

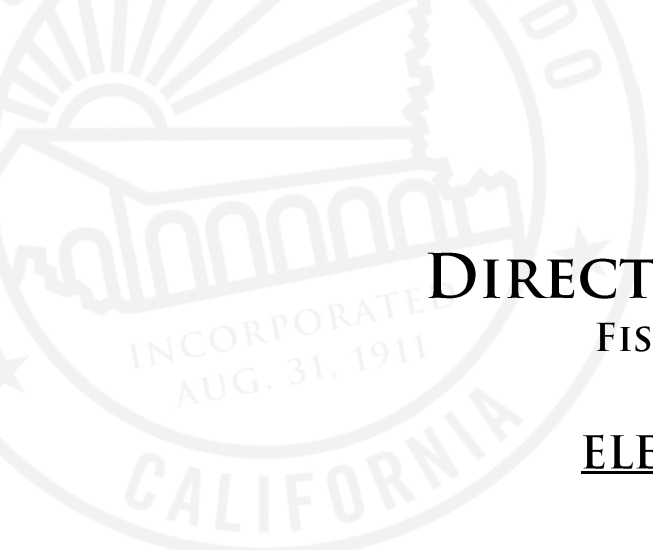


ADOPTED BUDGET

FISCAL YEAR
2020 - 2021

SAN FERNANDO,
CALIFORNIA





DIRECTORY OF OFFICIALS

FISCAL YEAR 2020-2021

ELECTED OFFICIALS

CITY COUNCIL

MAYOR

JOEL FAJARDO

VICE MAYOR

HECTOR A. PACHECO

COUNCILMEMBERS

SYLVIA BALLIN

ROBERT C. GONZALES

MARY MENDOZA

CITY TREASURER

MARGARITA SOLIS

EXECUTIVE MANAGEMENT

CITY MANAGER

NICK KIMBALL

DEPUTY CITY MANAGER/

DIRECTOR OF COMMUNITY DEVELOPMENT

TIMOTHY HOU

CHIEF OF POLICE

ANTHONY VAIRO

CITY CLERK

JULIA FRITZ

DIRECTOR OF FINANCE

J. DIEGO IBAÑEZ

DIRECTOR OF PUBLIC WORKS

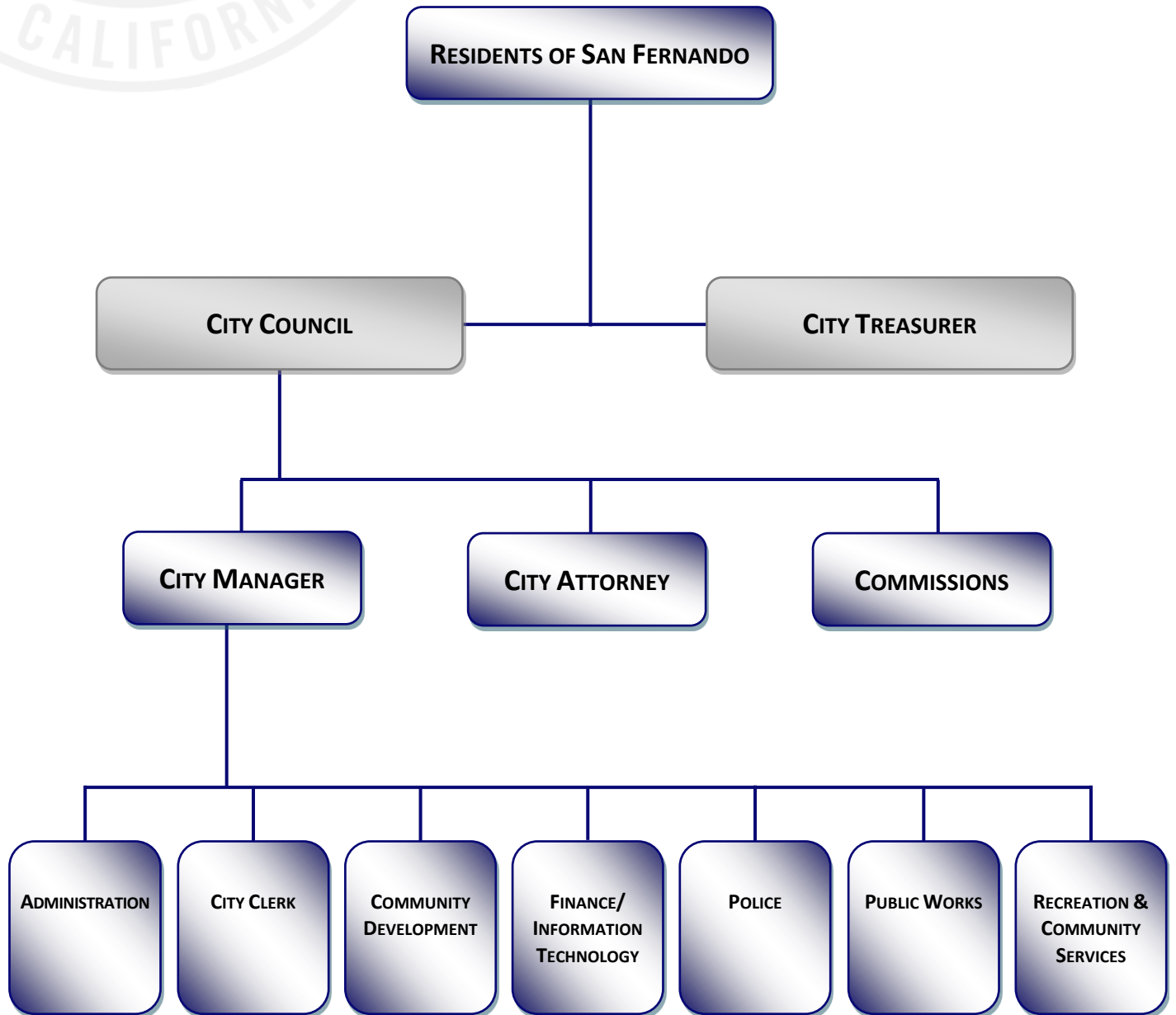
VACANT

DIRECTOR OF RECREATION AND
COMMUNITY SERVICES

JULIAN J. VENEGAS

ORGANIZATIONAL CHART

FISCAL YEAR 2020-2021



ELECTED
OFFICIAL



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of San Fernando
California**

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morill

Executive Director

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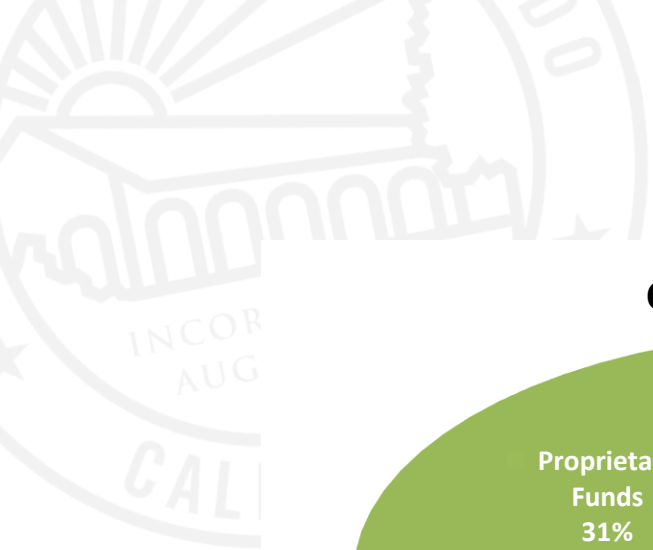
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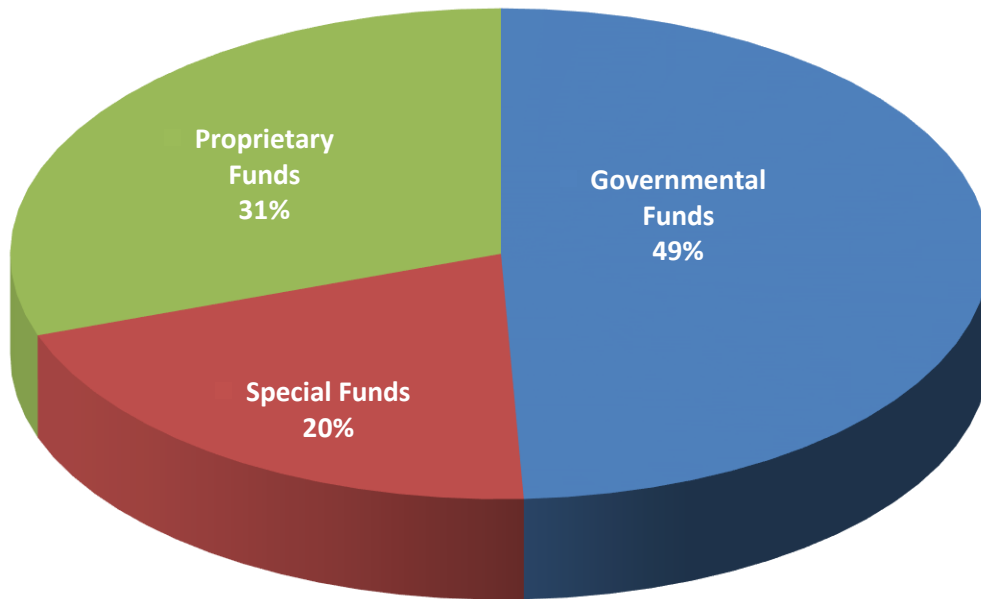
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SECTION I. INTRODUCTION AND BACKGROUND

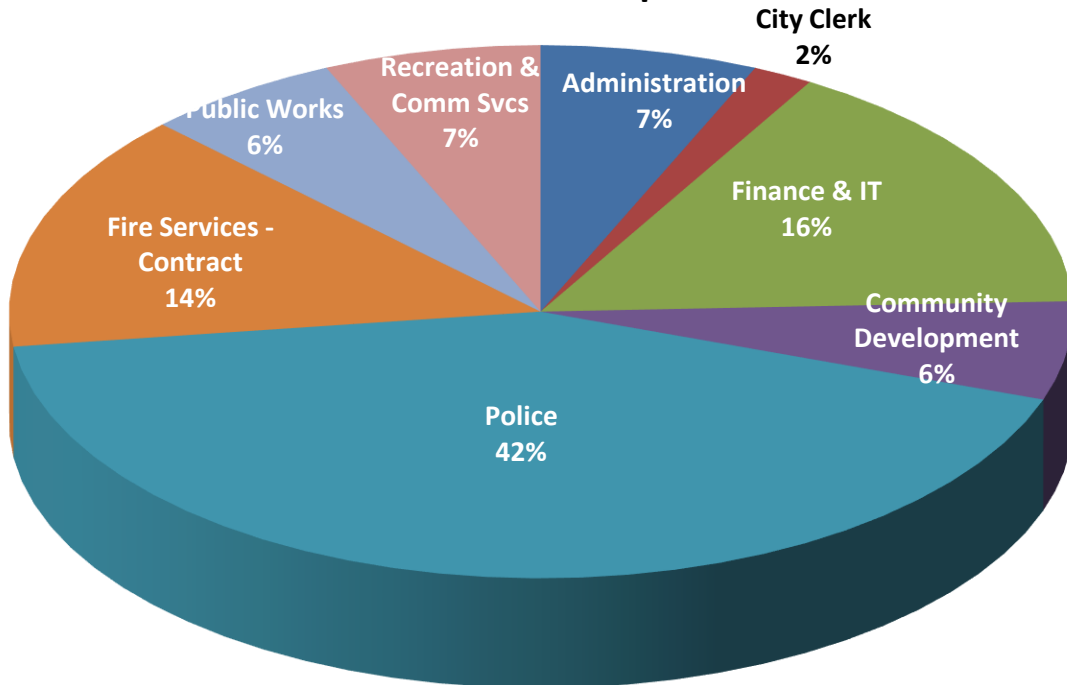


City-Wide Expenditures



Total Budget: \$40,644,455

General Fund Expenditures



Total Budget: \$20,020,843



To: Mayor Joel Fajardo and Councilmembers

From: Nick Kimball, City Manager

Date: July 1, 2020

Subject: Fiscal Year 2020-2021 Adopted Budget Message

In accordance with the City's Municipal Code, I am pleased to present the City's Adopted Budget for fiscal year (FY) 2020-2021. This Adopted Budget sets the appropriation limits for the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds under the jurisdiction of the City. In total, it represents \$39,168,064 in estimated revenues and \$37,181,468 in appropriated expenditures. It includes all changes directed by City Council at the Budget Study Session on June 1, 2020 as well as final changes when the budget was adopted on June 15, 2020 (the "Adopted Budget").

The FY 2020-2021 Budget process presented unique challenges due to the global Coronavirus (COVID-19) pandemic. City Hall was closed to the public beginning on March 16, 2020 when the City declared a local emergency (following federal and state emergency declarations) and reopened on a limited basis in late June. The Los Angeles County Department of Public Health, which is the lead agency for the COVID-19 response, issued a Safer at Home Order closing all non-essential businesses and ordering residents to stay home except to procure essential goods and services. Although Safer at Home restrictions began to be relaxed and altered at the end of May, the City continues to operate under significant restrictions.

The City had to quickly adapt to virtual City Council and Commission meetings and supporting non-field City staff working primarily from home. The City was not equipped with the systems and equipment necessary to seamlessly transition to a work from home environment. However, the City was able to quickly purchase and deploy a number of laptops and implement software allowing staff to access their desktop from home. An emergency work from home policy was quickly developed and issued to ensure staff was made aware of expectations and provide continuity of operations to the community. Social distancing protocol has been implemented for staff physically reporting to work.

Staff also began tracking COVID-19 response related labor, materials, and equipment on special forms to receive Coronavirus Aid, Relief, and Economic Security (CARES) Act funding and request reimbursement from the Federal Emergency Management Agency (FEMA).

Budget Development

Due to the COVID-19 response efforts, economic uncertainty from the drastic restrictions placed on business, and reduced staff capacity while from working from home, the FY 2020-2021 Budget development process was significantly truncated. With some level of economic restrictions continuing for an undetermined amount of time, staff updated the revenue and expenditure projections for FY 2019-2020 and FY 2020-2021. The updated projection, presented and discussed on April 20, 2020 as part of the City Council Priorities agenda item, identified a \$1.5 million – \$2.0 million General Fund budget deficit for Fiscal Year 2020-2021 unless the City implements cost saving measures.

The economic uncertainty caused by COVID-19 made preparation of the FY 2020-2021 Proposed Budget through the normal budget process impractical. However, the City had a legal obligation to adopt a budget on or before July 20th per Section 2-648 of the San Fernando City Code. Therefore, at the direction of City Council, staff implemented the following parameters when developing the FY 2020-2021 Proposed Budget:

- a. The Proposed Budget included updated personnel costs pursuant to current Memorandum of Understanding with all bargaining units.
- b. The Proposed Budget DID NOT include any enhancements.
- c. The Proposed Budget included a reduction in General Fund operating costs (more detail included in the General Fund section of this Budget Message).
- d. The City Council will review the FY 2020-2021 Adopted Budget in September/October and consider additional adjustments (i.e. reductions or enhancements) depending on the economic outlook and impact on the City's tax base.

This approach allowed the City to meet the legal obligation for adopting a budget and continue to operate until there is more certainty related to the impact of the current restrictions on the City's revenues. A more in-depth and meaningful budget review should be achievable in the Fall.

Economic Outlook

In a typical year, it is important to understand the projected direction of the economy to develop an accurate budget. Through February 2020, the national and state economies were in the midst of the longest recorded economic expansion that had been on a long, slow recovery since the end of the Great Recession in 2009. As a nation, fundamental indicators were strong with record low unemployment (3.7%), strong investment in residential and non-residential construction, personal consumption had been increasing since 2009, and the S&P 500 index was at or near

record levels.¹ The prevailing view among economists at the time was that the biggest threat to the economy was a prolonged trade war with China.

Ultimately, the economic threat did originate in China; however, it was not the trade war. Instead, it was a novel coronavirus now known as COVID-19. The first cases of COVID-19 were reported in December 2019 in the Wuhan Province in China. COVID-19 can take up to 14 days to show symptoms, is highly contagious (even before showing symptoms) and has no known vaccine. Due to this long incubation period and lack of treatment, infected individuals traveled globally without knowing they were carrying the virus. Consequently, the disease quickly spread beyond Wuhan, China.

On January 21, 2020, the United States reported the first confirmed case of COVID-19. By mid-March, the state of California declared a state of emergency, the World Health Organization (WHO) declared the virus outbreak a pandemic, and the number of COVID-19 cases was increasing exponentially each day. In response, California (along with many other states) implemented social distancing and the most severe economic restrictions in recent history. All “non-essential” businesses, including bars, clubs, theaters, retail, entertainment centers, and fitness centers were ordered to close. Restaurants were allowed to stay open, but for take-out only.

Locally, the Los Angeles County Department of Public Health issued the Safer at Home Order requiring all non-essential employees stay home and self-quarantine. Although this move was necessary to “flatten the curve” and keep the healthcare system from being overwhelmed by sick patients, it brought the local economy to a standstill.

Federal Economy

The federal government is grappling with the dramatic and unprecedented toll the epidemic has had on the economy. Since the beginning of the pandemic, more than 38 million Americans have filed for unemployment benefits and the unemployment rate has exceeded 17%². Countless small business have had to close their businesses and many will never reopen.

On March 27th, Congress passed the Coronavirus Aid, Relief, and Economic Security (CARES) Act to provide fast and direct economic assistance for American workers and families, small businesses, and preserves jobs for American industries. Included in this stimulus package were direct payments of up to \$1,200 to most American and funding for loans to industry and small businesses. More stimulus funding is anticipated, which will continue to increase the National debt and raise long-term inflationary concerns.

¹ 2020 LAEDC Economic Forecast & Industry Outlook; <https://laedc.org/2020/02/19/2020-economic-forecast/>

² Department of Labor Unemployment Report; May 21, 2020; <https://www.dol.gov/ui/data.pdf> visited 5/25/2020

State Economy

Once the first COVID-19 cases were confirmed in California, Governor Gavin Newsom acted swiftly to impose social distancing restrictions. Unfortunately, that meant shutting down the nation's largest economy, which has severely impacted the state's core industries, including the tourism, technology and entertainment industries. After seven weeks of strict stay at home orders, the state began implementing a phased reopening of the economy in mid-May by allowing curbside pickup at smaller retail stores, approving restaurant dine-in plans in less impacted counties, and developing protocol to begin allowing personal services, such as barbershops and nail salons.

The economic cost to the state in lost income and sales tax revenue is not yet known; however, it is expected to be significant. Additionally, the cost to support the response efforts and pay for cleaning, testing, additional healthcare resources, and additional unemployment payments will be substantial.

Fortunately, the state was able to set aside considerable "rainy day" funds during this long economic expansion, which puts the state in a better position in the short term. However, Legislative Analyst Gabriel Petek told members of the state Senate's budget committee on April 16, 2020 to prepare for a projected deficit of as much as \$35 billion in the near future and an additional \$85 billion in the fiscal years to come; on par with California's budget problems during the Great Recession.

As California begins to open up in phases, it is expected that the economy will also begin to rebound. However, many Californians will have amassed personal debt while adhering to stay at home orders and many businesses will never re-open. It may be years before California's economy fully recovers, especially the tourism and travel industry.

Local Economy

San Fernando is a working class City and the lifeblood of the local economy are small businesses. Similar to the national and state economies, San Fernando had been experiencing a long economic expansion with new retail, restaurants, and manufacturing businesses opening in the last few years. Unfortunately, the working class and small businesses have been the hardest hit by the economic restrictions in terms of lost jobs, wages, and business income.

Local data related to unemployment, wages, sales tax and business income since the implementation of economic restrictions in mid-March is not yet available. However, many businesses were ordered to close and "essential" businesses that were allowed to stay open experienced a significant decline in customers. As the Governor allows businesses to re-open in Phases, the City will work to support promoting local business and supporting their efforts to operate under the new social distancing protocol.

General Fund Overview

The City's top revenue sources in FY 2019-2020 included Sales Tax (\$7.7 million), Business Tax (\$1.3 million), and Admission Tax from the swap meet (\$715,000), which are all generated from local business activity and will be directly impacted by the economic shutdown. Together, those three revenue sources accounted for approximately 47%, or \$9.7 million, of total General Fund revenue.

Due to the severe economic restrictions, many local retailers, restaurants, manufactures and service providers are experiencing a significant loss of revenue, which in turn, impacts the City's tax base. Consequently, the adopted General Fund Budget projects a 9.4% reduction in revenue from FY 2019-2020. Conversely, the City has multi-year Memoranda of Understanding with all bargaining units that include salary and benefit increases for City staff. The updated personnel costs result in a 5.4% increase in expenditures from FY 2019-2020.

In an effort to temporarily reduce operating costs, the adopted budget includes just under \$1.1 million in reductions:

- Department Operations and Maintenance cuts (\$184,000)
- One-time deferral of the General Fund loan payment to the Retirement Fund (\$250,000)
- One-time deferral of the General Fund loan payment to the Sewer Fund (\$50,000)
- One-time reduction of General Fund payments to the Self-Insurance Fund (\$500,000)
- One-time reduction of General Fund subsidy to the Landscape and Lighting Assessment District (\$20,000)

Despite these efforts, the Proposed General Fund Budget has a deficit of \$915,476 with projected revenues of \$19,105,367 and expenditures of \$20,020,843.

Operating Reductions

To achieve budget savings, each Department was asked to cut ten-percent (10%) from operating costs. In total, these cuts reduced \$184,000 from prior year expenditures. The impact of the cuts for each department are included below.

City Council: Reduced \$12,000 from operating costs by decreasing each City Councilmember's Meetings and Travel Budget from \$4,000 to \$2,000. This will reduce the number of conferences each Councilmember will be able to attend.

Administration Department: Reduced \$7,500 from operating costs by decreasing employee recruitment and professional development costs.

City Clerk's Office: Reduced \$5,850 from operating costs by decreasing advertising costs and publishing ordinance summaries rather than the complete ordinance in the local newspaper.

Finance Department: Reduced \$80,085 from operating costs by decreasing Professional Services, Information Technology services and Appropriated Reserve.

Community Development Department: Reduced \$11,650 from operating costs by decreasing Professional Services to support processing of code enforcement citations, online permitting, and additional planning services.

Police Department: To prioritize public safety for the community, no cuts were approved for the Police Department.

Public Works Department: Reduced \$48,750 from operating costs by decreasing Professional Engineering Services and Repair and Supplies in various divisions.

Recreation and Community Services Department: Reduced \$18,200 from operating costs by decreasing Membership Dues and Contractual Services due to reduced summer programming.

Personnel:

The City's core mission is to provide service to the community, including providing public safety, fixing streets, trimming trees, permitting new buildings and building improvements, supporting businesses, enforcing community beautification ordinances, providing recreation programs, and planning and organizing special community events. At the core of all of these services are city staff. Without their labor, the City would not be able to provide any of the above services. Consequently, sixty-one percent (61%) of the General Fund budget consists of personnel related costs.

The City has engaged all bargaining units to discuss additional cost cutting measures to further reduce the General Fund Budget deficit.

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 to provide long-term financial stability to the City.

In prior years, funds raised through the transaction tax have been imperative to the City's long-term financial stability as they were 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. Without

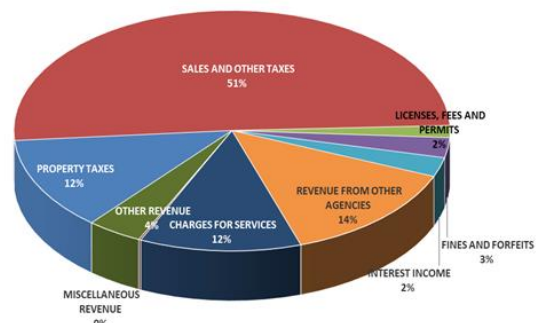
Measure A, the City would not have been able to eliminate the \$5.7 million General Fund deficit fund balance in 2013 without a significant reduction in services. Due to prudent financial planning, the General Fund had a positive reserve fund balance of \$1.8 million.

In FY 2020-2021, Measure A is projected to raise approximately \$2.2 million, which is a decrease of \$350,000, or 13.7%, from FY 2019-2020. All Measure A revenues will be necessary to cover operating costs to avoid a significant reduction in services in FY 2020-2021. Since Measure A revenues are needed for operating costs, the City will need to defer a number of internal debt payments, draw down some Self-Insurance Fund reserves, and freeze all enhancements.

Fortunately, the City was able to climb out of a significant financial hole due primarily to Measure A revenues. Unfortunately, many of the financial gains the City has made since 2013 will be lost due to the COVID-19 pandemic.

General Fund Revenue

The FY 2020-2021 Adopted Budget projects \$19,105,367 in General Fund revenue. This represents a decrease of almost \$1.5 million, or 7.3%, from the prior fiscal year. The City's largest revenue source is Sales Tax, followed by Property Tax and Charges for Service.



The Adopted Budget projects a decrease of 8.7% (\$670,000) in Sales Tax related revenue (including Measure A), and Property Tax receipts are projected to decrease by 5.9% (\$150,000).

Charges for Services are projected to decrease by 1.7% (\$39,250) to reflect slowing in development activity and loss of reimbursement for special police services at the Swap Meet.

Admissions Taxes are projected to decrease by 9.1% (\$65,000). Admissions Taxes are primarily generated from the admission fee to the Swap Meet. The Swap Meet has been closed since mid-March and is expected to remain closed until the County starts to implement Phase 3 re-opening procedures. The reduced revenue assumes the Swap Meet will remain completely closed through the end of July.

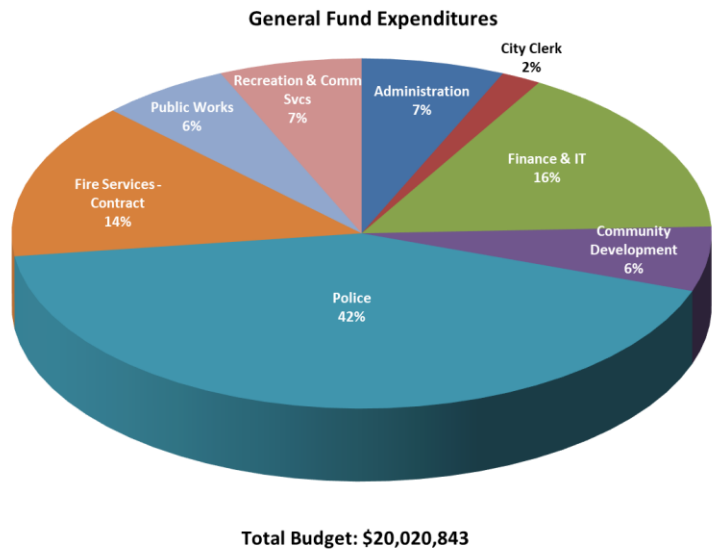
Fines and Forfeitures are projected to decrease by 15.6% (\$95,000) due to relaxed parking enforcement and the City Council approved COVID-19 Financial Hardship Program to reduce fines for residents impacted by COVID-19.

Overall, total revenues are expected to decrease by 7.3% (\$1,493,055) from FY 2019-2020 due to the economic restrictions resulting from COVID-19.

General Fund Expenditures

The FY 2020-2021 Adopted Budget includes \$20,020,843 in General Fund expenditures. The Adopted Budget includes an overall increase of approximately 1.5% in expenditures from FY 2019-2020.

The Adopted Budget includes approximately \$1.1 million in operating reductions and negotiated salary increases that range from 2% to 4%. Additional information on the proposed budget reductions are included in Operating Reductions section 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.

In December 2019, City Council approved a water and sewer rate study analyzing the existing fees and calculating 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. Based on that study, rates were increased approximately 10% effective January 1, 2020. Those rate increases are included in the Enterprise Fund revenue projections below.

The total budget for the Water Fund is \$4,183,547, which includes \$3,184,119 for operations and \$757,434 for capital projects, including approximately \$2 million for various water main replacements and related engineering design.

Total projected Water Fund revenues are \$4,522,000, 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 \$4,225,890, which includes \$2,851,321 for operations and \$1,250,734 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 \$3,578,000, 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.

Special Revenue, Grant, and Capital Funds

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

The total appropriations in the Special Revenue, Grant, and Capital Funds are \$8,275,921.

Capital Improvements

The FY 2020-2021 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.

<u>Category</u>	<u>Amount Budgeted</u>	<u>Funding Source(s)</u>
Street and Sidewalk Improvements	\$ 7,524,977	Multiple Special Funds
Streetlight/Signal Improvements	\$ 1,267,571	Multiple Special Funds
Pacoima Wash Bike & Bridge	\$ 1,955,000	Grant Fund/Measures R & M
Safe Routes to School	\$ 2,301,159	Grant Fund/Measure R
Recreation Park Infiltration System	\$ 527,190	Grant Fund/Water & Sewer
Water System Improvements	\$ 690,000	Water Fund
Water Reservoir Replacement	\$ 5,000,000	Grant Fund
Sewer System & Street Improvements	\$ 950,000	Sewer Fund
Total:	\$ 20,215,897	

The funding above includes new funds appropriated in FY 2020-2021 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, Recreation Park Infiltration System, and Pacoima Wash Bikeway Project.

Conclusion

The emphasis of the FY 2020-2021 Budget is maintain core services for the residents of the City of San Fernando as the COVID-19 Pandemic continues. Fortunately, through the leadership of City Council, the City's financial position has stabilized and the General Fund ended FY 2019-2020 with an approximately 18% reserve fund balance. Staff will continue to seek creative ways to provide services within the City's finite resources, complete key street resurfacing, water and sewer capital replacement projects, and closely monitor the General Fund operating budget throughout the fiscal year.

Acknowledgments

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



CITY-WIDE STRATEGIC GOALS FISCAL YEAR 2020-2021

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 2020-2021 budget are:

1. Provide useful public education, protect public health, enforce public health orders, maintain public safety, and support residents and businesses hit hardest by COVID-19.
2. 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.
3. Ensure regional rail projects servicing San Fernando do not create an undue hardship to the City's residents and businesses.
4. Pursue Economic Development opportunities to bolster the City's revenue and enhance the City of San Fernando's profile.
5. 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.
6. Increase the City's use of technology to work more efficiently, increase transparency for citizens and stakeholders, and provide enhanced customer service.
7. Offer top notch recreation programs through the Healthy San Fernando initiative and explore opportunities to expand sports programs.
8. Pursue grant funding that addresses a need and provides a net benefit to the City.
9. Continue to review and update the City's policies and procedures.
10. Explore opportunities for community and cultural programs.
11. 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



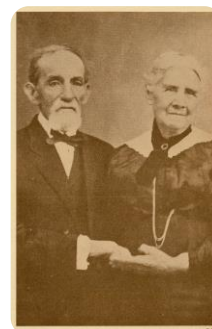
a sense of privacy; yet it is only minutes from downtown Los Angeles and only minutes away from other centers of commercial activity, thanks to a network of freeways and nearby airports. The City combines modern metropolitan conveniences with a close-knit community of friendly, civic-minded residents.

