(ED. COMM)	· -	, -	3,500	, <u>-</u>	· -	, -
053-101-9818-4430 ACTIVITIES AND PRO	OGRAMS	46	-	-	-	-	-
053-194-1395-4300 5K RUNNING RACE		1,000	-	-	_	-	-
053-194-9810-4430 SENIOR ORCHESTRA	4	-	-	500	-	-	-
053-420-0000-4430 ICFA SCHOLARSHIP	(SP. ED. PRGM.)	-	4,000		-	-	-
Operations & Maintenance Costs	-	15,682	10,878	12,205	10,000	9,458	10,000
Total Appropriations		15,682	10,878	12,205	10,000	9,458	10,000
ANNUAL SURPLUS/DEFICIT		(5,682)	(3,378)	7,795	-	(9,458)	-
	Ending Balance:			6,972		(2,486)	(2,486)



COMMUNITY DEVELOPMENT DEPARTMENT

COMMUNITY DEVELOPMENT SURCHARGE FUND

FUND NO. 055

FUND OVERVIEW

This fund is used to account for receipts of business license and building related surcharges and disbursements which fund building ongoing programs to promote disabled accessibility and the City's land management enterprise software. The Senate Bill (SB) 1186 fee is applied to the sale of business licenses and renewals. Local jurisdictions are required to use the funds to increase certified access specialist (CASp) services and compliance with construction-related disability access requirements, primarily for training and retention of CASps to meet the needs of the public. A 10-percent surcharge is applied to all building construction activity fees to support the ongoing license and technical support for the City's land management enterprise software.

- Training and provision of a Certified Access Specialist inspections.
- Ongoing license and support for AIMS land management software.

Fund: Comm. Development Surcharge Fund

Dept: Community Development

	Beginning Fund Balance:			-	-	-	32,905
REVENUES		2016	2017	2018	2019	2019	2020
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
055-3551-0000	SB1186 STATE FEE	-	-	-	-	11,126	6,000
055-3500-0000	INTEREST INCOME	-	-	-	-	222	-
055-3719-0154	AIMS MAINT & DEVELOP SURCHARGE EDGESOFT	-	-	-	25,000	39,057	25,000
055-3900-0000	OTHER REVENUE	-	-		-	-	
Total Revenue		_	-	-	25.000	50.405	31.000

APPROPRIATIONS	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
055-135-0000-4260 CONTRACTUAL SERVICES	-	-	-	25,000	17,500	25,000
055-140-0000-4260 CONTRACTUAL SERVICES	-	-	-	-	-	-
055-140-0000-4270 PROFESSIONAL SERVICES	-	-	-	-	-	-
055-140-0000-4360 PERSONNEL TRAINING	-	-	-	-	-	6,000
Operations & Maintenance Costs	-	-	-	25,000	17,500	31,000
Total Appropriations	-	-	-	25,000	17,500	31,000
ANNUAL SURPLUS/DEFICIT			-	-	32,905	-
Ending	Balance:		-	-	32,905	32,905



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: Community Development

	Beginning Fund Balance:			337,425		367,412	436,314
REVENUES		2016	2017	2018	2019	2019	2020
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3110-0000 TAX	(INCREMENT	-	-	-	150,675	-	450,000
3502-0000 INTE	EREST RECEIVE/RDA LOANS	1,549	1,257	555	-	19,425	-
3503-0000 REV	'ENUE/RDA LOANS	28,901	240,504	-	-	-	-
3505-0000 EQL	JITY SHARE	-	38,928	35,909	-	57,133	-
Total Revenues		30,450	280,689	36,464	150,675	76,558	450,000
APPROPRIATION	NS	2016	2017	2018	2019	2019	2020
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
094-155-0000-4	101 SALARIES-PERMANENT EMPLOYEES	-	-	-	2,500	1,010	2,500
094-155-0000-4	120 O.A.S.D.I.	-	-	-	-	77	-
094-155-0000-4	130 WORKER'S COMPENSATION INS.	-	-	-	-	16	-
Personnel Costs		-	-	-	2,500	1,103	2,500
004 155 0000 4	270 PROFESSIONAL SERVICES				5,000	1,449	5,000
	aintenance Costs				5,000	1,449	5,000
Operations & IVI	uniteriance costs	-	-	-	3,000	1,443	3,000
094-155-0000-4	405 INTEREST EXPENSE	-	-	6,477	-	-	-
094-155-0000-4	450 OTHER EXPENSE	-	-	-	250,000	-	-
Capital Costs		-	-	6,477	265,000	5,104	15,000
Total Appropria	tions	-	-	6,477	272,500	7,656	22,500
ANNUAL SURPL	LIS/DEELCIT	30.450	280.689	29,987	(121,825)	68,902	427,500
ANNUAL SURPL	Ending Balance:	30,430	200,003	367,412	(121,023)	436,314	863,814
	Ending Balance:			367,412		436,314	863,814



SAFETY REALIGNMENT FUND (AB 109)

FUND NO. 101

FUND OVERVIEW

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

Fund: AB109 Task Force Fund

Resp. Dept: Police

Beginning Fund Balance:			17,893		14,107	14,107
REVENUES Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
3500-0000 INTEREST INCOME 3696-0101 AB109 TASK FORCE (STATE) Total Revenues	13,080 13,080	4,813 4,813	- -	- -	- -	- -
Total Revenues	13,000	4,013				
APPROPRIATIONS Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
101-225-0000-4105 OVERTIME 101-225-0000-4120 O.A.S.D.I. 101-225-0000-4130 WORKER'S COMPENSATION INS.	-	- - -	2,499 36 500	- - -	- - -	
Personnel Costs	-	-	3,035	-	-	-
101-225-0000-4360 PERSONNEL TRAINING Operations & Maintenance Costs	-	-	751 751	<u>-</u>	<u> </u>	<u>-</u>
Total Appropriations	-	-	3,786	-	-	-
ANNUAL SURPLUS/DEFICIT	13,080	4,813	(3,786)	-	-	-

Ending Balance:

14,107

14,107 14,107



CALIFORNIA ARTS COUNCIL

FUND NO. 108

FUND OVERVIEW

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

Fund: California Arts Council

Resp. Dept: Recreation & Community Services

	Beginning Fund Balance:			(1,020)			8,610
REVENUES		2016	2017	2018	2019	2019	2020
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3697-3639	CA ARTS COUNCIL #AIS-16-00134	_	9,180	1,020	_	_	<u>-</u>
3697-3647	CALIFORNIA ARTS COUNCIL #AE-EXT-17-1595	_	-	-	17,100	15,390	_
	CALIFORNIA ARTS COUNCIL #AS-13-0318	_	-	_			-
3697-3658	CA ARTS COUNCIL #AS-14-0415	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 Reven	ue	10,860	10,260	19,020	17,100	15,390	-
APPROPRIA [*]	TIONS	2016	2017	2018	2019	2019	2,020
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
108-424-363		-	10,200	-	-	-	-
108-424-364		-	-	-	17,100	6,780	-
108-424-365		-	-	-	-	-	-
108-424-365		-	-	-	-	-	-
108-424-365		-	-	-	-	-	-
108-424-365	59-4260 CONTRACTUAL SERVICES	10,525	-	-	-	-	-
108-424-369	94-4260 CONTRACTUAL SERVICES	275	-	18,000	-	-	-
108-424-365	59-4300 DEPARTMENT SUPPLIES		-	-	-	-	
Operations &	& Maintenance Costs	10,800	10,200	18,000	17,100	6,780	-
Total Appro	priations	10,800	10,200	18,000	17,100	6,780	-
ANNUAL SU	RPLUS/DEFICIT	60	60	-	-	8,610	-
	Ending Balance:			-		8,610	8,610



NATIONAL ENDOWMENT FOR THE ARTS (NEA)

FUND NO. 109

FUND OVERVIEW

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

MMAP includes the following required elements:

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

Fund: National Endowment for the Arts

Resp. Dept: Recreation & Community Services

Beginning Fund Balanc	e:		(37,090)		(45,292)	(5,504)
REVENUES Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
3697-3618 NATIONAL ENDOWMENT ARTS #16-5100-7054 3697-3638 PARK GRANTS 3697-3656 ARTS EDUCATION GRT. NO. 13-5100-7047 3697-3678 NATIONAL ENDOWMENT ARTS	57,000 - -	57,000 - - -	55,000 - - -	- - -	- - - 57,000	- - - -
Total Revenues	57,000	57,000	55,000	-	57,000	-
APPROPRIATIONS	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
109-424-3614-4260 CONTRACTUAL SERVICES	Actual -	Actual -	Actual -	50,000	5,504	Adopted
	Actual - -	- 37,090	- 17,910	•		Adopted
109-424-3614-4260 CONTRACTUAL SERVICES	-	-	-	50,000		
109-424-3614-4260 CONTRACTUAL SERVICES 109-424-3618-4260 NAT. ENDOW. ARTS #16-5100-7054 109-424-3637-4260 CONTRACTUAL SERVICES 109-424-3638-4260 CONTRACTUAL SERVICES	- -	37,090	-	50,000		
109-424-3614-4260 CONTRACTUAL SERVICES 109-424-3618-4260 NAT. ENDOW. ARTS #16-5100-7054 109-424-3637-4260 CONTRACTUAL SERVICES 109-424-3638-4260 CONTRACTUAL SERVICES 109-424-3656-4260 CONTRACTUAL SERVICES	- - 40,354	37,090	- 17,910 - -	50,000	5,504 - - - -	
109-424-3614-4260 CONTRACTUAL SERVICES 109-424-3618-4260 NAT. ENDOW. ARTS #16-5100-7054 109-424-3637-4260 CONTRACTUAL SERVICES 109-424-3638-4260 CONTRACTUAL SERVICES	- - 40,354	37,090	-	50,000		
109-424-3614-4260 CONTRACTUAL SERVICES 109-424-3618-4260 NAT. ENDOW. ARTS #16-5100-7054 109-424-3637-4260 CONTRACTUAL SERVICES 109-424-3656-4260 CONTRACTUAL SERVICES 109-424-3678-4260 CONTRACTUAL SERVICES 109-424-3678-4260 CONTRACTUAL SERVICES	40,354 21,930 - -	37,090 16,646 - -	17,910 - - - 45,292	50,000 - - - - -	5,504 - - - - - 11,708	

(45,292)

(5,504)

(5,504)

Ending Balance:



MTA TRANSIT ORIENTED DEVELOPMENT (TOD) PLANNING GRANT

FUND No. 113

FUND OVERVIEW

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

MAJOR PROJECTS/PROGRAMS

• 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:			(12,895)			-
REVENUES	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3670-3673 METRO TOD PLANNING GRT PROG	51,261	68,255	37,391	-	-	_
Total Revenue	51,261	68,255	37,391	-	-	-
APPROPRIATIONS	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
113-150-3673-4101 SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	-
Personnel Costs	-	-	-	-	-	-
113-150-3673-4270 PROFESSIONAL SERVICES	83,125	18,498	24,496	-	-	
Operations & Maintenance Costs	83,125	18,498	24,496	-	-	-
Total Appropriations	83,125	18,498	24,496	-	-	
ANNUAL SURPLUS/DEFICIT	(31,864)	49,757	12,895	-	-	-
Ending Balance:			-		-	-



SPECIAL REVENUE, CAPITAL, AND GRANT FUNDS

ELDERLY NUTRITION PROGRAM/ PROGRAM INCOME

FUND NO. 115

FUND OVERVIEW

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

Fund: Elderly Nutrition Program

Resp. Dept: Recreation & Community Services

Beginning	Fund	Bal	lance:
-----------	------	-----	--------

	2-88 : 4 24.4						
REVENUES		2016	2017	2018	2019	2019	2020
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3697-3750	SENIOR NUTRITION MEALS	55,132	52,921	-	-	-	-
3697-3752	HOME DELIVERED MEALS C2	40,831	36,591	-	-	-	-
3697-3753	TITLE III-B TELEPHONE REASSURANCE PRG	40	29	-	-	-	-
3901-3750	SENIOR NUTRITION MEALS-CONTRIBUTION	10,919	10,100	-	-	-	-
3901-3752	HOME DELIVERED MEALS-CONTRIBUTION	2,220	1,838	-	-		<u></u>
Total Rever	nues	109,142	101,479	-	-	-	-

APPROPRIATIONS Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
115-422-3750-4260 CONTRACTUAL SERVICES	54,689	47,184	-	-	-	-
115-422-3750-4270 PROFESSIONAL SERVICES	8,869	11,959	-	-	-	-
115-422-3750-4300 DEPARTMENT SUPPLIES	2,494	3,878	-	-	-	-
115-422-3752-4260 CONTRACTUAL SERVICES	30,321	28,470	-	-	-	-
115-422-3752-4270 PROFESSIONAL SERVICES	9,950	7,200	-	-	-	-
115-422-3752-4390 VEHICLE ALLOW & MILEAGE	2,780	2,760	-	-	-	-
115-422-3753-4101 SALARIES-PERMANENT EMPLOYEES	40	29	-	-	-	-
Operations & Maintenance Costs	109,142	101,480	-	-	-	-
Total Appropriations	109,142	101,480	-	-	-	-
ANNUAL SURPLUS/DEFICIT	1	(1)	-	-	-	-
Ending Balance:			-			-

Note: The County of Los Angeles took over management of the Elderly Nutrition Program in FY 2017-2018.



SPECIAL REVENUE, CAPITAL, AND GRANT FUNDS

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

FUND NO. 118

FUND OVERVIEW

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

MAJOR PROJECTS/PROGRAMS

Received grant in 2017 to make improvements at Layne Park.

Fund: Housing Related Parks Grant

Resp. Dept: Public Works

Beginning Fund Balance:			-	-		-
REVENUES	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3697-0881 STATE FUNDS	188,050	-	113,650	-	-	
Total Revenues	188,050	-	113,650	-	-	-
APPROPRIATIONS	2016	2017	2018	2019	2019	2020
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	-	-	- -
	•	- - -	113,650 113,650	- - -	-	- -
118-423-0000-4600 CAPITAL PROJECTS	22,871	- - -		- - -	- - -	- - -
118-423-0000-4600 CAPITAL PROJECTS Capital Projects	22,871 188,050		113,650	- - -	- - -	



SPECIAL REVENUE, CAPITAL, AND GRANT FUNDS

COMMUNITY ORIENTED POLICING SERVICES (COPS) GRANT

FUND NO. 119

FUND OVERVIEW

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

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

MAJOR PROJECTS/PROGRAMS

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

Fund: COPS Grant

Resp. Dept: Police Department

Beginning Fund Balance:			(8,126)		(1)	(21,800)
REVENUES	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3696-3641 COPS SAFE SCHOOLS	-	-	53,707	51,483	-	49,659
Total Revenue	-	-	53,707	51,483	-	49,659
APPROPRIATIONS	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
119-225-3641-4101 SALARIES-PERMANENT EMPLOYEES	-	5,981	31,196	35,197	16,263	33,799
119-225-3641-4105 OVERTIME	-	-	-	-	-	-
119-225-3641-4120 O.A.S.D.I.	-	87	452	510	236	490
119-225-3641-4126 HEALTH INSURANCE	-	689	2,920	3,085	1,542	2,969
119-225-3641-4124 RETIREMENT	-	-	3,589	4,273	-	4,405
119-225-3641-4128 DENTAL INSURANCE	-	90	270	270	135	270
119-225-3641-4129 RETIREE HEALTH SAVINGS	-	95	720	720	324	720
119-225-3641-4130 WORKERS COMPENSATION INS.	-	1,164	6,239	7,039	3,221	6,760
119-225-3641-4134 LONG TERM DISABILITY INSURANCE	-	-	116	288	40	157
119-225-3641-4136 OPTICAL INSURANCE	-	20	60	60	30	60
119-225-3641-4138 LIFE INSURANCE	-	-	20	41	7	29
Personnel Costs	-	8,126	45,582	51,483	21,799	49,659
Total Appropriations	-	8,126	45,582	51,483	21,799	49,659
ANNUAL SURPLUS/DEFICIT	-	(8,126)	8,125	-	(21,799)	-

Ending Balance:

(21,800) (21,800)

(1)



SPECIAL REVENUE, CAPITAL, AND GRANT FUNDS

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:			-		(9,810)	(1)
REVENUES Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Adjusted	2019 Estimated	2020 Adopted
,		710000		,		7.000
3696-3713 ALCOHOLIC BEVERAGE CONTROL (ABC) GRANT	-	-	28,577	-	9,809	-
Total Revenues	-	-	28,577	-	9,809	-
APPROPRIATIONS	2016	2017	2018	2019	2019	2020
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
120-225-0000-4103 WAGES-TEMPORARY & PART TIME	-	-	1,373	-	-	-
120-225-0000-4105 OVERTIME	-	-	28,343	-	-	-
120-225-0000-4120 O.A.S.D.I.	-	-	490	-	-	-
120-225-0000-4130 WORKER'S COMPENSATION INS.	-	-	5,939	-	-	-
Personnel Costs	-	-	36,145	-	-	-
120-225-0000-4300 DEPARTMENT SUPPLIES	_	_	_	-	_	-
120-225-0000-4360 PERSONNEL TRAINING	-	-	2,242	_	-	
Operations & Maintenance Costs	-	-	2,242	-	-	-
Total Appropriations	-	-	38,387	-	-	-
ANNUAL SURPLUS/DEFICIT	-	-	(9,810)	-	9,809	-
Ending Balance:			(9,810)		(1)	(1)



CALIFORNIA

SECTION VI. APPENDIX



INCORPORATED AUG. 31, 1911

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.

Fiduciary Fund – A fiduciary fund is used in governmental accounting to report on assets held in trust for others. When financial statements are prepared for fiduciary funds, they are presented using the economic resources measurement focus and the accrual basis of accounting.

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-Major Fund – Included in the governmental activities column in the government-wide financial statements and are disclosed in the notes to the financial statements and in other supplementary information

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.



INCORPORATED AUG. 31, 1911

APPENDIX B



CAPITAL IMPROVEMENT PROGRAM FISCAL YEAR 2019-2020

Capital Improvement Program Existing Project Status

Project Number	Category	Project Name	Status
0562	Traffic Signal Improvements	HSIP Cycle 8 Traffic Signal Improvements	In Design Est. Completion: Feb 2020
TBD	Parking Lot Improvements	Parking Lots Re-Surfacing Project	Ongoing
0159	Street and Sidewalk Improvements	Pico Street Resurfacing Project - CDBG	Est. Completion: June 2020
0510	Traffic Signal Improvements	Citywide Traffic Signal Synchronization Project	Preparing RFP for Design Services Est. Completion: Feb 2020
0551	Traffic and Pedestrian Safety	Pacoima Wash Bikeway Project	Waiting- METRO/CALTRANS Approval Est. Completion: Oct. 2021
0552	Traffic and Pedestrian	Safe Routes to School Project-	Waiting-
0553	Safety	Cycles 1 and 2	Est. Completion:
0560	Street and Sidewalk Improvements	SB1:Annual Street Resurfacing Project (FY 18-19)	NIB Process Est. Completion: Oct 2019
0560a	Street and Sidewalk Improvements	SB1: Annual Street Resurfacing Project (FY 19-20)	Est. Completion: Sept 2020
0763	Facility Improvements	San Fernando Recreation Park Infiltration System Project	In Design Est. Completion: July 2019
6673	Street and Sidewalk Improvements	Glenoaks Blvd Resurfacing Project	Entering Construction Phase Est. Completion: May 2020
7608	Water/Sewer Improvements	Glenoaks Blvd. Sewer and Water Improvements Project	In Construction Est. Completion: August 2019
TBD	Bridge	Glenoaks Blvd. Bridge Safety Project	Construction Phase: TBD
0635	Water Improvements	Water Related Projects	Ongoing
TBD	Sewer Improvements	Sewer Related Projects	Ongoing
0716	Water Facility Improvements	Upper Reservoir #4 Replacement Project	In Design Est. Completion: Oct. 2019

Title: HSIP Cycle 8 Traffic Signal Improvements

Category: Traffic Signal Improvements

Project: 0562

SOURCES			
Fund	Account Number	Allocation	
HSIP Grant	010-3686-0562	\$	1,096,000
Measure M	024-311-0562	\$	111,571
Total Sources:		\$	1,207,571

USES			
Activity	Account Number	Cost	
Design	024-311-0562-4600	\$	111,571
Construction Engineering	010-311-0562-4600	\$	159,000
Construction	010-311-0562-4600	\$	936,700
Expenditures-to-Date (if applicable)			
Total Uses		\$	1,207,571

ACTIVITY	START	DURATION	N MONTH											
			J	Α	S	0	N	D	J	F	М	Α	М	J
Project Duration		570 Days			<u> </u>	_								
Design Period	Jan	210 Days												
Specs & Bidding	Oct	120 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; Truman Street at Wolfkskill Street; Truman Street at N Brand Boulevard; Truman Street at N Maclay Avenue and Truman Street at Hubbard Avenue.

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

Project: TBD

SOURCES	ı	Y 19-20	
Fund	Account Number	А	llocation
Parking Meter Revenue- Streets	029-3850-0000	\$	150,000
Pavement Management	050-3800-0000	\$	13,334
Total Sources:		\$	163,634

USES			
Activity	Account Number	Cost	
Re-paving of City Owned Parking Lots	029-335-0000-4300	\$	163,300
	050-311-0000-4633		
Total Uses		\$	163,334

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

Project Description:

Re-surfacing and restriping City owned parking lots.

Title: Pico Street Resurfacing Project - CDBG Category: Street and Sidewalk Improvements

Project: 0159

SOURCES			
Fund	Account Number	Allocation	1
CDBG	026-3693-0159	\$	246,940
Total Sources:		\$	246,940

USES			
Activity	Account Number	Cost	
Inspection	026-311-0159-4600	\$	10,000
Construction	026-311-0159-4600	\$	216,940
Contingency (10%)	026-311-0159-4600	\$	20,000
Expenditures-to-Date (if applicable)			
Total Uses		\$	246,940

ACTIVITY	START	DURATION	N MONTH											
			J	Α	S	0	N	D	J	F	М	Α	М	J
Project Duration		180 Days												
Design Period	Done					_								
Specs & Bidding	June	90 Days												
Construction Period	Sept	90 Days												

Project Description:

The resurfacing of both Pico Street between Kalisher and Brand Boulevard and San Fernando Road between San Fernando Mission and Maclay Avenue. Improvements include removing and replacing sidewalk, curb/gutter access ramps.

Title: Citywide Traffic Signal Synchronization Project

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

ACTIVITY	START	DURATION	MONTH											
			J	Α	S	0	N	D	J	F	М	Α	М	J
Project Duration		1,425Days												
Design Period	Jul	60 Days												
Specs & Bidding	Sep	60 Days												
Construction Period	Nov	1,305 Days												

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. Pending acceptance of grant award by City Council.

Title: Pacoima Wash Bikeway Project
Category: Traffic and Pedestrian Safety

Project: 0551

SOURCES			
Fund	Account Number	Allocatio	on
ATP Cycle 3	010-3686-0550	\$	973,000
AQMD/MSRC AB2766	010-3686-0551	\$	354,000
Measure R	012-3210-0551	\$	400,000
Measure M	024-3210-0551	\$	228,000
Total Sources:		\$	1,955,000

USES			
Activity	Account Number	Cost	
Construction Engineering	010/012/024-311-0551-4600	\$	250,000
Construction	010/012/024-311-0551-4600	\$	1,509,500
Contingency (10%)	010/012/024-311-0551-4600	\$	195,500
Expenditures-to-Date (if applicable)			
		\$	
Total Uses		\$	1,955,000

ACTIVITY	START	DURATION	MONTH											
			J	Α	s	О	N	D	J	F	М	Α	М	J
Project Duration		270 Days												
Design Period		Complete												
Specs & Bidding		90 Days												
Construction Period	20/21	180 Days												

Project Description:

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

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

Category: Traffic and Pedestrian Safety

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

SOURCES			
Fund	Account Number	Allocat	ion
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/Design/Inspection/Contingency)	012-3946-0000	\$	945,596
		\$	
Total Sources:		\$	2,939,570

USES			
Activity	Account Number	Cost	
Engineering/Design	012-311-0552/0553-4600	\$	287,460
Inspection	012-311-0552/0553-4600	\$	60,500
Construction	010-311-0552/0553-4600	\$	1,993,974
Contingency	012-311-0552/0553-4600	\$	213,361
Local Match	012-311-0552/0553-4600	\$	384,275
Expenditures-to-Date (if applicable)			
Preliminary Planning/Design		\$	
Total Uses		\$	2,939,570

ACTIVITY	START	DURATION	N MONTH											
			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											ı	
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: SB1: Annual Street Resurfacing Project (FY 18-19)

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	URATION MONTH											
			J	Α	S	0	N	D	J	F	М	Α	М	J
Project Duration		150 Days				_								
Design Period	Done													
Specs & Bidding	June	60 Days												
Construction Period	Sept	90 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: SB1: Annual Street Resurfacing Project (FY 19-20)

Category: Street and Sidewalk Improvements

Project: 0560a

SOURCES			
Fund	Account Number	Allocation	on
SB1	025-3623-0560	\$	407,263
Water Fund	070-3810-0560	\$	381,000
Sewer Fund	072-3745-0560	\$	250,000
Total Sources:		\$	1,038,263

USES			
Activity	Account Number	Cost	
Street Construction	025-311-0560-4600	\$	407,263
Utilities Construction	070/072-311-0560-4600	\$	631,000
Expenditures-to-Date (if applicable)		Ś	
		T	
Total Uses		\$	1,038,263

ACTIVITY	START	DURATION	ON MONTH											
			J	Α	S	0	N	D	J	F	М	Α	М	J
Project Duration		180 Days												
Design Period	Done								_					
Specs & Bidding	Sept	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:

- Arroyo Avenue between Fifth Street and Glenoaks
- Phillipi Street between Orange Grove and West City Limits

Title: San Fernando Recreation Park Infiltration System Project

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	010-310-0763-4600	\$	114,429
Plans, Specifications, Estimates, Outreach	010/070-310-0763-4600	\$	262,104
Permits, Authorizations, and CEQA	010-310-0763-4600	\$	50,573
Support Services, O&M Manual	010-310-0763-4600	\$	52,158
Contingency	010-310-0763-4600	\$	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		210 Days												
Design Period	Jul	60 Days												
Specs & Bidding	Sep	60 Days												
Construction Period	Nov	90 Days												

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

Project: 6673

SOURCES			
Fund	Account Number	Allocatio	n
Measure R	012-3946-6673	\$	1,461,773
HSIP Cycle 7	010-3686-6673	\$	1,380,000
Cal Recycle Grant*	010-3686-6673		\$0
Total Sources:		\$	2,841,773

USES					
Activity	Account Number	Cost			
Design	012-311-6673-4600	\$	229,994		
Construction	010/012/-311-6673-4600	\$	2,414,279		
Contingency (15%)	12-311-6673-4600	\$	197,500		
Expenditures-to-Date (if applicable)					
		\$			
Total Uses		\$	2,841,773		

ACTIVITY	START	DURATION	MONTH											
			J	Α	S	0	N	D	J	F	М	Α	М	J
Project Duration		240 Days												
Design Period														
Construction Procurement	May	60 Days												
Construction Period	Dec	180 Days												

Project Description:

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. Approximately 5,060 tons of ARHM will overlay the street segment, 27 curb ramps with truncated domes will be installed, and 3,400 square feet of sidewalk will be removed and replaced. Traffic signals will also be upgraded.

Title: Glenoaks Blvd. Water/Sewer Repair (Aspect of Resurfacing Project)

Category: Water/Sewer Improvements

Project: 7608

SOURCES			
Fund	Account Number	Allocatio	n
Sewer Capital	072-3745-7608	\$	1,082,246
Water Capital	070-3810-7608	\$	248,750
Total Sources:		\$	1,330,996

USES			
Activity	Account Number	Cost	
Construction	070/072-385-7608-4600	\$	1,092,496
Inspection	070/072-385-7608-4600	\$	20,000
Contingency (15%)	070/072-385-7608-4600	\$	218,500
Expenditures-to-Date (if applicable)			
		\$	
Total Uses		\$	1,330,996

ACTIVITY	START	DURATION	MONTH											
			J	Α	S	О	N	D	J	F	М	Α	М	J
Project Duration		120 Days												
Design Period	Done													
Construction Period	June	120 Days												

Project Description:

The project consists of replacing approximately 2600 linear feet of sewer main, constructing manholes, reconnecting sewer services, and installing new water services.

Title: Glenoaks Boulevard Bridge Safety Project

Category: Bridges Project: TBD

SOURCES			
Fund	Account Number	Allocation	n
County of Los Angeles Dept. of Public Works	TBD	\$	100,000
Total Sources:		\$	100,000

USES			
Activity	Account Number	Cost	
Construction	TBD	\$	100,000
Local Share		\$	0
Expenditures-to-Date (if applicable)		\$	
			•
Total Uses		\$	100,000

ACTIVITY	START	DURATION	MONTH											
			J	Α	S	0	N	D	J	F	М	Α	М	J
Project Duration		0 Days		<u> </u>		•								
Design Period	TBD													
Specs & Bidding	TBD													
Construction Period	TBD													

Project Description:

Project consists of bolting a Caltrans Type 7 Chain link railing to the side of the existing deck bridge without modifying the existing steel barrier.

Title: Upper Reservoir #4 Replacement Project

Category: Reservoir

Project: 0716

SOURCES			
Fund	Account Number	Allocation	
Water Capital	010-XXXX-0716	\$	5,000,000
Total Sources:		\$	5,000,000

USES			
Activity	Account Number	Cost	
Design	070-385-0716-4600	\$	469,891
Construction	070-385-0716-4600	\$	4,530,109
Expenditures-to-Date (if applicable)			
		\$	
Total Uses		\$	5,000,000

ACTIVITY	START	DURATION	MONTH											
			J	Α	S	0	N	D	J	F	М	Α	М	J
Project Duration		170 Days			•									
Design Period	May	170 Days												
Construction Period	TBD													

Project Description:

The project scope consists of preliminary design engineering, final design engineering, including project specifications and bid estimate, plus engineering services during the construction phase of the Upper Reservoir Replacement Project.

WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM

FISCAL YEAR 2019-2020 & FISCAL YEAR 2020-2021

Title: Water Main Replacement Project Category: Water System Improvements

Project: 0635

SOURCES		FY 19-20	FY 20-21
Fund	Account Number	Allocation	Allocation
Sale of Water	070-3810-0000	\$ 776,000	\$ 1,140,000
Total Sources:		\$ 776,000	\$ 1,140,000

USES				
Activity	Account Number	Cost		
Main Replacement Various Streets	070-385-0635-4600	\$	776,000	\$ 1,140,000
Total Uses		\$	776,000	\$ 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, specific projects and emergency water main replacement projects FY 19-20 & 20-21.

Title: Water Master Plan Project

Category: Water System Improvements

Project: 0000

SOURCES		FY 19-20	FY 20-21
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	070-385-0000-4270	\$	\$ 80,000
Total Uses		\$	\$ 80,000

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

Project Description:

Water Master Plan- Update required every five years. Next update is in FY 20-21.

Title: Water Network/GPS Data Conversion

Category: Technology Improvements

Project: 0000

SOURCES		FY 19-20	FY 20-21
Fund	Account Number	Allocation	Allocation
Sale of Water	070-3810-0000	\$ 80,000	
Total Sources:		\$ 80,000	

USES			
Activity	Account Number	Cost	
Water Network/GPS Data Conversion	070-385-0000-4260	\$ 80,00	00
Total Uses		\$ 80,00	00

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: Water Vehicle Replacement Project

Category: Vehicle Replacement

Project: 0000

SOURCES		FY 19-20	FY 20-21
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	\$
Ford Ranger- Vehicle #3241	070-385-0000-4500	\$	67,000	
Total Uses		\$	157,000	\$

ACTIVITY	START	DURATION			МО	NTH								
			J	Α	S	0	N	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: Wrought Iron Fence Replacement: Upper Reservoir

Category: Water Facility Improvements

Project: 0000

SOURCES		FY 19-20	FY 20-21
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: Upper Reservoir	070-385-0000-4600	\$ 1	.35,000	\$
Total Uses		\$ 1	35,000	\$

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: Wrought Iron Fence Replacement: Lower Reservoir

Category: Water Facility Improvements

Project: 0000

SOURCES		FY 19-20	FY 20-21
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	0	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 2019-2020 & FISCAL YEAR 2020-2021

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

Project: 0000

SOURCES		FY 19-20	FY 20-21
Fund	Account Number	Allocation	Allocation
Sewer Service Charges	072-3745-0000	\$ 655,659	1,091,629
Total Sources:		\$ 655,659	\$ 1,091,629

USES				
Activity	Account Number	Cost		
Sewer Rehabilitation Various Streets	072-365-0000-4260 072-365-0000-4600	\$	170,000 485,659	\$ 1,091,629
Total Uses		\$	655,659	\$1,091,629

ACTIVITY	START	DURATION			МО	NTH								
			J	Α	S	0	N	D	J	F	М	Α	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 19-20 & 20-21.

Title: Citywide Closed Circuit Video Project (CCTV)

Category: Sewer System Improvements

Project: 0000

SOURCES		FY 19-20	FY	20-21
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	\$ 150,0	000
Total Uses		\$	150,000	\$ 150,0	000

ACTIVITY	START	DURATION			МО	NTH								
			J	Α	S	0	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: Storm Water Master Plan Project Category: Sewer System Improvements

Project: 0000

SOURCES		FY 19-20	FY 20-21
Fund	Account Number	Allocation	Allocation
Sale of Water	072-0745-0000	\$ 80,000	\$
Total Sources:		\$	\$

USES				
Activity	Account Number	Cost		
Stormwater Master Plan	072-365-0000-4260	\$	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: 0000

SOURCES		FY 19-20	FY 20-21
Fund	Account Number	Allocation	Allocation
Sewer Service Charges	072-3745-0000	\$ 385,000	\$ 400,000
Total Sources:		\$ 385,000	\$ 400,000

USES				
Activity	Account Number	Cost		
Replace Sewer Guzzler #PW 12589	072-365-0000-4500	\$	385,000	\$ 400,000
Funds from One-Time Enhancement				
Total Uses		\$	385,000	\$ 400,000

ACTIVITY	START	DURATION				
			J	Α	S	М
Project Duration		90 Days			•	
Design/Specs	July	30 Days				
Procurement Process	August	60 Days				

Project Description:

Purchase of new sewer Guzzler.