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: 24,585

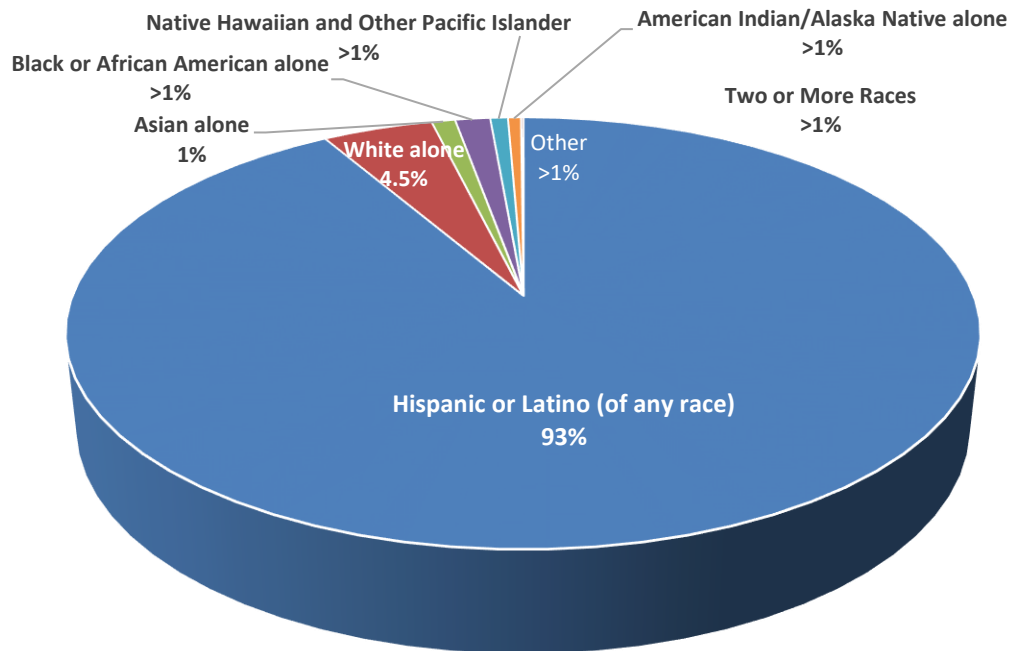
RACIAL COMPOSITION:

• Hispanic or Latino (of any race)	22,874
• White alone	1,098
• Black or African American alone	219
• Asian alone	268
• American Indian/Alaska Native alone	100
• Native Hawaiian and Other Pacific Islander	8
• Some other race alone	14
• Two or More Races	4



¹ All demographic information was gathered from the United States Census Bureau; 2018 American Community Survey (ACS) 5-year estimates visited 10/15/2020.

RACIAL COMPOSITION (CONTINUED):



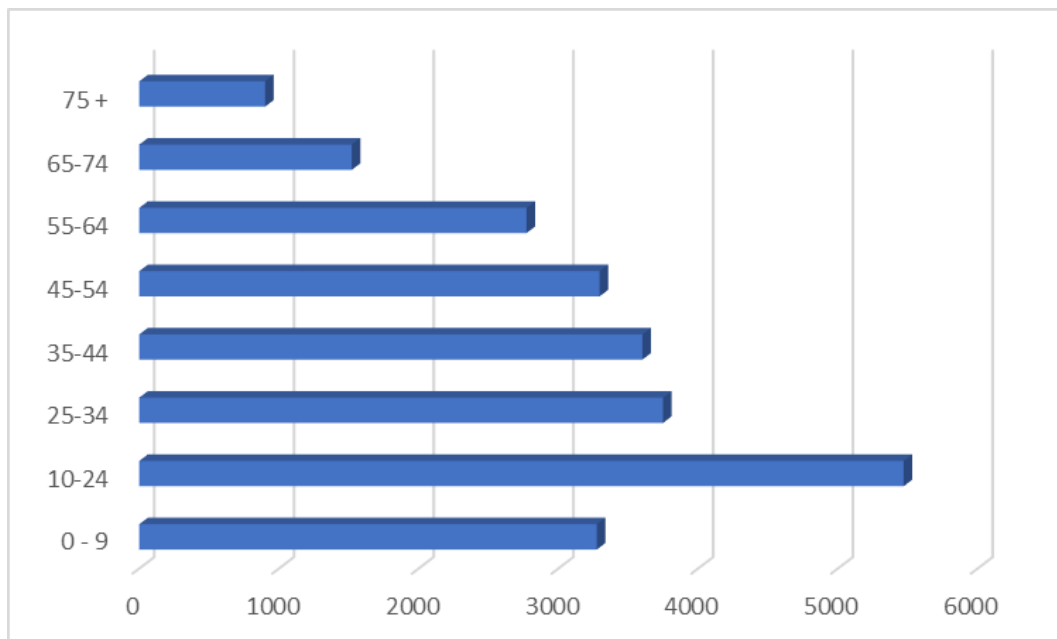
MEDIAN AGE: 34.3 years

AGE COMPOSITION:

• 0 - 9	3,275
• 10 - 24	5,471
• 25 - 34	3,749
• 35 - 44	3,601
• 45 - 54	3,295
• 55 - 64	2,772
• 65 - 74	1,521
• 75 +	901



AGE COMPOSITION (CONTINUED):



HOUSEHOLDS/INCOME:

- Number of Households 6,551
- Median Household Income \$53,353
- Median Single Family Residential House Price \$396,200
- Median Gross Rent \$1,310

SCHOOLS:

- Elementary 9
- Intermediate 6
- High School 1
- Adult 5



LAND USE:

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

REGISTERED VOTERS: 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

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 un-appropriated fund balances or contingency reserves.

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.

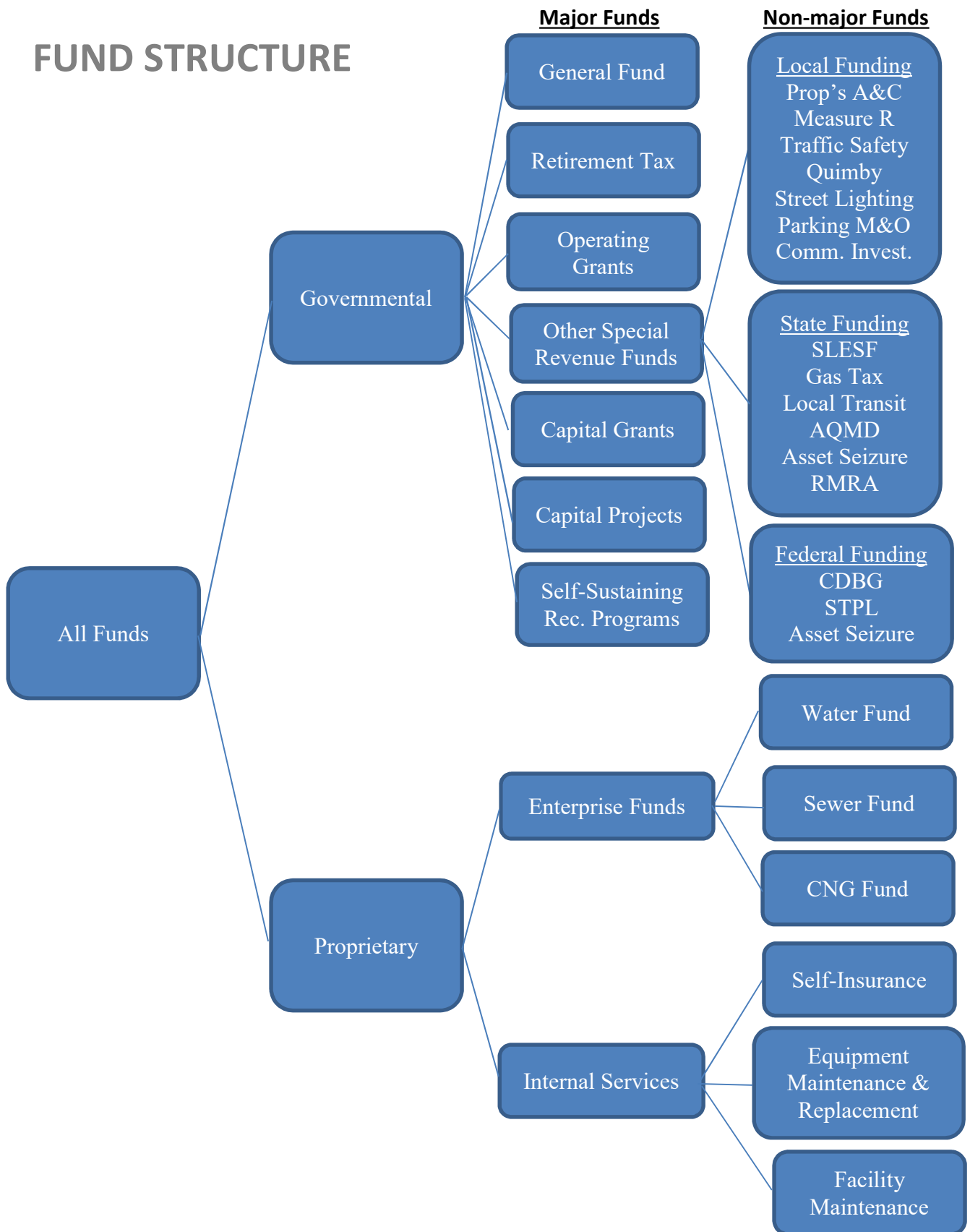
Fiduciary Funds are used to account for resources that are held by the City as a trustee or agent for parties outside the government and that cannot be used to support the City's own programs. The City has two Fiduciary funds, which are not included in this budget document.

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.

Time Frame	Task	Department(s)
January – April 2020	Review and calculate revenue projections for General Fund, Special Revenue Funds, Enterprise Funds and Capital Projects Funds.	Finance
February 2020	Review/Update salary projections.	Personnel, Finance
March 16, 2020	City Council update and presentation: <ul style="list-style-type: none"> FY 2018-2019 Audited Financial Statements FY 2019-2020 Mid-Year Budget FY 2020-2021 Budget Kickoff 	Administration, Finance
March 2020	Prepare/update budget instructions and forms for departments to complete during budget development.	Finance
March 17, 2020	City Manager meets with Department Heads to discuss the budget schedule and provide direction regarding budget guidelines (e.g. Maintenance of effort, only funded enhancement requests, etc.). Budget forms distributed.	All Departments
March 17 - 27, 2020	Departments review and complete budget forms.	All Departments
March 31 – April 3, 2020	Preliminary review of department budget forms, including review of enhancement and Capital requests.	Administration, Finance
April 6, 2020	Agenda item to discuss citywide strategic goals and City Council priorities for Fiscal Year 2020-2021.	Administration, Finance
April 6 - 10, 2020	City Manager/Finance Director meetings with Department Heads to discuss budget requests.	All Departments
April 17, 2020	Finalize City Manager's recommendations.	Administration, Finance
April/May 2020	Prepare Proposed Budget document.	Administration, Finance
May 4, 2020	Provide Proposed Budget to City Council and post to the City's website.	Administration, Finance
May 11, 2020 May 18, 2020	Budget Study Sessions.	All Departments
May 26, 2020 June 1, 2020	Special Budget Sessions (If Necessary)	All Departments
May/June 2020	Update Budget on direction from Budget Sessions	Finance
June 3, 2020	Publish Notice of Public Hearing for budget adoptions.	City Clerk
June 15, 2020	Budget hearing and adoption, including adopting of Gann Limit.	Administration, Finance
July 1, 2020	Post adopted budget to the City's Finance system.	Finance
July/August 2020	Produce Adopted Budget book, distribute to City Council, post to the City's website, and submit for GFOA Award.	Finance

FUND STRUCTURE



SUMMARY 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. 8011

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN FERNANDO, CALIFORNIA, ADOPTING A BUDGET FOR THE FISCAL YEAR 2020-2021 AND ESTABLISHING ESTIMATED REVENUES AND APPROPRIATIONS AS DESCRIBED HEREIN

WHEREAS, the City Council has received and considered a proposed budget for Fiscal Year 2020-2021, commencing July 1, 2020, and ending June 30, 2021; and

WHEREAS, the City Council has reviewed and modified the proposed budget and conducted a Public Hearing on the budget on June 15, 2020; 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, 2020 and ending June 30, 2021, 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 2020-2021 for each of the several objects of Salaries and Wages, Operations and Maintenance, Capital Outlay and Public Improvements.

Section 3: The sums of money set forth in Exhibits "1", "2", "3", "4", "5", and "6" are hereby appropriated to the following named departments, offices, agencies and activities of the City for expenditures during Fiscal Year 2020-2021 as shown in Exhibits "1", "2", "3", "4", "5", and "6".

Section 4: Work programs in the published adopted budget shall be revised to reflect necessary updates and direction from the City Council on June 15, 2020.

Section 5: Account balances that are encumbered as of June 30, 2020 may be carried over and re-budgeted in the fiscal year 2020-2021 budget with the approval of the City Manager or his/her designee.

Section 6: The unexpended account balances, as of June 30, 2020, for Capital expenditures, capital grants, and Capital Improvement Projects may be carried over and re-budgeted in the fiscal year 2020-2021 budget with the approval of the City Manager or his/her designee, provided it does not exceed the prior year adjusted budget.

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

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

Section 9: The City Manager or his/her designee is authorized to increase revenues and appropriations to cover contract costs incurred in connection with tax audits that are incurred on a contingency fee basis, provided the adjustment to revenues equals or exceeds the adjustment to appropriations.

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

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

Section 12: The Purchasing Officer is authorized hereunder to proceed with purchases of goods and services under Blanket Purchase Orders for vendors identified in Exhibit "6" 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 "6" in an amount not-to-exceed the Purchasing Officer's purchasing authority of \$25,000 per Blanket Purchase Order.

Section 13: 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.

Section 14: The City Manager or his/her designee is authorized to carry over any unspent funds from the community investment funds from all prior fiscal years.

PASSED, APPROVED, AND ADOPTED this 15th day of June, 2020.

Joel Fajardo

Joel Fajardo, Mayor

ATTEST:

Julia Fritz

Julia Fritz, City Clerk

CERTIFICATION

I, City Clerk of the City of San Fernando, California, do hereby certify that the foregoing is a full, true, and correct copy of Resolution No. 8011 which was regularly introduced and adopted by the City Council of the City of San Fernando, California, at a regular meeting thereof held on the 15th day of June, 2020, by the following vote of the City Council:

AYES: Mendoza, Gonzales, Ballin, Fajardo - 4

NAYS: Pacheco - 1

ABSENT: None

ABSTAINED: None

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of San Fernando, California, this 6th day of June, 2020.



Julia Fritz, City Clerk

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SECTION II.

BUDGET OVERVIEW

CITY OF SAN FERNANDO SUMMARY OF SOURCES AND USES BY FUND FISCAL YEAR 2019-2020					CITY OF SAN FERNANDO SUMMARY OF SOURCES AND USES BY FUND FISCAL YEAR 2020-21								
FUND NO.	FUND NAME	Actual Beginning Balance July 1, 2019	Estimated Revenues FY 2019-2020	Estimated Expenditures FY 2019-2020	Estimated Ending Balance June 30, 2020	Estimated Revenues FY 2020-2021	Transfers In	Total Resources	Adopted Operating Expenditures FY 2020-2021	Capital Expense/ Transfers	Transfers Out	Total Requirements	Estimated Ending Balance June 30, 2021
General Fund:													
001	General Fund	\$ 1,821,163	\$ 21,428,701	\$ 19,719,419	\$ 3,530,445	\$ 19,105,367	\$ -	\$ 19,105,367	\$ 20,020,843	\$ -	\$ -	\$ 20,020,843	\$ 2,614,969
Total General Fund:		\$ 1,821,163	21,428,701	19,719,419	\$ 3,530,445	\$ 19,105,367	-	19,105,367	20,020,843	-	-	20,020,843	\$ 2,614,969
Special Revenue Funds:													
002	Supplemental Law Enforcement Services	\$ 96,867	160,495	125,000	\$ 132,361	\$ 125,000	-	125,000	-	-	125,000	125,000	\$ 132,361
007	Proposition "A" - Transit Development Fund	\$ 73,604	493,905	495,692	\$ 71,817	\$ 525,215	-	525,215	490,935	-	-	490,935	\$ 106,097
008	Proposition "C" - Transit Development Fund	\$ 574,536	419,249	254,161	\$ 739,623	\$ 435,652	-	435,652	249,636	-	-	249,636	\$ 925,639
009	Proposition "C" - Discretionary	\$ 21,335	664	-	\$ 21,999	\$ -	-	-	-	-	-	-	\$ 21,999
010	Grant Fund	\$ (125,302)	286,417	645,031	\$ (483,917)	\$ -	-	-	-	-	-	-	\$ (483,917)
011	State Gas Tax Fund	\$ 41,727	569,326	671,026	\$ (59,973)	\$ 582,022	-	582,022	276,885	-	245,000	521,885	\$ 164
012	Measure R Fund	\$ 2,613,644	341,488	618,973	\$ 2,336,159	\$ 326,773	-	326,773	178,638	-	-	178,638	\$ 2,484,294
013	Traffic Safety Fund	\$ (2,116)	5,663	-	\$ 3,547	\$ 10,000	-	10,000	-	-	-	-	\$ 13,547
014	Cash In-Lieu of Parking	\$ 442,128	13,760	-	\$ 455,888	\$ -	-	-	-	-	-	-	\$ 455,888
015	Local Transportation Fund (SB 325)	\$ 1	6,035	6,035	\$ 0	\$ 18,911	-	18,911	-	18,912	-	18,912	\$ (1)
016	Air Quality Management District Fund	\$ 62,885	25,883	6,369	\$ 82,399	\$ 30,000	-	30,000	-	-	-	-	\$ 112,399
017	Recreation Self Sustaining Fund	\$ 49,449	126,370	151,815	\$ 24,003	\$ 178,634	-	178,634	193,479	-	-	193,479	\$ 9,158
018	Retirement Fund	\$ 11,378,090	4,712,106	4,534,802	\$ 11,555,393	\$ 4,433,920	-	4,433,920	5,197,491	-	-	5,197,491	\$ 10,791,822
019	Quimby Act Fees	\$ 3	5	-	\$ 8	\$ -	-	-	-	-	-	-	\$ 8
020	State Asset Seizure	\$ 37,950	1,458	30,296	\$ 9,112	\$ -	-	-	-	-	-	-	\$ 9,112
021	Federal Asset Seizure	\$ 8,635	270	-	\$ 8,905	\$ -	-	-	-	-	-	-	\$ 8,905
022	STPL	\$ 5,389	168	-	\$ 5,557	\$ -	-	-	-	-	-	-	\$ 5,557
024	Measure M Fund	\$ 555,508	355,476	179,233	\$ 731,751	\$ 370,304	-	370,304	-	-	-	-	\$ 1,102,055
025	Road Maintenance and Rehab (SB1)	\$ 593,196	451,732	351,815	\$ 693,113	\$ 470,622	-	470,622	-	470,622	-	470,622	\$ 693,113
026	Community Development Block Grant	\$ (18,758)	44,026	27,803	\$ (2,534)	\$ 225,000	-	225,000	-	225,000	-	225,000	\$ (2,534)
027	Street Lighting	\$ 139,057	363,624	270,569	\$ 232,111	\$ 364,460	-	364,460	304,646	-	-	304,646	\$ 291,926
029	Parking Maintenance Operations	\$ 404,002	214,643	243,798	\$ 374,847	\$ 212,060	-	212,060	209,419	-	-	209,419	\$ 377,488
030	Mall Maintenance Operations	\$ -	75,917	94,038	\$ (18,121)	\$ 85,000	-	85,000	40,671	4,457	-	45,128	\$ 21,751
032	Capital Outlay	\$ 49,752	25,000	5,914	\$ 68,838	\$ -	-	-	-	-	-	-	\$ 68,838
050	Pavement Fund	\$ 13,753	428	-	\$ 14,181	\$ -	-	-	-	-	-	-	\$ 14,181
053	Community Investment Fund	\$ (2,486)	31,000	9,989	\$ 18,525	\$ 10,000	-	10,000	10,000	-	-	10,000	\$ 18,525
055	Comm. Development Surcharge Fund	\$ 33,126	52,935	24,960	\$ 61,101	\$ 31,000	-	31,000	31,000	-	-	31,000	\$ 61,101
094	Low Income Housing	\$ 3,371,029	1,041	4,130	\$ 3,367,940	\$ 797,000	-	797,000	4,130	-	-	4,130	\$ 4,160,810
101	AB109 Task Force Fund	\$ 14,107	-	-	\$ 14,107	\$ -	-	-	-	-	-	-	\$ 14,107
108	California Arts Council	\$ (1,710)	19,710	18,000	\$ -	\$ -	-	-	-	-	-	-	\$ -
109	National Endowment for the Arts	\$ (35,584)	50,000	32,564	\$ (18,148)	\$ -	-	-	-	-	-	-	\$ (18,148)
110	Operating Grants	\$ (203)	721,414	538,436	\$ 182,775	\$ -	-	-	-	-	-	-	\$ 182,775
111	DUI Avoid Campaign	\$ 3,056	-	-	\$ 3,056	\$ -	-	-	-	-	-	-	\$ 3,056
113	MTA TOD Planning Grant	\$ -	-	-	\$ -	\$ -	-	-	-	-	-	-	\$ -

CITY OF SAN FERNANDO SUMMARY OF SOURCES AND USES BY FUND FISCAL YEAR 2019-2020					CITY OF SAN FERNANDO SUMMARY OF SOURCES AND USES BY FUND FISCAL YEAR 2020-21								
FUND NO.	FUND NAME	Actual Beginning Balance July 1, 2019	Estimated Revenues FY 2019-2020	Estimated Expenditures FY 2019-2020	Estimated Ending Balance June 30, 2020	Estimated Revenues FY 2020-2021	Transfers In	Total Resources	Adopted Operating Expenditures FY 2020-2021	Capital Expense/ Transfers	Transfers Out	Total Requirements	Estimated Ending Balance June 30, 2021
115	Elderly Nutrition Program	\$ -	-	-	\$ -	\$ -	-	-	-	-	-	-	\$ -
118	Housing Related Parks	\$ -	-	-	\$ -	\$ -	-	-	-	-	-	-	\$ -
119	Office of Comm. Oriented Policing	\$ (0)	-	12,053	\$ (12,053)	\$ -	-	-	-	-	-	-	\$ (12,053)
120	ABC Alcohol Beverage Control Grant	\$ (0)	-	-	\$ (0)	\$ -	-	-	-	-	-	-	\$ (0)
Total Special Revenue Funds:		\$ 20,396,668	9,570,208	9,352,504	\$ 20,614,372	\$ 9,231,573	-	9,231,573	7,186,930	718,991	370,000	8,275,921	\$ 21,570,023
Enterprise and Internal Service Funds:													
006	Self Insurance	\$ (2,433,499)	1,591,998	879,803	\$ (1,721,304)	\$ 2,451,566	60,000	2,511,566	1,450,000	-	-	1,450,000	\$ (659,738)
041	Equipment Maintenance/Replacement	\$ 728,943	1,058,453	832,823	\$ 954,572	\$ 139,558	683,919	823,477	661,670	-	-	661,670	\$ 1,116,380
043	Facility Maintenance	\$ 49,328	1,755,927	1,710,819	\$ 94,436	\$ -	1,609,720	1,609,720	1,710,819	-	-	1,710,819	\$ (6,663)
070	Water	\$ 4,830,181	5,547,000	4,682,132	\$ 5,695,049	\$ 4,522,000	-	4,522,000	3,184,119	757,434	241,994	4,183,547	\$ 6,033,502
072	Sewer	\$ 5,035,397	3,437,500	2,960,921	\$ 5,511,976	\$ 3,578,000	-	3,578,000	2,851,321	1,250,734	123,834	4,225,890	\$ 4,864,086
073	Refuse/Environmental	\$ 59,084	-	-	\$ 59,084	\$ -	-	-	-	-	-	-	\$ 59,084
074	Compressed Natural Gas	\$ 82,256	192,298	136,858	\$ 137,696	\$ 140,000	-	140,000	115,765	-	-	115,765	\$ 161,931
Total Enterprise and Internal Service Funds:		\$ 8,351,690	13,583,176	11,203,357	\$ 10,731,509	\$ 10,831,124	2,353,639	13,184,763	9,973,695	2,008,168	365,828	12,347,691	\$ 11,568,582
TOTAL ALL CITY FUNDS:		\$ 30,569,522	44,582,084	40,275,280	\$ 34,876,326	\$ 39,168,064	2,353,639	41,521,703	37,181,468	2,727,159	735,828	40,644,455	\$ 35,753,574

CITY OF SAN FERNANDO
GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS
SUMMARY OF REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES AND USES
FISCAL YEAR 2020-2021

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 Funds	Special Funds	Proprietary Funds	Total: All Funds
Revenue - by Type				
Property Taxes	2,400,000	4,433,920	-	6,833,920
Sales and Other Taxes	9,678,000	1,657,944	-	11,335,944
Licenses and Permits	310,000	-	-	310,000
Fines and Forfeitures	512,800	-	-	512,800
Interest & Rental Income	496,640	-	-	496,640
From Other Agencies	2,610,048	3,139,709	-	5,749,757
Charges for Service	2,284,879	-	13,190,763	15,475,642
Miscellaneous Revenue	30,000	-	-	30,000
Other Revenue	783,000	-	-	783,000
Total Revenue - by Type	19,105,367	9,231,573	13,190,763	41,527,703
Other Financing Sources		-	-	-
Total Revenue and Other Financing Sources	19,105,367	9,231,573	13,190,763	41,527,703
Expenditure - by Type				
Personnel	12,277,313	5,114,829	2,678,021	20,070,164
Operating	5,814,449	2,090,472	3,475,250	11,380,171
Capital Expenses/Transfers	-	714,534	2,008,168	2,722,702
Internal Service Charges	1,929,081	374,457	371,328	2,674,866
Total Expenditure by Type	20,020,843	8,294,292	8,532,767	36,847,902
Other Financing Uses	-	-	-	-
Total Expenditures and Other Financing Uses	20,020,843	8,294,292	8,532,767	36,847,902
Total Budget Surplus(Deficit)	(915,476)	937,281	4,657,996	4,679,801

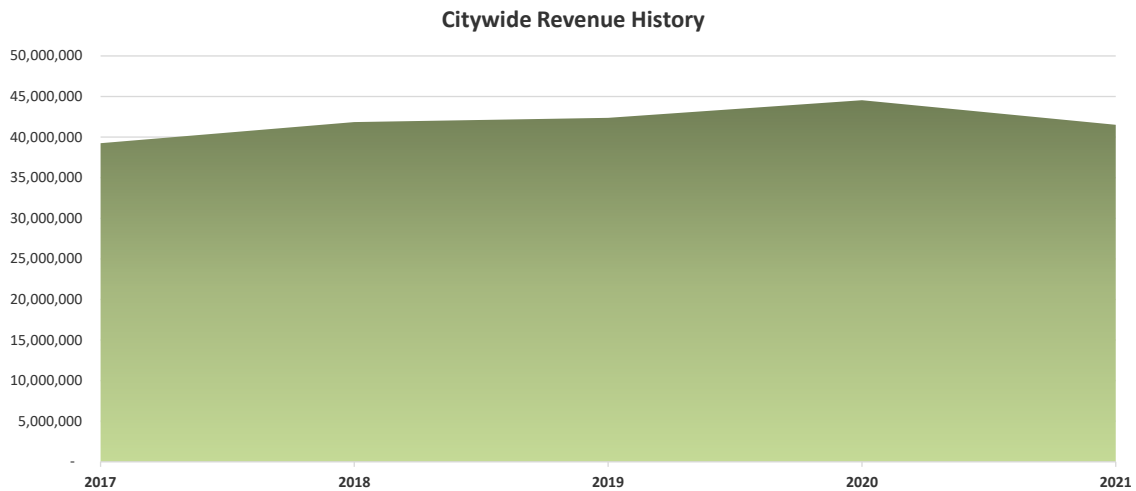
CITY OF SAN FERNANDO
GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS
SUMMARY OF REVENUES BY FUND - 5 YEAR HISTORY
FISCAL YEAR 2020-2021

Governmental Funds	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted
001 General Fund	19,128,032	19,835,530	19,648,280	21,428,701	19,105,367
Total Governmental Funds	19,128,032	19,835,530	19,648,280	21,428,701	19,105,367

Special Funds	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted
002 SLESF	129,483	139,539	151,796	160,495	125,000
007 Proposition A	467,322	486,256	513,286	493,905	525,215
008 Proposition C	371,894	379,101	420,816	419,249	435,652
009 Proposition C - Discretionary	44	52	650	664	-
010 Capital Grants	720,510	1,431,925	1,049,595	286,415	-
011 State Gas Tax	468,296	518,600	504,965	569,328	582,022
012 Measure R	288,823	317,595	359,782	341,489	326,773
013 Traffic Safety	14,124	10,220	12,664	5,663	10,000
014 Cash In-Lieu of Parking	-	162,135	8,321	13,760	-
015 Local Transportation	11,635	5,313	16,806	6,035	18,911
016 AQMD	31,593	31,528	40,705	25,883	30,000
017 Recreation Self Sustaining	198,659	181,075	177,239	126,370	178,634
018 Retirement	4,419,076	4,488,258	4,877,317	4,712,106	4,433,920
019 Quimby Act	-	-	3	-	-
020 State Asset Seizure	22,034	23	832	5	-
021 Federal Asset Seizure	19,607	113	978	270	-
022 STPL	425,273	2,686	699	168	-
024 Measure M	-	256,689	356,840	355,476	370,304
025 Road Maintenance and Rehab	-	143,067	459,427	416,902	470,622
026 CDBG	-	-	-	44,026	225,000
027 Street Lighting	388,344	384,733	379,262	363,624	364,460
029 Parking & Maintenance Operations	197,556	222,542	245,611	214,643	212,060
030 Mall Maintenance	85,742	115,378	96,685	75,917	85,000
032 Capital Outlay	54	-	-	25,000	-
050 Pavement Fund	-	34	419	428	-
053 Community Investment Fund	7,500	20,000	-	31,000	10,000
055 Comm. Development Surcharge Fund	-	-	50,626	52,932	31,000
094 Low Income Housing	40,185	36,464	86,090	1,041	797,000
101 AB109 Task Force Fund	4,813	-	-	-	-
105 HUD - EDI Wayfinding Grant	-	-	-	-	-
108 California Arts Council	10,260	19,020	15,390	19,710	-
109 National Endowment for the Arts	57,000	55,000	57,000	50,000	-
110 Operating Grants	-	-	490	721,414	-
111 DUI Avoid Campaign	-	-	-	-	-
113 MTA TOD Planning Grant	68,255	37,391	-	-	-
115 Elderly Nutrition Program Income	101,479	-	-	-	-
118 Housing Related Parks (HRP) Program	-	113,650	-	-	-
119 COPS Grant	-	53,707	49,342	-	-
120 Alcohol Beverage Control Grant	-	28,577	9,809	-	-
Total Special Funds	8,549,560	9,640,669	9,943,445	9,533,917	9,231,573

**CITY OF SAN FERNANDO
GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS
SUMMARY OF REVENUES BY FUND - 5 YEAR HISTORY
FISCAL YEAR 2020-2021**

Proprietary Funds	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted
006 Self Insurance	1,985,514	2,041,539	2,071,456	1,591,998	2,511,566
041 Equipment Maint/Replacement	802,077	999,765	944,162	1,058,453	829,477
043 Facility Maintenance	1,074,749	1,360,057	1,425,909	1,755,927	1,609,720
070 Water	4,282,778	4,418,045	4,599,711	5,547,000	4,522,000
072 Sewer	3,390,135	3,467,837	3,615,261	3,437,500	3,578,000
073 Refuse	13,054	17,014	7,554	-	-
074 Compressed Natural Gas	17,593	68,441	119,402	192,298	140,000
Total Proprietary Funds	11,565,901	12,372,698	12,783,455	13,583,176	13,190,763
Total Citywide Revenues	39,243,493	41,848,897	42,375,180	44,545,794	41,527,703



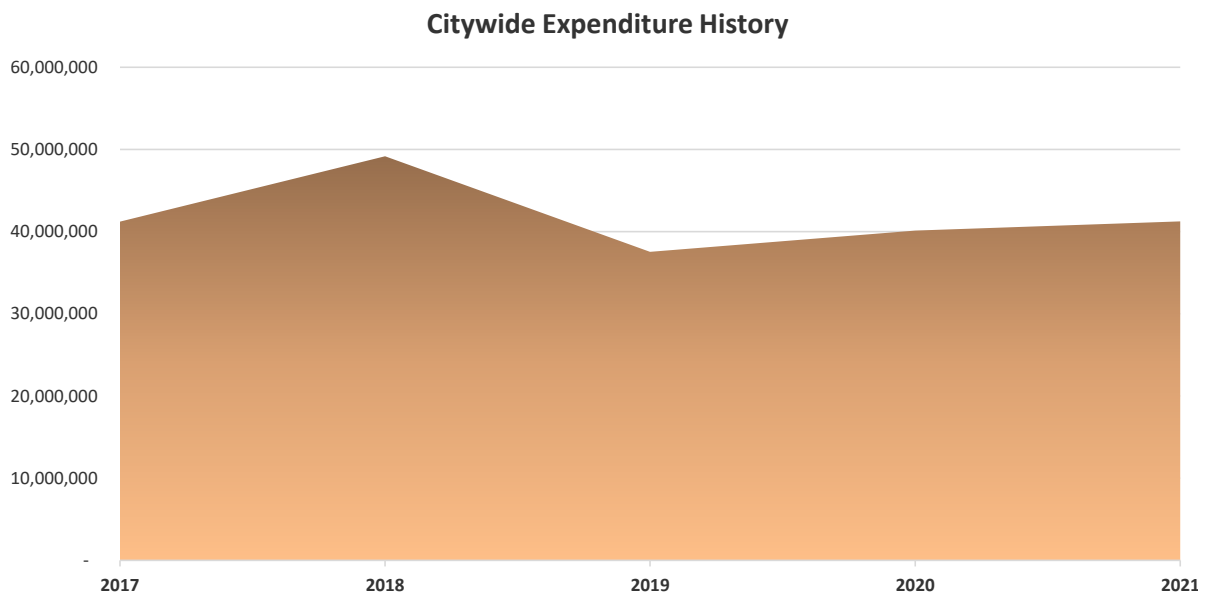
CITY OF SAN FERNANDO
GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS
SUMMARY OF APPROPRIATIONS BY FUND - 5 YEAR HISTORY
FISCAL YEAR 2020-2021

Governmental Funds	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted
001 General Fund	17,425,989	19,230,804	19,343,226	19,719,419	20,020,843
Total Governmental Funds	\$ 17,425,989	\$ 19,230,804	\$ 19,343,226	\$ 19,719,419	\$ 20,020,843

Special Funds	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted
002 SLESF	120,000	100,000	125,000	125,000	125,000
007 Proposition A	516,236	513,455	494,602	495,692	490,935
008 Proposition C	370,334	376,111	175,926	254,161	249,636
009 Proposition C - Discretionary	4,580,230	775,000	-	-	-
010 Capital Grants	570,150	5,547,172	463,420	645,031	-
011 State Gas Tax	471,929	462,984	529,720	671,026	521,885
012 Measure R	614,266	3,267,051	341,996	618,973	178,638
013 Traffic Safety	14,747	15,000	10,000	-	-
014 Cash In-Lieu of Parking	-	-	-	-	-
015 Local Transportation	11,634	19,600	16,805	6,035	18,912
016 AQMD	96,170	99,574	83,293	6,369	-
017 Recreation Self Sustaining	217,365	168,403	174,641	151,815	193,479
018 Retirement	2,972,268	4,064,758	4,016,877	4,534,802	5,197,491
019 Quimby Act	-	-	-	-	-
020 State Asset Seizure	66,135	31,891	-	30,296	-
021 Federal Asset Seizure	-	29,642	-	-	-
022 STPL	281,831	425,401	-	-	-
024 Measure M	-	193,844	58,020	179,233	-
025 Road Maintenance and Rehab	-	141,475	472	351,815	470,622
026 CDBG	460,922	235,720	334,171	27,803	225,000
027 Street Lighting	371,284	417,940	279,977	270,569	304,646
029 Parking and Maintenance Ops	182,461	385,325	159,782	243,798	209,419
030 Mall Maintenance Operations	19,517	35,034	18,609	94,038	45,128
032 Capital Outlay Fund	14,673	-	-	5,914	-
050 Pavement Fund	20,000	-	-	-	-
053 Community Investment Fund	10,878	10,000	9,458	9,989	10,000
055 Comm. Surcharge Fund	-	-	17,500	24,960	31,000
094 Low Income Housing	-	6,477	2,552	4,130	22,500
101 AB109 Task Force Fund	-	-	-	-	-
108 California Arts Council	10,200	18,000	17,100	18,000	-
109 National Endowment for the Arts	53,736	57,000	47,292	32,564	-
110 Operating Grants	-	-	693	538,436	-
111 DUI Avoid Campaign	-	-	-	-	-
113 MTA TOD Planning Grant	18,498	23,596	-	-	-
115 Elderly Nutrition Program	-	-	-	-	-
118 Housing Related Parks (HRP) Program	-	113,650	-	-	-
119 Office of Comm. Oriented Policing	8,125	40,159	49,342	12,053	-
120 Alcohol Beverage Control Grant	-	41,783	-	-	-
Total Special Funds	12,073,589	17,616,045	7,427,249	9,352,504	8,294,292

CITY OF SAN FERNANDO
GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS
SUMMARY OF APPROPRIATIONS BY FUND - 5 YEAR HISTORY
FISCAL YEAR 2020-2021

Proprietary Funds	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted
006 Self Insurance Fund	2,622,727	1,900,000	2,481,702	879,803	1,450,000
041 Equipment Maint/Replacement	654,106	712,599	792,900	\$ 832,823	661,670
043 Facility Maintenance	971,020	1,232,742	1,535,862	1,562,556	1,710,819
070 Water	3,781,999	3,737,386	2,150,877	4,682,132	4,607,289
072 Sewer	3,681,469	4,700,533	3,735,841	2,960,921	4,378,639
073 Refuse	-	-	598	-	-
074 Compressed Natural Gas	-	42,824	80,355	136,858	115,765
Total Proprietary Funds	11,711,320	12,326,083	10,778,135	11,055,094	12,924,182
Total Citywide Expenditures	41,210,897	49,172,933	37,548,609	40,127,017	41,239,317



CITY OF SAN FERNANDO
GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS
SUMMARY OF APPROPRIATIONS BY FUND - BY TYPE
FISCAL YEAR 2020-2021

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.

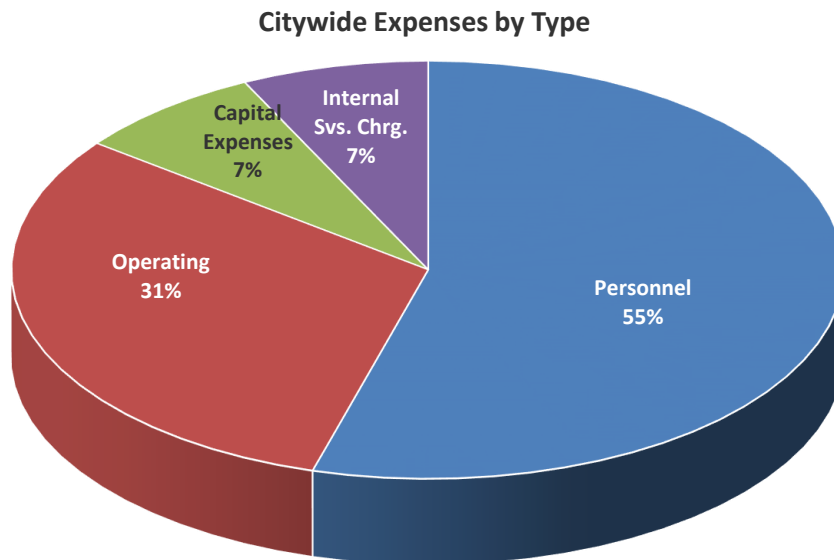
<i>Governmental Funds</i>	Personnel	Operating	Capital Expenses	Internal Svs. Chrg.	Total Budget
001 General Fund	12,277,313	5,814,449	-	1,929,081	20,020,843
Total General Fund	12,277,313	5,814,449	-	1,929,081	20,020,843

<i>Special Funds</i>	Personnel	Operating	Capital Expenses	Transfers Out	Total Budget
002 SLESF	-	-	-	125,000	125,000
007 Proposition A	10,032	480,903	-	-	490,935
008 Proposition C	78,080	171,556	-	-	249,636
009 Proposition C - Discretionary	-	-	-	-	-
010 Capital Grants	-	-	-	-	-
011 State Gas Tax	-	276,885	-	245,000	521,885
012 Measure R	-	178,638	-	-	178,638
013 Traffic Safety	-	-	-	-	-
014 Cash In-Lieu of Parking	-	-	-	-	-
015 Local Transportation	-	-	18,912	-	18,912
016 AQMD	-	-	-	-	-
017 Recreation Self Sustaining	81,819	111,660	-	-	193,479
018 Retirement	4,673,910	523,581	-	-	5,197,491
019 Quimby Act	-	-	-	-	-
020 State Asset Seizure	-	-	-	-	-
021 Federal Asset Seizure	-	-	-	-	-
022 STPL	-	-	-	-	-
024 Measure M	-	-	-	-	-
025 Road Maintenance and Rehab Act	-	-	470,622	-	470,622
026 CDBG	-	-	225,000	-	225,000
027 Street Lighting	140,564	164,082	-	-	304,646
029 Parking and Maintenance Operatic	100,553	108,867	-	-	209,419
030 Mall Maintenance Operations	27,371	13,300	-	\$ 4,457	45,128
032 Capital Outlay Fund	-	-	-	-	-
050 Pavement Fund	-	-	-	-	-
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	20,000	-	-	22,500
101 AB109 Task Force Fund	-	-	-	-	-
108 California Arts Council	-	-	-	-	-
109 National Endowment for the Arts	-	-	-	-	-
110 Operating Grants	-	-	-	-	-
111 DUI Avoid Campaign	-	-	-	-	-
115 Elderly Nutrition Program	-	-	-	-	-
118 Housing Related Parks (HRP)	-	-	-	-	-
119 Office of Comm. Oriented Policing	-	-	-	-	-
120 Alcohol Beverage Control Grant	-	-	-	-	-
Total Special Funds	5,114,829	2,090,472	714,534	374,457	8,294,292

CITY OF SAN FERNANDO
GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS
SUMMARY OF APPROPRIATIONS BY FUND - BY TYPE
FISCAL YEAR 2020-2021

	<i>Proprietary Funds</i>	Personnel	Operating	Capital Expenses	Internal Svs. Chrg.	Total Budget
006	Self Insurance Fund	-	-	-	-	-
041	Equipment Maint/Replacement	-	-	-	-	-
043	Facility Maintenance	2,065	-	-	5,500	7,565
070	Water	1,699,958	1,484,161	757,434	241,994	4,183,547
072	Sewer	975,997	1,875,324	1,250,734	123,834	4,225,890
073	Refuse	-	-	-	-	-
074	Compressed Natural Gas	-	115,765	-	-	115,765
	Total Proprietary Funds	2,678,021	3,475,250	2,008,168	371,328	8,532,767

Total Citywide Expenditures	\$ 20,070,164	\$ 11,380,171	\$ 2,722,702	\$ 2,674,866	\$ 36,847,902
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CITY OF SAN FERNANDO
GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS
SUMMARY OF TRANSFERS AND OTHER INTERFUND PAYMENTS
FISCAL YEAR 2020-2021

FUND	DESCRIPTION	AMOUNT FROM	AMOUNT TO
OPERATIONS RELATED TRANSFERS:			
Transfers FROM General TO Other Funds to support operations and capital:			
FROM: 001	General Fund	(193,500)	
TO: 027	Street Lighting Fund		20,000
		(193,500)	20,000
Transfers FROM Other Funds TO the General Fund to support operations:			
FROM: 002	Supplemental Law Enforcement Services (SLESF)	(125,000)	
011	Gas Tax Fund	(245,000)	
013	Traffic Safety Fund	-	
070 381	Water	(60,000)	
072 360	Sewer	(60,000)	
TO: 001	General Fund		518,805
		(490,000)	518,805
Payments FROM Other Funds TO the General Fund per Cost Allocation Plan:			
FROM: 007	Proposition A	24,203	
008	Proposition C	26,556	
011	State Gas Tax Fund	11,885	
018	Retirement Fund	518,581	
027	Street Lighting	51,182	
029	Parking M & O	30,559	
070 381	Water	-	
072 360	Sewer	-	
074 320	CNG	-	
TO: 001 3795	General Fund		1,568,839
		662,966	1,568,839
Payment FROM Water Funds TO the Self Insurance Fund for property insurance:			
FROM: 070 381	Water	(60,000)	
TO: 006	Self Insurance Fund		60,000
		(60,000)	60,000
DEBT RELATED TRANSFERS			
Payments FROM General Fund and Enterprise Funds TO Retirement Fund to Repay Retirement Loan:			
FROM: 001	General Fund	(200,000)	
070	Water	(12,434)	
072	Sewer	(12,434)	
TO: 018	Retirement Fund		224,868
		(224,868)	224,868
Payment FROM General Fund TO Retirement Fund and Sewer Fund to repay Las Palmas Loan:			
FROM: 001	General Fund	(50,000)	
TO: 018	Retirement Fund		25,000
072	Sewer		25,000
		(50,000)	50,000
TOTAL INTERFUND TRANSFERS/PAYMENTS		(20,534)	2,107,644

CITY OF SAN FERNANDO
CITYWIDE POSITION SUMMARY BY DEPARTMENT
FISCAL YEAR 2020-2021

ADMINISTRATION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 Actual	2021 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	0.00	0.00	0.00	0.00
Office Clerk	1.00	0.00	0.00	0.00	0.00
Personnel Manager (1)	1.00	1.00	0.00	1.00	1.00
Personnel Technician (1)	1.00	1.00	0.00	1.00	1.00
Personnel Assistant (FTE) (1)	0.00	0.75	0.00	0.70	0.70
TOTAL ADMINISTRATION DEPARTMENT	6.00	4.75	2.00	4.70	4.70

CITY CLERK	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 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	1.00	1.00
Deputy City Clerk (FTE) (2)	0.50	0.69	0.70	0.00	0.00
TOTAL CITY CLERK DEPARTMENT	1.50	1.69	1.70	2.00	2.00

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

FINANCE	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED
Director of Finance	1.00	1.00	1.00	1.00	1.00
Treasury Manager	0.00	1.00	1.00	1.00	1.00
Senior Accountant	0.00	1.00	1.00	1.00	1.00
Junior Accountant	1.00	0.00	0.00	0.00	0.00
Payroll Technician	0.00	0.00	1.00	1.00	1.00
Senior Account Clerk II	1.00	1.00	0.00	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	0.00	0.00	0.00	0.00
Office Clerk	0.00	1.00	1.00	1.00	1.00
Personnel Manager (1)	0.00	0.00	1.00	0.00	0.00
Personnel Technician (1)	0.00	0.00	1.00	0.00	0.00
Personnel Assistant (FTE) (1)	0.00	0.00	0.70	0.00	0.00
TOTAL FINANCE DEPARTMENT	7.00	8.00	10.70	8.00	8.00

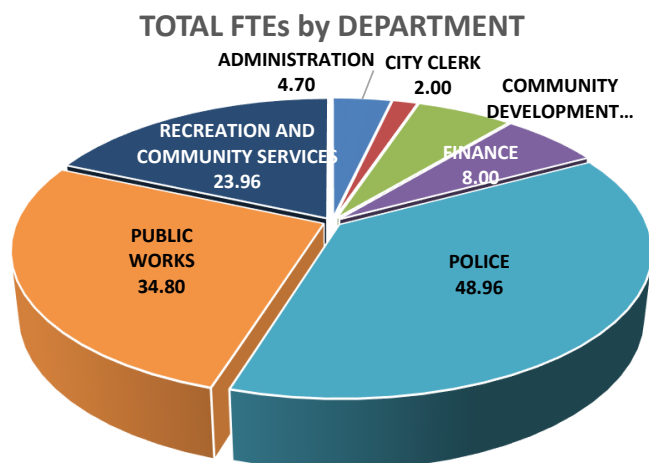
CITY OF SAN FERNANDO
CITYWIDE POSITION SUMMARY BY DEPARTMENT
FISCAL YEAR 2020-2021

POLICE	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED
Chief of Police	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	2.00	2.00	2.00	2.00	2.00
Police Sergeant	5.00	5.00	5.00	5.00	5.00
Police Officer	23.00	23.00	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	1.46	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	3.00	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	47.50	47.50	48.50	48.96	48.96

PUBLIC WORKS	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 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	3.00	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	0.80
TOTAL PUBLIC WORKS DEPARTMENT	33.80	33.80	33.80	34.80	34.80

**CITY OF SAN FERNANDO
CITYWIDE POSITION SUMMARY BY DEPARTMENT
FISCAL YEAR 2020-2021**

	2017	2018	2019	2020	2021
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	1.75	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	23.96	23.96	23.96	23.96
TOTAL POSITIONS (FULL TIME EQUIVALENT)	127.71	127.40	128.36	130.12	130.12



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) Proposed elimination of Deputy City Clerk (PT) and addition of full Deputy City Clerk/Management Analyst (FT). Net staffing change is 0.30 FTE.
- 3) Proposed additional hours allocated toward Code Enforcement Officer (PT); offset by equal reduction in Maintenance Helper - Graffiti (PT). No net staffing change.
- 4) Proposed addition of a Police Records Specialist (PT). Net staff change is 0.46 FTE.
- 5) Proposed addition of a Water Superintendent (FT). Net staff change is 1.00 FTE.



FINANCIAL PLANNING STRATEGIC GOALS

FISCAL YEAR 2020-2021

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

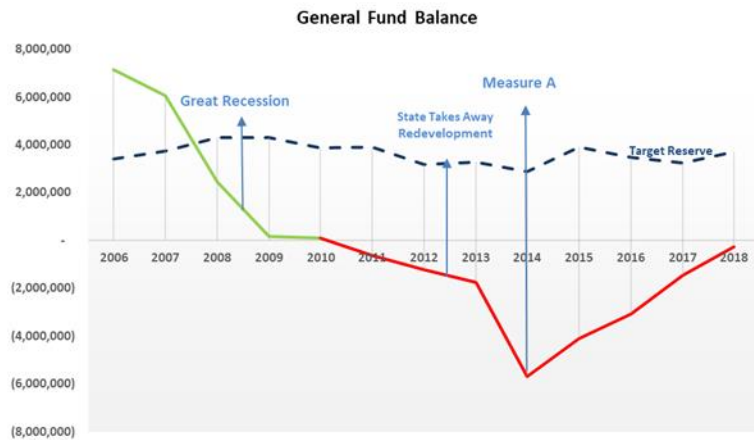
1. Adopt a balanced budget annually in accordance with the City Council's adopted Budget Policy.
2. Continue to implement the Deficit Elimination Plan to eliminate the General Fund deficit fund balance by 2020. (ACHIEVED)
3. Prioritize setting aside reserve funds to meet or exceed reserve requirements 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 re-negotiating labor contracts, reducing programs and services, reducing professional development and membership opportunities for City staff, implementing layoffs and furloughs, and freezing vacant positions. Many of these were short-term fixes that were necessary to remain solvent; however, continuing these cuts is not sustainable in the long-term.



In FY 2013-2014, the City Council began the development and implementation of a multi-year Deficit Elimination Plan. 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.

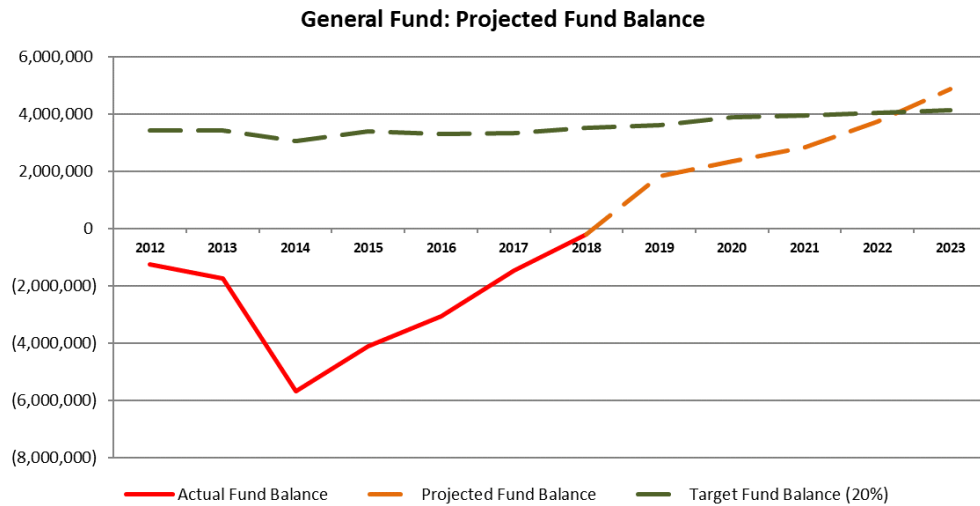
In addition to the short-term actions identified above, the City implemented a number of longer-term actions to address the City's deficit and improve long-term financial stability, including:

- 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

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 2020-2021 ADOPTED BUDGET

	Actual 2019	Actual 2020	Adopted 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026
REVENUES								
Property Taxes	2,548,528	2,694,034	2,400,000	2,496,000	2,595,840	2,699,674	2,807,661	2,919,967
Sales Tax	5,569,476	8,345,403	7,230,000	7,587,500	7,888,940	8,125,608	8,369,376	8,620,458
Franchise Fees	693,475	710,630	660,000	674,900	690,149	705,756	721,728	738,076
Other Taxes	4,850,531	4,717,067	4,370,548	4,483,599	4,589,527	4,698,108	4,809,411	4,923,507
Licenses and Permits	471,416	587,853	317,500	329,260	338,997	349,025	359,354	369,992
Fines and Forfeitures	569,984	595,337	512,800	533,121	549,050	565,456	582,353	599,757
Use of Money & Property	727,216	792,103	551,640	566,273	581,825	598,462	616,385	635,849
Fees and Charges	719,297	528,836	651,040	675,409	696,555	718,408	740,992	764,333
Miscellaneous Revenue	153,977	122,843	97,500	114,550	116,341	118,168	120,031	121,932
Cost Allocation Revenue	1,756,337	1,815,790	1,821,839	1,603,256	1,635,301	1,667,987	1,701,327	1,735,333
Transfers In	509,642	518,805	505,000	484,900	489,898	494,996	500,196	505,501
Operating Revenue	18,569,879	21,428,701	19,105,367	19,548,767	20,172,423	20,741,647	21,328,814	21,934,705
Transaction Tax (Measure A)*	2,498,385	-	-	-	-	-	-	-
Sale of Property	-	-	-	-	-	-	-	-
Development Fees	-	-	-	-	-	-	-	-
Other One-Time	-	-	-	-	20,000	-	-	-
One-time Revenue	2,498,385	-	-	-	20,000	-	-	-
TOTAL REVENUE	21,068,264	21,428,701	19,105,367	19,548,767	20,192,423	20,741,647	21,328,814	21,934,705
EXPENDITURES								
Personnel Expenses	11,399,260	11,931,943	12,282,716	12,667,861	13,066,583	13,476,586	13,901,105	14,345,710
Operating Expense	4,778,605	5,192,459	5,809,044	5,305,284	5,358,196	5,411,638	5,465,614	5,520,130
Capital Outlay	-	-	-	-	-	-	-	-
Transfers/Internal Service Charges	1,977,727	2,322,302	1,929,083	1,947,265	1,986,210	2,025,934	2,066,453	2,107,782
Operating Expenditures	18,155,592	19,446,704	20,020,843	19,920,409	20,410,989	20,914,158	21,433,172	21,973,622
Debt Reduction	-	-	-	275,000	275,000	275,000	275,000	275,000
Transfer to Equipment Replacemen	40,000	153,500	-	80,000	80,000	80,000	80,000	80,000
ERF Pre-fund replacements	107,225	-	-	62,008	54,008	54,008	54,008	54,008
Transfer to SIF	320,000	-	-	150,000	100,000	100,000	100,000	100,000
Facility Maintenance Cap Improv	-	-	-	100,000	100,000	100,000	100,000	100,000
Capital Expense	118,529	45,308	-	-	-	-	-	-
Other One-time Expense	165,000	-	-	75,000	100,000	75,000	75,000	75,000
One-time Expenses Enhancements	132,500	-	-	125,000	125,000	125,000	125,000	125,000
One-time Expenditures	883,254	198,808	-	867,008	834,008	809,008	809,008	809,008
TOTAL EXPENDITURE	19,038,846	19,645,512	20,020,843	20,787,417	21,244,997	21,723,166	22,242,180	22,782,630
LESS: Est. Budget Savings**	-	-	-	-	-	-	-	1.00
Operating Surplus(Deficit)	414,287	1,981,997	(915,476)	(371,642)	(238,566)	(172,512)	(104,358)	(38,918)
Total Budget Surplus(Deficit)	2,029,418	1,783,189	(915,476)	(1,238,650)	(1,052,574)	(981,520)	(913,366)	(847,925)

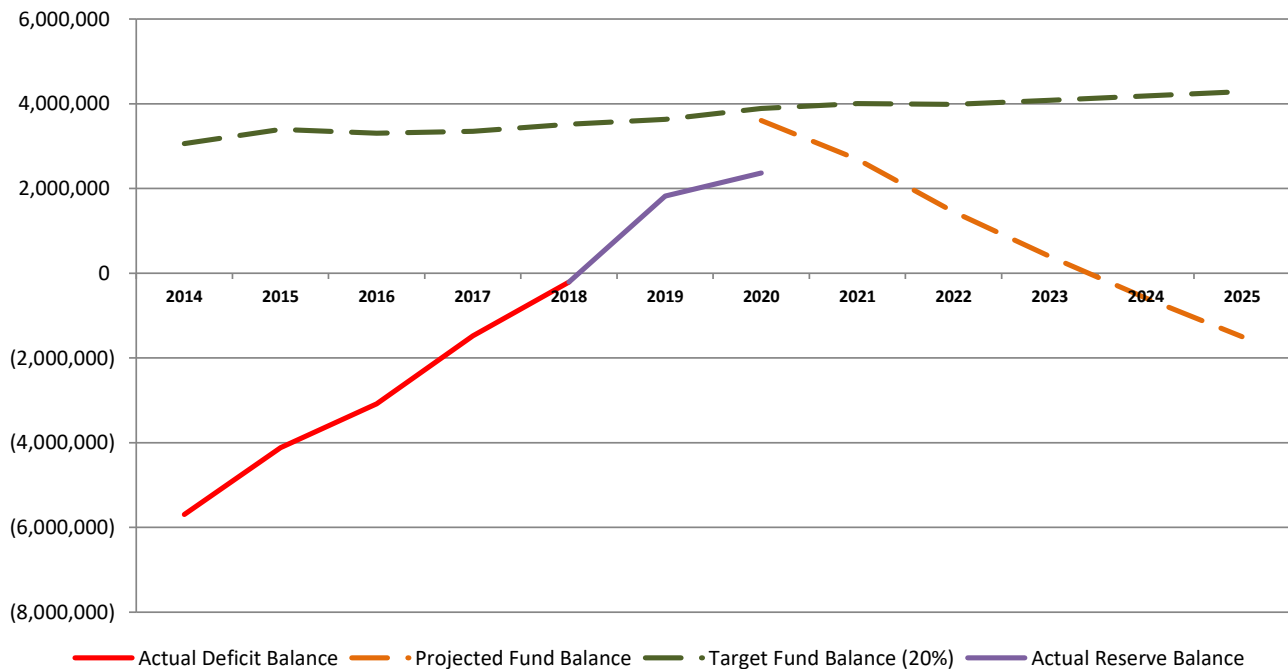
CITY OF SAN FERNANDO
GENERAL FUND FIVE-YEAR FORECAST
SUMMARY OF PROJECTED REVENUES AND EXPENDITURES
FISCAL YEAR 2020-2021 ADOPTED BUDGET

	Actual 2019	Actual 2020	Adopted 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026
Beginning Fund Balance	(208,531)	1,820,887	3,604,076	2,688,600	1,449,950	397,376	(584,143)	(1,497,509)
Budget Surplus + Est. Savings	2,029,418	1,783,189	(915,476)	(1,238,650)	(1,052,574)	(981,520)	(913,366)	(847,926)
Ending Fund Balance	1,820,887	3,604,076	2,688,600	1,449,950	397,376	(584,143)	(1,497,509)	(2,345,435)
Reserve %	10%	19%	13%	7%	2%	-3%	-7%	-11%

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

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

General Fund: Projected Fund Balance

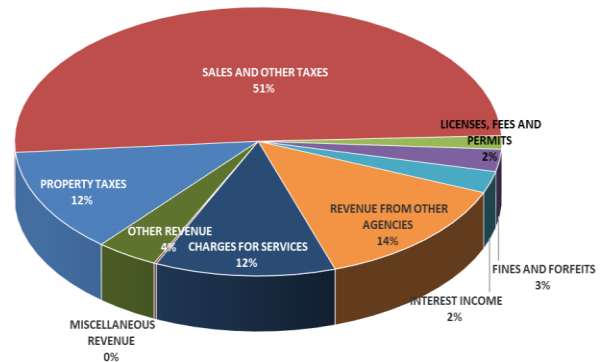




SECTION III. GENERAL FUND OVERVIEW

Revenue Analysis – Major General Fund Revenues

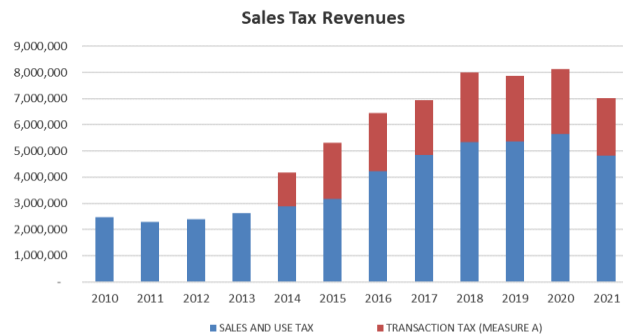
The total projected General Fund revenue for FY 2020-2021 is \$19,105,367, which represents a decrease of 10% from FY 2019-2020. The primary drivers for the projected decrease are: 1) 11% decrease in Sales Tax due to impact of COVID-19 pandemic, 2) 13% decrease in Property Tax revenue, and 3) 6.5% increase in Charges for Service due to updated cost allocation plan and fee schedule.



The following section provides a brief analysis of the City's top revenue sources and a discussion of the basis for the FY 2020-2021 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 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 global and national economies have been greatly affected by the COVID-19 pandemic through “safer at home” restrictions and the closures of several business and industries.

California's economy has also been significantly impacted by COVID-19 leading to a high number of unemployment and a reduction in forecasted sales tax revenue for the City of San Fernando. Many economist predict a stalled economy in 2021 with the challenges that the pandemic has

brought to the state's economy. Another economic challenge for California is the scarcity and affordability of housing. Despite wage gains and historically low interest rates, housing is becoming less and less affordable. Depending on the continued pandemic, Federal economic policies may begin to have a significant impact on the state economy as well.

Locally, sales taxes have shown consistent growth over the last ten years. The continued impact of the COVID-19 pandemic combined with the lingering effects of the closure of the Sam's Club San Fernando location will have a significant impact on sales tax revenue; Sam's Club was one of the City's top 5 revenue-generating businesses. Staff is actively working with the property owner and the retail community to identify a new tenant for the site. However, it is expected that that space will be vacant for the foreseeable future.

Sales Tax revenue is estimated to decrease by 13% in FY 2020-2021 primarily resulting from the loss of Sales Tax due to COVID-19. Additionally, long-term revenue projections include the impact of the COVID-19 pandemic, to account for potential economic slow-down in the near future. Please refer to the 5-year General Fund Projection Section of the Adopted Budget for more information.

Property Tax

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



The City receives approximately fifteen cents for every dollar in property tax paid by property owners in San Fernando. The remaining amount is distributed to Los Angeles County agencies and local school districts. Property Tax accounts for almost 13% of General Fund revenue.