Title: <u>Upper Reservoir #4 Replacement Project</u>

Category: Reservoir

Project: 0000

SOURCES		FY 19-20	FY 20-21
Fund	Account Number	Allocation	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	0,000
Total Uses		\$	\$ 70,	,000

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

Project Description:

Purchase of new utility vehicle (FY 19-20).



INCORPORATED AUG. 31, 1911

APPENDIX C



Status Review of Prior and Current Year City Council Priorities Fiscal Year 2019-2020

De	scription of Goal/Priority	Status	Timeline
1.	Work to establish a Property- based Business Improvement District (PBID).	Included in FY 2019-2020 Department Work Program (City Manager/ Community Development). Staff has met with Downtown Mall Association on a number of occasions to move forward the PBID process.	Work toward implementation by June 2021.
2.	Develop a Traffic Calming Policy , including review of existing speed hump procedures.	Included in FY 2019-2020 Department Work Program (Police/Public Works). The City currently has a speed hump policy. Addressing traffic speeds citywide will require a multi-prong approach, including speed humps, bulb outs, and speed enforcement.	Fiscal Year 2019- 2020
3.	Explore creation of a Rent Stabilization Program.	Included in FY 2019-2020 Department Work Program (Community Development). On April 2, 2019, staff presented City Council with a number rent stabilization regulatory options. Council provided direction to develop additional options, including a possible landlord/tenant mediation structure and renters bill of rights.	Fiscal Year 2019- 2020
4.	Develop comprehensive list of all deferred maintenance and needed infrastructure improvements.	Included in FY 2019-2020 Department Work Program (Public Works). The City has information on vehicle replacements, tree trimming maintenance, street light replacements, sewer/water main replacement and street pavement. A consultant will be needed to complete the facility study and consolidate the all information into one report.	Fiscal Year 2019- 2020

Description of Goal/Priority	Status	Timeline
5. Explore possibility of building a pedestrian bridge over the existing rail right-of-way connecting residents and businesses on 1st Street to the Downtown Area.	Staff will discuss this with Metro as part of the East San Fernando Valley Transit Corridor light rail construction project.	To be discussed with Metro.
6. Implement LGBT initiatives from 2013/2014.		
7. Event to teach seniors to use Social Media and ride sharing/transit apps.	Included in FY 2019-2020 Department Work Program (Recreation and Community Services).	Fiscal Year 2019- 2020
8. Listing of number of liquor licenses in the City with chart plotting changes over time.	To be provided under separate cover by Community Development.	Fiscal Year 2019- 2020
9. Video recording of City Council meetings.	Included in FY 2019-2020 Department Work Program (Administration). Staff will work to implement live audio streaming of Council meetings through a podcast channel and drastically reduce the lag time for audio recordings to be available on the City's website. This may require updating some audio equipment in the City Council Chambers.	Fiscal Year 2019- 2020
10. Hold City Hall "Open House" for students.		
11. Study feasibility of a parking permit system.	Included in FY 2019-2020 Department Work Program (Community Development). Will be studied through SCAG grant award to be managed by Community Development.	Fiscal Year 2019- 2020
12. Clergy Council/Community event on National Day of Prayer.	Included in FY 2019-2020 Department Work Program (Police). Establishment of a Clergy Council is in the Police Departments ongoing work plan.	Fiscal Year 2019- 2020
13. Listing of current contracts with contract expiration dates.	Included in FY 2019-2020 Department Work Program (Administration).	Fiscal Year 2019- 2020
14. Social media policy/policy for passwords.	Included in FY 2019-2020 Department Work Program (Administration).	Fiscal Year 2019- 2020

Description of Goal/Priority	Status	Timeline
15. Down payment assistance for home buyers (similar to City of LA LIPA/MIPA)	Staff is exploring the possibility of partnering with the City of LA to offer a similar program.	
16. Review/update pothole policy and program.	Included in FY 2019-2020 Department Work Program (Public Works). City Council included funding for a "Pothole Buster" Unit in the FY 2019-2020 budget to address potholes quickly.	Fiscal Year 2019- 2020
17. Explore Smart City projects that use connected devices (wired, wireless, etc.) to provide efficient services.	Ongoing.	
18. Pursue financing opportunities to leverage local funds to maximize infrastructure, facility, and efficiency improvements.	Ongoing.	



INCORPORATED AUG. 31, 1911

APPENDIX D

EXHIBIT A

2016 INSTALLMENT SALE PAYMENTS SCHEDULE

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INCORPORATED AUG. 31, 1911

APPENDIX E

CITY OF SA	N FERNANDO		POLICY/PROCEDURE
NUMBER		SUBJECT	
ORIGINAL ISSUE	EFFECTIVE		CENEDAL FINANCIAL DOLICY
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

Chapter 2: Auditing, Financial Reporting and Disclosure

Chapter 7: Post-employment Benefit Funding

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

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

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

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

GENERAL FINANCIAL POLICY Page 2

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.

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

GENERAL FINANCIAL POLICY Page 4

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.

GENERAL FINANCIAL POLICY Page 5

CHAPTER 3: REVENUE COLLECTION AND ACCOUNTS RECEIVABLE

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

Write Off Bad Debt

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

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

GENERAL FINANCIAL POLICY Page 6	
CHAPTER 4: INVESTMENT AND CASH MANAGEMENT	
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:

<u>CLASSIFICATIONS</u> <u>NATURE OF RESTRICTION</u>

Non-Spendable Cannot be readily converted to cash

Restricted Externally imposed restrictions

Committed City Council imposed commitment

Assigned City Manager/Finance Director assigned purpose/intent

Unassigned Residual balance not otherwise restricted

- 1. <u>Non-Spendable Fund Balance:</u> The portion of fund balance that includes amounts that are either (a) not in a spendable form, or (b) legally or contractually required to be maintained intact. Examples of Non-spendable fund balance include:
 - a. <u>Reserve for Inventories:</u> The value of inventories purchased by the City but not yet issued to the operating Departments is reflected in this account.
 - b. <u>Reserve for Long-Term Receivables and Advances:</u> This category is used to identify and segregate the City's financial assets that are not due to be received for an extended period of time, so are not available for appropriation during the budget year.
 - c. <u>Reserve for Prepaid Assets:</u> This category includes resources that have been paid to another entity in advance of the accounting period in which the resource is deducted from fund balance. A common example is an insurance premium, which is typically payable in advance of the coverage period. Although prepaid assets have yet to be deducted from fund balance, they are no longer available for appropriation.
- 2. Restricted Fund Balance: The portion of fund balance that reflects constraints placed on the use of resources (other than non-spendable items) that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments (e.g. Debt Reserve funds); or (b) imposed by law through constitutional provisions or enabling legislation. The City operates a number of special revenue funds that account for items such as gas tax revenues distributed by the State, local return portions of County-wide sales tax overrides dedicated to transportation, grants from Federal or State agencies with specific spending restrictions, and Section 8 and CDBG funds from the Federal government with very specific spending limitations, to name a few. Since these funds are established because of the specific spending limitations on them, any year-end balances are still restricted for these purposes.
- 3. <u>Committed Fund Balance:</u> That portion of fund balance that includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action by the government's highest level of decision making authority, and remain binding unless removed in the same manner. The City considers adoption of a Resolution as a formal action for the purposes of establishing committed fund balance. The action to constrain resources must occur within the fiscal reporting period; however the amount can be determined subsequently. City Council imposed Commitments are as follows:
 - a. <u>Contingency Funds:</u> The Contingency Funds shall have a target balance of twenty percent (20%) of General Fund "Operating Budget" as originally adopted. Operating Budget for this purpose shall include current expenditure appropriations and shall exclude Capital Improvement Projects and Transfers Out. Appropriation and/or access to these funds are reserved for emergency situations only. The parameters by which the Contingency Funds could be accessed would include the following circumstances:
 - i. A catastrophic loss of critical infrastructure requiring an expenditure of greater than or equal to five percent (5%) of the General Fund, Operating Budget, as defined above.
 - ii. A State or Federally declared state of emergency where the City response or related City loss is greater than or equal to five percent (5%) of the General Fund, Operating Budget.
 - iii. Any settlement arising from a claim or judgment where the loss exceeds the City's insured policy coverage by an amount greater than or equal to five percent (5%) of the General Fund Operating Budget, and there are insufficient reserves available in the Self Insurance Fund to cover the loss.
 - iv. Deviation from budgeted revenue projections in the top three General Fund revenue categories, namely, Sales Taxes, Property Taxes and Business Taxes, in a cumulative amount greater than or equal to five percent (5%) of the General Fund Operating Budget.

- v. Any action by another government that eliminates or shifts revenues from the City amounting to greater than or equal to five percent (5%) of the General Fund, Operating Budget.
- vi. Inability of the City to meet its debt service obligations in any given year.
- vii. Any combination of factors a) i-vi amounting to greater than or equal to five percent (5%) of the General Fund Operating Budget in any one fiscal year.

Use of Contingency Funds must be approved by the City Council. Should Contingency Funds be used, the City Manager shall present a plan to City Council to replenish the funds within five years.

- 4. <u>Assigned Fund Balance:</u> That portion of a fund balance that includes amounts that are constrained by the City's intent to be used for specific purposes, but that are not restricted or committed. This policy hereby delegates the authority to the City Manager or Finance Director to modify or create new assignments of fund balance. Constraints imposed on the use of assigned amounts may be changed by the City Manager or Finance Director. Appropriations of balances are subject to the Budget Policy concerning budget adoption and administration. Examples of assigned fund balance may include, but are not limited to:
 - a. <u>Reserves for Encumbrances:</u> Purchase Orders and contracts executed by the City express intent to purchase goods or services. Generally, such documents include a cancellation clause, where the City would then only be responsible to pay for goods received or services provided. The City recognizes the obligation to pay for these goods and services as a reservation of fund balance, but because the City can ultimately free itself of this obligation if necessary, it does not meet the requirements of the more restrictive fund balance categorizations.
 - b. <u>Change in Fair Market Value of Investments:</u> As dictated by GASB 31, the City is required to record investments at their fair value (market value). This accounting practice is necessary to insure that the City's investment assets are shown at their true value as of the balance sheet. However, in a fluctuating interest rate environment, this practice records market value gains or losses which may never be actually realized. The City Manager or Finance Director may elect to reserve a portion of fund balance associated with an unrealized market value gain. However, it is impractical to assign a portion of fund balance associated with an unrealized market value loss.

When the City Manager or Finance Director authorizes a change in General Fund, Assigned Fund Balance, City Council shall be notified guarterly.

5. <u>Unassigned fund balance/Reserve</u>: The residual portion of available fund balance that is not otherwise restricted, committed or assigned. This amount is considered the City's available reserve, or budget reserve.

General Fund Surplus

At the end of each fiscal year, the difference between General Fund revenues and expenditures results in either a surplus (adding to fund balance) or deficit (subtracting from fund balance). In the case of a surplus, the policy for allocation shall follow these priorities:

- 1. Full funding of the twenty percent (20%) Contingency Fund.
- 2. If the Contingency Funds are fully satisfied, the remainder shall revert to Unassigned fund balance/reserve.

The City Manager may recommend a different allocation for approval by the City Council.

Proprietary Fund Reserves (Net Working Capital)

In the case of Proprietary Funds (Enterprise and Internal Service Funds), Generally Accepted Accounting Principles (GAAP) do not permit the reporting of reserves on the face of City financial statements. However, this does not preclude the City from setting policies to accumulate financial resources for prudent financial management of its proprietary fund operations. Since proprietary funds may include both long-term capital assets and long-term liabilities, the most comparable measure of liquid financial resources that is similar to fund balance in proprietary funds is net working capital, which is the difference between current assets and current liabilities. For all further references to reserves in Proprietary Funds, Net Working Capital is the intended meaning.

1. Water, Sewer and Refuse Funds

- a. <u>Stabilization and Contingency Funds:</u> This amount is used to provide sufficient funds to support seasonal variations in cash flows and, in more extreme conditions, to maintain operations for a reasonable period of time so the City may reorganize in an orderly manner or effectuate a rate increase to offset sustained cost increases. The intent is to provide funds to offset cost increases that are projected to be short-lived, thereby partially eliminating the volatility in annual rate adjustments. It is not intended to offset ongoing, long-term pricing structure changes. The target level of the Contingency Fund is twenty-five percent (25%) of the annual operating budget. This reserve level is intended to provide a reorganization period of three months with zero income or twelve months at a twenty-five percent (25%) loss rate. The City Council must approve the use of these funds, based on City Manager recommendation. Funds collected in excess of the Stabilization reserve target would be available to offset future rate adjustments, while extended reserve shortfalls would be recovered from future rate increases. Should catastrophic losses occur, Stabilization and Contingency Funds may be called upon to avoid disruption to service. The Stabilization and Contingency principle applies to each proprietary fund individually, not all proprietary funds collectively.
- b. <u>Infrastructure Replacement Funding:</u> This funding principle is intended to be a temporary repository for cash flows associated with the funding of infrastructure replacement projects provided by the Water Master Plan and Sewer Master Plan. The contribution rate is intended to level-amortize the cost of infrastructure replacement projects over a long period of time. The annual funding rate of the Water and Sewer Master Plans is targeted at an amount that, when combined with prior or future year contributions, is sufficient to provide for the eventual replacement of assets as scheduled in each respective Plan. This contribution principle should be updated periodically based on the most current Master Plan. There are no minimum or maximum balances contemplated by this funding principle. However, the contributions level should be reviewed periodically or as major updates to the Wastewater Master Plan occur. Annual funding is contingent on many factors and may ultimately involve a combined strategy of cash funding and debt issuance with the intent to normalize the burden on customer rates.

2. <u>Internal Service Funds</u>

Internal Service Funds are used to centrally manage and account for specific program activity in a centralized cost center. Their revenue generally comes from internal charges to departmental operating budgets rather than direct appropriations. The function of Internal Service Funds include:

- a. Normalizing departmental budgeting for programs that have life-cycles greater than one year; thereby facilitating level budgeting for expenditures that will, by their nature, be erratic from year to year. This also facilitates easier identification of long-term trends.
- b. Acting as a strategic savings plan for long-term assets and liabilities.
- c. Enabling appropriate distribution of City-wide costs to individual departments, thereby more readily establishing true costs of various operations.

Since departmental charges to Internal Service Funds duplicate the ultimate expenditure from the Internal Service Fund, they are eliminated when consolidating entity-wide totals.

The measurement criteria, cash flow patterns, funding horizon and acceptable funding levels are unique to each program being funded. Policy regarding target balance and/or contribution policy, gain/loss amortization assumption, source data, and governance for each of the City's Internal Service Funds is set forth as follows:

<u>For All Internal Service Funds</u>: The Finance Director may transfer part or all of any unencumbered fund balance between Internal Service Funds, provided that the transfer would not cause insufficient reserve levels or insufficient resources to carry out the fund's intended purpose. This action is appropriate when the decline in cash balance in any fund is precipitated by an off-trend non-recurring event (e.g. a large judgment funded by the Self Insurance Fund). The Finance Director will make such recommendations as part of the annual budget adoption or through separate City Council action.

<u>Equipment Replacement Fund Reserve:</u> The Equipment Replacement Fund receives operating money from the operating Departments to fund the regular replacement of major pieces of equipment (mostly vehicles) at their economic obsolescence.

Operating Departments are charged annual amounts sufficient to accumulate funds for the replacement of vehicles, communications equipment, technology equipment and other equipment determined appropriate by the Finance Director. The City Manager recommends annual rate adjustments as part of the budget preparation process. These adjustments are based on pricing, future replacement schedules and other variables.

The age and needs of the equipment inventory vary from year to year. Therefore the year-end fund balance will fluctuate in direct correlation to accumulated depreciation. In general, it will increase in the years preceding the scheduled replacement of relatively large percentage of the equipment, on a dollar value basis. However, rising equipment costs, dissimilar future needs, replacing equipment faster than their expected life or maintaining equipment longer than their expected life all contribute to variation from the projected schedule.

In light of the above, the target funding level is not established in terms of a flat dollar figure or even a percentage of the overall value of the equipment inventory. It is established at fifty percent (50%) of the current accumulated depreciation value of the equipment inventory, calculated on a replacement value basis. This will be reconciled annually as part of the year-end close out process by the Finance Department. If departmental replacement charges for

equipment prove to be excessive or insufficient with regard to this target funding level, new rates established during the next budget cycle will be adjusted with a view toward bringing the balance back to the target level over a three-year period.

<u>Self-Insurance Fund Reserve:</u> The Self-Insurance fund pays for insurance premiums, benefit and settlement payments, and administrative and operating expenses. It is supported by charges to other City funds for the services it provides. These annual charges for service shall reflect the five-year historical experience and shall be set to equal the annual expenses of the fund.