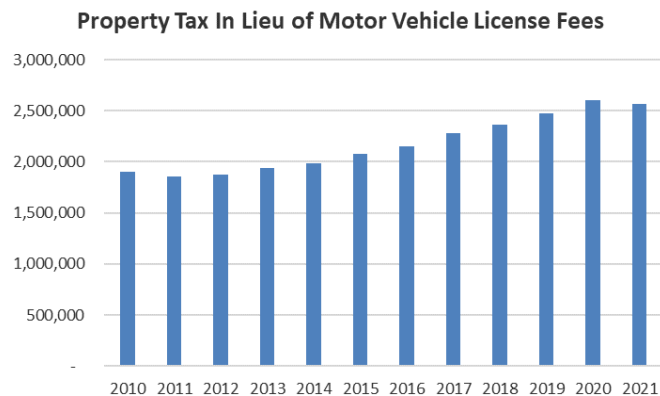
Assessed property values are steadily rebounding since they bottomed out in FY 2010-2011. Consequently, Property Tax revenue has shown steady growth over the last few years, which is expected to continue through 2019 due to strong market conditions and local investment. Median Single Family Residential sales price has hovered around \$450,000 over the last year, which is up from \$320,000 four years ago.

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

Although Proposition 13 limits the annual increase of Assessed Values to 2%, in prior years, the strong local investment and property turnover increased Property tax, but this year there is a reduction of about 10% in Property tax revenue.

Property Tax In-Lieu of Motor Vehicle License Fee

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

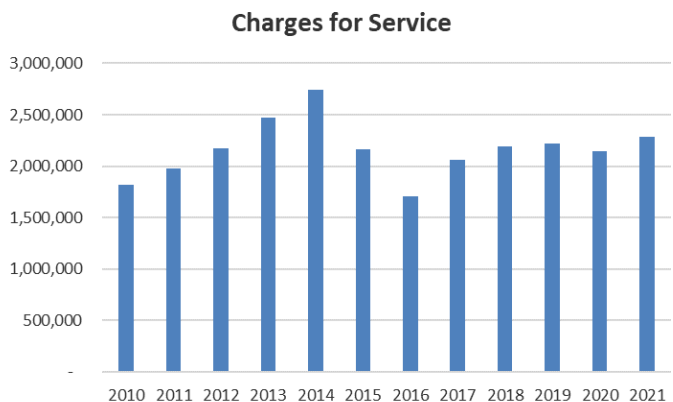


Property Tax In-lieu of Motor Vehicle License Fee accounts for more than 12% of General Fund revenue.

Revenue and Taxation Code Section (c)(1)(B)(i) specifies the VLF Adjustment Amount for each city and county is to grow in proportion to the growth of gross assessed valuation in that jurisdiction from the prior year. Assessed value increases are projected to increase approximately 4%. Consequently, Property Tax In-lieu of VLF is conservatively projected to decrease by 2% in FY 2020-2021.

Charges for Services

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



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

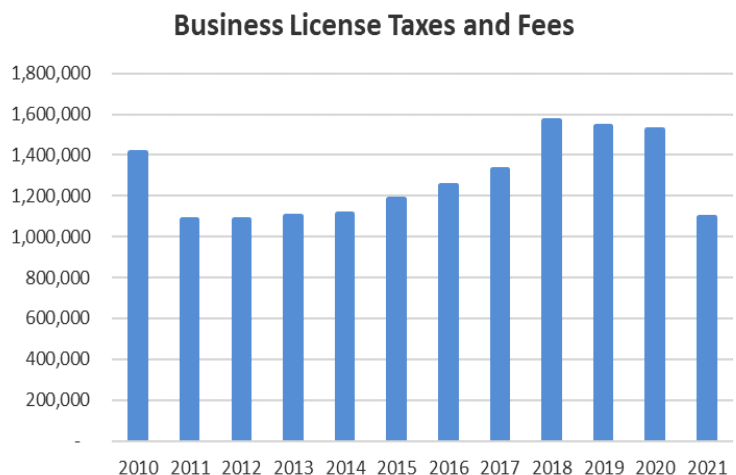
Charges for Services are the City's fourth largest revenues source, accounting for 11% of total General Fund revenues.

Charges for Services are projected based on historical trends, known upcoming events (e.g. large development project or special event), and changes in the cost to provide the service (i.e. increase in personnel costs). Charges for Services are projected to decrease 2% in FY 2018-2019. Although fees related to development and police services are projected to remain flat, the updated cost allocation plan to apportion administrative costs calculates a reduction of 2% in charges to other funds.

Business License Taxes and Fees

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

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



Business License revenue is also very sensitive to economic conditions and decreased by more than 25% from FY 2009-2010 to FY 2010-2011. Although Business License revenue has rebounded slightly since the recession, it is still well below pre-recession receipts and has remained relatively flat. Additionally, staff reductions resulting from the "Great Recession" directed resources away from Business License compliance efforts, further compounding the reduction in revenue.

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

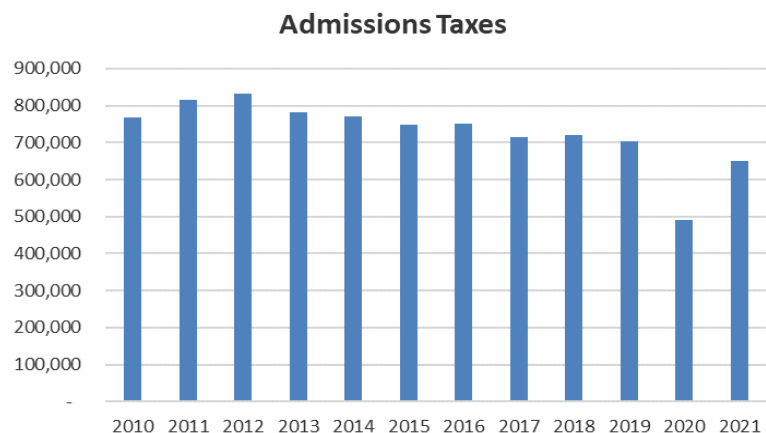
operations and a successful amnesty program, Business Tax revenues increased by almost 6% from the prior year.

After adjusting for the one-time revenues received in FY 2016-2017 from the amnesty program and increased compliance activity in FY 2017-2018, Business License Taxes and Fees are conservatively projected to remain relatively flat in FY 2018-2019.

Admissions Tax

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

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

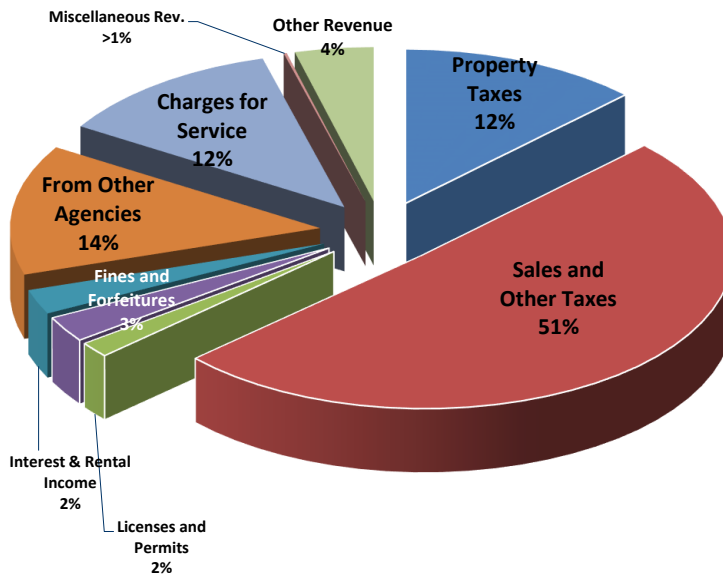


The primary driver for Admissions Tax revenues is the swap meet operated in the City. Swap meet vendors sell new and used goods, typically at deeply discounted prices. Similar to other discount retailers, attendance at the swap meet has proven to be anti-cyclical in that, when the economy is depressed,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

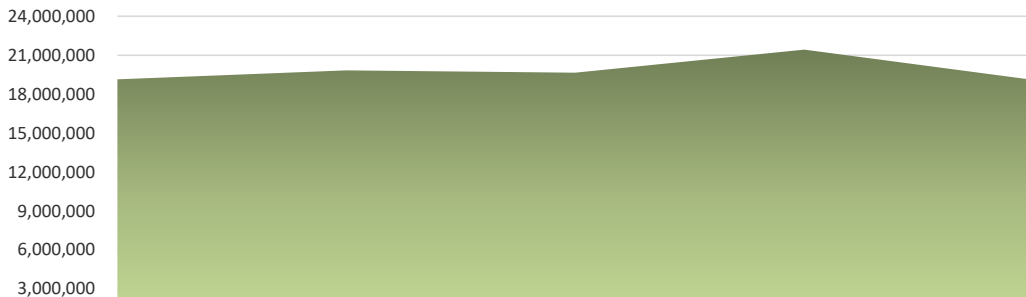
Due to the continued impact of COVID-19, staff has projected Admission Tax revenue to remain flat.

**CITY OF SAN FERNANDO
GENERAL FUND
SUMMARY OF REVENUE BY TYPE - 5 YEAR HISTORY
FISCAL YEAR 2020-2021**

General Fund Revenue	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted
Property Taxes	2,226,647	2,182,826	2,450,000	2,694,033	2,400,000
Sales and Other Taxes	10,691,362	11,230,809	10,320,000	11,136,940	9,678,000
Licenses and Permits	263,171	313,503	273,000	463,392	310,000
Fines and Forfeitures	521,042	426,697	607,800	595,337	512,800
Interest & Rental Income	233,171	226,728	419,000	863,652	496,640
From Other Agencies	2,327,480	2,426,713	2,499,882	2,682,138	2,610,048
Charges for Service	2,069,703	2,190,473	2,151,456	2,143,990	2,284,879
Miscellaneous Revenue	44,017	48,013	50,000	54,681	30,000
Other Revenue	751,439	789,768	877,142	794,538	783,000
Total Revenue	19,128,032	19,835,530	19,648,280	21,428,701	19,105,367



General Fund Revenue History



CITY OF SAN FERNANDO
GENERAL FUND
PROJECTED REVENUE DETAIL
FISCAL YEAR 2020-2021

Account Number & Title	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
3100 PROPERTY TAXES						
3110-0000 SECURED PROPERTY TAXES-CY	1,949,918	1,557,791	1,830,526	2,050,000	1,916,475	1,900,000
3120-0000 UNSECURED PROPERTY TAXES C/Y	62,462	-	-	-	-	-
3130-0000 PRIOR YEARS PROPERTY TAXES	(2,070)	(3,885)	(4,676)	-	(6,035)	-
3142-0000 RESIDUAL TAX REVENUE	151,858	503,486	597,106	400,000	640,078	400,000
3146-0000 CITY PASS THROUGH - TAXING ENTITY	62,911	97,457	106,826	100,000	115,268	100,000
3150-0000 PROPERTY TAX PENALTIES & INT	1,568	27,978	18,747	-	28,248	-
	<u>2,226,647</u>	<u>2,182,826</u>	<u>2,548,529</u>	<u>2,550,000</u>	<u>2,694,033</u>	<u>2,400,000</u>
3200 SALES AND OTHER TAXES						
3210-0000 SALES AND USE TAXES	5,182,192	5,328,701	5,365,031	5,150,000	5,657,514	4,830,000
3210-3110 PROP TAX IN LIEU OF SALES & USE TAX	-	-	-	-	-	-
3210-3201 TRANSACTION SALES TAX - 1/2 CENT	2,464,287	2,663,298	2,498,386	2,550,000	2,466,243	2,200,000
3211-0000 P.S.A.F.	205,784	236,447	204,445	225,000	221,646	200,000
3230-0000 FRANCHISES	131,857	144,951	145,407	150,000	143,024	150,000
3231-0000 CABLE TV FRANCHISE	157,551	163,075	183,109	165,000	185,005	165,000
3232-0000 VEHICLE TOW FRANCHISE FEE	20,250	24,435	29,925	20,000	25,355	20,000
3234-0000 REPUBLIC SERVS INC FRANCHISE FEES	326,744	330,919	335,034	325,000	357,246	325,000
3240-0000 BUSINESS LICENSE TAXES	1,325,622	1,456,319	1,433,909	1,300,000	1,424,880	1,000,000
3240-3243 SWAPMEET BUSINESS LICENSE	40,088	39,857	38,537	40,000	34,404	30,000
3240-3245 BUSINESS LICENSE PROCESSING FEE	68,378	71,433	69,538	68,000	65,846	68,000
3250-0000 DOCUMENTARY TAXES	61,136	49,875	108,880	40,000	65,455	40,000
3260-0000 ADMISSION TAXES	707,473	721,498	702,594	715,000	490,322	650,000
	<u>10,691,362</u>	<u>11,230,809</u>	<u>11,114,794</u>	<u>10,748,000</u>	<u>11,136,940</u>	<u>9,678,000</u>
3300 LICENSES, FEES AND PERMITS						
3315-0000 GENERAL PLAN UPDATE SURCHARGE	-	-	-	-	-	2,500
3320-0000 CONSTRUCTION PERMITS	198,236	233,083	304,932	250,000	378,484	237,500
3325-0000 COMMERCIAL AND HOME OCCUPANCY PEF	22,077	23,022	24,492	25,000	25,493	25,000
3330-0000 PLANNING REVIEW	14,752	21,230	22,087	17,000	36,863	18,000
3335-0000 GARAGE SALE PERMITS	2,690	2,810	2,486	3,000	1,535	3,000
3345-0000 ATM TRANSACTION FEE	2,278	2,326	2,593	3,000	(1,223)	2,000
3350-0000 BUSINESS LICENSE PERMITS	6,400	6,660	9,020	7,000	7,450	7,000
3351-0000 SB1186 STATE FEE	2,181	10,327	-	-	-	-
3385-0000 SELF HAUL PERMIT	-	-	-	-	-	-
3390-0000 BANNER AND SIGN PERMITS	14,557	14,045	13,213	15,000	14,789	15,000
	<u>263,171</u>	<u>313,503</u>	<u>378,824</u>	<u>320,000</u>	<u>463,392</u>	<u>310,000</u>
3400 FINES AND FORFEITS						
3410-0000 VEHICLE CODE FINES	447	-	-	-	-	-
3415-0000 VEHICLE REPOSSESSION FEES	990	1,165	810	800	650	800
3420-0000 GENERAL COURT FINES	5,758	4,848	3,877	5,500	2,892	5,500
3425-0000 CODE ENFORCEMENT CITATIONS	7,800	5,720	6,760	6,500	12,060	6,500
3430-0000 PARKING CITATIONS	506,047	414,964	558,537	595,000	579,735	500,000
	<u>521,042</u>	<u>426,697</u>	<u>569,984</u>	<u>607,800</u>	<u>595,337</u>	<u>512,800</u>
3500 INTEREST INCOME						
3500-0000 INTEREST INCOME	38,997	99,606	63,592	10,000	98,112	10,000
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT	(30,392)	(111,557)	151,304	-	96,447	-
3510-0000 FILMING REVENUE	58,930	47,789	92,593	125,000	124,462	10,000
3520-0000 RENTAL INCOME	165,636	190,890	415,171	476,640	544,631	476,640
	<u>233,171</u>	<u>226,728</u>	<u>722,660</u>	<u>611,640</u>	<u>863,652</u>	<u>496,640</u>

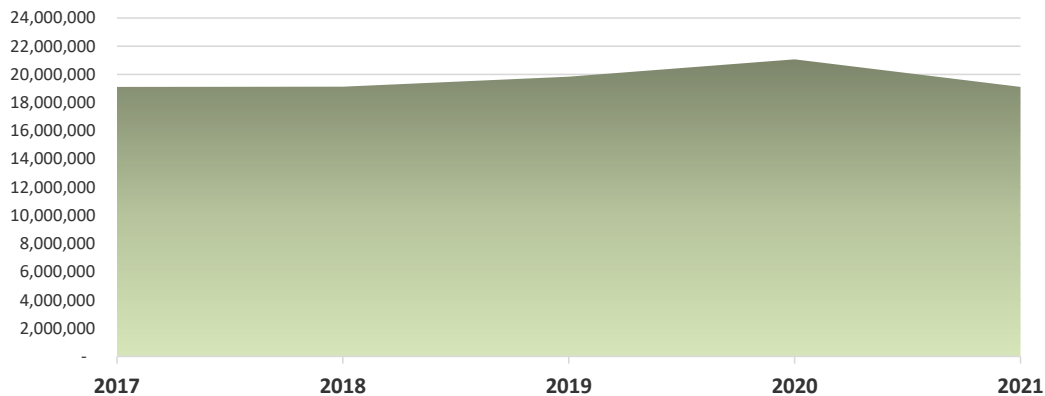
**CITY OF SAN FERNANDO
GENERAL FUND
PROJECTED REVENUE DETAIL
FISCAL YEAR 2020-2021**

Account Number & Title	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
3600 REVENUE FROM OTHER AGENCIES						
3605-0000 MOTOR VEHICLE IN-LIEU TAX	10,990	12,889	11,809	10,000	19,721	10,000
3605-3110 PROP TAX IN LIEU OF MOTR VHCL LIC FEES	2,283,356	2,364,153	2,475,896	2,563,048	2,607,512	2,563,048
3625-0000 HOMEOWNERS PROPERTY TAX RELIEF	9,865	9,697	9,368	9,500	8,927	9,500
3655-0000 P.O.S.T. REIMBURSEMENT	11,290	15,119	17,449	15,000	21,894	15,000
3685-0000 CALIF REIMB FOR MANDATED COSTS	7,210	10,943	12,595	7,500	18,015	7,500
3688-0000 CORRECTIONS TRAINING	4,769	5,571	2,422	5,000	6,068	5,000
3696-3641 COPS HIRING PROGRAM	-	8,341	-	-	-	-
3699-0000 MISCELLANEOUS REIMBURSEMENTS	-	-	4,857	-	-	-
	<u>2,327,480</u>	<u>2,426,713</u>	<u>2,534,396</u>	<u>2,610,048</u>	<u>2,682,138</u>	<u>2,610,048</u>
3700 CHARGES FOR SERVICES						
3705-0000 ZONING & PLANNING FEES	91,681	72,191	120,532	100,000	83,565	95,000
3706-0000 PUBLIC NOTIFICATION FEES	1,200	720	1,200	1,200	122	1,140
3708-0000 ENVIRONMENTAL ASSESSMENT FEES	2,040	1,020	2,040	2,000	2,400	1,900
3710-0000 DUPLICATING FEES	20,669	19,845	17,945	20,000	19,089	19,000
3712-0000 CODE ENFORCEMENT INSPECTION ORDER F	1,559	1,151	3,513	2,500	3,258	2,500
3714-0000 INSPECTION UPON RESALE PROGRAM	23,280	21,120	22,560	20,000	18,265	19,000
3715-0000 SPECIAL POLICE SERVICES	199,414	217,877	196,173	215,000	151,581	183,000
3715-0039 TREASURY FORFEITURE	-	-	-	-	-	-
3719-0154 AIMS MAINT & DEVELOP SURCHARGE EDGE	24,255	25,333	-	-	-	-
3720-0000 FINGERPRINT SERVICES	42,201	37,303	37,701	40,000	28,831	40,000
3723-0000 DUI RECOVERY COST PROGRAM	-	-	1,701	-	2,684	-
3725-0000 BOOKING & PROCESSING FEE REIMB	12,673	10,449	12,539	12,000	9,563	12,000
3726-0000 VEHICLE INSPECTION FEES	11,663	10,800	11,540	12,000	9,230	12,000
3728-0000 VENDOR INSPECTION FEES	16,356	15,889	16,430	15,000	14,820	15,000
3730-0000 ENGINEERING & INSPECTION FEES	83,591	65,376	108,047	75,000	82,037	75,000
3738-0000 SPECIAL EVENT SERVICES	4,658	8,898	2,866	3,000	926	3,000
3770-1335 SNACK BAR	-	-	-	-	-	-
3777-0000 FACILITY RENTAL	91,603	83,498	97,148	80,000	52,913	65,000
3780-0000 COURT COMMITMENT PROGRAM	117,580	117,305	95,920	115,000	39,980	115,000
3781-0000 IMPOUNDED VEHICLES	33,273	22,642	29,417	25,000	27,515	25,000
3783-0000 VEHICLE ADMIN. PROCESSING FEE	7,350	7,450	7,240	7,500	7,080	7,500
3785-0000 ALARM FEES	22,430	24,765	29,973	25,000	27,890	25,000
3789-0000 POLICE ADMINISTRATIVE FEES	-	-	1,959	-	1,151	-
3795-0000 ADMINISTRATIVE OVERHEAD	<u>1,262,227</u>	<u>1,426,841</u>	<u>1,400,256</u>	<u>1,561,089</u>	<u>1,561,089</u>	<u>1,568,839</u>
	<u>2,069,703</u>	<u>2,190,473</u>	<u>2,216,700</u>	<u>2,331,289</u>	<u>2,143,990</u>	<u>2,284,879</u>
3800 MISCELLANEOUS REVENUE						
3855-0000 PARKING METER REV-CIVIC CENTER	44,017	48,013	56,267	50,000	54,681	30,000
3890-0195 RELAY FOR LIFE	-	-	-	-	-	-
	<u>44,017</u>	<u>48,013</u>	<u>56,267</u>	<u>50,000</u>	<u>54,681</u>	<u>30,000</u>

**CITY OF SAN FERNANDO
GENERAL FUND
PROJECTED REVENUE DETAIL
FISCAL YEAR 2020-2021**

Account Number & Title	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
3900 OTHER REVENUE						
3900-0000 OTHER REVENUE	15	-	25	-	-	-
3901-0000 MISCELLANEOUS REVENUE	34,186	7,058	35,373	30,000	12,501	30,000
3901-3750 SENIOR NUTRITION MEALS-CONTRIBUTION	1,068	-	-	-	-	-
3901-3752 HOME DELIVERED MEALS C2 CONT	273	-	-	-	-	-
3904-0000 VENDING MACHINE	-	-	-	-	-	-
3920-0000 GENERAL CITY ELECTION	(157)	-	3,030	-	-	-
3930-0000 MALL MAINTENANCE LEVY	85,742	115,378	96,685	-	-	-
3947-0000 SA ADMINISTRATIVE COST ALLOWANCE	250,000	218,302	250,000	200,000	250,000	250,000
3949-0000 SOLID WASTE ADMIN FEES	3,071	1,714	2,482	1,000	2,949	1,000
3950-0000 PROPERTY DAMAGE REIMBURSEMENT	1,631	25,881	26,816	10,000	8,531	10,000
3960-0000 AREA B ASSESSMENT ADMIN LEVY	1,699	2,202	2,057	2,000	1,752	2,000
3961-0000 TRANSFER FROM GAS TAX FUND	99,164	184,234	254,642	273,805	273,805	245,000
3963-0000 TRANSFER FROM TRAFFIC SAFETY	14,747	15,000	10,000	-	-	-
3972-0000 TRNSFR FROM COPS SLESF FUND 2	120,000	100,000	125,000	125,000	125,000	125,000
3979-0000 TRANSFER FROM PAVEMENT MANAGEMEN	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	60,000	60,000	60,000	60,000	60,000	60,000
	751,439	789,768	926,110	761,805	794,538	783,000
TOTAL GENERAL FUND PROJECTED REVENUE	19,128,032	19,835,530	21,068,263	20,590,582	21,428,701	19,105,367

General Fund Revenue - 5 year History



GENERAL FUND
SUMMARY OF APPROPRIATIONS BY DIVISION - 5 YEAR HISTORY
FISCAL YEAR 2020-2021

		2017	2018	2019	2020	2021
		Actual	Actual	Actual	Estimated	Adopted
ADMINISTRATION						
01-101	City Council	229,572	188,642	190,709	180,755	198,620
01-102*	Treasurer	-	-	-	-	-
01-105	Administration	422,979	447,982	403,562	402,933	428,841
01-106	Personnel*	313,801	381,319	393,062	348,805	386,368
01-110	City Attorney	204,587	225,342	250,000	219,343	262,500
01-112	Labor Attorney	116,425	147,723	150,000	91,999	50,000
01-500	Fire Services - Contract	2,765,294	2,723,821	2,750,000	2,916,856	2,900,000
Total Administration Department		4,052,658	4,114,829	4,137,333	4,160,691	4,226,329

		2017	2018	2019	2020	2021
		Actual	Actual	Actual	Estimated	Adopted
CITY CLERK						
01-115	City Clerk	229,553	246,746	259,418	301,847	313,888
01-116	Elections	34,743	7,790	40,000	54,090	55,000
Total City Clerk Department		264,296	254,536	299,418	355,937	368,888

		2017	2018	2019	2020	2021
		Actual	Actual	Actual	Estimated	Adopted
FINANCE						
01-130	Finance Administration	713,534	682,878	699,465	649,904	712,351
01-131	Treasury	102,508	181,925	125,831	128,848	129,242
01-133	Personnel*	-	-	393,062	-	-
01-135	Information Technology	390,289	438,597	419,241	401,620	425,000
01-180	Retirement Health Premiums	869,068	880,165	867,854	908,004	950,000
01-190	Non-Departmental	408,084	556,595	477,325	753,199	968,874
Total Finance Department		2,483,483	2,740,160	2,982,778	2,841,575	3,185,467

		2017	2018	2019	2020	2021
		Actual	Actual	Actual	Estimated	Adopted
COMMUNITY DEVELOPMENT						
01-140	Building and Safety	261,072	221,297	193,831	200,860	194,551
01-150	Planning/Administration	293,414	364,185	493,849	425,301	458,695
01-151	Economic Development	-	-	-	50,000	50,000
01-152	Community Preservation	470,651	399,457	450,227	599,492	491,805
Total Community Development		1,025,136	984,939	1,137,906	1,275,653	1,195,052

		2017	2018	2019	2020	2021
		Actual	Actual	Actual	Estimated	Adopted
POLICE						
01-222	Police Admin	1,187,954	1,108,156	1,091,108	1,072,173	1,165,456
01-224	Detectives	854,510	1,147,014	1,132,722	1,209,375	1,102,108
01-225	Patrol	5,139,379	5,633,891	5,579,415	6,061,670	5,894,443
01-226	Reserves/Explorers	57,488	84,180	73,872	50,456	66,276
01-230	Community Service	181,024	178,804	260,630	270,867	286,512
01-250	Emergency Services	-	5,196	422	-	5,000
Total Police Department		7,420,354	8,157,241	8,138,168	8,664,541	8,519,793

GENERAL FUND
SUMMARY OF APPROPRIATIONS BY DIVISION - 5 YEAR HISTORY
FISCAL YEAR 2020-2021

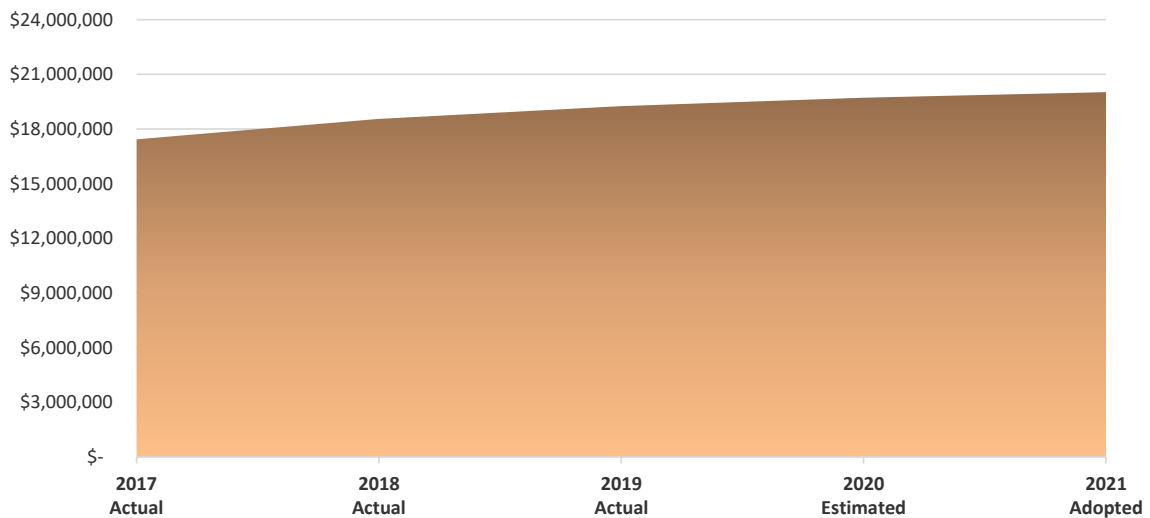
	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted
PUBLIC WORKS					
01-310 PW Administration	388,035	523,405	664,532	583,952	630,532
01-311 Street Maintenance	189,604	275,926	254,642	254,757	241,380
01-312 Graffiti Removal	-	-	-	-	-
01-313 Bus Shelter Maintenance	-	-	-	-	-
01-320** Equipment Maintenance	-	-	-	-	-
01-341 Mall Maintenance	19,517	35,034	11,300	-	-
01-343 Street Sweeping	27,600	27,594	27,600	29,775	34,700
01-346 Streets, Trees, & Parkways	123,946	119,033	94,804	121,111	66,429
01-370 Traffic Safety	146,962	139,759	145,470	149,906	192,178
01-371 Traffic Signals	30,321	44,570	65,500	49,507	36,500
01-390** Facility Maintenance	-	-	-	-	-
Total Public Works	925,986	1,165,321	1,263,847	1,189,009	1,201,719

	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted
RECREATION & COMM SERVICES					
01-420 Administration	475,154	359,471	464,371	448,468	589,997
01-422 Community Services	192,180	121,442	181,367	159,238	98,373
01-423 Recreation	406,902	487,270	484,607	461,312	464,790
01-424 Special Events	179,840	159,748	170,970	162,995	170,435
01-430 Aquatics	-	-	-	-	-
Total Recreation & Comm Services	1,254,075	1,127,931	1,301,315	1,232,014	1,323,595

TOTAL GENERAL FUND	\$ 17,425,989	\$ 18,544,957	\$ 19,260,765	\$ 19,719,419	\$ 20,020,843
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* This division has been moved to the Finance department in FY 2018-2019

General Fund Expenditure History



CITY OF SAN FERNANDO
GENERAL FUND
SUMMARY OF APPROPRIATIONS BY DIVISION - BY TYPE
FISCAL YEAR 2020-2021

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.