The Self-Insurance Fund reserve (Liability and Workers' compensation) will be maintained at a level which, together with purchased insurance policies, adequately indemnifies the City's property, liability, and health benefit risk from one-time fluctuations. A qualified actuarial firm shall be retained on an annual basis (typically through the City's insurance risk pool) in order to recommend appropriate funding levels, which will be approved by City Council. The City should maintain minimum reserves equal to sixty percent (60%) of the five-year average of total Self-Insurance Fund costs.

To lessen the impact of short-term annual rate change fluctuation, the City Manager may implement one-time fund transfers (rather than department rate increases) when funding shortfalls appear to be due to unusually sharp and non-recurring factors. Excess reserves in other areas may be transferred to the Self Insurance FUnd in these instances, but such transfers should not exceed the funding necessary to reach the reserve level defined above.

CHAPTER 7: POST-EMPLOYMENT BENEFIT FUNDING

<u>Pension Funding:</u> The City's principal Defined Benefit Pension program is provided through multiple contracts with California Public Employees Retirement System (CalPERS). The City's contributions to the plan include a fixed employer paid member contribution and an actuarially determined employer contribution that fluctuates each year based on an annual actuarial plan valuation. This variable rate employer contribution includes the normal cost of providing the contracted benefits plus or minus an amortization of plan changes and net actuarial gains and losses since the last valuation period.

It is the City's policy to make contributions to the plan equaling at least one hundred percent (100%) of the actuarially required contribution (annual pension cost). Because the City pays the entire actuarially required contribution each year, by definition, its net pension obligation at the end of each year is \$0. Any Unfunded Actuarial Liability (UAL) is amortized and paid in accordance with the actuary's funding recommendations. The City will strive to maintain its UAL within a range that is considered acceptable to actuarial standards. The City Council shall consider increasing the annual CalPERS contribution should the UAL status fall below acceptable actuarial standards.

Other Post-Employment Benefits (OPEB) Funding: The City contributes to a single-employer defined benefit plan to provide post-employment health care benefits. Subject to the terms provided in the applicable Memorandum of Understanding (MOU), the City pays 100% of all premiums charged for health insurance for qualifying retired employees, and their dependent spouses or survivors, and all active employees, and their dependent spouses or survivors, hired before July 1, 2015 that retire from the City. The City pays the minimum contribution required by the Public Employees Medical and Hospital Care Act (PEMHCA) for all employees hired after July 1, 2015 that retire from the City.

The City's annual OPEB cost is calculated based on the Annual Required Contribution (ARC) of the employer, an amount actuarially determined in accordance with parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded liabilities of the plan over a period not to exceed thirty years. The City is currently unable to make the full ARC payment and is funding this obligation on a pay-as-you-go basis, which creates a significant unfunded liability.

It is the City's intention to develop a plan to establish or participate in a pre-funding trust and fully fund the ARC. Once a plan is developed, the City will strive to maintain a funded status that will be within a range that is considered acceptable to actuarial standards. The City Council will consider increasing the annual OPEB contribution should the funded status fall below acceptable actuarial standards. The City Council will also consider increasing the annual OPEB contribution when possible to reduce the amortization period.

GENERAL FINANCIAL POLICY Page 15
CHAPTER 8: GRANT ADMINISTRATION
Individual departments are encouraged to investigate sources of funding relevant to their respective departmental activities.
The department applying for a grant or receiving a restricted donation will generally be considered the Program Administrator of the grant. The Finance Department may assist in the financial administration and reporting of the grant, but the Program Administrator is ultimately responsible for meeting all terms and conditions of the grant, insuring that only allowable costs are charged to the grant program and adhering to City budgeting and purchasing procedures. Individual Departments and Program Administrators are not authorized to execute grant contracts. Grant contracts shall be reviewed by the City Attorney's Office and executed by the City Manager and/or City Council.
Refer to the City's <u>Grant Management Policy</u> for detailed information.

CHAPTER 9: USER FEES AND SERVICE CHARGES

The City charges user fees and charges for services which are of special benefit to easily identified individuals or groups. The City will establish appropriate cost-recovery targets for its fee structure and will annually adjust its Master Fee Schedule to ensure that the fees continue to meet cost recovery targets and account for changes in methods or levels of service delivery. The Finance Department may study, internally or using an outside consultant, the cost of providing such services and recommend fees to each department.

<u>General Concepts Regarding the User Fees and Service Charges:</u> The following general concepts will be used in developing and implementing user fees and service charges:

- 1. Revenues shall not exceed the reasonable cost of providing the service.
- 2. Cost recovery goals shall be based on the total cost of delivering the service, including direct costs, departmental administration costs, and organization-wide support costs, including, but not limited to, accounting, payroll, personnel, data processing, vehicle maintenance, and insurance.
- 3. The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.
- 4. For rental of real property, rate structures should be sensitive to the "market" for similar services as well as to smaller, infrequent users of the service.
- 5. A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.

<u>User Fee Cost Recovery Levels:</u> In setting user fee cost recovery levels, the following factors will be considered:

- 1. <u>Community-Wide vs. Special Benefit:</u> The level of user fee cost recovery should consider the community-wide versus special service nature of the program or activity. The use of general purpose (tax) revenues is appropriate for community-wide services, while user fees are appropriate for services which are of special benefit to easily identified individuals or groups.
- 2. <u>Service Recipient vs. Service Driver:</u> After considering community-wide versus special benefit of the service, the concept of service recipient versus service driver should also be considered. For example, it could be argued that the applicant is not the beneficiary of the City's development review efforts; the community is the primary beneficiary. However, the applicant is the driver of development review costs, and as such, cost recovery from the applicant is appropriate.
- 3. <u>Effect of Pricing on the Demand for Services:</u> The level of cost recovery and related pricing of services can significantly affect the demand and subsequent level of services provided. At full cost recovery, this has the specific advantage of ensuring that the City is providing services for which there is genuinely a market that is not overly-stimulated by artificially low prices. Conversely, high-levels of cost recovery will negatively impact the delivery of services to lower income groups. This negative feature is especially pronounced, and works against public policy, if the services are specifically targeted to low income groups.
- 4. <u>Feasibility of Collection and Recovery:</u> Although it may be determined that a high-level of cost recovery may be appropriate for specific services, it may be impractical or too costly to establish a system to identify and charge the user. Accordingly, the feasibility of assessing and collecting charges should also be considered in developing user fees, especially if significant program costs are intended to be financed from that source.

<u>Factors Which Favor Low Cost Recovery Levels:</u> Very low cost recovery levels are appropriate under the following circumstances:

- 1. There is no intended relationship between the amount paid and the benefit received. Almost all "social service" programs fall into this category as it is expected that one group will subsidize another.
- 2. Collecting fees is not cost-effective or will significantly impact the efficient delivery of the service.
- 3. There is no intent to limit the use of (or entitlement to) the service. Again, most "social service" programs fit into this category as well as many public safety emergency response services. Historically, access to neighborhood and community parks would also fit into this category.
- 4. The service is non-recurring, generally delivered on a "peak demand" or emergency basis, cannot reasonably be planned for on an individual basis, and is not readily available from a private sector source. Many public safety services also fall into this category.
- 5. Collecting fees would discourage compliance with regulatory requirements and adherence is primarily self-identified, and as such, failure to comply would not be readily detected by the City. Many small-scale licenses and permits might fall into this category.

<u>Factors Which Favor High Cost Recovery Levels:</u> The use of user fees and service charges as a major source of funding service levels is especially appropriate under the following circumstances:

- 1. The service is similar to services provided through the private sector.
- 2. Other private or public sector alternatives could or do exist for the delivery of the service.
- 3. For equity or demand management purposes, it is intended that there be a direct relationship between the amount paid and the level and cost of the service received.
- 4. The use of the service is specifically discouraged. Police responses to disturbances or false alarms might fall into this category.
- 5. The service is regulatory in nature and voluntary compliance is not expected to be the primary method of detecting failure to meet regulatory requirements. Building permit, plan checks, and subdivision review fees for large projects would fall into this category.

Enterprise Fund Fees and Rates

- 1. The City will set fees and rates at levels which fully cover the total direct and indirect costs-including operations, capital outlay, and debt service of the following enterprise programs; Water, Sewer (wastewater), and Refuse.
- 2. The City will review and adjust enterprise fees and rate structures as required to ensure that they remain appropriate and equitable.

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CHAPTER 10: COST ALLOCATION PLAN
A Cost Allocation Plan allows the City to fairly and completely allocate its administrative and overhead costs to all divisions. This allows the General Fund to recover costs from Enterprise Funds, Grant Funds, and also determines the overhead costs on the hourly rates of staff providing fee based services. A cost allocation study should be prepared by the Finance Department, either internally or using an outside consultant, at least biennially (i.e., every two years).
Office of Management and Budget Circular A-87 (OMB A-87) Plan: Using actual expenditures and documented time allocations, the OMB A-87 Plan follows the guidelines outlined by the Federal government through OMB Circular A-87. This plan is used for Federal grant administrative cost recovery.
<u>Total Cost Plan:</u> When grant regulations are not an issue, a Total Cost Plan, which uses the costs that the OMB A-87 Plan disallows, is able to allocate all indirect costs like the private sector routinely does. This plan is recommended whenever the goal is to fully allocate indirect costs for interfund transfers and fee calculations.

CHAPTER 11: DEBT MANAGEMENT

Debt levels and their related annual costs are important long-term obligations that must be managed within available resources. A disciplined thoughtful approach to debt management includes policies that provide guidelines for the City to manage its debt program in-line with those resources. Therefore, the objective of this policy is to provide written guidelines and restrictions concerning the amount and type of debt issued by the City and the ongoing management of the debt portfolio.

This debt management policy is intended to improve the quality of decisions, provide justification for the structure of debt issuance, identify policy goals and demonstrate a commitment to long-term financial planning, including a multi-year capital plan. Adherence to a debt management policy signals to rating agencies and the capital markets that a government is well managed and should meet its obligations in a timely manner.

Conditions and Purposes Of Debt Issuance

<u>Acceptable Conditions for the Use of Debt:</u> Prudent amounts of debt can be an equitable and cost- effective means of financing major infrastructure and capital project needs. As such, debt will be considered to finance such projects if:

- 1. It meets the City's goal of distributing the payments for the asset over its useful life so that benefits more closely match costs for both current and future residents:
- 2. It is the most cost-effective funding means available to the City, taking into account cash flow needs and other funding alternatives; or
- 3. It is fiscally prudent and meets the guidelines of this Policy. Any consideration of debt financing shall consider financial alternatives, including pay-as-you-go funding, proceeds derived from development or redevelopment of existing land and capital assets owned by the City, and use of existing or future cash reserves, or combinations thereof.

<u>Acceptable Uses of Debt:</u> The City will consider financing for the acquisition, substantial refurbishment, replacement or expansion of physical assets, including land improvements. The primary purpose of debt is to finance one of the following:

- 1. Acquisition and or improvement of land, right-of-way or long-term easements.
- 2. Acquisition of a capital asset with a useful life of three or more years.
- 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.

Prohibited Uses of Debt: Prohibited uses of debt include the following:

1. Financing of operating costs except for anticipation notes with a term of less than one year.

- 2. Debt issuance used to address budgetary deficits.
- 3. Debt issued for periods exceeding the useful life of the asset or projects to be financed.

Use of Alternative Debt Instruments

The City recognizes that there are numerous types of financing structures and funding sources available, each with specific benefits, risks, and costs. All potential funding sources are reviewed by management within the context of the Debt Policy and the overall portfolio to ensure that any financial product or structure is consistent with the City's objectives. Regardless of what financing structure(s) is utilized, due-diligence review must be performed for each transaction, including the quantification of potential risks and benefits, and analysis of the impact on City creditworthiness and debt affordability and capacity.

<u>Variable Rate Debt:</u> Variable Rate Debt affords the City the potential to achieve a lower cost debt depending on market conditions. However, the City will seek to limit the use of Variable Rate Debt due to the potential risks of such instruments.

The City shall consider the use of Variable Rate Debt for the purposes of:

- 1. Reducing the costs of debt issues.
- 2. Increasing flexibility for accelerating principal repayment and amortization.
- 3. Enhancing the management of assets and liabilities (matching short-term "priced debt" with the City's short-term investments).
- 4. Diversifying interest rate exposure.

<u>Considerations and Limitations on Variable Rate Debt:</u> The City may consider the use of all alternative structures and modes of Variable Rate Debt to the extent permissible under State law and will make determinations among different types of modes of Variable Rate Debt based on cost, benefit, and risk factors. The Finance Director shall consider the following factors in considering whether to utilize Variable Rate Debt:

- 1. Any Variable Rate Debt should not exceed twenty percent (20%) of total City General Fund supported debt.
- 2. Any Variable Rate Debt should be fully hedged by expected future unrestricted General Fund reserve levels.
- 3. Whether interest cost and market conditions (including the shape of the yield curves and relative value considerations) are unfavorable for issuing fixed rate debt.
- 4. The likelihood of projected debt service savings when comparing the cost of fixed rate bonds.
- 5. Costs, implementation and administration are quantified and considered.
- 6. Cost and availability of liquidity facilities (lines of credit necessary for Variable Rate Debt obligations and commercial paper in the event that the bonds are not successfully remarketed) are quantified and considered.
- 7. Ability to convert debt to another mode (daily, monthly, fixed) or redeem at par at any time is permitted.

8. The findings of a thorough risk management assessment.

<u>Risk Management – Variable Rate Debt:</u> Any issuance of Variable Rate Debt shall require a rigorous risk assessment, including, but not limited to factors discussed in this section. Variable Rate Debt subjects the City to additional financial risks (relative to fixed rate bonds), including interest rate risk, tax risk, and certain risks related to providing liquidity for certain types of Variable Rate Debt.

The City will properly manage the risks as follows:

- 1. <u>Interest Rate Risk and Tax Risk:</u> The risk that market interest rates increase on Variable Rate Debt because of market conditions, changes in taxation of municipal bond interest, or reductions in tax rates. *Mitigation* Limit total variable rate exposure per the defined limits and match the variable rate liabilities with short term assets.
- Liquidity/Remarketing Risk: The risk that holders of variable rate bonds exercise their "put" option, tender their bonds, and the bonds cannot be remarketed requiring the bond liquidity facility provider to repurchase the bonds. This will result in the City paying a higher rate of interest to the facility provider and the potential rapid amortization of the repurchased bonds. Mitigation Limit total direct variable-rate exposure. Seek liquidity facilities which allow for longer (five to ten years) amortization of any draws on the facility. Secure credit support facilities that result in bond ratings of the highest short-term ratings and long-term ratings not less than AA. If the City's bonds are downgraded below these levels as a result of the facility provider's ratings, a replacement provider shall be sought.
- 3. <u>Liquidity/Rollover Risk:</u> The risk that arises due to the shorter-term of most liquidity provider agreements (one to five years) relative to the longer-term amortization schedule of the City's variable-rate bonds. In particular, (1) the City may incur higher renewal fees when renewal agreements are negotiated; and (2) the liquidity bank market constricts such that it is difficult to secure third party liquidity at any interest rate. *Mitigation* Negotiate longer-terms on provider contracts to minimize the number of rollovers.

<u>Derivatives:</u> The use of certain derivative products to hedge Variable Rate Debt, such as interest rate swaps, may be considered to the extent the City has such debt outstanding or under consideration. The City will exercise <u>extreme caution</u> in the use of derivative instruments for hedging purposes, and will consider their utilization only when sufficient understanding of the products and sufficient expertise for their appropriate use has been developed. A comprehensive derivative policy will be adopted by the City prior to any utilization of such instruments.

Refunding Guidelines

The Finance Director shall monitor, at least annually, all outstanding City debt obligations for potential refinancing opportunities. The City will consider refinancing of outstanding debt to achieve annual savings. Absent a compelling economic reason or financial benefit to the City, any refinancing should not result in any increase to the weighted average life of the refinanced debt.

The City will generally seek to achieve debt service savings which, on a net present value basis, are at least three percent (3%) of the debt being refinanced. The net present value assessment shall factor in all costs, including issuance, escrow, and foregone interest earnings of any contributed funds on hand. Any potential refinancing shall additionally consider whether an alternative refinancing opportunity with higher savings is reasonably expected in the future.

Any potential refinancing executed more than ninety days in advance of the outstanding debt optional call date shall require a higher savings threshold. Consideration of this method of refinancing shall place greater emphasis on determining whether

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

Market Communication, Administration, and Reporting

Rating Agency Relations and Annual or Ongoing Surveillance: The Finance Director shall be responsible for maintaining the City's relationships with Standard & Poor's Ratings Services, Fitch Ratings and Moody's Investor's Service. The City is committed to maintaining, or improving upon, its existing rating levels. In addition to general communication, the Finance Director shall:

- 1. Ensure the rating agencies are provided updated financial information of the City as it becomes publically available.
- 2. Communicate with credit analysts at each agency as often as is requested by the agencies.
- 3. Prior to each proposed new debt issuance, schedule meetings or conference calls with agency analysts and provide a thorough update on the City's financial position, including the impacts of the proposed debt issuance.