ADMINISTRATION	Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-101 City Council	138,615	44,500	-	15,506	198,620
01-105 Administration	375,280	22,550	-	31,012	428,841
01-106 Personnel	305,002	39,500	-	41,866	386,368
01-110 City Attorney	-	262,500	-	-	262,500
01-112 Labor Attorney	-	50,000	-	-	50,000
01-500 Fire Services - Contract	-	2,900,000	-	-	2,900,000
Total Administration Department	818,896	3,319,050	-	88,383	4,226,329

CITY CLERK	Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-115 City Clerk	260,515	26,049	-	27,324	313,888
01-116 Elections	2,000	53,000	-	-	55,000
Total City Clerk Department	262,515	79,049	-	27,324	368,888

FINANCE	Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-130 Finance Administration	510,660	137,400	-	64,292	712,351
01-131 Treasury	104,352	780	-	24,109	129,242
01-135 Information Technology	-	425,000	-	-	425,000
01-180 Retirement Health Premiums	950,000	-	-	-	950,000
01-190 Non-Departmental	60,000	888,874	-	20,000	968,874
Total Finance Department	1,625,012	1,452,054	-	108,401	3,185,467

COMMUNITY DEVELOPMENT	Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-140 Building and Safety	166,430	8,739	-	19,382	194,551
01-150 Planning/Administration	378,895	41,036	-	38,765	458,695
01-151 Economic Development	-	50,000	-	-	50,000
01-152 Community Preservation	348,080	41,000	-	102,725	491,805
Total Community Development	893,405	140,775	-	160,872	1,195,052

POLICE	Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-222 Police Admin	849,303	212,320	-	103,833	1,165,456
01-224 Detectives	882,302	19,015	-	200,790	1,102,108
01-225 Patrol	5,116,663	68,705	-	709,075	5,894,443
01-226 Reserves/Explorers	45,000	12,000	-	9,276	66,276
01-230 Community Service	231,139	200	-	55,173	286,512
01-250 Emergency Services	-	5,000	-	-	5,000
Total Police Department	7,124,406	317,240	-	1,078,147	8,519,793

**CITY OF SAN FERNANDO
GENERAL FUND
SUMMARY OF APPROPRIATIONS BY DIVISION - BY TYPE
FISCAL YEAR 2020-2021**

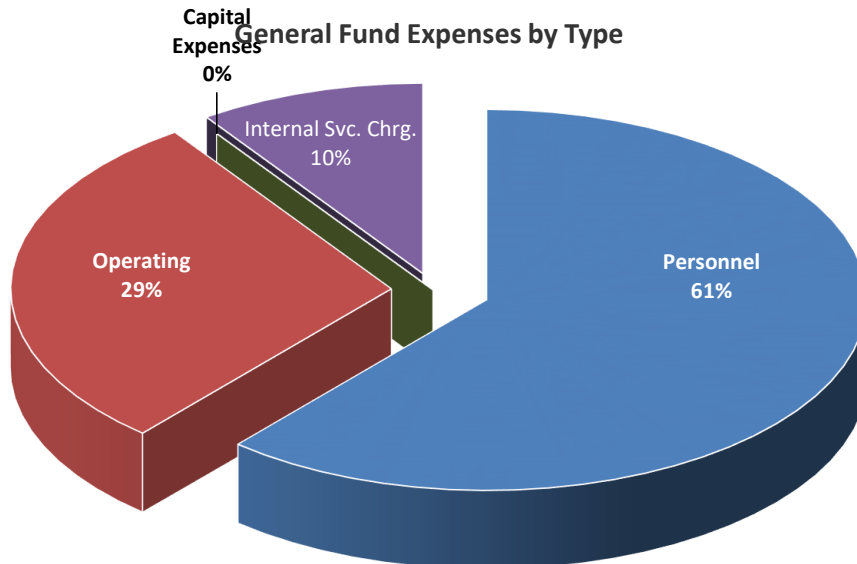
The total budget for each General Fund division, by department. This summary provides an overview of each division's budget in each of the four main categories: Personnel, Maintenance and Operating Expenses (M & O), Capital/Transfers, and Internal Service Charges.

PUBLIC WORKS*	Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-310 PW Administration	415,338	176,430	-	38,765	630,532
01-311 Street Maintenance	49,358	111,641	-	80,381	241,380
01-343 Street Sweeping	-	34,700	-	-	34,700
01-346 Streets, Trees, & Parkways	30,502	22,000	-	13,927	66,429
01-370 Traffic Safety	85,232	9,000	-	97,946	192,178
01-371 Traffic Signals	-	36,500	-	-	36,500
Total Public Works	580,429	390,271	-	231,019	1,201,719

RECREATION & COMM SERVICES	Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-420 Administration	458,503	52,470	-	79,024	589,997
01-422 Community Services	75,667	7,200	-	15,506	98,373
01-423 Recreation	334,491	5,400	-	124,899	464,790
01-424 Cultural Arts and Special Events	103,989	50,940	-	15,506	170,435
Total Recreation & Comm Services	972,650	116,010	-	234,935	1,323,595

TOTAL GENERAL FUND	\$ 12,277,313	\$ 5,814,449	\$ -	\$ 1,929,081	\$ 20,020,843
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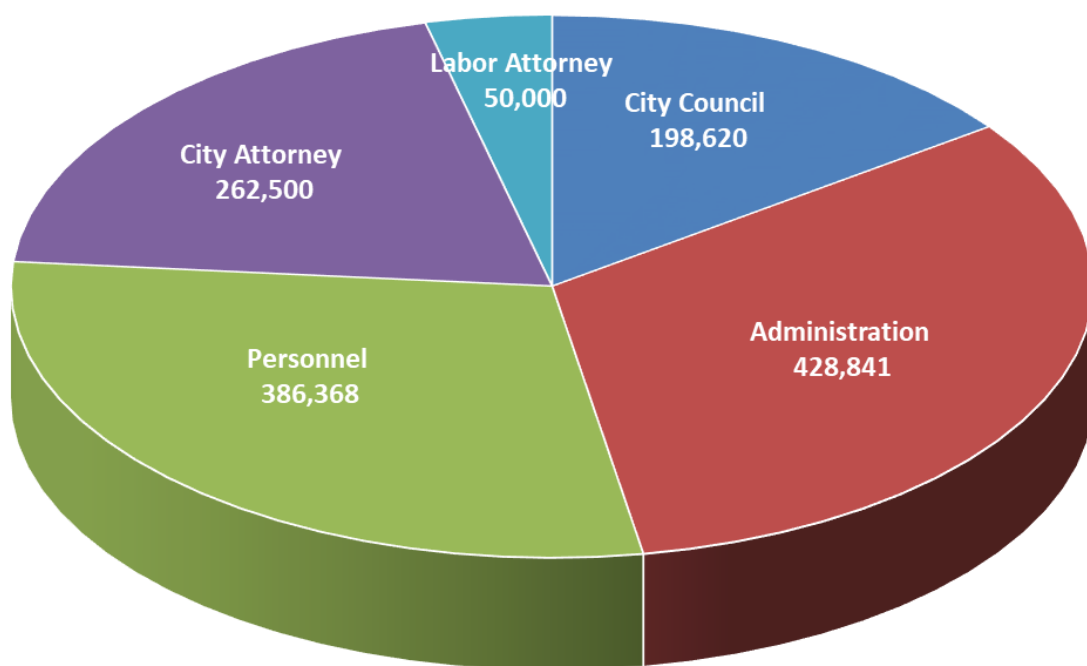
*Excludes Special Revenue and Enterprise Funded expenditures.

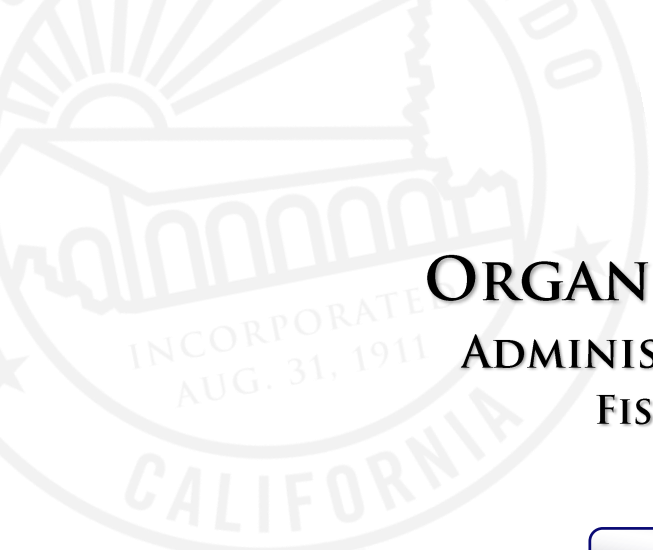


**SECTION IV.
GENERAL FUND
DEPARTMENTAL
BUDGETS**



ADMINISTRATION DEPARTMENT

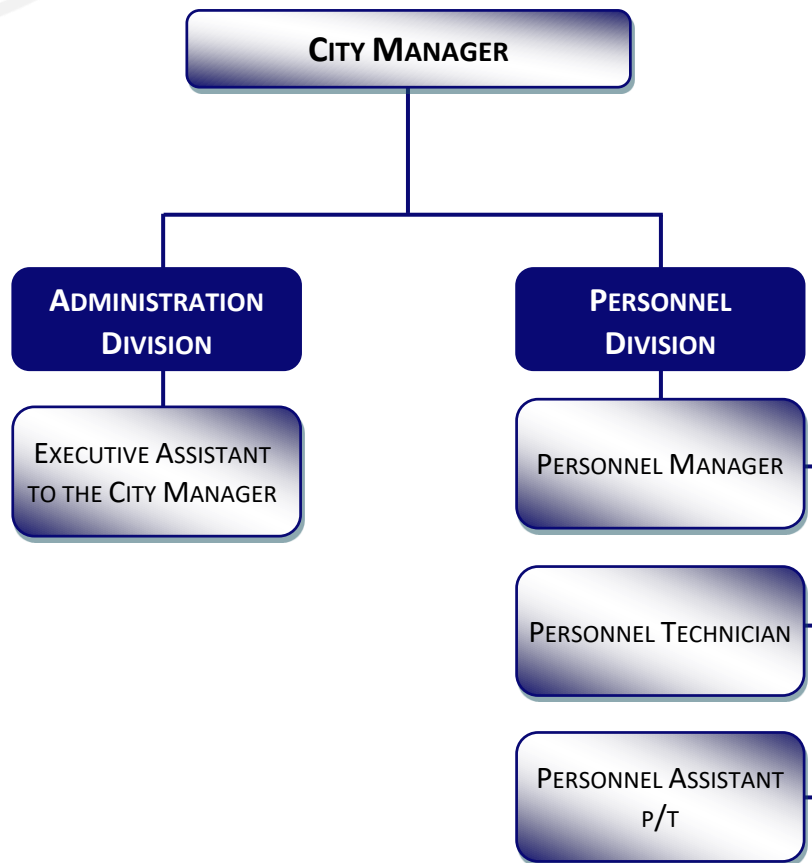




ORGANIZATIONAL CHART

ADMINISTRATION DEPARTMENT

FISCAL YEAR 2020-2021





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 2019-2020

1. Recruited and hired new Directors of Finance and Public Works.
2. Completed negotiations for a new Memorandum of Understanding with the San Fernando Police Officers' Association and San Fernando Police Management Unit. (Strategic Goal #1)
3. Coordinated the City's emergency response to the COVID-19 pandemic.

OBJECTIVES FOR FY 2020-2021

1. Continue to coordinate the City's emergency response to the COVID-19 pandemic. (Strategic Goal #1)
2. Provide guidance and support to City Council to protect the City's finances resulting from the COVID-19 pandemic, including, but not limited to, providing accurate revenue projections, implementing cost cutting measures, and seeking FEMA reimbursement emergency response related costs. (Strategic Goal #1)
3. Develop a process for ongoing legislative monitoring to increase San Fernando's input on statewide legislation impacting local control. (Strategic Goal #3)
4. Adopt and implement updated personnel rules and general policies. (Strategic Goal #9)

SOURCES:

	2017	2018	2019	2020	2021
ADMINISTRATION	Actual	Actual	Actual	Estimated	Adopted
GENERAL REVENUE	4,052,658	4,114,829	4,137,333	4,160,691	4,226,329
TOTAL FUNDING SOURCES	4,052,658	4,114,829	4,137,333	4,160,691	4,226,329



USES:

ADMINISTRATION	Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-101 City Council	138,615	44,500	-	15,506	198,620
01-105 Administration	375,280	22,550	-	31,012	428,841
01-106 Personnel	305,002	39,500	-	41,866	386,368
01-110 City Attorney	-	262,500	-	-	262,500
01-112 Labor Attorney	-	50,000	-	-	50,000
01-500 Fire Services - Contract	-	2,900,000	-	-	2,900,000
Total Administration Department	818,896	3,319,050	-	88,383	4,226,329

PERSONNEL:

ADMINISTRATION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 Actual	2021 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	0.00	0.00	0.00	0.00
Office Clerk	1.00	0.00	0.00	0.00	0.00
Personnel Manager (1)	1.00	1.00	0.00	1.00	1.00
Personnel Technician (1)	1.00	1.00	0.00	1.00	1.00
Personnel Assistant (FTE) (1)	0.00	0.75	0.00	0.70	0.70
TOTAL ADMINISTRATION DEPARTMENT	6.00	4.75	2.00	4.70	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		2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-101-0000-4101	SALARIES-PERMANENT EMPLOYEES	74,257	60,868	62,313	37,200	67,694	58,800
001-101-0000-4120	O.A.S.D.I.	6,785	5,764	6,024	2,662	6,566	2,663
001-101-0000-4126	HEALTH INSURANCE	43,383	46,977	57,565	87,645	44,102	76,702
001-101-0000-4128	DENTAL INSURANCE	5,301	5,202	5,151	-	5,427	-
001-101-0000-4136	OPTICAL INSURANCE	1,322	1,296	1,247	-	1,230	-
001-101-0000-4138	LIFE INSURANCE	510	510	480	450	437	450
001-101-0000-4140	WELLNESS BENEFIT	-	-	-	-	-	-
Personnel Costs		131,559	120,617	132,780	127,957	125,455	138,615
001-101-0000-4270	PROFESSIONAL SERVICES	19,247	15,826	10,975	20,000	11,075	10,000
001-101-0000-4300	DEPARTMENT SUPPLIES	31,251	5,701	3,962	2,341	3,938	3,000
001-101-0000-4370	MEETINGS, MEMBERSHIP & TRAVEL	-	-	-	-	15	-
001-101-0000-4390	VEHICLE ALLOW & MILEAGE	14,439	14,439	16,424	18,000	18,134	18,000
001-101-0101-4140	WELLNESS BENEFIT - S. BALLIN	600	600	600	600	600	600
001-101-0101-4220	PHONE & PAGER - S. BALLIN	-	-	-	-	-	-
001-101-0101-4370	MEETINGS & TRAVEL - S. BALLIN	3,808	1,714	276	4,000	3,143	1,500
001-101-0101-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS	-	179	122	200	100	150
001-101-0102-4140	WELLNESS BENEFIT - H. PACHECO	-	-	-	600	175	600
001-101-0102-4220	PHONE & PAGER - H. PACHECO	-	-	370	-	636	-
001-101-0102-4370	MEETINGS & TRAVEL - H. PACHECO	-	-	3,475	4,000	2,727	1,500
001-101-0102-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS	-	-	-	200	-	150
001-101-0103-4140	WELLNESS BENEFIT - J. FAJARDO	600	600	600	600	551	-
001-101-0103-4220	PHONE & PAGER - J. FAJARDO	-	554	676	600	232	-
001-101-0103-4370	MEETINGS & TRAVEL - J. FAJARDO	3,733	1,753	50	4,000	143	1,500
001-101-0103-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS	162	92	67	200	10	150
001-101-0107-4140	WELLNESS BENEFIT - M. MENDOZA	-	-	-	600	-	600
001-101-0107-4220	PHONE & PAGER - M. MENDOZA	401	533	192	-	-	-
001-101-0107-4370	MEETINGS & TRAVEL - M. MENDOZA	-	-	-	4,000	4,074	1,500
001-101-0107-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS	-	-	-	200	(103)	150
001-101-0111-4140	WELLNESS BENEFIT - R. GONZALES	345	-	-	600	123	3,600
001-101-0111-4220	PHONE & PAGER - R. GONZALES	486	417	760	600	75	-
001-101-0111-4370	MEETINGS & TRAVEL - R. GONZALES	3,039	2,901	4,266	4,000	3,518	1,500
001-101-0111-4380	SUBSCRIPTIONS, DUES & MEMBERSHIPS	-	196	100	1,000	1,000	-
Operations & Maintenance Costs		80,703	50,845	47,690	71,641	52,265	44,500
001-101-0000-4706	LIABILITY CHARGE	7,606	7,737	7,097	2,371	2,371	-
001-101-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-101-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-101-0000-4743	FACILITY MAINTENANCE CHARGE	9,704	12,237	13,063	16,073	-	15,506
Internal Service Charges		17,310	19,974	20,160	18,444	2,371	15,506
001-101-0000-4500	****CAPITAL EXPENSES****	-	-	-	659	664	-
Capital Costs		-	-	-	659	664	-
Division Total		229,572	191,436	200,630	218,701	180,755	198,620



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		2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-105-0000-4101	SALARIES-PERMANENT EMPLOYEES	300,791	279,606	397,070	274,307	274,657	308,787
001-105-0000-4105	OVERTIME	1,083	2,970	2,049	750	966	-
001-105-0000-4120	O.A.S.D.I.	18,274	21,612	24,875	16,846	17,229	17,656
001-105-0000-4124	RETIREMENT	-	-	-	-	1,176	-
001-105-0000-4126	HEALTH INSURANCE	33,477	39,422	31,393	39,184	37,308	41,256
001-105-0000-4128	DENTAL INSURANCE	2,401	2,884	1,693	352	2,491	352
001-105-0000-4129	RETIREE HEALTH SAVINGS	-	973	700	-	-	-
001-105-0000-4130	WORKER'S COMPENSATION INS.	4,655	4,481	4,302	4,146	4,190	4,600
001-105-0000-4134	LONG TERM DISABILITY INSURANCE	795	1,134	1,647	1,424	1,449	1,634
001-105-0000-4136	OPTICAL INSURANCE	456	302	475	215	600	215
001-105-0000-4138	LIFE INSURANCE	159	123	196	180	180	180
001-105-0000-4140	WELLNESS BENEFIT REIMBURSEMENT	600	550	509	600	600	600
Personnel Costs		362,691	354,057	464,909	338,004	340,845	375,280
001-105-0000-4220	TELEPHONE	761	1,727	1,067	600	772	600
001-105-0000-4230	ADVERTISING	-	-	-	-	-	-
001-105-0000-4260	CONTRACTUAL SERVICES	1,340	1,340	1,460	3,700	1,550	1,500
001-105-0000-4270	PROFESSIONAL SERVICES	3,869	25,380	1,572	8,000	2,256	3,000
001-105-0000-4300	DEPARTMENT SUPPLIES	2,279	3,846	1,164	3,500	7,286	3,000
001-105-0000-4360	PERSONNEL TRAINING	-	319	140	500	-	200
001-105-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	3,612	6,730	4,644	7,550	5,123	7,000
001-105-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	2,488	3,016	2,733	3,000	2,290	3,000
001-105-0000-4390	VEHICLE ALLOW & MILEAGE	4,131	4,758	4,270	3,800	3,621	4,250
001-105-3649-4101	YOUTH REINVESTMENT PROG BSCC 582-	-	-	-	-	623	-
001-105-3649-4120	YOUTH REINVESTMENT PROG BSCC 582-	-	-	-	-	31	-
001-105-3649-4124	YOUTH REINVESTMENT PROG BSCC 582-	-	-	-	-	116	-
001-105-3649-4130	YOUTH REINVESTMENT PROG BSCC 582-	-	-	-	-	10	-
001-105-3689-4101	COVID-19 GLOBAL OUTBREAK	-	-	-	-	15,665	-
001-105-3689-4105	COVID-19 GLOBAL OUTBREAK	-	-	-	-	1,391	-
001-105-3689-4120	COVID-19 GLOBAL OUTBREAK	-	-	-	-	1,298	-
001-105-3689-4124	COVID-19 GLOBAL OUTBREAK	-	-	-	-	1,060	-
001-105-3689-4130	COVID-19 GLOBAL OUTBREAK	-	-	-	-	268	-
001-105-3689-4300	COVID-19 GLOBAL OUTBREAK	-	-	-	-	16,728	-
Operations & Maintenance Costs		18,480	47,116	17,050	30,650	60,088	22,550
001-105-0000-4706	LIABILITY CHARGE	22,399	22,335	19,683	6,264	6,264	-
001-105-0000-4743	FACILITY MAINTENANCE CHARGE	19,409	24,474	26,127	32,146	32,146	31,012
Internal Service Charges		41,808	46,809	45,810	38,410	38,410	31,012
001-105-0000-4500	****CAPITAL EXPENSES****	-	-	-	-	-	-
Capital Costs		-	-	-	-	-	-
Division Total		422,979	447,982	527,768	407,064	439,343	428,841



PERSONNEL

DIVISION NO. 106

DIVISION OVERVIEW

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

Dept: Administration

Div: Personnel

Account Number & Title		2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-106-0000-4101	SALARIES-PERMANENT EMPLOYEES	184,852	192,080	93,589	191,310	185,307	229,889
001-106-0000-4103	WAGES-PERMANENT EMPLOYEES	-	24,563	11,246	32,975	33,188	
001-106-0000-4105	OVERTIME	-	-	-	-	51	161
001-106-0000-4120	O.A.S.D.I.	14,160	16,557	8,020	16,808	6,719	17,225
001-106-0000-4124	RETIREMENT	-	-	-	-	(894)	-
001-106-0000-4126	HEALTH INSURANCE	39,658	46,065	19,135	45,233	43,017	50,681
001-106-0000-4128	DENTAL INSURANCE	4,365	5,987	2,138	2,138	4,244	2,138
001-106-0000-4130	WORKER'S COMPENSATION INS.	2,832	3,337	1,572	3,471	3,347	3,558
001-106-0000-4134	LONG TERM DISABILITY INSURANCE	948	948	160	879	908	964
001-106-0000-4136	OPTICAL INSURANCE	787	1,080	386	386	765	386
001-106-0000-4138	LIFE INSURANCE	204	204	34	225	225	-
Personnel Costs		247,806	290,821	136,280	293,425	276,879	305,002
001-106-0000-4220	TELEPHONE	826	603	272	600	802	600
001-106-0000-4230	ADVERTISING	312	5,496	135	2,880	2,917	2,000
001-106-0000-4260	CONTRACTUAL SERVICES	6,768	11,041	3,813	12,900	9,428	12,000
001-106-0000-4270	PROFESSIONAL SERVICES	12,901	19,419	5,475	19,000	6,068	17,500
001-106-0000-4300	DEPARTMENT SUPPLIES	2,643	1,563	4,284	6,625	3,390	5,500
001-106-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
001-106-0000-4360	PERSONNEL TRAINING	6,063	200	-	250	13	250
001-106-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	40	745	1,231	400	-	400
001-106-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	150	-	150	450	411	450
001-106-0000-4390	VEHICLE ALLOW & MILEAGE	272	65	109	400	63	400
001-106-0000-4430	ACTIVITIES AND PROGRAMS	-	136	-	400	-	400
001-106-3689-4101	COVID-19 GLOBAL OUTBREAK	-	-	-	-	10,533	-
001-106-3689-4103	COVID-19 GLOBAL OUTBREAK	-	-	-	-	498	-
001-106-3689-4120	COVID-19 GLOBAL OUTBREAK	-	-	-	-	844	-
001-106-3689-4124	COVID-19 GLOBAL OUTBREAK	-	-	-	-	893	-
001-106-3689-4130	COVID-19 GLOBAL OUTBREAK	-	-	-	-	174	-
Operations & Maintenance Costs		29,975	39,268	15,469	43,905	36,033	39,500
001-106-0000-4706	LIABILITY CHARGE	16,611	19,414	-	5,438	5,438	-
001-106-0000-4743	FACILITY MAINTENANCE CHARGE	19,409	31,816	16,983	43,397	43,397	41,866
Internal Service Charges		36,020	51,230	16,983	48,835	48,835	41,866
001-106-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
Capital Costs		-	-	-	-	-	-
Division Total		313,801	381,319	168,732	386,165	361,747	386,368

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



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	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-110-0000-4270 PROFESSIONAL SERVICES	204,587	225,342	266,669	262,500	219,343	262,500
001-110-0098-4270 SUCCESSOR AGENCY TO THE RDA	-	-	-	-	-	-
001-110-3689-4270 COVID-19 GLOBAL OUTBREAK	-	-	-	-	8,649	-
Operations & Maintenance Costs	204,587	225,342	266,669	262,500	227,992	262,500
Division Total	204,587	225,342	266,669	262,500	227,992	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	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-112-0000-4270 PROFESSIONAL SERVICES	116,425	147,723	149,309	75,000	91,999	50,000
Operations & Maintenance Costs	116,425	147,723	149,309	75,000	91,999	50,000
Division Total	116,425	147,723	149,309	75,000	91,999	50,000



FIRE SERVICES

DIVISION NO. 500

DIVISION OVERVIEW

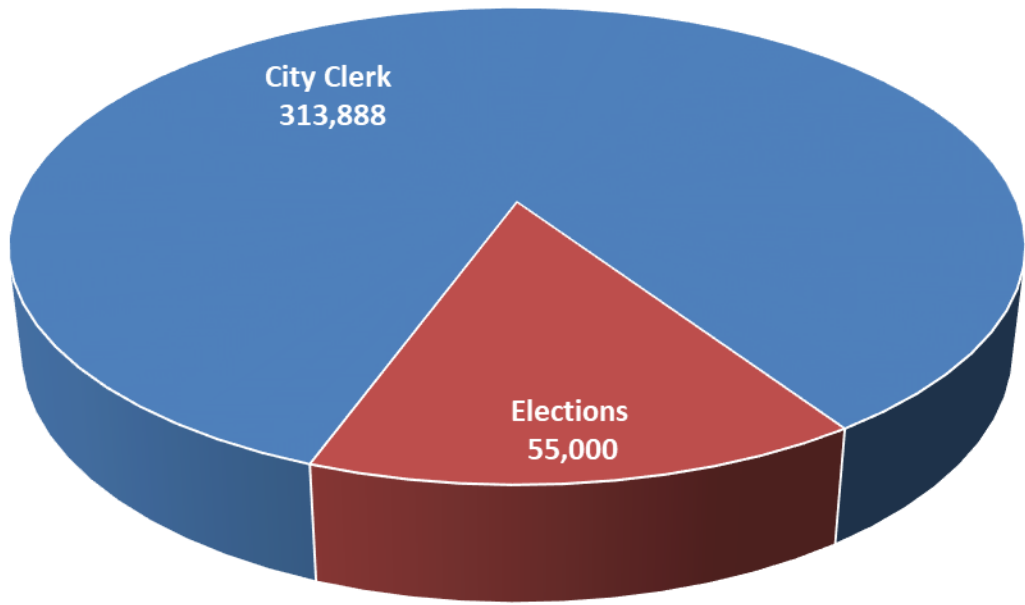
Fire services are provided by the Los Angeles City Fire Department (LAFD) on a contractual basis. The services provided by the LAFD include, but are not limited to, fire suppression, fire prevention, inspection, paramedic, emergency medical technician functions, and emergency medical response.

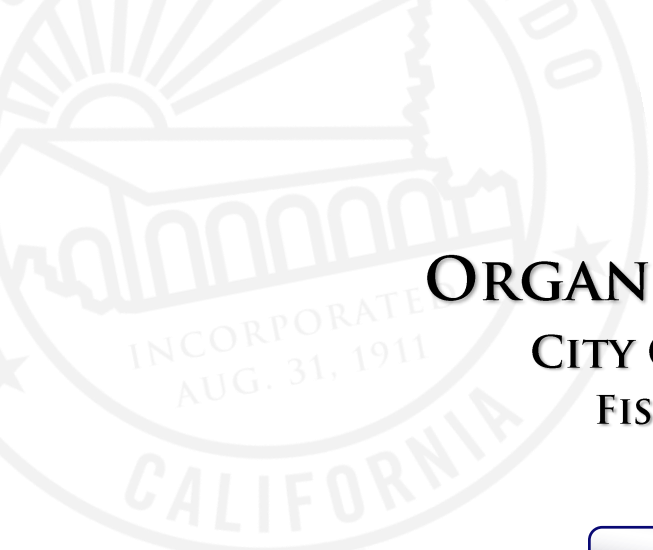
Dept: Administration
Div: Fire Services (LAFD Contract)

Account Number & Title	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-500-0000-4260 CONTRACTUAL SERVICES	2,765,294	2,723,821	2,663,244	2,850,000	2,916,856	2,900,000
Operations & Maintenance Costs	2,765,294	2,723,821	2,663,244	2,850,000	2,916,856	2,900,000
Division Total	2,765,294	2,723,821	2,663,244	2,850,000	2,916,856	2,900,000



CITY CLERK DEPARTMENT

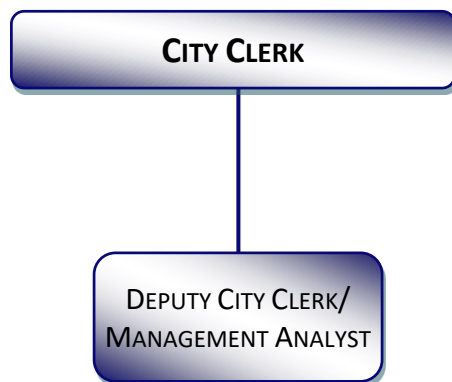




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CITY CLERK DEPARTMENT

FISCAL YEAR 2020-2021





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 2019-2020

- 1) **Agendas Preparation and Distribution.** Processed, distributed, and posted 145 agendas and/or packets for the City Council, Successor Agency, and Education Commission meetings.
- 2) **Meeting Documents.** Processed approximately 225 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 160 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 (8) 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 5th Annual Scholarship Awards Ceremony (\$5000 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.** The City's General Municipal Election, is consolidated with Los Angeles County Registrar-Recorder/County Clerk. The City Clerk's Office conducts all municipal elections, processes candidates for elective office, and assists the public on election matters. The City Clerk is the Filing Officer for election campaign reports and Statements of Economic Interests



ACCOMPLISHMENTS FOR FY 2019-2020

for designated employees and certain appointed officials, in compliance with the Political Reform Act.

OBJECTIVES FOR FY 2020-2021

- 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 Los Angeles County Registrar-Recorder regarding the November 3, 2020 General Election to ensure a smooth election process, serve as contact for election inquiries, and ensuring City staff assistance throughout the election process.

SOURCES:

	2017	2018	2019	2020	2021
CITY CLERK	Actual	Actual	Actual	Estimated	Adopted
GENERAL REVENUE	264,453	254,536	259,418	326,284	313,888
GENERAL CITY ELECTION	(157)	-	40,000	71,000	55,000
TOTAL FUNDING SOURCES	264,296	254,536	299,418	397,284	368,888

USES:

	2017	2018	2019	2020	2021
CITY CLERK	Actual	Actual	Actual	Estimated	Adopted
01-115 City Clerk	229,553	246,746	259,418	326,284	313,888
01-116 Elections	34,743	7,790	40,000	71,000	55,000
Total City Clerk Department	264,296	254,536	299,418	397,284	368,888



PERSONNEL:

	2017	2018	2019	2020	2021
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	1.00	1.00
Deputy City Clerk (FTE) (2)	0.50	0.69	0.70	0.00	0.00
TOTAL CITY CLERK DEPARTMENT	1.50	1.69	1.70	2.00	2.00



CITY CLERK

DIVISION NO. 115

DIVISION OVERVIEW

The City Clerk's Office is the City's official Custodian of Records serving the City Council, City Departments, and the public. The City Clerk's Department responsibilities include: 1) management and production of the agendas and packet preparation, and distribution for all legislative meetings of the City Council, Successor Agency, and Education Commission; 2) record and maintain proceedings and legislative actions taken at 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 Municipal Code; 7) conducts all municipal elections, processes candidates for elective office, and assists the public on election matters; 8) serve as filing officer for the Fair Political Practices Commission (FPPC) pertaining to all candidate and campaign committee filings as required by State law and the City's conflict of interest code; 9) provide records research upon request from the public, City Council, and departments, under the Public Records and Freedom of Information Acts; 10) maintain roster of City Council appointments to Commissions and Committees; 11) custodian of the official City Seal; 12) monitor AB1234 Biennial Ethics Training for Elected Officials, Commissioners and City employees; 13) administer oaths and affirmations, including Oath of Office to newly elected officials; 14) serve as the liaison to the Education Commission, 15) ensure agenda postings and public notices comply with the requirements of the Brown Act (open meeting laws), and the California Government Code; and 15) facilitates legislative meetings, and performs all follow up assignments.