<u>Continuing Disclosure Compliance:</u> The City shall remain in compliance with Security and Exchange Commission Rule 15c2-12 by filing its annual financial statements and other financial and operating data for the benefit of its bondholders within 270 days of the close of the fiscal year, or as required in any such agreement for any debt issue. The City shall maintain a log or file evidencing that all continuing disclosure filings have been made promptly.

<u>Debt Issue Record-Keeping:</u> A copy of all debt-related records shall be retained at the City's offices. At minimum, these records shall include all official statements, bond legal documents/transcripts, resolutions, trustee statements, leases, and title reports for each City financing (to the extent available).

<u>Arbitrage Rebate:</u> The use of bond proceeds and their investments must be monitored to ensure compliance with all Internal Revenue Code Arbitrage Rebate Requirements. The Chief Financial Officer shall ensure that all bond proceeds and investments are tracked in a manner which facilitates accurate calculation; and, if a rebate payment is due, such payment is made in a timely manner.

Credit Ratings

The City will consider published ratings agency guidelines regarding best financial practices and guidelines for structuring its capital funding and debt strategies to maintain the highest possible credit ratings consistent with its current operating and capital needs.

Legal Debt Limit

Section 18 of Article XVI of the California Constitution defines the absolute maximum legal debt limit for the City; however, it is not an effective indicator of the City's affordable debt capacity.

Affordability

Prior to the issuance of debt to finance a project, the City will carefully consider the overall long-term affordability of the proposed debt issuance. The City shall not assume more debt without conducting an objective analysis of the City's ability to assume and support additional debt service payments. The City will consider its long-term revenue and expenditure trends, the impact on operational flexibility and the overall debt burden on the tax payers. The evaluation process shall include a

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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

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more closely match costs for both current and future residents. Borrowings by the City should be of a duration that does not exceed the useful life of the improvement that it finances. The standard term of long-term borrowing is typically fifteen to thirty years.

<u>Rapidity of Debt Payment:</u> Accelerated repayment schedules reduce debt burden faster and reduce total borrowing costs. The Finance Department will amortize debt through the most financially advantageous debt structure and to the extent possible, match the City's projected cash flow to the anticipated debt service payments. "Backloading" of debt service will be considered only when one or more of the following occur:

- 1. Natural disasters or extraordinary or unanticipated external factors make payments on the debt in early years prohibitive.
- 2. The benefits derived from the debt issuance can clearly be demonstrated to be greater in the future than in the present.
- 3. Such structuring is beneficial to the City's aggregate overall debt payment schedule or achieves measurable interest savings.
- 4. Such structuring will allow debt service to more closely match project revenues during the early years of the project's operation.

<u>Level Payment:</u> To the extent practical, bonds will be amortized on a level repayment basis, and revenue bonds will be amortized on a level repayment basis considering the forecasted available pledged revenues to achieve the lowest rates possible. Bond repayments should not increase on an annual basis in excess of two percent (2%) without a dedicated and supporting revenue funding stream.

<u>Serial Bonds, Term Bonds, and Capital Appreciation Bonds:</u> For each issuance, the City will select serial bonds or term bonds, or both. On the occasions where circumstances warrant, Capital Appreciation Bonds (CABs) may be used. The decision to use term, serial, or CAB bonds is driven based on market conditions.

<u>Reserve Funds:</u> The City shall strive to maintain the fund balance of governmental or proprietary funds (based on the security for the debt) at a level equal to or greater than the maximum annual debt service of existing obligations.

<u>Tax-Exempt and Tax-Advantaged Bonds - Post Issuance Tax Compliance</u>

The purpose of these Post-Issuance Tax Compliance Procedures is to establish policies and procedures in connection with tax-exempt obligations, including general obligations bonds, certificates of participation, tax-exempt leases, bond anticipation notes, and also any type of "tax-advantaged" obligations (collectively, "Bonds") issued by or on behalf of the City of San Fernando (the "City"), including entities controlled by the City, such as community facilities districts or joint powers agencies (collectively, the "Issuer"), in order to ensure that the Issuer complies with all applicable post-issuance requirements of federal income tax law needed to preserve the tax-exempt or other advantaged status of the Bonds.

General

Ultimate responsibility for all matters relating to the Issuer's financings, including any refunding and refinancing, rests with the Director of Finance of the Issuer (the "Responsible Officer").

Post-Issuance Compliance Requirements

External Advisors / Documentation

It is the policy of the Issuer to actively participate in discussions of its tax and state law compliance requirements during and after each issuance of Bonds. Such discussions will be with bond and tax counsel, as well as any financial advisor for the Bond issue, and other parties. The Responsible Officer shall be familiar with the representations and covenants made by the Issuer in the documents executed for the Bond issue, including, as necessary, being briefed by tax counsel on the particular requirements, as set forth in the tax document (e.g., a Tax Certificate) for each Bond issue, prior to signing such document.

The Responsible Officer and other appropriate Issuer personnel shall consult with bond counsel and other legal counsel and advisors, as needed, throughout the Bond issuance process to identify requirements and to establish procedures necessary or appropriate so that the Bonds will continue to qualify for the appropriate tax status. Those requirements and procedures shall be documented in a district or issuer resolution(s), Tax Certificate(s) and/or other documents finalized at or before issuance of the Bonds. Those requirements and procedures shall include future compliance with applicable arbitrage rebate requirements and all other applicable post-issuance requirements of federal tax law throughout (and in some cases beyond) the term of the Bonds.

The Responsible Officer and other appropriate Issuer personnel also shall consult with bond counsel and other legal counsel and advisors, as needed, following issuance of the Bonds to ensure that all applicable post-issuance requirements in fact are met. This shall include consultation in connection with future contracts with respect to the use or sale of Bond-financed assets, and future contracts with respect to the use of output or throughput of Bond-financed assets (e.g., solar leases).

Whenever necessary or appropriate, the Issuer shall engage expert advisors (each a "Rebate Service Provider") to assist in the calculation of arbitrage rebate payable in respect of the investment of Bond proceeds, to prepare written rebate reports and to assist the Issuer with any requisite filings of rebate-related forms required by and payments to the Internal Revenue Service (the "IRS").

Role of the Bond Issuer

It is the Issuer's responsibility to know how Bond proceeds will be invested, and that such funds shall only be invested in permitted investments, as set forth in the authorizing resolution or other document pertaining to a given Bond issue. The investment earnings must be tracked and quantified, as the Issuer may not be able to keep all or a portion of said earnings, depending upon whether or not certain arbitrage rebate conditions are met. The investment activity data is a key component of rebate analysis and the Issuer will make sure such data is readily available for the Rebate Service Provider.

The documents governing the Issuer's tax-exempt debt obligations may provide for Bond proceeds to be administered by a trustee or any other agent, including a commercial bank or City official (as used herein, a "Trustee"), and the Issuer shall arrange for such Trustee to provide regular, periodic (e.g., monthly) statements regarding the investments and transactions involving Bond proceeds.

Unless otherwise provided as in the prior paragraph, unexpended Bond proceeds shall be tracked by the Issuer, and the investment of Bond proceeds shall be managed or overseen by the Responsible Officer. The Responsible Officer shall maintain records and shall prepare regular, periodic statements to the Issuer regarding the investments and transactions involving Bond proceeds.

Arbitrage Rebate and Yield

The Issuer has obligations to prepare or cause to be prepared calculations related to rebate for each Bond issue. Unless the

applicable Tax Certificate or other document sets forth bond counsel has advised the Issuer that arbitrage rebate will not be applicable to an issue of Bonds:

- The Issuer shall engage the services of a qualified Rebate Service Provider (if not performed internally), and the Issuer or the Trustee shall deliver periodic statements concerning the investment of Bond proceeds to the Rebate Service Provider on a prompt basis;
- Upon request, the Responsible Officer and other appropriate Issuer personnel shall provide to the Rebate Service Provider additional documents and information reasonably requested by the Rebate Service Provider;
- The Responsible Officer and other appropriate Issuer personnel shall monitor efforts of the Rebate Service Provider and assure payment of required rebate amounts, if any, no later than 60 days after each 5-year anniversary of the issue date of the Bonds, and no later than 60 days after the last Bond of each issue is redeemed; and
- During the construction period of each capital project financed in whole or in part by Bonds, the Responsible Officer and other appropriate Issuer personnel shall monitor the investment and expenditure of Bond proceeds and shall consult with the Rebate Service Provider to determine compliance with any applicable exceptions from the arbitrage rebate requirements during each 6-month spending period up to 6 months, 18 months or 24 months, as applicable, following the issue date of the Bonds.

The Issuer shall retain copies of all arbitrage reports, investment and expenditure records, and trustee statements as described below under "Record Keeping Requirements."

Allocation of Bond Proceeds

Within the proper timelines, which are currently no later than 18 months after expenditure or the project's placed-in-service date, but in no event after 5 years from the date of issuance of the applicable issue of new money bonds, the Issuer will allocate Bond proceeds to expenditures for rebate and private use purposes.

Use of Bond Proceeds

In order to preserve the tax-exempt or tax-advantaged status of the Bonds, the Issuer is responsible for making sure that the facilities financed or refinanced with Bond proceeds cannot be used by private businesses (or non-profit corporations or the U.S. Government) in amounts that exceed the permitted limits, or sold while the Bonds are outstanding, unless a remedial action is taken to preserve the tax-exempt or tax-advantaged status. The Responsible Officer and other appropriate Issuer personnel shall:

- Monitor the use of Bond proceeds, the use of Bond-financed assets (e.g., facilities, furnishings or equipment) and the use of output or throughput of Bond-financed assets throughout the term of the Bonds (and in some cases beyond the term of the Bonds) to ensure compliance with covenants and restrictions set forth in applicable Issuer resolutions and Tax Certificates;
- Maintain records identifying the assets or portion of assets that are financed or refinanced with proceeds of each issue of Bonds;
- Consult with Bond Counsel and other professional expert advisers in the review of any contracts or arrangements involving use or sale of Bond-financed facilities to ensure compliance with all covenants and restrictions set forth in applicable district or Issuer resolutions and Tax Certificates:

- Maintain records for any contracts or arrangements involving the use or sale of Bond-financed facilities as might be
 necessary or appropriate to document compliance with all covenants and restrictions set forth in applicable district or Issuer
 resolutions and Tax Certificates; and
- Meet at least [annually] with personnel responsible for Bond-financed assets to identify and discuss any existing or planned use or sale of Bond-financed, assets or output or throughput of Bond-financed assets, to ensure that those uses are consistent with all covenants and restrictions set forth in applicable district or Issuer resolutions and Tax Certificates.

All relevant records and contracts shall be maintained as described below.

Record Keeping Requirements

The Issuer will adopt, incorporate and follow procedures to maintain appropriate records while the Bonds are outstanding and up to 3 years afterward. The Issuer acknowledges that it is both prudent practice to maintain comprehensive records, but it is also necessary in the event that the IRS requests such documents in the course of an examination.

Unless otherwise specified in applicable district or Issuer resolutions or Tax Certificates, the Issuer shall maintain the following documents for the term of each issue of Bonds (including refunding Bonds, if any) plus at least three years:

- A copy of the Bond closing transcript(s) and other relevant documentation delivered to the Issuer at or in connection with closing of the issue of Bonds;
- A copy of all material documents relating to capital expenditures financed or refinanced by Bond proceeds, including (without limitation) construction contracts, purchase orders, invoices, trustee requisitions and payment records, as well as documents relating to costs reimbursed with Bond proceeds and records identifying the assets or portion of assets that are financed or refinanced with Bond proceeds;
- A copy of all contracts and arrangements involving private use of Bond-financed assets or for the private use of output or throughput of Bond-financed assets; and
- Copies of all records of investments, investment agreements, arbitrage reports and underlying documents, including trustee statements.

Section 3. Authority.

By order of City Council Resolution No. 7767 adopted by the City Council on December 5, 2016.



INCORPORATED AUG. 31, 1911

APPENDIX F

CITY OF SAN FERNANDO		POLICY/PROCEDURE
NUMBER		SUBJECT
ORIGINAL ISSUE	EFFECTIVE	DUDGET DOLLGV
11/03/2014	11/03/2014	BUDGET POLICY
CURRENT ISSUE	EFFECTIVE	CATEGORY
12/05/2016	12/05/2016	FINANCE
SUPERSEDES		

Section 1. Purpose.

To demonstrate the City's commitment to financial accountability and transparency by defining the annual budget process and setting standards for developing the budget as an effective policy document and communication tool.

Section 2. Statement of Policy.

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

In addition to setting the legal expenditure limit, the Annual Budget sets forth a strategic resource allocation plan that addresses the City Council's Strategic Goals. The Annual Budget is a policy document, financial plan, operations guide, and communication device all in one. To that end, an effective Annual Budget document:

- Determines the quality and quantity of City programs and services for the upcoming fiscal year;
- Details expenditure requirements and the estimated revenue available to meet those requirements;
- Aligns the activities of individual City Departments with the City Council's goals and priorities;
- Sets targets and provides a means of measuring actual accomplishments against goals; and
- Serves as a communication device to promote the City's vision and direction, fiscal health and vitality, and the value the public is getting for its tax dollars.

Through the Annual Budget document, the City demonstrates financial accountability to residents, customers, and the community-at-large. Additionally, the Annual Budget provides the legal authority for expenditures and a means for control of municipal operations throughout the fiscal year. Accordingly, the City's Code mandates that a budget be adopted by Resolution on or before July 20th of each fiscal year (Chapter 2, Article VI, Division 2, Section 2-648). However, if the budget is not adopted by July 1st, a Continuing Budget Resolution must be adopted to provide legal spending authority through July 20th (see Section 3.C. Budget Preparation and Adoption).

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

Presentation of the City Manager's proposed budget to the City Council provides an opportunity to explain City programs and

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organizational structures. It also allows the City Council to judge the adequacy of the proposed operating programs, determine basic organizational and personnel staffing patterns, and establish the level of City services to be rendered with the available resources.

In order to accomplish these objectives, the Annual Budget combines a detailed explanation of estimated financial resources for the ensuing fiscal year with proposed expenditures, supported by sufficient information on the proposed programs and activities to assess the appropriateness of the recommended levels of services.

A. Structurally Balanced Budget

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

The City will avoid the use of one time revenues to fund ongoing operations. One-time revenue may be appropriated to bridge short-term gaps in available resources and to pay off loan balances.

B. The Operating Budget, Capital Budget, and Capital Improvement Plan

The Annual Budget document contains information about the City's operating and capital programs for a particular fiscal year. Typically, when one refers to the City's Annual Budget, the meaning is the combination of the operating and capital budgets. The operating budget details the funding for the day-to-day operations and obligations of the City for a particular fiscal year including, but not limited to, employee salary and benefit costs, utility expenses, office expenses and building maintenance costs. The capital budget details planned expenditures for the same fiscal year to construct, maintain, or improve the City's capital assets.

The Capital Improvement Plan (CIP) is a separate multi-year planning document that details planned expenditures on capital projects. Capital projects include, but are not limited to, street and alley maintenance, construction or renovation of municipal buildings, improvements to recreation centers and playgrounds, and water main and sewerage system replacement. The CIP connects planned capital project expenditures to the financial resources to be used to fund the project and identifies the timeframe in which both the financing and work will take place. Capital improvement projects typically carry considerable future impact, meaning, they have a life span of at least five years or more. Consequently, they may be financed over a longer period of time in order to equitably spread the cost of the project across generations of users. Due to long-term nature of the CIP and potentially complex nature of capital project financing, the CIP may be presented in a separate document.

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

C. Basis of Budgeting

To be consistent with accounting principles and the City's financial statements, the City uses the modified accrual basis for budgeting¹ for all General, Special Revenue, Debt Service, and Capital Projects Funds. Exceptions are as follows:

¹ This means that revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

BUDGET POLICY

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- Capital expenditures within the Enterprise Funds are recorded as assets on an accounting basis but are shown as expenditures on a budgetary basis.
- Depreciation of capital assets and amortization of various deferred charges are recorded on an accounting basis only.
- Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on an accounting basis but are shown as expenditures on a budgetary basis.

Section 3. Procedure.

The procedures for public hearing, budget adoption, budget appropriations, amendments, and transfers, shall be as specified in the City of San Fernando City Code, Chapter 2, Article VI, Division 2, Section 2-646 through Section 2-651.

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

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

- 1. Strategic Planning and Program Assessment;
- 2. Budget Directive and Departmental Submittal; and
- 3. Budget Preparation and Adoption.

A. Strategic Planning and Program Assessment

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

Program Assessment is designed to elicit evaluation of current service delivery efforts, as well as to provide baseline and performance information on the services (activities) that a Department currently provides. Program Assessment is conducted around five main critical questions:

- 1. *What* service does the program provide?
- 2. *Why* does the City provide the service?
- 3. *How* is the service provided?
- 4. How Well is the service provided? and
- 5. What is the *Impact* of the program on the community?

Program Assessment is a critical component of the budget Development process. Before focusing on dollars, Departments should focus on these questions and engaged in linking past assumptions and decisions with current issues.

Expenditures are recorded when liabilities are incurred, except that principal and interest payments on long-term debt are recognized as expenditures when due.

B. Budget Directive and Departmental Submittal

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

A City Manager Review is then conducted to provide each department with the opportunity to present an overview of their proposed budget, including increases, reductions, and/or other significant budgetary changes. The purpose of the City Manager Review is to finalize decisions regarding departmental budget requests and to discuss other outstanding issues.

C. Budget Preparation and Adoption

Once the City Manager Reviews have taken place and all departmental budget issues are resolved, the Finance Department prepares the City Manager's Proposed Budget. The Proposed Budget includes changes made subsequent to the City Manager Reviews and any other City Manager-directed changes.

The City Manager presents the Proposed Budget to the City Council in one or more workshop study sessions, typically held in May. Although public comment is welcome throughout the workshop study sessions, a specially designated Public Hearing is expressly held for public participation. Subsequent to the Public Hearing, the City Manager will ask the City Council to adopt the Annual Budget with any necessary revisions made between the time of the publication of the Proposed Budget and the date of adoption. The Annual Budget is effective July 1st, and the printed document is available within ninety (90) days of budget adoption.

The City's Code mandates that a budget be adopted by Resolution on or before July 20th of each fiscal year (SFCC Sec. 2-648). However, the City's fiscal year ends on June 30th (SFCC Sec. 2-646) and all appropriations expire at the end of the fiscal year (SFCC Sec. 2-649). Consequently, in the event budget discussions extend beyond June 30th, City Council must adopt a resolution approving funding operations until the final budget is adopted.

D. Adjustments to the Adopted Budget

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

The City Council may, at any regular or special meeting, amend or supplement the Annual Budget by motion adopted by three affirmative votes authorizing the transfer of unused balances appropriated for one purpose to another purpose or to appropriate available funds not included in the budget.

Sec. 2-651 of the City Code authorizes the Finance Director to transfer budget amounts within salary accounts and within Maintenance and Operations accounts at his/her discretion. Budget transfers between funds, departments or divisions, transfers affecting assets and transfers between capital outlay accounts shall first be approved by the City Council. The City Council may confer additional administrative transfer authority to the City Manager, Finance Director, or other designee, within the adopted budget resolution provided the amount of the transfer does not exceed the adopted budget, plus supplemental or increased appropriations approved by the City Manager or City Council. Transfers requiring City Council approval shall be

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submitted as agenda items and approved in accordance with the City Code Section 2-650. City Council approval is also required for all transfers from un-appropriated fund balances or contingency reserves.

E. Carryover Appropriations

The City's Code states that all appropriations unexpended or unencumbered at the end of each fiscal year shall expire and revert to the un-appropriated fund balance for the fund from which it was appropriated. Any unexpended encumbering funds from the next preceding fiscal year shall likewise expire and revert to the respective fund balances if they have not been fully expended prior to the end of the accrual period. The City Council may authorize the City Manager, Finance Director, or other designee, to carryover appropriations for unexpended account balances required to complete approved capital projects within the adopted budget resolution.

F. Appropriated Reserve

The City Council may appropriate a certain amount of funding to be used as a contingency for unanticipated, non-emergency needs that are identified during the fiscal year. The Appropriated Reserve may be used to alleviate unanticipated expenditures, revenue shortfalls due to an unexpected economic slowdown or recession, or to fund one-time, high priority programs/activities. The amount budgeted as Appropriated Reserve is subject to City Council approval and requires no maximum or minimum appropriation in any given year.

The City Manager shall approve the use of Appropriated Reserves in accordance with all applicable City policies. Upon approval by the City Manager, the Finance Department is authorized to transfer funds from the Appropriated Reserve account to the appropriate operating account, if applicable, without additional City Council approval. Funds that are not expended in a particular fiscal year will be returned to the General Fund's Unappropriated Reserve and may then be re-appropriated in the subsequent year.

G. Non-budgeted Funds and Accounts

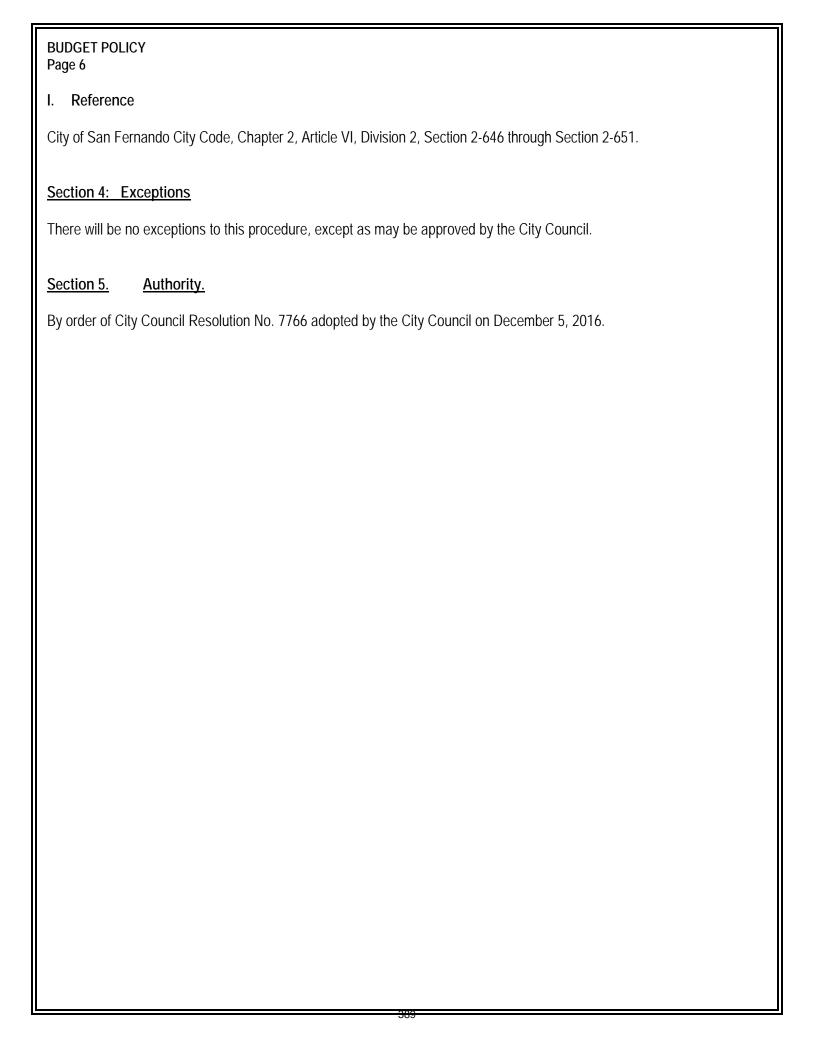
The City Council does not adopt appropriations in Fiduciary Funds and accounts. Fiduciary Funds are used to account for assets held in trust by the government for the benefit of individuals or other entities and include, but are not limited to, the Successor Agency to the San Fernando Redevelopment Agency.

Fiduciary accounts are used within various funds to track customer deposits or other pass through monies that are held by the City until they are either refunded or paid to another entity on behalf of the customer. These are typically recorded in liability accounts on the City's Balance Sheet.

H. Proposition 4 (Gann) Appropriation Limit

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

The appropriations limit is calculated by determining appropriations financed by proceeds of taxes in the 1978-1979 base year and adjusting the limit each subsequent year for changes in the cost of living and population. This Appropriation Limit is the maximum limit of proceeds from taxes the City may collect or spend each year. Budgeted appropriations are limited to actual revenues if they are lower than the limit. The Appropriations Limit may be amended at any time during the fiscal year to reflect new data.





INCORPORATED AUG. 31, 1911

APPENDIX G

RESOLUTION NO. 7918

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN FERNANDO, CALIFORNIA, ADOPTING THE ANNUAL INVESTMENT POLICY FOR FISCAL YEAR 2019-2020.

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:

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

PASSED, APPROVED, AND ADOPTED this 20th day of May, 2019.

Joel/Fajardo, Mayor

ATTEST:

Elena G. Chávez, City Clerk

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss
CITY OF SAN FERNANDO)

I HEREBY CERTIFY that the foregoing Resolution was approved and adopted at a regular meeting of the City Council held on the 20th day of May, 2019, by the following vote to wit:

AYES: Fajardo, Gonzales, Lopez, Pacheco – 4

NOES: None

ABSENT: Ballin – 1

Elena G. Chávez, City Clerk



POLICY/PROCEDURE				
SUBJECT	ISSUANCE	ISSUANCE		
INVESTMENT POLICY	ORIGINAL DATE 05/21/2018	EFFECTIVE 05/21/2018		
TAVESTIMENT FOLICE	CURRENT DATE 05/20/2019	EFFECTIVE 05/20/2019		
CATEGORY	POLICY NO.	SUPERSEDES		
FINANCE	FIN-	05/21/2018		
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.
- LIQUIDITY 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. Certificates of Deposit

- 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. Repurchase Agreements

- 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.



- 4. Close rapport is maintained with the City Manager, Finance Director, Public Works and other departments having a significant impact on cash flow.
- 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.
- Depending on market conditions, time deposits are maintained in commercial banks and savings and loan institutions. Particular attention is paid to investment opportunities available from financial institutions within the City of San Fernando so as to contribute to the economic vitality of the community.
- 7. Safekeeping: Securities purchased from brokers/dealers shall be held in third party safekeeping by the City's third party custodian. Said securities shall be held in the name of the City of San Fernando with the trustee executing investment transactions as directed by the Treasurer.

Prohibited and Restricted Investments

The City will not invest in derivative-type investments which are now prohibited by law, inverse floaters, range notes, interest- only strips derived from a mortgage pool, equity linked securities, swaps, margin/leveraging, and any security that could result in zero interest accrual if held to maturity. The City will not invest in reverse repurchase agreements. The City will not engage in speculative buying.

Investment Policy Adoption

The investment plan and strategy are reviewed and updated as needed, and no less often than annually.

SECTION III. EXCEPTIONS

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

SECTION IV. <u>AUTHORITY</u>

By order of City Council Resolution No. 7918, Policy adopted by the City Council on May 20, 2019.



INCORPORATED AUG. 31, 1911

APPENDIX H

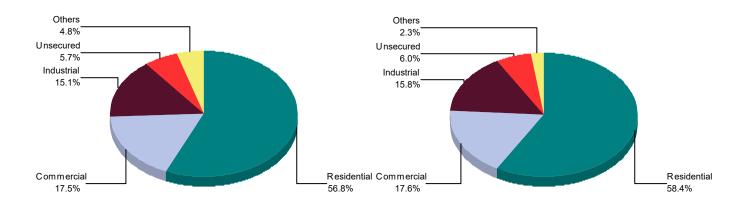
THE CITY OF SAN FERNANDO 2018/19 USE CATEGORY SUMMARY

BASIC PROPERTY VALUE TABLE

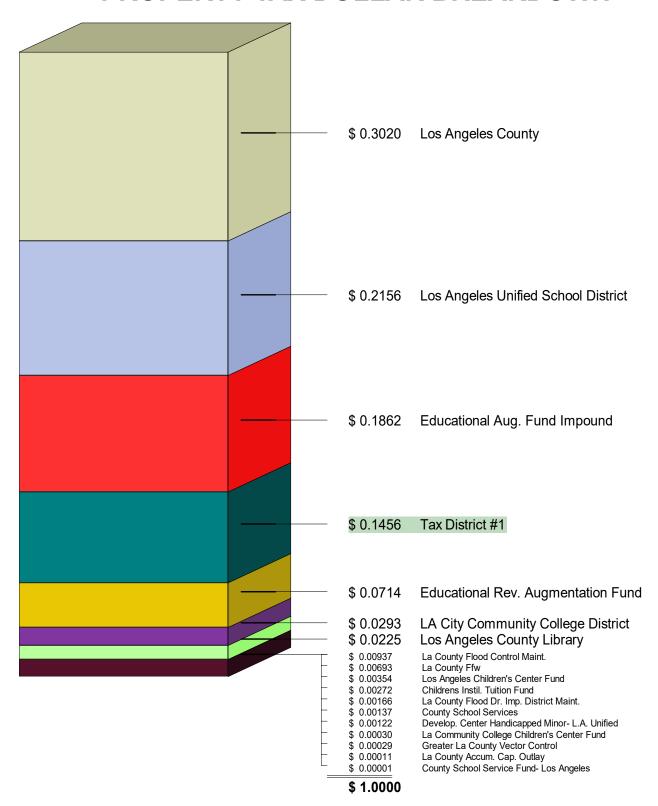
Category	Parcels	Assessed Valu	е	Net Taxable Val	ue
Residential	4,268	\$1,151,498,463	(56.8%)	\$1,134,933,214	(58.4%)
Commercial	397	\$355,012,721	(17.5%)	\$341,339,174	(17.6%)
Industrial	173	\$307,162,714	(15.1%)	\$306,565,163	(15.8%)
Govt. Owned	1	\$517,567	(0.0%)	\$517,567	(0.0%)
Institutional	45	\$38,932,419	(1.9%)	\$11,411,230	(0.6%)
Miscellaneous	1	\$1,342,512	(0.1%)	\$1,342,512	(0.1%)
Recreational	7	\$4,961,677	(0.2%)	\$4,961,677	(0.3%)
Vacant	125	\$23,886,700	(1.2%)	\$21,682,458	(1.1%)
Exempt	158	\$11,820,698	(0.6%)	\$0	(0.0%)
SBE Nonunitary	[2]	\$26,100	(0.0%)	\$26,100	(0.0%)
Cross Reference	[14]	\$16,781,204	(0.8%)	\$3,887,338	(0.2%)
Unsecured	[642]	\$115,775,875	(5.7%)	\$115,627,875	(6.0%)
TOTALS	5,175	\$2,027,718,650		\$1,942,294,308	

ASSESSED VALUE

NET TAXABLE VALUE



THE CITY OF SAN FERNANDO PROPERTY TAX DOLLAR BREAKDOWN



THE CITY OF SAN FERNANDO 2018/19 ROLL SUMMARY

Taxable Property Values

	Secured	Nonunitary Utilities	Unsecured
Parcels	5,017	2	642
TRAs	9	2	8
Values			
Land	992,335,593	26,100	0
Improvements	905,879,341	0	0
Personal Property	1,780,073	0	63,420,822
Fixtures	100,970	0	52,355,053
Aircraft	0	0	0
Total Value	\$1,900,095,977	\$26,100	\$115,775,875
Exemptions			
Real Estate	71,931,944	0	0
Personal Property	1,523,700	0	128,000
Fixtures	0	0	20,000
Aircraft	0	0	0
Homeowners*	13,286,000	0	0
Total Exemptions*	\$73,455,644	\$0	\$148,000
Total Net Value	\$1,826,640,333	\$26,100	\$115,627,875

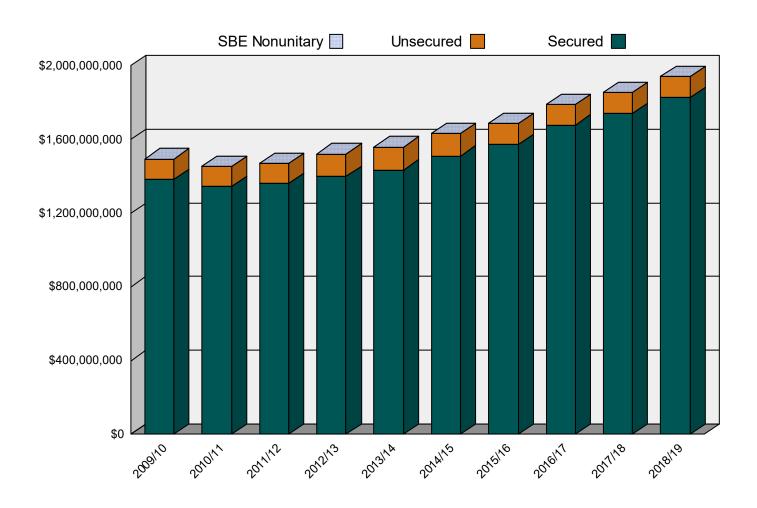
Combined Values	Total
Total Values	\$2,015,897,952
Total Exemptions	\$73,603,644
Net Total Values	\$1,942,294,308

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

THE CITY OF SAN FERNANDO NET TAXABLE ASSESSED VALUE HISTORY

2009/10 - 2018/19 Taxable Property Values

% Change	Net Total AV	SBE Nonunitary	Unsecured	Secured	Lien Year
	1,494,474,452	\$22,100	\$112,691,566	\$1,381,760,786	2009/10
-2.72%	1,453,887,926	\$22,100	\$108,228,918	\$1,345,636,908	2010/11
1.15%	1,470,643,956	\$22,100	\$108,145,377	\$1,362,476,479	2011/12
3.52%	1,522,426,847	\$22,100	\$121,871,794	\$1,400,532,953	2012/13
2.46%	1,559,841,135	\$22,100	\$124,425,059	\$1,435,393,976	2013/14
4.65%	1,632,412,360	\$22,100	\$122,621,128	\$1,509,769,132	2014/15
3.26%	1,685,676,080	\$22,100	\$114,207,014	\$1,571,446,966	2015/16
6.26%	1,791,249,290	\$22,100	\$113,200,408	\$1,678,026,782	2016/17
3.54%	1,854,633,401	\$26,100	\$112,403,426	\$1,742,203,875	2017/18
4.73%	1,942,294,308	\$26,100	\$115,627,875	\$1,826,640,333	2018/19