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

Account Number & Title		2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-115-0000-4101	SALARIES-PERMANENT EMPLOYEES	116,398	119,564	122,932	215,065	65,801	204,245
001-115-0000-4103	WAGES-TEMPORARY & PART-TIME	35,625	37,964	36,779	-	21,241	0.00
001-115-0000-4105	OVERTIME	-	-	173	-	369.36	0.00
001-115-0000-4111	COMMISSIONER'S REIMBURSEMENT	2,350	2,550	2,925	4,500	1,650	0.00
001-115-0000-4120	O.A.S.D.I.	11,615	12,091	12,507	11,665	6,818	14,792
001-115-0000-4126	HEALTH INSURANCE	15,477	15,471	14,057	18,083	4,018	36,172
001-115-0000-4128	DENTAL INSURANCE	1,317	1,264	1,166	-	337.02	-
001-115-0000-4130	WORKER'S COMPENSATION INS.	2,293	2,389	2,456	2,409	1,293	3,055
001-115-0000-4134	LONG TERM DISABILITY	914	914	914	826	434	1,470
001-115-0000-4136	OPTICAL INSURANCE	224	215	215	-	69	-
001-115-0000-4138	LIFE INSURANCE	102	102	132	135	68	180
001-115-0000-4140	WELLNESS BENEFIT	600	600	600	600	-	600
Personnel Costs		186,915	193,124	194,856	253,283	102,099	260,515
001-115-0000-4230	ADVERTISING	8,645	8,809	7,545	13,350	1,731	8,000
001-115-0000-4260	CONTRACTUAL SERVICES	4,273	6,260	4,218	16,000	350	5,500
001-115-0000-4300	DEPARTMENT SUPPLIES	546	1,167	749	2,600	567	1,100
001-115-0000-4360	PERSONNEL TRAINING	300	980	350	350	-	350
001-115-0000-4365	TUITION REIMBURSEMENT	-	-	-	1,500	-	3,000
001-115-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	1,543	2,600	1,910	3,000	429	3,000
001-115-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	265	485	185	500	-	500
001-115-0000-4390	VEHICLE ALLOW & MILEAGE	322	1,039	3,666	3,900	1,711	3,800
001-115-0000-4450	OTHER EXP (EDUCATION COMMISSION)	539	963	444	799	219	799
Operations & Maintenance Costs		16,433	22,303	19,067	41,999	5,008	26,049
001-115-0000-4706	LIABILITY CHARGE	11,649	12,964	11,426	3,678	1,839	-
001-115-0000-4743	FACILITY MAINTENANCE CHARGE	14,556	18,355	19,595	27,324	13,662	27,324
Internal Service Charges		26,205	31,319	31,021	31,002	15,501	27,324
Division Total		229,553	246,746	244,944	326,284	122,607	313,888



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 Los Angeles County Registrar-Recorder, which began 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.

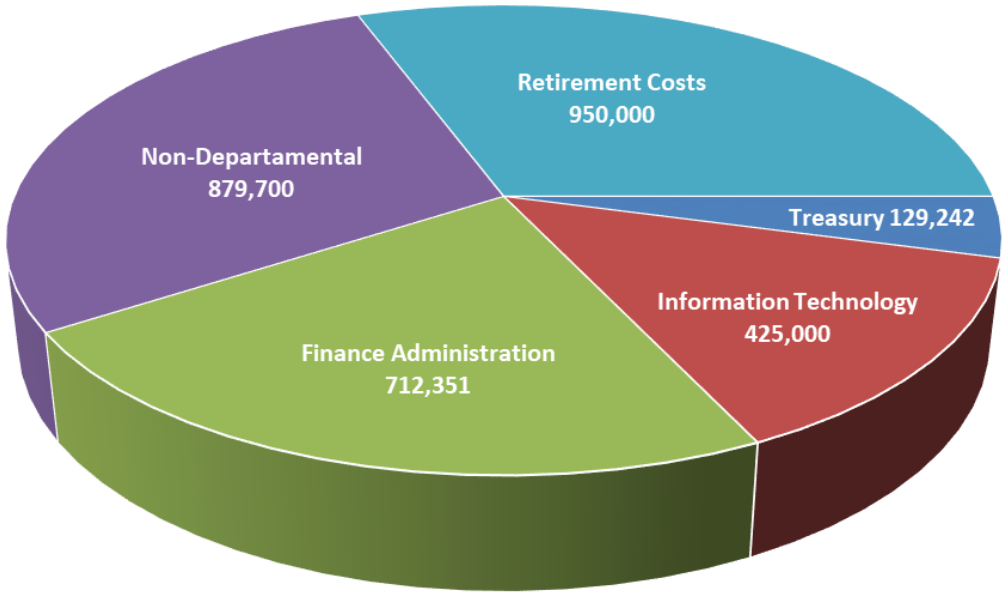
As the Election Official, the City Clerk is responsible for administering elections in accordance with federal, state, and local procedures and in a manner that assures public confidence in the accuracy, efficiency, fairness and transparency of the election process. The City works alongside the Los Angeles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

Dept: City Clerk Department
Div: Elections

Account Number & Title	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-116-0000-4103 WAGES-TEMPORARY & PART-TIME	45	13	23	-	-	
001-116-0000-4105 OVERTIME	737	767	883	2,000	-	2,000
001-116-0000-4112 TEMP. NON-EMPLOYEE WAGES	-	-	-	-	-	-
001-116-0000-4120 O.A.S.D.I.	59	60	69	-	-	-
001-116-0000-4130 WORKER'S COMPENSATION INS.	81	71	94	-	-	-
Personnel Costs	922	911	1,069	2,000	-	2,000
001-116-0000-4230 ADVERTISING	150	5,868	1,838	2,000	986	2,000
001-116-0000-4260 CONTRACTUAL SERVICES	32,474	1,011	32,628	66,000	-	50,000
001-116-0000-4300 DEPARTMENT SUPPLIES	1,135	-	1,094	300	251	300
001-116-0000-4360 PERSONNEL TRAINING	-	-	-	700	-	700
001-116-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	-	1,610	-	-	
001-116-0000-4390 VEHICLE ALLOW & MILEAGE	63	-	86	-	-	
Operations & Maintenance Costs	33,822	6,879	38,325	69,000	1,236	53,000
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	34,743	7,790	39,394	71,000	1,236	55,000



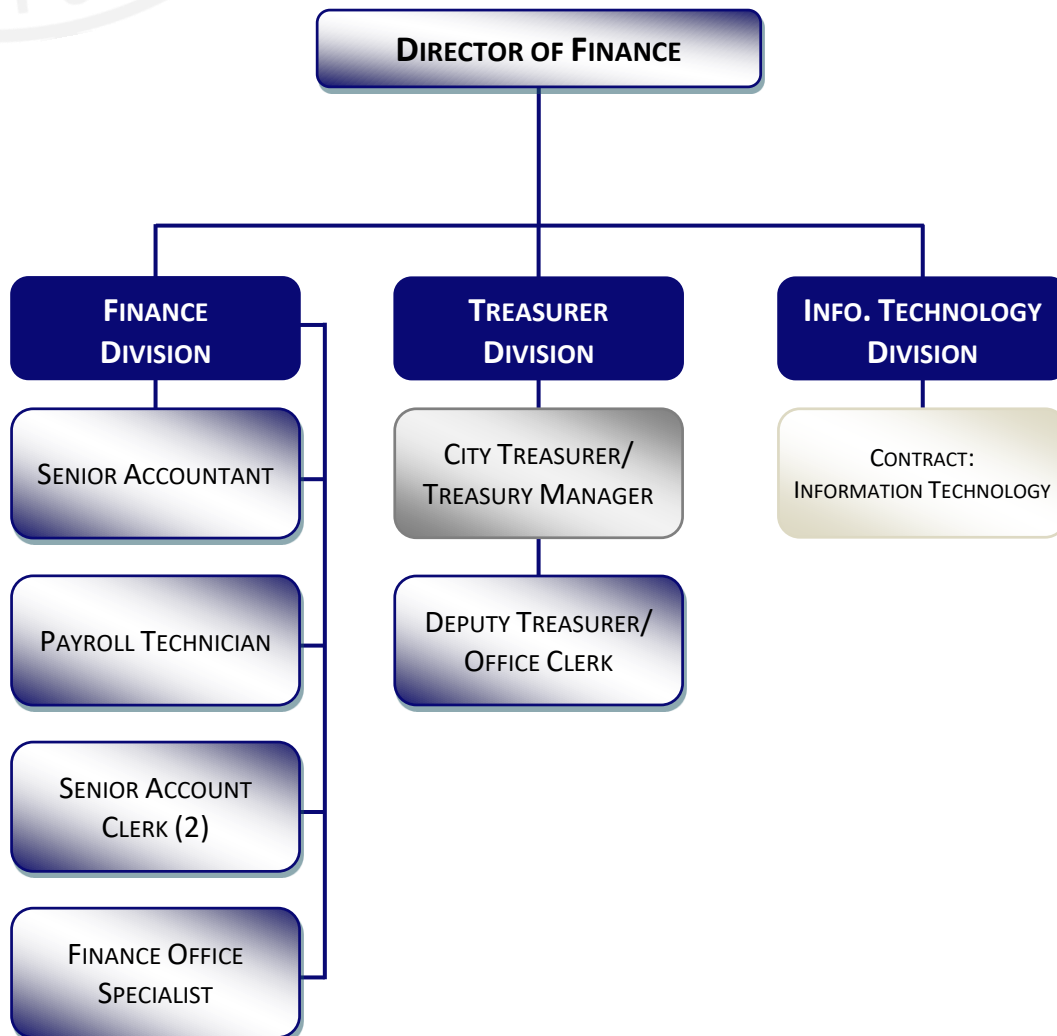
FINANCE DEPARTMENT



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FINANCE DEPARTMENT

FISCAL YEAR 2020-2021



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 2019-2020

- 1) Worked with Pension and OPEB Fiscal advisor to implement recommended strategies ((Strategic Goal #1)
- 2) Facilitated a smooth transition for the new Information Technology Management Services firm (Strategic Goal #5)
- 3) Received 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)

OBJECTIVES FOR FY 2020-2021

- 1) Continue to monitor expenses related to COVID-19 Pandemic and the pandemic's impact on future forecasts of City revenues and expenses.
- 2) Work with Pension and OPEB Fiscal Advisor to implement recommended strategies. (Strategic Goal #1)
- 3) Receive the Government Finance Officers Association *Distinguished Budget Presentation Award* for the Fiscal Year 2020-2021 Adopted Budget and the *Certificate of Achievement for Excellence in Financial Reporting* for the Fiscal Year 2019-2020. (Strategic Goal #1)



SOURCES:

	2017	2018	2019	2020	2021
FINANCE	Actual	Actual	Actual	Estimated	Adopted
GENERAL REVENUE	2,408,705	2,662,067	3,414,270	3,148,491	3,021,293
BUSINESS LICENSE PROCESSING FEE	68,378	71,433	69,538	68,363	68,000
BUSINESS LICENSE PERMITS	6,400	6,660	9,020	7,000	7,000
TOTAL FUNDING SOURCES	2,483,483	2,740,160	3,492,829	3,323,854	3,096,293

USES:

	2017	2018	2019	2020	2021
FINANCE	Actual	Actual	Actual	Estimated	Adopted
01-130 Finance Administration	713,534	682,878	715,842	725,396	712,351
01-131 Treasury	102,508	181,925	125,352	129,395	129,242
01-133 Personnel*	-	-	393,062	-	-
01-135 Information Technology	390,289	438,597	419,241	403,885	425,000
01-180 Retirement Health Premiums	869,068	880,165	925,000	950,000	950,000
01-190 Non-Departmental	408,084	556,595	863,123	1,115,178	879,700
Total Finance Department	2,483,483	2,740,160	3,441,620	3,323,854	3,096,293

PERSONNEL:

	2017	2018	2019	2020	2021
FINANCE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
Director of Finance	1.00	1.00	1.00	1.00	1.00
Treasury Manager	0.00	1.00	1.00	1.00	1.00
Senior Accountant	0.00	1.00	1.00	1.00	1.00
Junior Accountant	1.00	0.00	0.00	0.00	0.00
Payroll Technician	0.00	0.00	1.00	1.00	1.00
Senior Account Clerk II	1.00	1.00	0.00	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	0.00	0.00	0.00	0.00
Office Clerk	0.00	1.00	1.00	1.00	1.00
Personnel Manager (1)	0.00	0.00	1.00	0.00	0.00
Personnel Technician (1)	0.00	0.00	1.00	0.00	0.00
Personnel Assistant (FTE) (1)	0.00	0.00	0.70	0.00	0.00
TOTAL FINANCE DEPARTMENT	7.00	8.00	10.70	8.00	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		2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-130-0000-4101	SALARIES-PERMANENT EMPLOYEES	288,690.54	345,116.00	319,048.90	370,664.00	314,554.03	389,639.67
001-130-0000-4103	WAGES-TEMPORARY & PART-TIME	26,453.16	7,773.00	5,454.00	-	-	-
001-130-0000-4105	OVERTIME	1,686.26	124.00	527.45	1,000.00	3,992.88	4,799.00
001-130-0000-4112	TEMP. NON-EMPLOYEE WAGES	63,900.00	22,575.00	13,117.50	-	-	-
001-130-0000-4120	O.A.S.D.I.	23,115.54	24,182.00	22,928.05	27,053.00	24,479.40	28,111.66
001-130-0000-4120	RETIREMENT	-	-	-	-	(339.74)	-
001-130-0000-4126	HEALTH INSURANCE	66,321.13	51,926.00	62,862.82	84,706.00	60,188.60	73,452.15
001-130-0000-4128	DENTAL INSURANCE	7,361.56	5,174.00	7,295.74	3,910.00	6,785.93	3,910.29
001-130-0000-4129	RETIREE HEALTH SAVINGS	-	-	-	1,200.00	683.85	1,200.00
001-130-0000-4130	WORKER'S COMPENSATION INS.	4,931.27	5,385.00	4,940.18	5,642.00	9,656.48	5,952.18
001-130-0000-4134	LONG TERM DISABILITY INSURANCE	1,003.97	1,674.00	1,469.89	1,785.00	1,344.54	1,922.61
001-130-0000-4136	OPTICAL INSURANCE	1,457.04	1,312.00	1,322.54	712.00	1,222.94	712.11
001-130-0000-4138	LIFE INSURANCE	519.00	519.00	366.00	360.00	322.50	360.00
001-130-0000-4140	WELLNESS BENEFIT	600.00	600.00	600.00	600.00	600.00	600.00
001-130-3649-4101	YOUTH REINVESTMENT PROG BSCC 582-1	-	-	-	-	404.71	-
001-130-3649-4120	YOUTH REINVESTMENT PROG BSCC 582-1	-	-	-	-	30.96	-
001-130-3649-4124	YOUTH REINVESTMENT PROG BSCC 582-1	-	-	-	-	98.25	-
001-130-3649-4130	YOUTH REINVESTMENT PROG BSCC 582-1	-	-	-	-	6.39	-
Personnel Costs		486,039.47	466,360.00	439,933.07	497,632.00	424,031.72	510,659.68
001-130-0000-4220	TELEPHONE	22.57	-	-	-	-	-
001-130-0000-4230	ADVERTISING	-	-	-	-	-	-
001-130-0000-4260	CONTRACTUAL SERVICES	82,090.62	63,288.20	104,151.77	75,000.00	69,460.43	65,000.00
001-130-0000-4270	PROFESSIONAL SERVICES	58,651.00	60,158.00	60,759.00	63,050.00	71,482.23	62,000.00
001-130-0000-4300	DEPARTMENT SUPPLIES	7,405.62	6,156.00	5,746.42	6,500.00	6,583.59	5,500.00
001-130-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
001-130-0000-4360	PERSONNEL TRAINING	-	410.55	165.92	500.00	35.00	500.00
001-130-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	1,713.88	3,401.00	4,147.81	5,000.00	3,433.51	500.00
001-130-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	485.00	815.00	1,009.00	500.00	1,305.00	200.00
001-130-0000-4390	VEHICLE ALLOW & MILEAGE	1,878.90	3,020.00	2,450.41	3,700.00	2,209.36	3,700.00
Operations & Maintenance Costs		152,247.59	137,248.75	178,430.33	154,250.00	154,509.12	137,400.00
001-130-0000-4706	LIABILITY CHARGE	31,578.00	30,321.00	28,847.10	9,222.47	9,222.00	-
001-130-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-130-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-130-0000-4743	FACILITY MAINTENANCE CHARGE	43,669.00	48,948.00	52,254.00	64,291.57	64,292.00	64,291.57
Internal Service Charges		75,247.00	79,269.00	81,101.10	73,514.04	73,514.00	64,291.57
001-130-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
Capital Costs		-	-	-	-	-	-
Division Total		713,534.06	682,877.75	699,464.50	725,396.04	652,054.84	712,351.25



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	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-131-0000-4101 SALARIES-PERMANENT EMPLOYEES	61,545	105,861	69,377	71,772	73,250	73,109
001-131-0000-4105 OVERTIME	-	-	35	-	49	-
001-131-0000-4120 O.A.S.D.I.	4,743	8,086	5,311	5,323	5,608	5,421
001-131-0000-4126 HEALTH INSURANCE	19,057	31,273	19,846	21,819	19,544	23,017
001-131-0000-4128 DENTAL INSURANCE	2,339	3,421	2,138	1,069	2,138	1,069
001-131-0000-4130 WORKER'S COMPENSATION INS.	957	1,603	1,062	1,095	1,114	1,120
001-131-0000-4134 LONG TERM DISABILITY INSURANCE	-	490	356	325	338	333
001-131-0000-4136 OPTICAL INSURANCE	422	617	386	193	386	193
001-131-0000-4138 LIFE INSURANCE	136	204	113	90	90	90
Personnel Costs	89,199	151,555	98,625	101,686	102,517	104,352
001-131-0000-4300 DEPARTMENT SUPPLIES	135	470	172	160	337	160
001-131-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	190	193	443	1,400	-	500
001-131-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	-	155	-	120
001-131-0000-4390 VEHICLE ALLOW & MILEAGE	480	-	-	-	-	-
Operations & Maintenance Costs	805	663	615	1,715	337	780
001-131-0000-4706 LIABILITY CHARGE	4,741	10,128	5,690	1,885	1,885	-
001-131-0000-4743 FACILITY MAINTENANCE CHARGE	7,764	19,579	20,902	24,109	24,109	24,109
Internal Service Charges	12,505	29,707	26,592	25,994	25,994	24,109
Division Total	102,508	181,925	125,831	129,395	128,848	129,242

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	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-135-0000-4260 CONTRACTUAL SERVICES	269,309	318,053	242,929	320,000	248,813	304,000
001-135-0000-4270 PROFESSIONAL SERVICES	120,000	120,060	123,000	120,000	127,479	120,000
001-135-0000-4300 DEPARTMENT SUPPLIES	980	484	275	1,000	681	1,000
Operations & Maintenance Costs	390,289	438,597	366,204	441,000	376,973	425,000
001-135-0000-4500 CAPITAL EQUIPMENT	-	-	53,037	29,000	26,911	-
Capital Costs	-	-	53,037	29,000	26,911	-
Division Total	390,289	438,597	419,241	470,000	403,885	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	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Proposed
001-180-0000-4127 RETIRED EMP. HEALTH INS.	869,068	880,165	867,854	950,000	908,004	950,000
Personnel Costs	869,068	880,165	867,854	950,000	908,004	950,000
Division Total	869,068	880,165	867,854	950,000	908,004	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		2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Proposed
001-190-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	50,000
001-190-0000-4111	COMMISSIONER REIMBURSEMENT	-	-	-	1,800	-	-
001-190-0000-4126	HEALTH INS. ADMIN FEE	4,622	5,016	3,830	5,000	4,608	5,000
001-190-0000-4132	UNEMPLOYMENT INSURANCE	-	-	-	5,000	450	5,000
001-190-0150-4132	COMMUNITY DEVELOPMENT - UNEMPL	5,120	-	-	-	-	-
001-190-0152-4132	COMMUNITY PRESERVATION	-	-	-	-	126	-
001-190-0222-4132	POLICE - UNEMPLOYMENT INSURANCE	6,694	-	450	-	-	-
001-190-0310-4132	ENGINEERING - UNEMPLOYMENT INSUR	-	-	-	-	1,908	-
001-190-0420-4132	RECREATION DEPT - UNEMPLOYMENT IN	1,393	-	-	-	2,396	-
Personnel Costs		17,829	5,016	4,280	11,800	9,488	60,000
001-190-0000-4210	UTILITIES	-	-	-	-	84	-
001-190-0000-4220	TELEPHONE	45,389	49,842	47,914	47,000	51,878	47,000
001-190-0000-4260	CONTRACTUAL SERVICES	76,338	86,018	95,412	150,000	144,714	95,000
001-190-0000-4267	APPROPRIATED RESERVE	39,807	8,387	33,624	43,500	24,523	40,000
001-190-0000-4270	PROFESSIONAL SERVICES	40,116	100,303	21,498	105,000	68,197	95,000
001-190-3608-4270	PROFESSIONAL SERVICES	-	-	-	37,678	-	-
001-190-0000-4280	POSTAGE	21,175	23,184	20,813	20,000	23,557	21,000
001-190-0000-4300	DEPARTMENT SUPPLIES	5,584	19,978	12,662	10,000	14,713	10,000
001-190-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	142	-	-	-	-
001-190-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	31,656	30,668	30,965	31,700	31,303	31,700
001-190-0000-4405	INTEREST EXPENSE	29,166	31,217	35,420	1,975	32,191	1,975
001-190-0000-4428	SMART METER LOAN PRINCIPAL	-	-	14,027	14,025	17,420	14,025
001-190-0000-4430	ACTIVITIES & PROGRAMS	-	-	1,843	12,500	250	12,500
001-190-0000-4435	BANK CHARGES	10,045	12,352	14,106	6,500	17,332	6,500
001-190-0000-4437	CASH OVER & SHORT	(170)	1,145	139	-	153	-
001-190-0222-4437	CASH OVER & SHORT	(9)	-	-	-	(31)	-
001-190-0220-4437	CASH OVER & SHORT	91	-	-	-	-	-
001-190-0220-4455	BAD DEBIT EXPENSE	-	-	64,604	-	-	-
001-190-0225-4132	PATROL RESERVES	-	-	-	-	3,090	-
001-190-0000-4450	OTHER EXPENSE	1,067	1,261	18	-	129	-
Operations & Maintenance Costs		300,254	364,497	393,045	479,878	429,417	374,700
001-190-0000-4500	****CAPITAL EXPENSES****	-	7,082	-	-	-	-
Capital Costs		-	7,082	-	-	-	-
001-190-0000-4918	TRANSFER TO RETIREMENT FUND	-	-	-	250,000	-	-
001-190-0000-4927	TRANSFER TO STREET LIGHTING	50,000	50,000	40,000	40,000	40,000	20,000
001-190-0178-4932	TRANSFER TO CAPITAL OUTLAY FUND	-	-	-	25,000	25,000	425,000
001-190-0842-4932	TRANSFER TO CAPITAL OUTLAY FUND	-	-	-	-	-	-
001-190-0000-4941	TRANSFER TO EQUIP REPLACE FND	40,000	130,000	40,000	153,500	153,500	-
001-190-0000-4943	TRANSFER TO FACILITY MAINT. FND	-	-	-	80,000	80,000	-
001-190-0000-4972	TRANSFER TO SEWER FUND	-	-	-	75,000	-	-
Transfers		90,000	180,000	80,000	623,500	298,500	445,000
Division Total		408,084	556,595	477,325	1,115,178	737,405	879,700

FINANCE DEPARTMENT:

INTERNAL SERVICE FUND: SELF-INSURANCE

DESCRIPTION

Internal Service Funds 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.

A. Workers' Compensation: 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.

B. General Liability: 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.

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

MAJOR PROJECTS/PROGRAMS

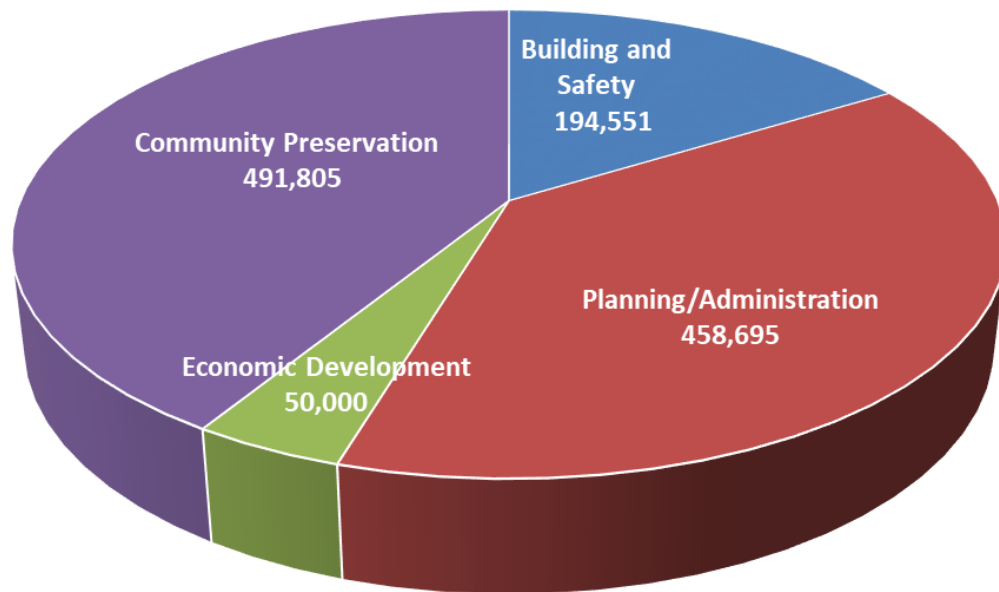
- Re-establish a reserve to fund unforeseen litigation and claims expenses.
- Continue to implement the safety training program.

Fund: Self-Insurance Fund
Resp. Dept: Finance

Beginning Fund Balance:		(2,650,283)	(3,287,496)	(2,023,253)	(2,433,499)	(2,433,499)	(1,721,304)
REVENUES		2017	2018	2019	2020	2020	2021
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	-	-	21,167	-	22,809	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT					21,945	
3901-0000	MISCELLANEOUS REVENUE	-	-	68,035	-	11,023	-
3925-0000	WORKER'S COMP PREMIUM TRANSFER	1,061,184	1,116,539	1,157,255	1,125,000	1,225,783	2,451,566
3951-0000	LIABILITY CHARGE	864,330	865,000	764,999	250,000	250,438	-
3995-0000	TRANSFER FROM THE WATER FUND	60,000	60,000	60,000	60,000	60,000	60,000
Total Revenue		1,985,514	2,041,539	2,071,456	1,435,000	1,591,998	2,511,566
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
006-190-0000-4240	INSURANCE AND SURETY	263,927	315,765	266,712	300,000	243,388	300,000
006-190-0000-4300	DEPARTMENT SUPPLIES	-	-	547	-	-	-
006-190-0000-4480	COST ALLOCATION	-	-	-	-	-	-
006-190-0000-4800	LIABILITY INSURANCE CLAIMS	1,023,477	(321,816)	787,592	250,000	(99,287)	250,000
006-190-0000-4810	WORKER'S COMP CLAIMS	(57,481)	146,770	882,683	250,000	90,613	250,000
006-190-0000-4830	LIABILITY INS REQUIREMENTS	1,392,804	636,176	544,168	600,000	645,089	650,000
006-190-3711-4240	HEALTHY SF OPEN ST EVENT	-	401	-	-	-	
<i>Operations & Maintenance Costs</i>		<i>2,622,727</i>	<i>777,296</i>	<i>2,481,702</i>	<i>1,400,000</i>	<i>879,803</i>	<i>1,450,000</i>
Total Appropriations		2,622,727	777,296	2,481,702	1,400,000	879,803	1,450,000
ANNUAL SURPLUS/DEFICIT		(637,213)	1,264,243	(410,246)	35,000	712,195	1,061,566
Ending Balance:		(3,287,496)	(2,023,253)	(2,433,499)	(2,398,499)	(1,721,304)	(659,738)

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

COMMUNITY DEVELOPMENT DEPARTMENT

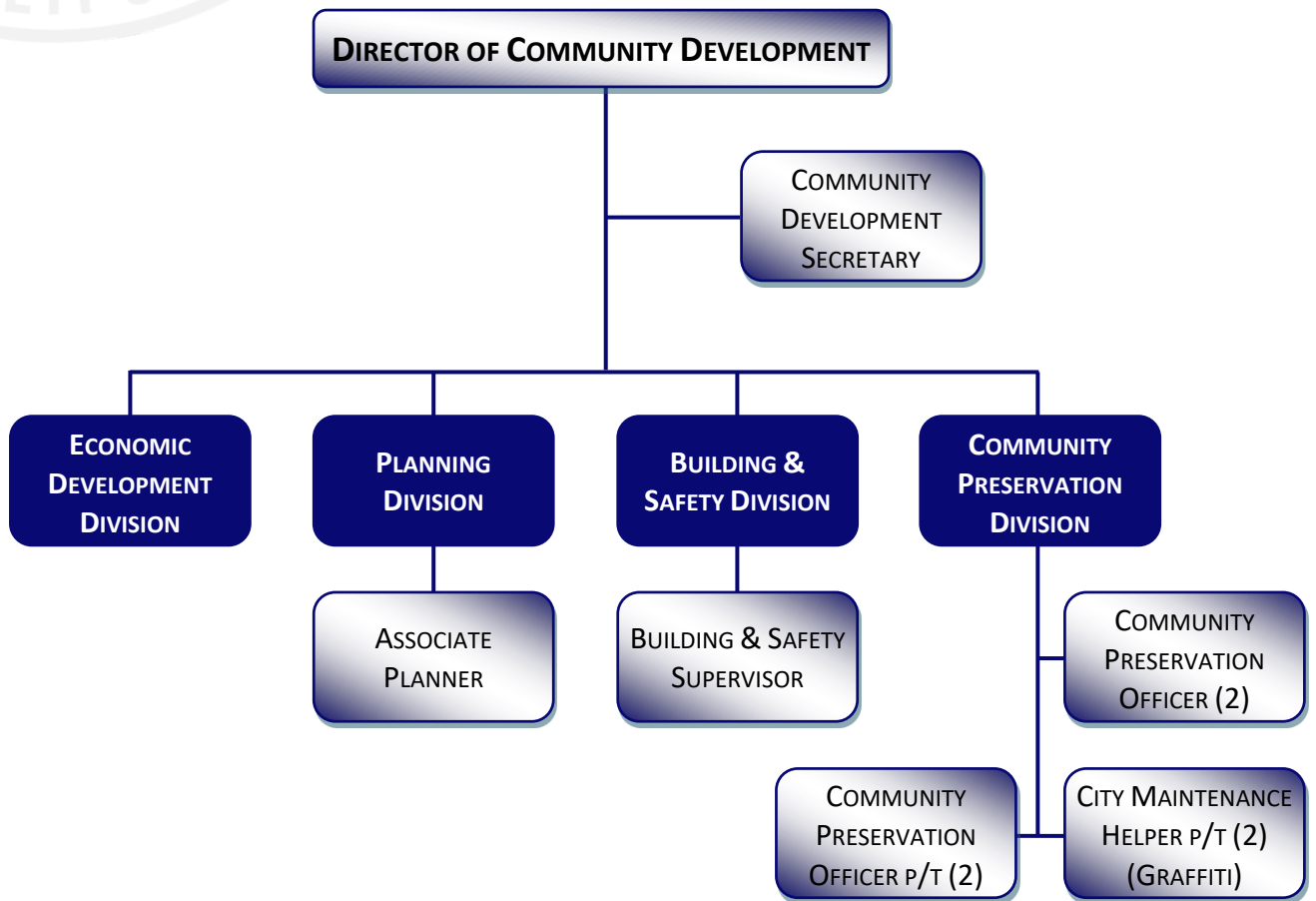




ORGANIZATIONAL CHART

COMMUNITY DEVELOPMENT DEPARTMENT

FISCAL YEAR 2020-2021





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 2019-2020

1. Ongoing implementation of General Plan Elements, including updates as a result of Corridors Specific Plan Update.
2. Initiated and executed multi-year agreement with Electrify America, and Tesla, Inc.
3. Advanced citywide economic development implementation plan with Kosmont Companies, including issuing a Request for Qualifications and initiating negotiations with prospective development partner.
4. Established code enforcement administrative support service for greater citation enforcement, resulting in 100% increase in citations collected and improved compliance.
5. Modernized department information technology successfully launching first generation Online Permit Counter for simple building permits.
6. Commenced activity on a SCAG-assisted citywide parking management master plan with parking consultant, KOA.
7. Enacted eviction protections for tenants, as determined by City Council policy.
8. Received 2020 American Planning Association Los Angeles Planning Award of Excellence – Comprehensive Plan (Small Jurisdiction) for the Corridors Specific Plan Update.