THE CITY OF SAN FERNANDO ASSESSED VALUE OF TAXABLE PROPERTY

2009/10 - 2018/19 Taxable Property Values

Category	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Residential	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	1,134,933,214
Commercial	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	341,339,174
Industrial	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	306,565,163
Govt. Owned			359,000				22	497,472	507,420	517,567
Institutional	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	11,411,230
Miscellaneous									1,316,189	1,342,512
Recreational	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	4,961,677
Vacant	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	21,682,458
SBE Nonunitary	22,100	22,100	22,100	22,100	22,100	22,100	22,100	22,100	26,100	26,100
Cross Reference	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	3,887,338
Unsecured	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	115,627,875
Exempt	[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]	[11,820,698]
TOTALS	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	1,942,294,308
Total Direct Rate	0.73077	0.73507	0.73170	0.73694	0.39186	0.38353	0.38306	0.36884	0.36854	0.36433

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 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 upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

THE CITY OF SAN FERNANDO 2018/19 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner		Secured	% of		Jnsecure	% of	Combine	e d % of	Primary Use & Primary Agency
	Parcels	Value	Net AV	Parcels	Value	Net AV	Value	Net AV	Filliary Agency
CPF SAN FERNANDO LLC (Pending Appeals On Parcels)	7	\$80,682,572	4.42%				\$80,682,572	4.15%	Industrial Successor Agency
2) PHARMAVITE LLC				1	\$40,637,954	35.15%	\$40,637,954	2.09%	Unsecured Successor Agency
3) SFVS COMPANY LLC	3	\$23,324,612	1.28%				\$23,324,612	1.20%	Commercial Successor Agency
4) FOOTHILL HD RETAIL CENTER LLC	1	\$21,214,516	1.16%				\$21,214,516	1.09%	Commercial Successor Agency
5) AHI GLENOAKS INC	1	\$17,244,077	0.94%				\$17,244,077	0.89%	Industrial Successor Agency
6) SAN FERNANDO GATEWAY LLC	2	\$15,976,797	0.87%				\$15,976,797	0.82%	Industrial Successor Agency
7) 315 PARTNERS LLC	2	\$15,836,245	0.87%				\$15,836,245	0.82%	Commercial Successor Agency
8) YNG LLC	1	\$14,280,715	0.78%				\$14,280,715	0.74%	Commercial TD #1
9) SAN FERNANDO ASSOCIATES	4	\$11,333,146	0.62%				\$11,333,146	0.58%	Industrial Successor Agency
10) SAN FERNANDO VALLEY AUTOMOTIVE LLC	5	\$9,510,943	0.52%	1	\$133,323	0.12%	\$9,644,266	0.50%	Commercial Successor Agency
Top Ten Total	26	\$209,403,623	11.46%	2	\$40,771,277	35.26%	\$250,174,900	12.88%	
City Total		\$1,826,666,433			\$115,627,875		\$1,942,294,308		

THE CITY OF SAN FERNANDO 2018/19 TOP TEN PROPERTY TAXPAYERS

Top Property Taxpayers Based On Property Tax Revenue

Owner		Secured	ured		Unsecure	ed	Combin	ed	Primary Use &
	Parcels	Revenue	% of Revenue	Parcels	Revenue	% of Revenue	Revenue	% of Revenue	Primary Agency
1) CPF SAN FERNANDO LLC	7	\$932,472.60	7.95%				\$932,472.60	7.25%	Industrial
(Pending Appeals On Parcels)	,	\$909,557.44	12.59%				\$909,557.44	11.07%	Successor Agency
2) PHARMAVITE LLC				1	\$446,748.98	39.80%	\$446,748.98	3.47%	Unsecured
ZITHAMMAVIIL LLO				'	\$423,311.33	42.62%	\$423,311.33	5.15%	Successor Agency
3) SFVS COMPANY LLC	3	\$265,878.63	2.27%				\$265,878.63	2.07%	Commercial
3) SEVS COMPAINT LLC	3	\$262,944.94	3.64%				\$262,944.94	3.20%	Successor Agency
A) FOOTHWILLID DETAIL OFNITED II O	1	\$241,825.52	2.06%				\$241,825.52	1.88%	Commercial
4) FOOTHILL HD RETAIL CENTER LLC	1	\$239,157.24	3.31%				\$239,157.24	2.91%	Successor Agency
EVALUE OF ENGANO INC		\$200,472.99	1.71%				\$200,472.99	1.56%	Industrial
5) AHI GLENOAKS INC	1	\$194,397.35	2.69%				\$194,397.35	2.37%	Successor Agency
0) 0.11 == 0.11 =		\$185,740.08	1.58%				\$185,740.08	1.44%	Industrial
6) SAN FERNANDO GATEWAY LLC	2	\$180,110.95	2.49%				\$180,110.95	2.19%	Successor Agency
7) 0 (7 7) 77 77 77 77 77 77 77 77 77 77 77 77		\$170,002.61	1.45%				\$170,002.61	1.32%	Commercial
7) 315 PARTNERS LLC	2	\$159,781.70	2.21%				\$159,781.70	1.94%	Successor Agency
		\$132,367.16	1.13%				\$132,367.16	1.03%	Industrial
8) SAN FERNANDO ASSOCIATES	4	\$129,544.02	1.79%				\$129,544.02	1.58%	Successor Agency
	_	\$109,336.82	0.93%		\$1,485.47	0.13%	\$110,822.29	0.86%	Commercial
9) SAN FERNANDO VALLEY AUTOMOTIVE LLC	5	\$106,234.38	1.47%	1	\$1,418.44	0.14%	\$107,652.82	1.31%	Successor Agency
(6) 25711 279 611 779 611 6		\$101,916.32	0.87%				\$101,916.32	0.79%	Industrial
10) BERNARDS SAN FERNANDO 3 LLC	1	\$99,742.64	1.38%				\$99,742.64	1.21%	Successor Agency
Ton Ton Total		\$2,340,012.70	19.94%		\$448,234.45	39.93%	\$2,788,247.15	21.69%	
Top Ten Total	26	\$2,281,470.65		2	\$424,729.77	42.77%	\$2,706,200.42	32.93%	
City Total		\$11,734,084.04			\$1,122,539.11		\$12,856,623.14		
City Total		\$7,225,594.33			\$993,162.32		\$8,218,756.65		

The bold 'Revenue' line for each owner is the estimated total revenue for that owner; the second 'Incr Rev' line estimates that part of the revenue apportioned as 1% increment.

Although these estimated calculations are performed on a parcel level, county auditor/controllers' offices neither calculate nor apportion revenues at a parcel level.

Top Owners last edited on 8/12/19 by MaheaV using sales through 06/30/19 (Version R.1)

THE CITY OF SAN FERNANDO 2009/10 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner	Secured % of		ı	Jnsecure	• d % of	Combine	ed % of	Primary Use &	
	Parcels	Value	Net AV	Parcels	Value	Net AV	Value	Net AV	Primary Agency
CPF SAN FERNANDO LLC (Pending Appeals On Parcels)	7	\$69,000,000	4.99%				\$69,000,000	4.62%	Industrial Successor Agency
2) PHARMAVITE LLC				1	\$39,569,227	35.11%	\$39,569,227	2.65%	Unsecured Successor Agency
3) SFVS COMPANY LLC	3	\$19,840,732	1.44%				\$19,840,732	1.33%	Commercial Successor Agency
4) FOOTHILL HD RETAIL CENTER LLC (Pending Appeals On Parcels)	1	\$18,744,474	1.36%				\$18,744,474	1.25%	Commercial Successor Agency
5) AHI GLENOAKS INC	1	\$15,236,312	1.10%				\$15,236,312	1.02%	Industrial Successor Agency
6) SAN FERNANDO GATEWAY LLC	2	\$14,116,598	1.02%				\$14,116,598	0.94%	Industrial Successor Agency
7) 315 PARTNERS LLC (Pending Appeals On Parcels)	2	\$13,469,778	0.97%				\$13,469,778	0.90%	Commercial Successor Agency
8) SAN FERNANDO ASSOCIATES	4	\$10,013,637	0.72%				\$10,013,637	0.67%	Industrial Successor Agency
9) BERNARDS SAN FERNANDO	2	\$7,956,793	0.58%	1	\$1,683,637	1.49%	\$9,640,430	0.65%	Industrial Successor Agency
10) NNN CALIFORNIA AUTO SERVICES (Pending Appeals On Parcels)	2	\$9,516,600	0.69%				\$9,516,600	0.64%	Commercial Successor Agency
Top Ten Total	24	\$177,894,924	12.87%	2	\$41,252,864	36.61%	\$219,147,788	14.66%	
City Total		\$1,381,782,886			\$112,691,566		\$1,494,474,452		

THE CITY OF SAN FERNANDO 2009/10 TOP TEN PROPERTY TAXPAYERS

Top Property Taxpayers Based On Property Tax Revenue

Owner		Secured			Unsecure	ed	Combin	ed	Primary Use &	
	Parcels	Revenue	% of Revenue	Parcels	Revenue	% of Revenue	Revenue	% of Revenue	Primary Agency	
1) CPF SAN FERNANDO LLC	7	\$833,296.44	8.56%				\$833,296.44	7.63%	Industrial	
(Pending Appeals On Parcels)	,	\$801,647.38	13.63%				\$801,647.38	11.59%	Successor Agency	
2) PHARMAVITE LLC				1	\$461,366.05	39.07%	\$461,366.05	4.22%	Unsecured	
2) FRANMAVITE LLC				'	\$433,840.29	41.97%	\$433,840.29	6.27%	Successor Agency	
3) SFVS COMPANY LLC	3	\$239,611.76	2.46%				\$239,611.76	2.19%	Commercial	
3) SEVS COMPANY LLC	3	\$230,511.17	3.92%				\$230,511.17	3.33%	Successor Agency	
4) FOOTHILL HD RETAIL CENTER LLC	1	\$226,372.52	2.32%				\$226,372.52	2.07%	Commercial	
(Pending Appeals On Parcels)	'	\$217,774.76	3.70%				\$217,774.76	3.15%	Successor Agency	
5) AHI GLENOAKS INC	1	\$184,005.28	1.89%				\$184,005.28	1.68%	Industrial	
5) ARI GLENOARS INC	1	\$177,016.66	3.01%				\$177,016.66	2.56%	Successor Agency	
C) CAN EEDNANDO CATEMAY I I O		\$170,482.77	1.75%				\$170,482.77	1.56%	Industrial	
6) SAN FERNANDO GATEWAY LLC	2	\$164,007.74	2.79%				\$164,007.74	2.37%	Successor Agency	
7) 245 DADTNIEDO LLO		\$146,333.42	1.50%				\$146,333.42	1.34%	Commercial	
7) 315 PARTNERS LLC (Pending Appeals On Parcels)	2	\$130,883.25	2.22%				\$130,883.25	1.89%	Successor Agency	
0) CAN FEDNANDO ACCOCIATES	4	\$122,119.79	1.25%				\$122,119.79	1.12%	Industrial	
8) SAN FERNANDO ASSOCIATES	4	\$118,200.64	2.01%				\$118,200.64	1.71%	Successor Agency	
O) DEDNADDS CAN FEDNANDO		\$96,978.02	1.00%	1	\$20,137.80	1.71%	\$117,115.81	1.07%	Industrial	
9) BERNARDS SAN FERNANDO	2	\$93,831.05	1.60%	'	\$19,254.35	1.86%	\$113,085.39	1.64%	Successor Agency	
40) CAN FEDNIANDO VALLEY ALITOMOTIVE		\$100,515.26	1.03%		\$9,071.09	0.77%	\$109,586.35	1.00%	Commercial	
10) SAN FERNANDO VALLEY AUTOMOTIVE	5	\$96,108.46	1.63%	1	\$8,673.14	0.84%	\$104,781.60	1.51%	Successor Agency	
Ton Ton Total	0-	\$2,119,715.25	21.76%		\$490,574.94	41.55%	\$2,610,290.19	23.90%		
Top Ten Total	27	\$2,029,981.09	34.51%	3	\$461,767.77	44.67%	\$2,491,748.86	36.03%		
City Total		\$9,740,351.80			\$1,180,768.08		\$10,921,119.88			
Oity Iotai		\$5,882,740.72			\$1,033,699.01		\$6,916,439.73			

The bold 'Revenue' line for each owner is the estimated total revenue for that owner; the second 'Incr Rev' line estimates that part of the revenue apportioned as 1% increment. Although these estimated calculations are performed on a parcel level, county auditor/controllers' offices neither calculate nor apportion revenues at a parcel level. Top Owners last edited on 8/27/10 by nicholec using sales through 06/30/10 (Version th.0)

THE CITY OF SAN FERNANDO DIRECT & OVERLAPPING PROPERTY TAX RATES

(RATE PER \$100 OF TAXABLE VALUE)

	Last 10 Fiscal Years									
Agency	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Basic Levy ¹	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
La Community College District	0.02311	0.04031	0.03530	0.04875	0.04454	0.04017	0.03575	0.03596	0.04599	0.04621
Los Angeles Unified School District	0.15181	0.18695	0.16819	0.17561	0.14644	0.14688	0.12971	0.13110	0.12219	0.12323
Metropolitan Water District	0.00430	0.00370	0.00370	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350
Tax District #1	0.28420	0.28420	0.28420	0.28420	0.25654	0.24832	0.24763	0.23247	0.23238	0.22734
Total Direct & Overlapping ² Tax Rates	1.46342	1.51516	1.49138	1.51206	1.45102	1.43887	1.41660	1.40302	1.40406	1.40028
City's Share of 1% Levy Per Prop 13 ³	0.29120	0.29120	0.29120	0.29120	0.29120	0.29120	0.29120	0.29120	0.29120	0.29120
Voter Approved City Debt Rate	0.28420	0.28420	0.28420	0.28420	0.25654	0.24832	0.24763	0.23247	0.23238	0.22734
Redevelopment Rate⁴	1.28850	1.28790	1.28790							
Total Direct Rate⁵	0.73077	0.73507	0.73170	0.73694	0.39186	0.38353	0.38306	0.36884	0.36854	0.36433

Notes:

In 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.

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. The ERAF portion of the City's Levy has been subtracted where known.

*Redevelopment Rate is based on the largest RDA tax rate area and only includes rate(s) from indebtedness adopted prior to 1989 per California State statute. RDA direct and overlapping rates are applied only to the incremental property values. The approval of ABX1 26 eliminated Redevelopment from the State of California for the fiscal year 2012/13 and years thereafter.

Total Direct Rate is the weighted average of all individual direct rates applied by the City/Agency preparing the statistical section information and excludes revenues derived from aircraft. Beginning in 2013/14 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas. Challenges to recognized enforceable obligations are assumed to have been resolved during 2012/13. For the purposes of this report, residual revenue is assumed to be distributed to the City/Agency in the same proportions as general fund revenue.

²Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all property owners.

		Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Direct D)ebt			
240.01	2016 INSTALLMENT SALE AGREEMENT	2,669,222	100.000	2,669,222
Total Dir	ect Debt			2,669,222
Overlap	ping Debt			
-	METROPOLITAN WATER DISTRICT	23,317,224	0.105	24,387
805.55	LA CCD DS 2003 TAXABLE SERIES 2004B	2,115,000	0.228	4,830
805.56	LA CCD DS 2001 TAXABLE SERIES 2004A	31,555,000	0.228	72,060
805.65	LA CCD DS 2008, 2009 TAXABLE SER B	75,000,000	0.228	171,273
805.66	LA CCD DS 2008, 2010 TAX SERIES D	125,000,000	0.228	285,455
805.67	LA CCD DS 2008, 2010 TAX SER E (BABS)	900,000,000	0.228	2,055,274
805.69	LA CCD DS 2008 2012 SERIES F	202,000,000	0.228	461,295
805.70	LA CCD DS 2013 REF BONDS	38,945,000	0.228	88,936
805.71	LA CCD DS 2008 SERIES G	212,070,000	0.228	484,291
805.73	LA CCD DS 2015 REF SERIES A	1,429,435,000	0.228	3,264,312
805.74	LA CCD DS 2015 REF SERIES B	28,830,000	0.228	65,837
805.75	LA CCD DS 2015 REF SERIES C	252,150,000	0.228	575,819
805.76	LA CCD DS 2008 SERIES I	210,570,000	0.228	480,866
805.77	LA CCD DS 2008 SERIES J	174,965,000	0.228	399,557
805.78	LA CCD DS 2016 REF BONDS	247,755,000	0.228	565,783
887.83	LOS ANGELES UNIF DS 2002 SERIES D	8,155,000	0.280	22,865
887.84	LOS ANGELES UNIF DS 2004 SERIES I	18,155,000	0.280	50,903
887.85	LOS ANGELES UNIF DS 2005 SERIES F	4,945,000	0.280	13,865
887.86	LOS ANGELES UNIF DS 2002 SERIES E	200,000,000	0.280	560,763
887.89	LOS ANGELES UNIF DS 2005 SERIES H-QSCBS	318,800,000	0.280	893,856
887.91	LOS ANGELES UNIF MEASURE R SERIES 2009	5,645,000	0.280	15,828
887.92	LOS ANGELES UNIF MEASURE R SERIES KRY BABS	363,005,000	0.280	1,017,799
887.93	LOS ANGELES UNIF MEASURE Y 2009 SERIES KRY BABS	806,795,000	0.280	2,262,104
887.94	LOS ANGELES UNIF DS 2009 REFUNDING PROP BB BONDS	23,635,000	0.280	66,268
887.95	LOS ANGELES UNIF MEASURE K 2010 SERIES KRY	145,250,000	0.280	407,254
887.96	LOS ANGELES UNIF MEASURE R 2010 SERIES KRY	152,165,000	0.280	426,643
887.97	LOS ANGELES UNIF MEASURE Y 2010 SERIES KRY	95,770,000	0.280	268,521
887.98	LOS ANGELES UNIF MEASURE R 2010 SERIES RY BABS	477,630,000	0.280	1,339,186
887.99	LOS ANGELES UNIF MEASURE Y 2010 SERIES RY BABS	772,955,000	0.280	2,167,223
888.55	LOS ANGELES UNIF DS 2005 2010 SERIES J-1 QSCBS	172,285,000	0.280	483,055
888.56	LOS ANGELES UNIF DS 2005 2010 SERIES J-2 QSCBS	90,580,000	0.280	253,970
888.57	LOS ANGELES UNIF DS 2011 REFUNDING BOND SERIES A 1	104,935,000	0.280	294,218
888.58	LOS ANGELES UNIF DS 2011 REFUNDING BOND SERIES A 2	142,915,000	0.280	400,707
888.59	LOS ANGELES UNIF DS 2012 REFUNDING BOND SERIES A	110,985,000	0.280	311,181
888.60	LOS ANGELES UNIF DS 2014 REF BOND SERIES A	76,285,000	0.280	213,889
888.61	LOS ANGELES UNIF DS 2014 REF BOND SERIES B	174,540,000	0.280	489,378
888.62	LOS ANGELES UNIF DS 2014 REF BOND SERIES C	875,070,000	0.280	2,453,535
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^{*}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 mortgage revenue, tax allocation bonds, interim financing obligations, non-bonded capital lease obligations, and certificates of participation, unless provided by the city.

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. The percentage of overlapping debt applicable is estimated by using taxable assessed values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the city's boundaries and dividing it by each unit's total taxable assessed value.

	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Overlapping Debt (Continued)			
888.63 LOS ANGELES UNIF DS 2014 REF BOND SERIES D	143,555,000	0.280	402,502
888.66 LOS ANGELES UNIF DS 2005 SERIES K	3,725,000	0.280	10,444
888.68 LOS ANGELES UNIF DS 2015 REF BONDS SERIES A	318,085,000	0.280	891,852
888.69 LOS ANGELES UNIF DS 2008 SERIES A 2016	617,295,000	0.280	1,730,781
888.70 LOS ANGELES UNIF DS 2016 REF BONDS SERIES A	504,630,000	0.280	1,414,889
888.71 LOS ANGELES UNIF DS 2016 REF BONDS SERIES B	498,240,000	0.280	1,396,973
888.72 LOS ANGELES UNIF DS 2017 REF BONDS SER A PROP BB	134,800,000	0.280	377,954
888.73 LOS ANGELES UNIF DS 2017 REF BONDS SER A MEAS K	921,240,000	0.280	2,582,987
888.74 LOS ANGELES UNIF DS 2005 SERIES M 1 2018	1,202,445,000	0.280	3,371,434
888.76 LOS ANGELES UNIF DS 2008 SERIES B 1 2018	594,605,000	0.280	1,667,163
Total Overlapping Debt			37,259,966
Total Direct and Overlapping Debt			39,929,188

2018/19 Assessed Valuation: \$1,272,985,546 After Deducting \$669,308,762 Incremental Value.

Debt To Assessed Valuation Ratios:

Direct Debt

Overlapping Debt

2.93%

Total Debt

3.14%

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	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Direct Debt			
240.01 SAN FERNANDO BONDED INDEBTEDNESS	12,916,081	100.000	12,916,081
Total Direct Debt			12,916,081
Overlapping Debt			
*310.30 METROPOLITAN WATER DISTRICT	121,475,156	0.111	134,902
805.50 L. A. CCD DS 2001 SER-A	19,835,000	0.254	50,480
805.52 L. A. CCD DS 2003 SER B	74,435,000	0.254	189,436
805.55 L. A. CCD DS 2003 TAXABLE SER 2004B	20,705,000	0.254	52,694
805.56 L. A. CCD DS 2001 TAXABLE SER 2004A	74,940,000	0.254	190,721
805.57 LACC DS REF 2001 SERIES 2005 A	431,720,000	0.254	1,098,719
805.58 LA CCD DS 2001, 2006 SERIES B	382,990,000	0.254	974,702
805.59 LA CCD DS 2003, 2006 SERIES C	300,625,000	0.254	765,085
805.60 LACC DS 2001, 2008 SER E-1	276,500,000	0.254	703,687
805.61 LACC DS 2001, 2008 TAXABLE SER E-2	5,250,000	0.254	13,361
805.62 LACC DS 2003, 2008 SER F-1	344,915,000	0.254	877,802
805.63 LACC DS 2003, 2008 TAXABLE SER F-2	8,600,000	0.254	21,887
805.64 LACC DS 2008, 2009 TAXABLE SER A	350,000,000	0.254	890,743
805.65 LACC DS 2008, 2009 TAXABLE SER B	75,000,000	0.254	190,874
887.03 LOS ANGELES UNIFIED 09 & 10 BABS AND QSCBS	3,229,380,000	0.315	10,160,961
887.51 LOS ANGELES UNIFIED DS 1997 SERIES A	90,850,000	0.315	285,852
887.54 LOS ANGELES U.S.D. DS 1997 SERIES D	12,085,000	0.315	38,024
887.55 LOS ANGELES USD DS 1997 SERIES E	44,835,000	0.315	141,069
887.56 LOS ANGELES USD DS 2002 REFUNDING BOND	254,085,000	0.315	799,456
887.57 LOS ANGELES USD DS 1997 SERIES F	413,555,000	0.315	1,301,215
887.58 LOS ANGELES USD DS 2002 SERIES A	283,200,000	0.315	891,064
887.61 LOS ANGELES UNIFIED DS 2004 SERIES C 2004	43,255,000	0.315	136,098
887.63 LOS ANGELES UNIFIED DS 2004 REFUNDING BONDS A-1	90,370,000	0.315	284,341
887.64 LOS ANGELES UNIFIED DS 2004 REFUNDING BONDS A-2	127,540,000	0.315	401,293
887.65 LOS ANGELES UNIFIED DS 2004 SERIES E	339,235,000	0.315	1,067,373
887.66 LOS ANGELES UNIFIED DS 2005 REFUNDING BONDS A-1	346,750,000	0.315	1,091,019
887.67 LOS ANGELES DS 2005 REFUNDING BONDS A-2	120,925,000	0.315	380,480
887.68 LA USD DS 2004 SERIES F	463,175,000	0.315	1,457,340
887.69 LA USD DS 2006 REFUNDING SERIES A	132,325,000	0.315	416,349
887.70 LA USD DS 2005 SERIES A (2006)	326,670,000	0.315	1,027,839
887.71 LA USD DS 2005 SERIES B (2006)	353,610,000	0.315	1,112,603
887.72 LA USD DS 2005 SERIES C (2006)	475,560,000	0.315	1,496,308
887.73 LA USD DS 2005 SERIES D (2006)	644,895,000	0.315	2,029,106
887.74 LA USD DS 2004 SERIES G (2006)	285,265,000	0.315	897,561
887.75 LOS ANGELES UNIF DS 2006 REF BDS SER B	560,790,000	0.315	1,764,477
887.77 LOS ANGELES UNIF DS 2007 REF BDS SER A-2	136,055,000	0.315	428,085
887.78 LOS ANGELES UNIF DS 2002 SER B (2007)	245,100,000	0.315	771,186
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 $^{^{\}star}$ This fund is a portion of a larger agency, and is responsible for debt in areas outside the city.

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	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Overlapping Debt (Continued)			
887.79 LOS ANGELES UNIF DS 2007 REF BDS SER B	2,829,240,000	0.315	8,901,956
887.80 LOS ANGELES UNIF DS 2002 SER C	539,950,000	0.315	1,698,905
887.81 LOS ANGELES UNIF DS 2004 SER H	147,220,000	0.315	463,215
887.82 LOS ANGELES UNIF DS 2005 SER E	36,995,000	0.315	116,402
887.83 LOS ANGELES UNIF DS 2002 SER D	168,790,000	0.315	531,083
887.84 LOS ANGELES UNIF DS 2004 SER I	5,615,000	0.315	17,667
887.85 LOS ANGELES UNIF DS 2005 SER F	149,140,000	0.315	469,256
887.86 LOS ANGELES UNIF DS 2002 SERIES E	157,165,000	0.315	494,506
887.87 LOS ANGELES UNIF DS 2004 SERIES J	172,270,000	0.315	542,032
887.88 LOS ANGELES UNIF DS 2005 SER G	3,795,000	0.315	11,941
887.89 LOS ANGELES UNIF DS 2005 SER H	159,495,000	0.315	501,837
Total Overlapping Debt			48,282,989
Total Direct and Overlapping Debt			61,199,070

2009/10 Assessed Valuation: \$957,692,168 After Deducting \$536,782,284 Incremental Value.

Debt To Assessed Valuation Ratios: Direct Debt 1.35%

Overlapping Debt 5.04% Total Debt 6.39%

^{*}This fund is a portion of a larger agency, and is responsible for debt in areas outside the city.

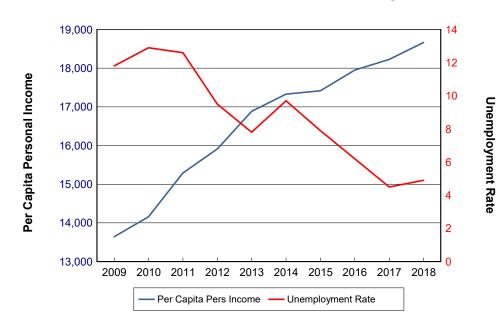
This report reflects debt which is being repaid through voter-approved property tax indebtedness. It excludes mortgage revenue, tax allocation bonds, interim financing obligations, non-bonded capital lease obligations, and certificates of participation, unless provided by the city.

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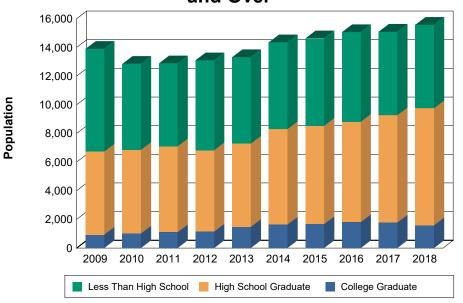
THE CITY OF SAN FERNANDO DEMOGRAPHIC AND ECONOMIC STATISTICS

Calendar Year	Population	Personal Income (In Thousands)	Per Capita Personal Income	Unemployment Rate	Median Age	% of Pop 25+ with High School Degree	% of Pop 25+ with Bachelor's Degree
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%
2018	24,918	\$465,038	\$18,662	4.9%	33.3	62.6%	10.2%

Personal Income and Unemployment



Education Level Attained for Population 25 and Over



Notes and Data Sources:

Population: California State Department of Finance. Unemployment Data: California Employment Development Department

2000-2009 Income, Age, and Education Data: ESRI - Demographic Estimates are based on the last available Census. Projections are developed by incorporating all of the prior census data released to date. Demographic Data is totaled from Census Block Groups that overlap the City's boundaries

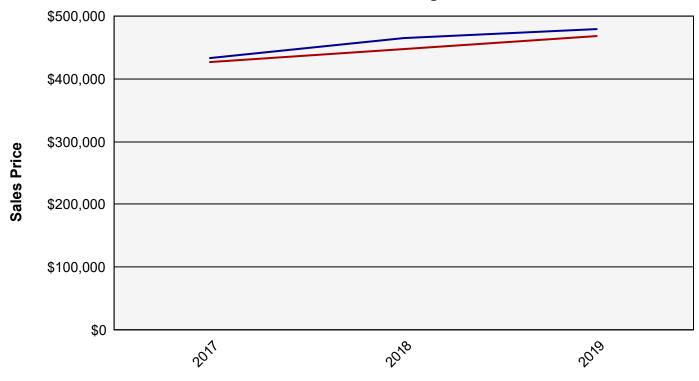
2010 and later - Income, Age and Education Data - US Census Bureau, most recent American Community Survey

THE CITY OF SAN FERNANDO SALES VALUE HISTORY

Single Family Residential Full Value Sales (01/01/2017 - 7/31/2019)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2017	132	\$425,989	\$432,500	
2018	118	\$448,081	\$465,000	7.51%
2019	71	\$467,901	\$480,000	3.23%





Year

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

CITY OF SAN FERNANDO TOP 25 SALES TAX PRODUCERS

FOR FISCAL YEAR 2018-19

Business Name	Business Category
Acey Decy Lighting	Repair Shop/Equip. Rentals
Ally Financial	Auto Lease
Arco	Service Stations
Arroyo Building Materials	Building Materials
Casco	Contractors
CCAP Auto Lease	Auto Lease
El Pollo Loco	Quick-Service Restaurants
El Super	Grocery Stores
Ferguson Enterprises	Plumbing/Electrical Supplies
Goodman Distribution	Contractors
Home Depot	Building Materials
IHOP	Casual Dining
Malbros Ready Mix Concrete	Contractors
McDonald's	Quick-Service Restaurants
Nachos Ornamental Supply	Contractors
One Step GPS	Business Services
Pool & Electrical Products	Plumbing/Electrical Supplies
Rydell Chrysler Dodge Jeep Ram	New Motor Vehicle Dealers
Smart & Final	Grocery Stores
T Mobile	Electronics/Appliance Stores
TMB Production Supplies & Services	Electrical Equipment
Truman 76	Service Stations
Vallarta Supermarket	Grocery Stores
Walgreens	Drug Stores
WSS	Shoe Stores

Percent of Fiscal Year Total Paid By Top 25 Accounts = 64.42%

Printed 08/12/2019

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

^{*} Firms Listed Alphabetically Period: July 2018 Thru March 2019

CITY OF SAN FERNANDO TOP 25 SALES TAX PRODUCERS

FOR FISCAL YEAR 2009-10

Business Name	Business Category
Arco	Service Stations
Arco Budget Mini Market	Service Stations
Arroyo Building Materials	Building Materials
Casco	Contractors
Cornerstone Display Group	Light Industrial/Printers
El Pollo Loco	Quick-Service Restaurants
Famsa	Home Furnishings
Food 4 Less	Grocery Stores
Goodman Distribution	Contractors
Home Depot	Building Materials
Honda Lease Trust	Auto Lease
IHOP	Casual Dining
JC Penney	Department Stores
McDonald's	Quick-Service Restaurants
Payless Foods	Grocery Stores
Pep Boys	Automotive Supply Stores
Pharmavite	Food Service Equip./Supplies
Pool & Electrical Products	Plumbing/Electrical Supplies
Ps & Company	Service Stations
Rydell Chevy Buick Pontiac GMC	New Motor Vehicle Dealers
Sams Club	Discount Dept Stores
Southland Lighting	Plumbing/Electrical Supplies
Truman 76	Service Stations
Valu Plus	Grocery Stores
WSS	Shoe Stores

Percent of Fiscal Year Total Paid By Top 25 Accounts = 66.89%

Printed 08/12/2019

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

^{*} Firms Listed Alphabetically Period: July 2009 Thru March 2010

City of San Fernando
Taxable Sales by Category
Last Ten Calendar Years
(in thousands of dollars)
Adjusted for Economic Data

Adjusted for Economic Data	2009	<u>2010</u>	<u>2011</u>	2012	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Apparel Stores	\$ 8,585 \$	8,691 \$	9,062 \$	9,728 \$	9,452 \$	9,424 \$	10,410 \$	12,234 \$	11,714 \$	12,226
Food Stores	11,720	11,429	11,813	13,558	15,507	13,755	14,084	15,033	15,421	16,028
Eating and Drinking Places	44,128	44,841	45,549	48,841	52,082	54,568	61,432	66,542	71,884	73,118
Building Materials	77,431	69,549	71,116	69,329	86,273	90,286	96,105	102,767	114,391	121,388
Auto Dealers and Supplies	45,702	32,834	24,743	28,700	47,098	83,375	89,419	105,825	103,662	110,670
Service Stations	11,977	14,845	17,810	19,006	17,864	16,736	15,301	13,545	12,927	14,458
Other Retail Stores	71,169	61,896	57,935	56,205	54,673	57,193	63,783	64,422	66,131	37,956
All Other Outlets	 74,422	75,380	79,528	81,733	87,574	100,652	113,108	125,488	128,101	142,527
Total	\$ 345,135 \$	319,466 \$	317,557 \$	327,100 \$	370,524 \$	425,990 \$	463,641 \$	505,855 \$	524,231 \$	528,373

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.