OBJECTIVES FOR FY 2020-2021

1. Support City efforts to address COVID-19 impacts.
2. Continue to facilitate the business community in their effort to develop a successful downtown business improvement district (BID). (Strategic Goal #3)
3. Continue to implement economic development plan for downtown revitalization opportunity site at Parking Lot No. 3. (Strategic Goal #3)
4. Develop San Fernando General Plan 6th Cycle Housing Element Update for 2021-2029. (Strategic Goal #8)
5. Complete study for SCAG-assisted citywide parking management master plan with parking consultant, KOA. (City Council Priority #11)
6. Complete implementation of phase two of the Online Permit Counter for planning approvals and all remaining permits online. (Strategic Goal #5)

SOURCES:

	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2020 Adopted
COMMUNITY DEVELOPMENT					
GENERAL REVENUE	604,653	547,605	597,662	959,794	755,512
CONSTRUCTION PERMITS	198,236	233,083	304,932	200,646	237,500
COMMERCIAL AND HOME OCCUPANCY PERMITS	22,077	23,022	24,492	14,864	25,000
PLANNING REVIEW	14,752	21,230	22,087	24,710	18,000
GARAGE SALE PERMITS	2,690	2,810	2,486	1,380	3,000
BANNER AND SIGN PERMITS	14,557	14,045	13,213	7,538	15,000
CODE ENFORCEMENT CITATIONS	7,800	5,720	6,760	10,050	6,500
ZONING & PLANNING FEES	91,681	72,191	120,532	35,583	95,000
PUBLIC NOTIFICATION FEES	1,200	720	1,200	-	1,140
ENVIRONMENTAL ASSESSMENT FEES	2,040	1,020	2,040	-	1,900
CODE ENFORCEMENT INSPECTION ORDERS	1,559	1,151	3,513	1,828	2,500
INSPECTION UPON RESALE PROGRAM	23,280	21,120	22,560	11,520	19,000
AIMS MAINT & DEVELOP SURCHARGE EDGESOFT	24,255	25,333	-	-	-
VENDOR INSPECTION FEES	16,356	15,889	16,430	7,740	15,000
TOTAL FUNDING SOURCES	1,025,136	984,939	1,137,906	1,275,653	1,195,052

USES:

	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Adopted
COMMUNITY DEVELOPMENT					
01-140 Building and Safety	261,072	221,297	193,831	200,860	194,551
01-150 Planning/Administration	293,414	364,185	493,849	425,301	458,695
01-151 Economic Development	-	-	-	50,000	50,000
01-152 Community Preservation	470,651	399,457	450,227	599,492	491,805
Total Community Development	1,025,136	984,939	1,137,906	1,275,653	1,195,052



PERSONNEL:

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



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 2019-2020, more than 1,300 building permits were issued. This building activity included residential rehabilitation, which included repairs, remodels, and additions to existing dwelling units resulting in a total valuation of approximately \$3,620,000. New residential dwelling building resulted in a total valuation of approximately \$5,540,000. The valuation of interior and exterior improvements to existing commercial and industrial buildings was \$3,810,000. Lastly, new commercial building activity resulted in a total valuation of \$17,500,000. In comparison to the prior fiscal year FY 2018-2019, this activity level represents a 6-percent increase in building permits issued, no change in total valuation of residential building activity, and a 400-percent jump in the valuation of commercial and industrial building activity, due largely to the major new building project at 510 Park Avenue.

For the upcoming FY 2020-2021, staff anticipates building activity to be impacted negatively by the effects of the COVID-19 pandemic. The Dodge Construction Outlook, a reference for construction industry forecasting and business planning, originally predicted in October 2019 that total U.S. construction starts for 2020 would decline by 4-percent from the 2019 estimated level of activity. However, through April 2020, year to date construction starts have declined by 8-percent. While the American Institute of Architects (AIA) originally forecast in December 2019 that construction nationwide for nonresidential buildings would grow by a modest rate of 1.5-percent in 2020, an update on AIA projections in April 2020 revealed a much more pessimistic 11-percent decline. These actual and forecasted declines are due almost singularly to the impact of the COVID-19 pandemic.

Ongoing implementation of the City's zoning standards and design guidelines, including the San Fernando Corridors Specific Plan ("SP-5"), are expected to provide avenues for development of new high-quality commercial retail and in-fill residential development.

Staff projects that total development activity will generate approximately \$277,000 in revenues. This includes approximately \$255,500 in structural plan check and construction permits, \$19,000 in resale inspections, and General Plan Update Surcharge fees totaling \$2,500.

Dept: Community Development
Div: Building & Safety

Account Number & Title	2017 Actual	2018 Actual	2019 Actual	2020 Asjusted	2020 Estimated	2021 Adopted
001-140-0000-4101 SALARIES-PERMANENT EMPLOYEES	168,945	133,521	112,742	112,831	113,973	115,211
001-140-0000-4105 OVERTIME	749	495	469	-	443	-
001-140-0000-4120 O.A.S.D.I.	12,607	10,283	8,661	8,632	8,753	8,814
001-140-0000-4126 HEALTH INSURANCE	31,566	27,207	25,019	26,120	28,917	31,714
001-140-0000-4128 DENTAL INSURANCE	2,966	2,804	2,673	2,673	2,673	2,673
001-140-0000-4129 RETIREE HEALTH SAVINGS	149	170	-	-	-	-
001-140-0000-4130 WORKER'S COMPENSATION INS.	9,054	7,747	7,265	7,277	7,367	7,425
001-140-0000-4136 OPTICAL INSURANCE	612	509	482	482	482	482
001-140-0000-4138 LIFE INSURANCE	146	172	130	113	113	113
001-140-0000-4140 WELLNESS BENEFIT	200	150	-	-	-	-
Personnel Costs	226,994	183,058	157,441	158,128	162,720	166,430
001-140-0000-4220 TELEPHONE	65	65	64	-	38	-
001-140-0000-4270 PROFESSIONAL SERVICES	100	227	1,160	5,000	11,600	4,500
001-140-0000-4300 DEPARTMENT SUPPLIES	1,295	1,291	3,182	2,500	354	2,250
001-140-3689-4300 COVID-19 GLOBAL OUTBREAK	-	-	-	-	48	-
001-140-0000-4360 PERSONNEL TRAINING	-	-	3,193	1,910	102	1,719
001-140-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	-	-	-
001-140-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	-	300	100	270
001-140-0000-4390 VEHICLE ALLOW & MILEAGE	608	400	-	-	-	-
Operations & Maintenance Costs	2,068	1,983	7,599	9,710	12,241	8,739
001-140-0000-4706 LIABILITY CHARGE	15,027	14,841	8,931	2,931	2,931	-
001-140-0000-4743 FACILITY MAINTENANCE CHARGE	16,982	21,415	22,861	20,091	20,091	19,382
Internal Service Charges	32,009	36,256	31,792	23,022	23,022	19,382
001-140-0000-4500 *****CAPITAL EXPENSES*****	-	-	-	-	-	-
Capital Costs	-	-	-	-	-	-
Division Total	261,072	221,297	196,832	190,860	197,984	194,551



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 2019-2020, the division's staff processed 43 site plan review applications, 1 discretionary permit applications (e.g., conditional use permit, variance, zone change request) and 64 other Planning Review cases involving discretionary review by staff, the Planning and Preservation Commission, or the City Council.

The division received a California Department of Housing and Community Development (HCD) SB2 Planning Grant to accelerate housing production by streamlining the approval of affordable housing and promoting development consistent with the State's planning priorities. Additionally, the division received the 2020 American Planning Association (APA) Los Angeles Planning Award of Excellence – Comprehensive Plan (Small Jurisdiction) for the San Fernando Corridors Specific Plan ("SP-5").

During FY 2020-2021, the division will continue to provide staff support to further implementation of SP-5, the San Fernando Long Range Property Management Plan, and the City's 2013-2021 General Plan Housing Element. In addition, the division will explore updates to SP-5, development of the City's 2021-2029 General Plan Housing Element Update, and to its information technology as part of phase two of the Online Permit Counter implementation. The division will be also responsible for managing and leasing of City-owned properties.

Dept: Community Development
Div: Planning/Administration

Account Number & Title	2017 Actual	2018 Actual	2019 Adjusted	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-150-0000-4101 SALARIES-PERMANENT EMPLOYEES	143,233	77,297	261,382	256,110	262,946	279,171	289,845
001-150-3673-4101 SALARIES-PERMANENT EMPLOYEES	3,704	-	-	-	-	-	-
001-150-0000-4105 OVERTIME	1,995	990	2,000	939	1,000	3,400	-
001-150-0000-4111 COMMISSIONER'S REIMBURSEMENT	1,500	1,450	4,500	1,875	4,500	2,325	-
001-150-0000-4120 O.A.S.D.I.	10,164	6,050	18,103	19,187	18,501	19,550	19,347
001-150-3673-4120 O.A.S.D.I.	284	-	-	-	-	-	-
001-150-0000-4124 RETIREMENT	-	-	-	-	-	(330)	-
001-150-0000-4126 HEALTH INSURANCE	24,055	14,189	41,842	36,400	35,955	38,718	58,725
001-150-0000-4128 DENTAL INSURANCE	1,657	1,332	3,207	3,808	1,743	3,881	1,743
001-150-0000-4129 RETIREE HEALTH SAVINGS	298	340	1,800	2,500	2,400	2,343	2,400
001-150-0000-4130 WORKER'S COMPENSATION INS.	3,951	1,701	3,977	4,085	4,002	4,382	4,401
001-150-3673-4130 WORKER'S COMPENSATION INS	85	-	-	-	-	-	-
001-150-0000-4134 LONG TERM DISABILITY INSURANCE	778	413	1,264	1,196	1,132	1,204	1,267
001-150-0000-4136 OPTICAL INSURANCE	453	247	578	714	342	728	342
001-150-0000-4138 LIFE INSURANCE	209	177	255	240	225	225	225
001-150-0000-4140 WELLNESS BENEFIT	200	300	600	600	600	249	600
Personnel Costs	192,566	104,486	339,508	327,653	333,346	355,846	378,895
001-150-0000-4220 COMM. DEV. CELL PHONES	-	-	-	-	-	-	-
001-150-0000-4230 ADVERTISING	1,905	2,666	7,700	1,491	7,700	1,331	6,930
001-150-0000-4270 PROFESSIONAL SERVICES	59,595	187,855	89,732	42,787	22,900	6,002	20,610
001-150-0138-4270 HUNTINGTON ST OVERLAY PROJ	2,554	-	-	-	400	-	-
001-150-3673-4270 PROFESSIONAL SERVICES (EIR DWNTWN)	-	30,647	-	-	-	-	-
001-150-0000-4280 OFFICE SUPPLIES	55	-	400	-	400	-	360
001-150-0000-4300 DEPARTMENT SUPPLIES	3,144	3,528	5,000	4,907	5,000	2,519	4,500
001-150-0000-4360 PERSONNEL TRAINING	653	-	95	589	95	95	86
001-150-0000-4365 TUITION REIMBURSEMENT	1,809	-	3,000	-	-	-	-
001-150-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	1,061	1,867	3,200	1,695	3,200	1,352	2,880
001-150-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	1,719	1,615	2,200	1,470	2,700	1,447	2,430
001-150-0000-4390 VEHICLE ALLOW & MILEAGE	1,216	801	3,600	3,610	3,600	3,621	3,240
Operations & Maintenance Costs	73,712	228,979	114,927	56,548	45,995	16,367	41,036
001-150-0000-4706 LIABILITY CHARGE	12,580	12,364	19,818	19,818	6,178	6,178	-
001-150-0000-4743 FACILITY MAINTENANCE CHARGE	14,556	18,356	19,595	19,595	40,182	40,182	38,765
Internal Service Charges	27,136	30,720	39,414	39,413	46,360	46,360	38,765
001-150-0000-4500 CAPITAL EQUIPMENT	-	-	-	-	-	-	-
Capital Costs	-	-	-	-	-	-	-
Division Total	293,414	364,185	493,849	423,614	425,701	418,573	458,695



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, including the San Fernando Chamber of Commerce and Downtown Business Improvement Association, and the greater San Fernando community to bring high quality employers, and greater food, retail, for-sale residential, or entertainment offerings to San Fernando.

Dept: Community Development
Div: Economic Development

Account Number & Title	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-151-0000-4270 PROFESSIONAL SERVICES	-	-	-	-	50,000	55,335	50,000
001-151-0000-4300 DEPARTMENT SUPPLIES	-	-	-	-	-	-	-
Operations & Maintenance Costs	-	-	-	-	50,000	55,335	50,000
Division Total	-	-	-	-	50,000	55,335	50,000



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.

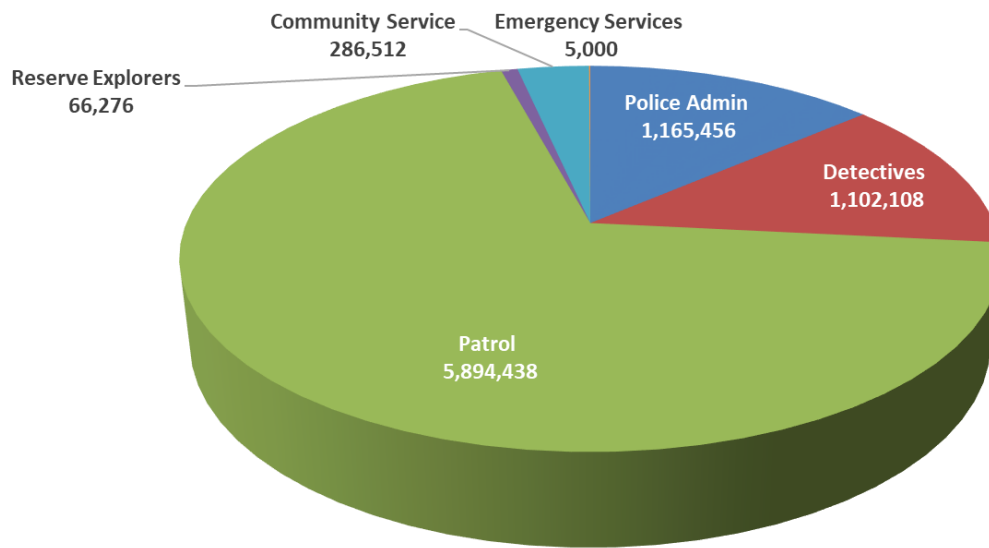
Community Preservation personnel has successfully overhauled division operating practices and launched third-party administrative citation processing services. This overhaul has resulted in streamlined code enforcement activity and greatly increased both compliance and the administrative fine collection rate.

During FY 2019-2020, the Community Preservation Division issued over 625 code enforcement compliance notices for violations such as orders to de-convert garages (20), working without a building permit (105), operating a business without a City business license (130), property maintenance (160), illegal dumping of hazardous waste in to the public storm drains (1), and illegal signs (70) resulting in issuance of over \$27,000 worth of administrative fines. During FY 2019-2020, approximately 40,000 square feet of graffiti was removed from the public right-of-ways, representing a 25 percent increase in graffiti activity from FY 2018-2019.

Dept: Community Development
Div: Community Preservation

Account Number & Title	2017 Actual	2018 Actual	2019 Adjusted	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-152-0000-4101 SALARIES-PERMANENT EMPLOYEES	197,353	150,611	142,164	155,732	237,396	174,183	244,567
001-152-0000-4103 WAGES-TEMPORARY & PART-TIME	59,477	57,705	73,820	57,020	-	52,172	26,000
001-152-0000-4105 OVERTIME	4,221	711	1,000	3,212	500	8,123	4,000
001-152-0000-4120 O.A.S.D.I.	19,488	16,088	16,553	16,627	18,161	18,009	18,709
001-152-0000-4124 O.A.S.D.I.							
001-152-0000-4126 HEALTH INSURANCE	47,624	31,354	32,480	20,400	33,751	21,320	35,289
001-152-0000-4128 DENTAL INSURANCE	4,372	3,207	535	1,799	535	1,799	535
001-152-0000-4129 RETIREE HEALTH SAVINGS	169	170	-	292	-	134	
001-152-0000-4130 WORKER'S COMPENSATION INS.	16,655	13,973	17,033	15,015	18,005	15,458	18,501
001-152-0000-4136 OPTICAL INSURANCE	852	531	96	311	96	311	96
001-152-0000-4138 LIFE INSURANCE	382	402	434	383	383	337	383
001-150-0000-4140 WELLNESS BENEFIT	200	150	-	-	-		
Personnel Costs	350,794	274,902	284,115	270,792	308,827	291,845	348,080
001-152-0000-4220 TELEPHONE	1,368	1,254	2,240	1,908	2,240	1,913	2,016
001-152-0000-4230 ADVERTISING	-	-	3,100	-	2,100	-	2,100
001-152-0000-4260 CONTRACTUAL SERVICES	1,500	395	450	-	-	-	-
001-152-0000-4270 PROFESSIONAL SERVICES	-	114	26,000	240	25,000	-	17,500
001-152-0000-4300 DEPARTMENT SUPPLIES	8,968	6,986	10,840	9,913	10,555	7,272	10,555
001-152-0000-4325 UNIFORM ALLOWANCE	-	557	1,400	941	1,800	2,403	1,800
001-152-0000-4340 SMALL TOOLS	-	324	2,000	856	1,800	31	1,800
001-152-0000-4360 PERSONNEL TRAINING	-	-	400	543	500	560	500
001-152-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	2,278	1,310	3,355	1,671	3,500	1,481	3,500
001-152-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	340	380	500	380	500	380	500
001-140-0000-4390 VEHICLE ALLOW & MILEAGE	773	542	900	-	900	900	729
Operations & Maintenance Costs	15,227	11,862	51,185	16,452	48,895	14,940	41,000
001-152-0000-4706 LIABILITY CHARGE	24,920	24,782	16,658	16,658	5,723	5,723	-
001-152-0320-4741 EQUIP MAINT CHARGE	27,688	33,457	35,761	17,880	38,919	38,919	37,102
001-152-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	4,375	4,375	4,375	4,375	4,375
001-152-0000-4743 FACILITY MAINTENANCE CHARGE	43,184	54,454	58,132	58,132	63,488	63,488	61,248
Internal Service Charges	95,792	112,693	114,927	97,045	112,505	112,505	102,725
001-152-0000-4500 ****CAPITAL EXPENSES****	8,837	-	-	-	-	-	-
Capital Costs	8,837	-	-	-	-	-	-
Division Total	470,651	399,457	450,227	384,289	470,227	419,289	491,805

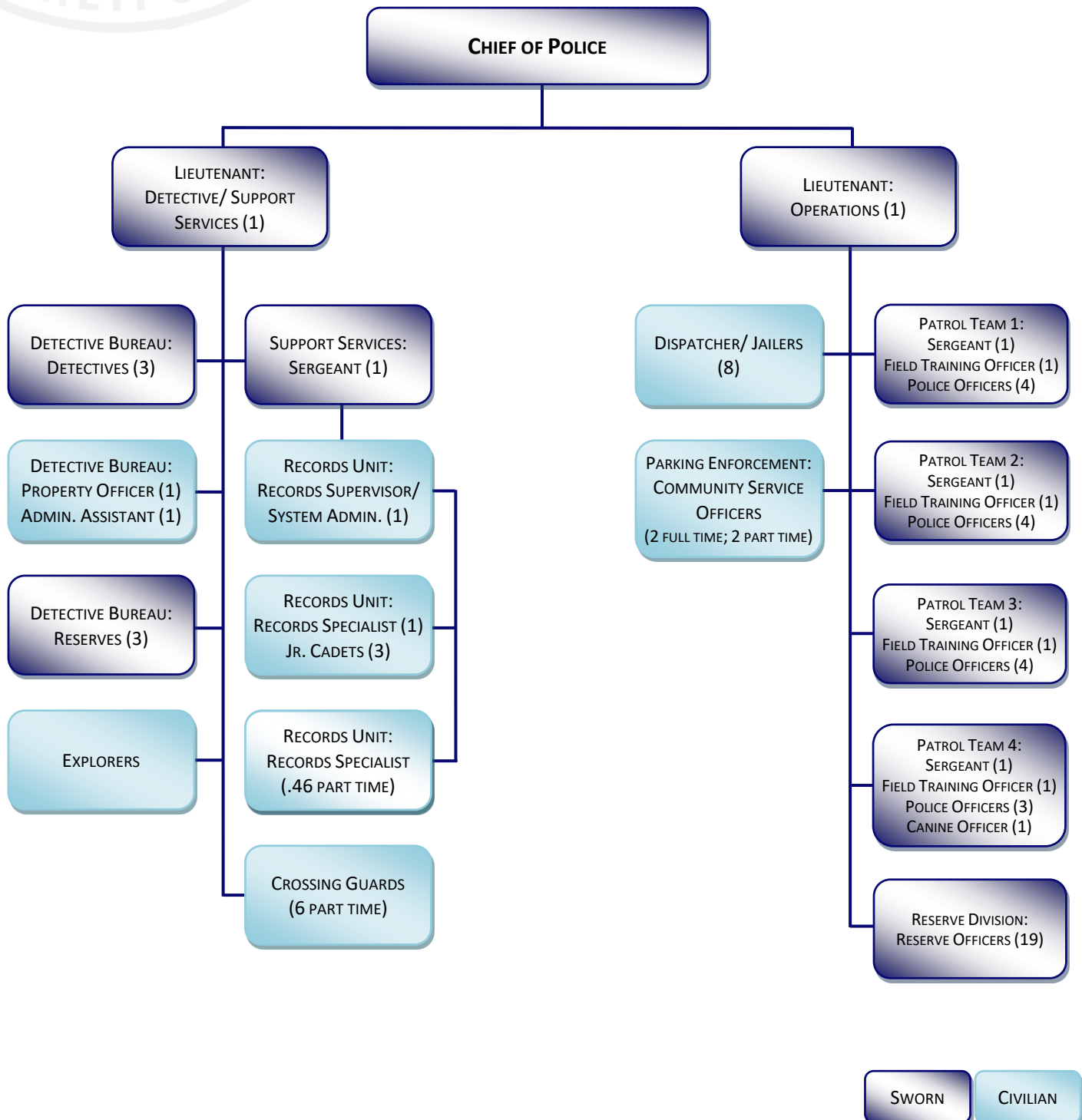
POLICE DEPARTMENT



ORGANIZATIONAL CHART

POLICE DEPARTMENT

FISCAL YEAR 2020-2021





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 2019-2020

1. Purchased and replaced one (1) seventeen-year-old detective vehicle. (Strategic Goal #4)
2. Purchased and replaced one (1) 2008 Parking Enforcement vehicle. (Strategic Goal #4)
3. Received Office of Traffic Safety (OTS) grant funding.
4. Received School Resource Officer funding.
5. Funded new City-Wide Radio System.

OBJECTIVES FOR FY 2020-2021

1. Fill critical positions.
2. Start School Resource Officer program.
3. Pursue other type of grant funding.
4. Pursue ABC grant funding.
5. Continue Community and Business outreach.



SOURCES:

	2017	2018	2019	2020	2021
POLICE	Actual	Actual	Actual	Estimated	Adjusted
GENERAL REVENUE	6,282,466	7,122,703	6,959,999	8,873,740	7,409,988
VEHICLE TOW FRANCHISE FEE	20,250	24,435	29,925	10,890	20,000
VEHICLE REPOSSESSION FEES	990	1,165	810	335	800
GENERAL COURT FINES	5,758	4,848	3,877	1,417	5,500
PARKING CITATIONS	506,047	414,964	558,537	190,729	500,000
P.O.S.T. REIMBURSEMENT	11,290	15,119	17,449	17,328	15,000
CORRECTIONS TRAINING	6,300	5,571	2,422	990	5,000
DUPLICATING FEES	20,669	19,845	17,945	10,484	19,000
SPECIAL POLICE SERVICES	199,414	217,877	196,173	87,739	183,000
FINGERPRINT SERVICES	42,201	37,303	37,701	19,986	40,000
BOOKING & PROCESSING FEE REIMB	12,673	10,449	12,539	6,180	12,000
VEHICLE INSPECTION FEES	11,663	10,800	11,540	6,615	12,000
COURT COMMITMENT PROGRAM	117,580	117,305	95,920	31,185	115,000
IMPOUNDED VEHICLES	33,273	22,642	29,417	13,760	25,000
VEHICLE ADMIN. PROCESSING FEE	7,350	7,450	7,240	4,175	7,500
ALARM FEES	22,430	24,765	29,973	22,636	25,000
TRNSFR FROM COPS SLESF FUND 2	120,000	100,000	125,000	62,500	125,000
TOTAL FUNDING SOURCES	7,420,354	8,157,241	8,138,168	9,360,689	8,519,788

USES:

	2017	2018	2019	2020	2021
POLICE	Actual	Actual	Actual	Estimated	Adopted
01-222 Police Admin	1,187,954	1,108,156	1,091,108	1,101,227	1,165,456
01-224 Detectives	854,510	1,147,014	1,132,722	1,102,035	1,102,108
01-225 Patrol	5,139,379	5,633,891	5,579,415	6,805,357	5,894,438
01-226 Reserves/Explorers	57,488	84,180	73,872	72,656	66,276
01-230 Community Service	181,024	178,804	260,630	274,414	286,512
01-250 Emergency Services	-	5,196	422	5,000	5,000
Total Police Department	7,420,354	8,157,241	8,138,168	9,360,689	8,519,788



PERSONNEL:

	2017	2018	2019	2020	2021
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	23.00	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	1.46	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	3.00	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	47.50	47.50	48.50	48.96	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 (funded), Media Relations are also administered within the Support Services Division.

Support Services Division Commander

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

Support Services Sergeant

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

Records Bureau

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

Dept: Police

Div: Police Support Services

Account Number & Title		2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-222-0000-4101	SALARIES-PERMANENT EMPLOYEES	497,448	456,150	444,447	442,698	484,335	623,251
001-222-0000-4103	WAGES-TEMPORARY & PART-TIME	57,865	70,841	67,767	114,468	64,985	-
001-222-0000-4105	OVERTIME	44,183	45,752	49,826	35,000	25,458	35,000
001-222-0000-4109	OVERTIME-CONTRACT DUTY	3,441	14,996	18,829	-	14,842	-
001-222-0000-4120	O.A.S.D.I.	20,158	19,469	20,195	22,418	20,764	24,327
001-222-0000-4124	RETIREMENT	-	-	-	-	(1,014)	-
001-222-0000-4126	HEALTH INSURANCE	64,548	68,250	71,488	75,192	73,329	85,877
001-222-0000-4128	DENTAL INSURANCE	7,206	5,273	5,125	352	5,464	352
001-222-0000-4130	WORKER'S COMPENSATION INS.	79,311	72,926	73,789	64,480	75,599	77,781
001-222-0000-4134	LONG TERM DISABILITY INSURANCE	2,314	2,314	2,299	1,328	2,289	1,563
001-222-0000-4136	OPTICAL INSURANCE	1,328	1,264	1,274	386	1,160	386
001-222-0000-4138	LIFE INSURANCE	306	306	649	765	615	765
001-222-0000-4140	WELLNESS BENEFIT	-	423	270	600	269	-
Personnel Costs		778,108	757,964	755,958	757,687	768,095	849,303
001-222-0000-4210	UTILITIES	-	-	-	-	-	-
001-222-0000-4220	TELEPHONE	64,898	62,592	62,494	61,790	66,724	61,790
001-222-0000-4260	CONTRACTUAL SERVICES	21,608	9,557	16,243	11,300	14,361	11,300
001-222-0000-4270	PROFESSIONAL SERVICES	2,476	5,556	13,292	12,150	1,102	12,150
001-222-0000-4300	DEPARTMENT SUPPLIES	91,024	82,697	97,115	100,095	77,486	100,095
001-222-0000-4320	DEPARTMENT EQUIPMENT MAINT	6,170	27,247	9,675	8,800	8,471	8,800
001-222-0000-4325	UNIFORM ALLOWANCE	-	-	-	300	-	300
001-222-0000-4350	CARE OF PERSONS	-	-	-	-	-	-
001-222-0000-4360	PERSONNEL TRAINING	6,649	3,303	4,120	7,070	1,969	7,070
001-222-0000-4370	MEETINGS, CONFERENCES & TRAVEL	8,271	10,442	3,801	9,200	2,127	9,200
001-222-0000-4380	SUBSCRIPTIONS, DUES & MILEAGE	3,855	1,929	3,009	1,615	618	1,615
001-222-0000-4390	VEHICLE ALLOW & MILEAGE	-	-	-	-	-	-
Operations & Maintenance Costs		204,953	203,323	209,749	212,320	172,858	212,320
001-222-0000-4706	LIABILITY CHARGE	65,607	46,981	42,658	13,630	13,630	-
001-222-0320-4741	EQUIP MAINT CHARGE	20,766	25,692	26,821	29,189	29,189	18,551
001-222-0000-4743	FACILITY MAINTENANCE CHARGE	75,208	73,422	78,381	88,401	88,401	85,282
Internal Service Charges		161,581	146,095	147,860	131,220	131,220	103,833
001-222-000-4500	***CAPITAL EXPENSES***	43,312	774	-	-	-	-
Capital Expenses		43,312	774	-	-	-	-
Division Total		1,187,954	1,108,156	1,113,567	1,101,227	1,072,173	1,165,456



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		2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-224-0000-4101	SALARIES-PERMANENT EMPLOYEES	404,569	583,414	609,783	599,228	672,432	635,022
001-224-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	-	-
001-224-0000-4105	OVERTIME	38,796	57,522	56,500	30,000	27,280	-
001-224-0000-4109	OVERTIME-CONTRACT DUTY	43,460	42,933	33,751	-	22,079	-
001-224-0000-4120	O.A.S.D.I.	14,384	17,680	18,393	16,369	19,560	17,213
001-224-0000-4124	RETIREMENT					(612)	
001-224-0000-4126	HEALTH INSURANCE	72,021	91,010	89,902	104,275	106,973	115,856
001-224-0000-4128	DENTAL INSURANCE	7,170	9,224	8,943	7,679	8,021	7,679
001-224-0000-4129	RETIREE HEALTH SAVINGS	287	750	600	600	600	600
001-224-0000-4130	WORKER'S COMPENSATION INS.	74,547	111,520	113,376	95,800	113,099	101,994
001-224-0000-4134	LONG TERM DISABILITY INSURANCE	2,424	2,424	3,664	1,926	3,011	2,028
001-224-0000-4136	OPTICAL INSURANCE	1,393	1,649	1,586	1,371	1,586	1,371
001-224-0000-4138	LIFE INSURANCE	522	474	553	540	540	540
Personnel Costs		659,573	918,600	937,051	857,788	974,571	882,302
001-224-0000-4270	PROFESSIONAL SERVICES	5,305	5,984	4,127	9,400	5,790	9,400
001-224-0000-4300	DEPARTMENT SUPPLIES	1,957	57	-	600	600	-
001-224-0000-4360	PERSONNEL TRAINING	6,268	3,290	2,552	6,000	3,723	6,000
001-224-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	676	1,317	537	3,555	60	3,555
001-224-0000-4380	SUBSCRIPTIONS, MEMBERSHIPS & DUES	-	-	-	60	-	60
Operations & Maintenance Costs		14,206	10,648	7,217	19,615	10,172	19,015
001-224-0000-4706	LIABILITY CHARGE	50,208	60,506	51,803	15,897	15,897	-
001-224-0320-4741	EQUIP MAINT CHARGE	62,297	73,838	89,403	97,298	97,298	92,755
001-224-0000-4741	EQUIP REPLACEMENT CHARGE	10,000	10,000	10,000	15,000	15,000	15,000
001-224-0000-4743	FACILITY MAINTENANCE CHARGE	58,226	73,422	78,381	96,437	96,437	93,035
Internal Service Charges		180,731	217,766	229,587	224,632	224,632	200,790
Division Total		854,510	1,147,014	1,173,855	1,102,035	1,209,375	1,102,108



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		2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-225-0000-4101	SALARIES-PERMANENT EMPLOYEES	2,547,244	2,604,834	2,780,175	3,079,454	3,231,462	3,298,232
001-225-0000-4103	WAGES-TEMPORARY & PART-TIME	53,719	8,420	6,462	-	-	-
001-225-0000-4105	OVERTIME	425,011	551,021	418,954	225,000	406,046	225,000
001-225-0000-4107	OVERTIME-COURT	25,547	27,017	22,827	25,000	43,913	25,000
001-225-0000-4109	OVERTIME-CONTRACT DUTY	109,066	78,973	124,886	200,000	123,080	200,000
001-225-0000-4120	O.A.S.D.I.	82,469	82,392	84,028	78,970	95,652	84,105
001-225-0000-4126	HEALTH INSURANCE	426,953	439,583	455,002	641,081	513,906	628,008
001-225-0000-4128	DENTAL INSURANCE	39,294	39,406	42,038	41,126	44,572	38,988
001-225-0000-4129	RETIREE HEALTH SAVINGS	8,498	11,537	10,205	17,280	21,284	19,800
001-225-0000-4130	WORKER'S COMPENSATION INS.	547,634	572,143	583,698	526,948	648,511	582,529
001-225-0000-4134	LONG TERM DISABILITY INSURANCE	16,248	15,800	16,103	10,617	18,235	11,481
001-225-0000-4136	OPTICAL INSURANCE	7,541	7,429	7,820	7,290	8,378	587
001-225-0000-4138	LIFE INSURANCE	3,482	3,558	2,880	2,934	2,742	2,934
001-225-3683-4109	HOMELESS OUTREACH SERV PROJ	-	-	502	-	-	-
001-225-3689-4101	COVID-19 GLOBAL OUTBREAK	-	-	-	-	3,633	-
001-225-3689-4105	COVID-19 GLOBAL OUTBREAK	-	-	-	-	983	-
001-225-3689-4120	COVID-19 GLOBAL OUTBREAK	-	-	-	-	70	-
001-225-3689-4130	COVID-19 GLOBAL OUTBREAK	-	-	-	-	911	-
Personnel Costs		4,292,706	4,442,113	4,555,581	4,855,700	5,163,379	5,116,663
001-225-0000-4260	CONTRACTUAL SERVICES	406	-	94	-	-	-
001-225-0000-4270	PROFESSIONAL SERVICES	4,314	4,273	2,743	6,000	3,160	6,000
001-225-0000-4300	DEPARTMENT SUPPLIES	2,950	350	682	-	1,665	-
001-225-0000-4350	CARE OF PERSONS	23,061	25,119	24,534	32,000	23,448	32,000
001-225-0000-4360	PERSONNEL TRAINING	18,026	10,136	6,250	23,180	14,519	23,180
001-225-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	1,449	5,149	10,552	2,900	7,060	2,900
001-225-0000-4380	SUBSCRIPTIONS DUES & MEMBERSHIPS	-	-	-	-	-	-
001-225-3688-4360	CORRECTIONS TRAINING (STC)	5,708	4,594	3,511	4,620	1,646	4,620
Operations & Maintenance Costs		55,913	49,621	48,366	68,700	51,499	68,700
001-225-0000-4706	LIABILITY CHARGE	290,002	291,936	264,135	88,599	88,599	-
001-225-0320-4741	EQUIP MAINT CHARGE	131,517	219,007	160,926	175,136	175,136	139,133
001-225-0000-4741	EQUIP REPLACEMENT CHARGE	49,000	70,250	78,250	58,250	58,250	58,250
001-225-0000-4743	FACILITY MAINTENANCE CHARGE	320,241	441,164	438,933	530,405	530,405	511,692
Internal Service Charges		790,760	1,022,357	942,244	852,391	852,390	709,075
001-225-0000-4500	****CAPITAL EXPENSES****	-	119,800	63,226	1,028,566	-	-
Capital Costs		-	119,800	63,226	1,028,566	-	-
Division Total		5,139,379	5,633,891	5,609,416	6,805,357	6,067,267	5,894,438



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 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		2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-226-0000-4103	PART-TIME EMPLOYEES	29,719	55,505	56,961	50,000	27,351	45,000
001-226-0000-4120	O.A.S.D.I.	1,958	2,836	2,230	-	1,333	-
001-226-0000-4130	WORKERS COMPENSATION INS	3,016	7,621	8,176	-	2,025	-
Personnel Costs		34,692	65,962	67,366	50,000	30,710	45,000
001-226-0000-4360	PERSONNEL TRAINING-RESERVES	226	-	803	500	-	500
001-226-0000-4370	MEETINGS, CONFERENCES & TRAVEL	1,728	1,632	3,761	-	-	-
001-226-0230-4380	CONFERENCES, EXPLORER/ADVISOR MEN	-	-	-	6,000	4,718	6,000
001-226-0230-4430	EXPLORER POST PROGRAM	10,038	4,767	6,169	5,500	4,372	5,500
Operations & Maintenance Costs		11,992	6,399	10,733	12,000	9,090	12,000
001-226-0000-4706	LIABILITY CHARGE	3,882	3,712	2,932	927	927	-
001-226-0320-4741	EQUIP MAINT CHARGE	6,922	8,107	8,940	9,730	9,730	9,276
001-226-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	-	-
Internal Service Charges		10,804	11,819	11,872	10,656	10,657	9,276
Division Total		57,488	84,180	89,972	72,656	50,456	66,276



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		2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-230-0000-4101	SALARIES-PERMANENT EMPLOYEES	3,819	9,577	103,628	113,929	117,595	168,619
001-230-0000-4103	WAGES-TEMPORARY & PART-TIME	106,653	82,654	40,227	48,178	38,973	-
001-230-0000-4105	OVERTIME	-	-	-	-	92	-
001-230-0000-4120	O.A.S.D.I.	8,451	7,056	10,983	12,401	11,858	12,899
001-230-0000-4126	HEALTH INSURANCE	23,909	23,809	48,849	35,951	36,476	37,092
001-230-0000-4128	DENTAL INSURANCE	765	2,612	2,612	-	2,612	-
001-230-0000-4130	WORKER'S COMPENSATION INS.	7,923	6,401	9,117	11,785	10,577	12,259
001-230-0000-4136	OPTICAL INSURANCE	153	514	514	-	514	-
001-230-0000-4138	LIFE INSURANCE	168	168	272	270	270	270
Personnel Costs		151,842	132,791	216,203	222,514	218,967	231,139
001-230-0000-4325	UNIFORM ALLOWANCE	-	100	-	200	200	200
Operations & Maintenance Costs		-	100	-	200	200	200
001-230-0000-4706	LIABILITY CHARGE	9,773	9,420	7,778	4,124	4,124	-
001-230-0320-4741	EQUIP MAINT CHARGE	-	12,019	-	-	-	9,276
001-230-0000-4743	FACILITY MAINTENANCE CHARGE	19,409	24,474	26,127	47,576	47,576	45,897
Internal Service Charges		29,182	45,913	33,905	51,700	51,700	55,173
Division Total		181,024	178,804	250,108	274,414	270,867	286,512



EMERGENCY SERVICES

DIVISION NO. 250

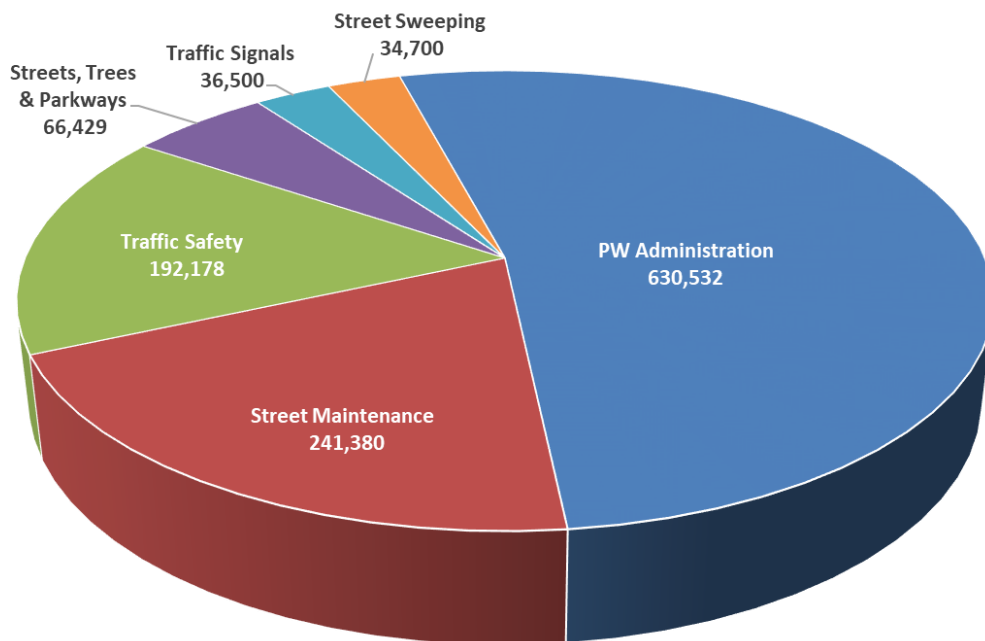
DIVISION OVERVIEW

The Emergency Services Division is responsible for developing emergency plans for natural and man-made 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	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-250-0000-4260 CONTRACTUAL SERVICES	-	-	-	-	-	-
001-250-0000-4300 DEPARTMENT SUPPLIES	-	5,196.00	1,897.18	5,000.00	-	5,000.00
001-250-0000-4360 PERSONNEL TRAINING	-	-	324.50	-	-	-
Operations & Maintenance Costs	-	5,196.00	2,221.68	5,000.00	-	5,000.00
Division Total	-	5,196.00	2,221.68	5,000.00	-	5,000.00

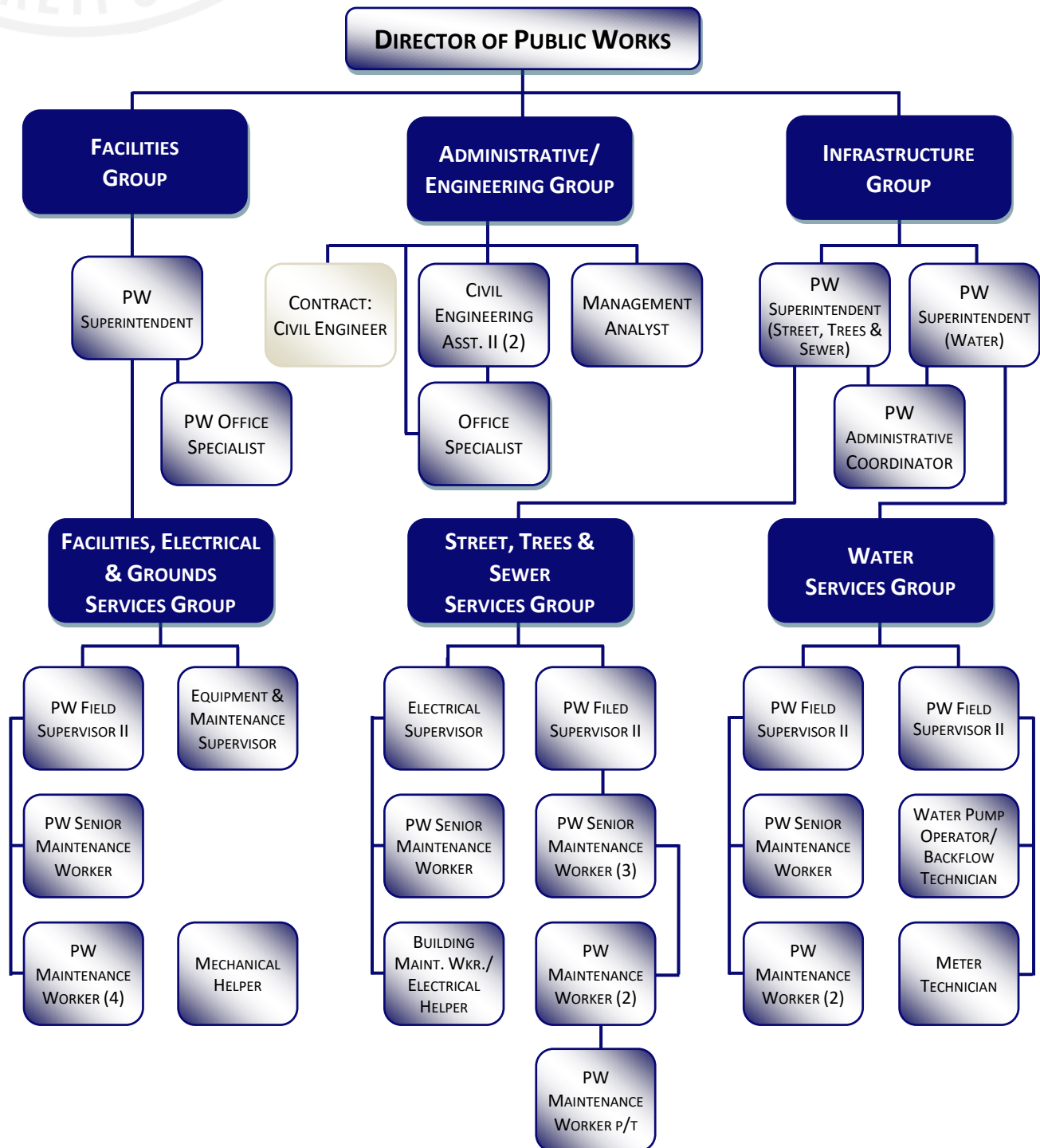
PUBLIC WORKS DEPARTMENT



ORGANIZATIONAL CHART

PUBLIC WORKS DEPARTMENT

FISCAL YEAR 2020-2021





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 2019-2020

1. Completed Water and Sewer Rate Study and successfully had water and sewer rates increased.
2. Annual Resurfacing Project included paving 0.5 centerline miles of streets with Asphalt Rubber Hot Mix (ARHM). Additionally, 33 curb ramps were installed with truncated domes and 17,000 square feet of sidewalk was removed and replaced. The project also included the upgrade of 1,900 LF of water main and 127 water services.
3. Completed Glenoaks Boulevard Water/Sewer Improvements; upgraded sewer mains and replaced water services. Approximately 908 linear feet (LF) of 15" vitrified clay pipe (VCP) and 1,645 LF of 18" VCP were replaced. Additionally, 56 sewer laterals were connected and 7 water services were replaced.
4. Began design phase for Upper Reservoir Replacement Project.
5. City applied for Proposition 1 grant funding (\$3.6 million) and Safe, Clean Water grant funding (\$9 million) for construction phase of San Fernando Regional Park Infiltration Project. City's project has advanced to final stage of selection process for both grant funds.
6. Calles Verdes Project - In an effort to reduce the effects of extreme heat as well as beautify the City, 176 trees were planted throughout the City. A total of 290 trees have been planted to date.
7. Public Works poured 14,700 Square Feet of concrete related to sidewalk, curb and gutter repairs.
8. Over 2000 pot holes were filled.

OBJECTIVES FOR FY 2020-2021

1. Minimize Department's General Fund and Enterprise Fund expenditures to counter revenues lost by the City due to COVID-19.



OBJECTIVES FOR FY 2020-2021

2. Focus on completing projects already in progress and hold off on expending funds on new projects in an effort to preserve fund balances.
3. Have all current projects, funding sources, budget information, contracts overseen and items needing immediate attention assembled and ready to review to help facilitate a smooth transition for the new Director of Public Works.
4. Maintain enhanced level of janitorial cleaning at City-owned facilities to combat the spread of COVID-19.
5. Maintain diligent approach to sanitizing City vehicles and park equipment to combat the spread of COVID-19.
6. Complete construction phase of Glenoaks Boulevard Street Resurfacing Project.
7. CDBG Project – Complete resurfacing of San Fernando Road, including public right-of-way areas, from San Fernando Mission Boulevard to South Maclay Avenue and Pico Street between from Kalisher Street to South Brand Boulevard.
8. Begin construction phase for the San Fernando Regional Park Infiltration Project.
9. Complete energy efficiency audit and implement recommended improvements.
10. Begin construction phase for the Safe Routes to School Project, Cycles 1&2, so to increase traffic and pedestrian safety adjacent to local schools and in residential neighborhoods.
11. Complete design phase and begin construction phase of HSIP Traffic Signal Modification Project.
12. Continue to restripe street striping and markings.
13. Create a well thought out, detailed, and realistic strategy to upgrade all of the City's ageing water and sewer lines.

SOURCES:

	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2020 Adopted
PUBLIC WORKS					
GENERAL REVENUE	664,467	852,698	834,891	1,315,013	851,719
ENGINEERING & INSPECTION FEES	83,591	65,376	108,047	42,876	75,000
PARKING METER REV-CIVIC CENTER	44,017	48,013	56,267	34,913	30,000
TRANSFER FROM GAS TAX FUND		184,234	254,642	136,902	245,000
TRANSFER FROM TRAFFIC SAFETY	14,747	15,000	10,000	-	-
TRANSFER FROM PAVEMENT MANAGEMENT FUND	20,000	-	-	-	-
TOTAL FUNDING SOURCES	925,986	1,165,321	1,263,847	1,529,704	1,201,719

FISCAL YEAR 2020-2021



USES:

		2017	2018	2019	2020	2021
		Actual	Actual	Actual	Estimated	Adopted
PUBLIC WORKS						
01-310	PW Administration	388,035	523,405	664,532	655,315	630,532
01-311	Street Maintenance	189,604	275,926	254,642	523,068	241,380
01-312	Graffiti Removal	-	-	-	-	-
01-313	Bus Shelter Maintenance	-	-	-	-	-
01-320**	Equipment Maintenance	-	-	-	-	-
01-341	Mall Maintenance	19,517	35,034	11,300	-	-
01-343	Street Sweeping	27,600	27,594	27,600	28,600	34,700
01-346	Streets, Trees, & Parkways	123,946	119,033	94,804	133,927	66,429
01-370	Traffic Safety	146,962	139,759	145,470	152,293	192,178
01-371	Traffic Signals	30,321	44,570	65,500	36,500	36,500
01-390**	Facility Maintenance	-	-	-	-	-
Total Public Works		925,986	1,165,321	1,263,847	1,529,704	1,201,719

PERSONNEL:

	2017	2018	2019	2020	2020
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Adopted
PUBLIC WORKS					
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	3.00	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	0.80
TOTAL PUBLIC WORKS DEPARTMENT	33.80	33.80	33.80	34.80	34.80



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		2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-310-0000-4101	SALARIES-PERMANENT EMPLOYEES	185,763	223,143	297,440	311,343	261,295	313,442
001-310-0000-4105	OVERTIME	3,484	3,871	5,698	-	6,802	-
001-310-0000-4111	COMMISSIONER'S REIMBURSEMENT	1,100	1,500	1,300	4,500	2,325	4,500
001-310-0000-4120	O.A.S.D.I.	14,030	17,405	22,387	22,137	20,561	22,137
001-310-0000-4124	RETIREMENT	-	-	-	-	(153)	-
001-310-0000-4126	HEALTH INSURANCE	28,506	38,814	49,645	56,485	45,598	56,485
001-310-0000-4128	DENTAL INSURANCE	3,387	4,024	5,138	3,178	4,247	3,178
001-310-0000-4129	RETIREE HEALTH SAVINGS	-	165	450	600	-	600
001-310-0000-4130	WORKER'S COMPENSATION INS.	9,671	11,822	13,135	13,184	12,722	13,184
001-310-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	652	948	323	948
001-310-0000-4136	OPTICAL INSURANCE	622	738	948	594	787	594
001-310-0000-4138	LIFE INSURANCE	84	84	244	270	225	270
001-310-0000-4140	WELLNESS BENEFIT	-	76	227	300	-	-
Personnel Costs		246,646	301,642	397,263	413,539	354,731	415,338
001-310-0000-4220	TELEPHONE	1,015	2,687	2,862	-	2,673	-
001-310-0000-4260	CONTRACTUAL SERVICES	22,807	128,618	-	-	-	-
001-310-0000-4270	PROFESSIONAL SERVICES	57,376	21,332	144,708	179,025	166,890	161,525
001-310-0000-4300	DEPARTMENT SUPPLIES	9,158	8,722	10,017	7,000	9,507	7,000
001-310-0000-4310	EQUIPMENT AND SUPPLIES	326	1,427	548	2,000	1,291	2,000
001-310-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
001-310-0000-4360	PERSONNEL TRAINING	2,404	478	684	1,500	31	1,500
001-310-0000-4365	TUITION REIMBURSEMENT	2,550	-	-	-	-	-
001-310-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	43	666	3,283	1,000	24	1,000
001-310-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	200	815	840	1,605	865	1,605
001-310-0000-4390	VEHICLE ALLOW & MILEAGE	633	553	1,460	1,800	55	1,800
001-310-0000-4430	ACTIVITIES AND PROGRAMS	-	35	-	-	38	-
001-310-0000-4450	OTHER EXPENSE	75	-	-	-	-	-
001-310-0159-4260	CONTRACTUAL SERVICES	-	260	130	-	-	-
001-310-3636-4230	ADVERTISING	-	-	-	-	-	-
001-310-3636-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
001-310-3697-4270	CLEAN TRANSP MSRC NO. ML14062	2,730	-	-	-	-	-
001-310-6673-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
Operations & Maintenance Costs		99,318	165,593	164,530	193,930	181,374	176,430
001-310-0000-4706	LIABILITY CHARGE	16,840	22,125	23,129	7,664	7,664	-
001-310-0000-4743	FACILITY MAINTENANCE CHARGE	25,231	31,815	33,965	40,182	40,182	38,765
Internal Service Charges		42,071	53,940	57,094	47,846	47,846	38,765
001-310-000-4912	TRANSFER TO MEASURE R FUND	-	-	-	-	-	-
Transfers		-	-	-	-	-	-
001-310-0000-4500	CAPITAL EQUIPMENT	-	2,230	-	-	-	-
Capital Costs		-	2,230	-	-	-	-
Division Total		388,035	523,405	618,887	655,315	583,952	630,532



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.

NOTE: 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		2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-311-0000-4101	SALARIES-PERMANENT EMPLOYEES	41,679	39,405	42,888	65,572	39,010	33,822
001-311-0000-4103	WAGES-TEMPORARY & PART-TIME	14,384	25,631	6,342	35,000	6,149	
001-311-0000-4105	OVERTIME	20,448	24,595	39,806	15,000	28,963	
001-311-0000-4120	O.A.S.D.I.	6,045	6,856	6,811	2,575	5,670	2,575
001-311-0000-4126	HEALTH INSURANCE	9,979	10,414	8,189	8,193	8,124	8,193
001-311-0000-4128	DENTAL INSURANCE	793	850	729	641	643	641
001-311-0000-4129	RETIREE HEALTH SAVINGS	-	-	90	120	354	120
001-311-0000-4130	WORKER'S COMPENSATION INS.	10,845	12,578	12,222	3,956	9,331	3,956
001-311-0000-4134	LONG TERM DISABILITY	-	-	79	-	-	
001-311-0000-4136	OPTICAL INSURANCE	227	199	178	148	161	
001-311-0000-4138	LIFE INSURANCE	-	-	68	50	49	50
Personnel Costs		104,399	120,528	117,403	131,255	98,453	49,358
001-311-0000-4260	CONTRACTUAL SERVICES	-	51,008	42,169	80,000	59,060	65,000
001-311-0000-4300	DEPARTMENT SUPPLIES	12,837	20,581	18,506	34,409	19,749	20,000
001-311-0000-4310	EQUIPMENT AND SUPPLIES	233	290	290	290	512	290
001-311-0000-4325	UNIFORM ALLOWANCE	-	-	-	-	-	-
001-311-0000-4360	PERSONNEL TRAINING	40	-	-	-	-	-
001-311-0000-4400	VEHICLE OPERATIONS & MAINT.				1,500		
001-311-0000-4430	ACTIVITIES AND PROGRAMS	1,367	1,235	555	1,351	-	1,351
001-311-0301-4300	PW MAINT. & REPAIR SUPPLIES	-	-	-	25,000	2,100	25,000
Operations & Maintenance Costs		14,477	73,114	61,520	142,550	81,421	111,641
001-311-0000-4706	LIABILITY CHARGE	5,857	5,513	3,887	1,195	1,195	
001-311-0320-4741	EQUIP MAINT CHARGE	34,610	57,502	44,702	48,649	48,649	55,653
001-311-0000-4741	EQUIP REPLACEMENT CHARGE	6,000	7,644	9,800	16,200	16,200	16,200
001-311-0000-4743	FACILITY MAINTENANCE CHARGE	24,261	11,625	12,410	8,840	8,840	8,528
Internal Service Charges		70,728	82,284	70,799	74,884	74,884	80,381
001-311-0000-4500	CAPITAL EQUIPMENT	-	-	-	174,379	-	-
Capital Costs		-	-	-	174,379	-	-
001-311-0000-4600	CAPITAL PROJECTS	-	-	-	-	-	-
Capital Projects		-	-	-	-	-	-
Division Total		189,604	275,926	249,722	523,068	254,757	241,380



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		2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-346-0000-4101	SALARIES-PERMANENT EMPLOYEES	50,290	44,538	19,785	54,151	24,047	22,401
001-346-0000-4103	WAGES-TEMPORARY & PART-TIME	-	1,265	-	-	-	-
001-346-0000-4105	OVERTIME	7,091	7,638	27,504	7,500	24,973	-
001-346-0000-4120	O.A.S.D.I.	3,878	4,118	3,618	1,714	3,751	1,714
001-346-0000-4126	HEALTH INSURANCE	1,677	7,451	1,892	3,574	3,480	3,574
001-346-0000-4128	DENTAL INSURANCE	432	732	168	349	290	349
001-346-0000-4129	RETIREE HEALTH SAVINGS	-	110	36	-	101	-
001-346-0000-4130	WORKER'S COMPENSATION INS.	4,169	4,340	6,601	2,355	6,044	2,355
001-346-0000-4136	OPTICAL INSURANCE	99	149	54	82	73	82
001-346-0000-4138	LIFE INSURANCE	27	27	24	27	27	27
001-346-0000-4140	WELLNESS BENEFIT	-	51	-	-	-	-
Personnel Costs		67,660	70,419	59,682	69,752	62,786	30,502
001-346-0000-4260	CONTRACTUAL SERVICES	12,777	190	95	5,500	1,215	22,000
001-346-0000-4300	DEPARTMENT SUPPLIES	-	4,518	2,393	4,500	2,389	-
001-346-0000-4310	EQUIPMENT AND SUPPLIES	4,276	1,260	990	-	546	-
001-346-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	3,172	-	-	-
001-346-0000-4340	SMALL TOOLS	-	-	-	-	-	-
001-346-0000-4390	VEHICLE ALLOW & MILEAGE	597	320	-	-	-	-
001-346-0000-4430	ACTIVITIES AND PROGRAMS	-	-	-	-	-	-
001-346-0301-4300	PW MAINT. & REPAIR SUPPLIES	249	-	-	-	-	-
001-346-7510-4300	NORTH MACLAY STREETSCAPE	-	-	-	-	-	-
Operations & Maintenance Costs		17,899	6,288	6,650	10,000	4,150	22,000
001-346-0000-4706	LIABILITY CHARGE	4,391	5,589	1,751	704	704	-
001-346-0320-4741	EQUIP MAINT CHARGE	27,688	28,783	44,702	48,649	48,649	9,276
001-346-0000-4743	FACILITY MAINTENANCE CHARGE	6,308	7,954	8,491	4,822	4,822	4,652
Internal Service Charges		38,387	42,326	54,944	54,175	54,175	13,927
001-346-0000-4500	****CAPITAL EXPENSES****	-	-	-	-	-	-
Capital Costs		-	-	-	-	-	-
Division Total		123,946	119,033	121,276	133,927	121,111	66,429



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.

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

Dept: Public Works
Div: Traffic Safety

Account Number & Title		2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-370-0000-4101	SALARIES-PERMANENT EMPLOYEES	48,103	49,473	35,431	59,914	56,385	59,914
001-370-0000-4103	WAGES-TEMPORARY & PART-TIME	-	1,095	3,133	-	-	-
001-370-0000-4105	OVERTIME	2,676	1,753	732	1,500	2,737	-
001-370-0000-4120	O.A.S.D.I.	3,875	4,002	3,006	4,583	4,523	4,583
001-370-0000-4126	HEALTH INSURANCE	12,057	12,057	9,829	12,174	12,174	12,175
001-370-0000-4128	DENTAL INSURANCE	1,191	872	779	1,030	1,095	1,030
001-370-0000-4129	RETIREE HEALTH SAVINGS	-	-	430	420	846	420
001-370-0000-4130	WORKER'S COMPENSATION INS.	7,136	7,431	5,576	6,841	7,148	6,841
001-370-0000-4136	OPTICAL INSURANCE	210	270	135	188	210	188
001-370-0000-4138	LIFE INSURANCE	204	-	46	81	81	81
Personnel Costs		75,452	76,953	59,096	86,731	85,200	85,232
001-370-0000-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
001-370-0000-4300	DEPARTMENT SUPPLIES	900	-	-	-	82	-
001-370-0000-4310	EQUIPMENT AND SUPPLIES	-	384	9,963	-	1,074	-
001-370-0000-4340	SMALL TOOLS	-	-	-	-	-	-
001-370-0000-4360	PERSONNEL TRAINING	900	-	-	-	-	-
001-370-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	-	-	-	-
001-370-0000-4430	ACTIVITIES AND PROGRAMS	125	-	-	-	-	-
001-370-0301-4300	PW MAINT. & REPAIR SUPPLIES	23,249	15,299	14,765	15,500	13,488	9,000
Operations & Maintenance Costs		25,173	15,683	24,728	15,500	14,644	9,000
001-370-0000-4706	LIABILITY CHARGE	4,933	4,879	3,999	1,607	1,607	-
001-370-0320-4741	EQUIP MAINT CHARGE	34,610	33,678	26,821	29,189	29,189	83,480
001-370-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	4,800	4,800	4,800	-
001-370-0000-4743	FACILITY MAINTENANCE CHARGE	6,793	8,566	9,144	14,466	14,466	14,466
Internal Service Charges		46,336	47,123	44,764	50,062	50,062	97,946
001-370-XXXX-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
001-370-0000-4600	CAPITAL PROJECTS	-	-	-	-	-	-
Capital Projects		-	-	-	-	-	-
Division Total		146,962	139,759	128,588	152,293	149,906	192,178

PUBLIC WORKS:

**INTERNAL SERVICE
AND
ENTERPRISE
FUNDS**

DESCRIPTION

Internal Service Funds 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.

Enterprise Funds 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 (<i>See Finance Budget</i>)
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 Balance:		142,543	290,515	577,681	728,943	954,572
REVENUES		2017	2018	2019	2020	2021
Account Number & Title		Actual	Actual	Actual	Estimated	Adopted
3500-0000	INTEREST INCOME			13,240	16,395	
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT				13,987	
3735-3661	CNG FUELING STATION	111,584	-	-	-	
3907-0000	REFUND OF EXCISE TAXES	9,226	-	-		
3910-0000	SALE OF PROPERTY & EQUIPMENT	3,414	4,038	23,620		
3941-0152	EQUIP REPLACEMENT REIMB	-	-	4,375	4,375	4,375
3941-0224	EQUIP REPLACEMENT REIMB	10,000	10,000	10,000	15,000	15,000
3941-0225	ANNUAL EQUIP REPLACE REIM	49,000	70,250	78,250	58,250	58,250
3941-0311	ANNUAL EQUIP REPLACE REIM	6,000	7,644	9,800	16,200	16,200
3941-0360	ANNUAL EQUIP REPLACE REIM	-	3,000	11,250	11,250	11,250
3941-0370	ANNUAL EQUIP REPLACEMENT REIMB	-	-	4,800	4,800	4,800
3941-0381	ANNUAL EQUIP REPLACEMENT REIMB	18,083	28,283	23,283	30,183	30,183
3941-0390	EQUIP REPLACE REIMB-FCLTY MNGE	1,000	1,000	5,500	5,500	5,500
3941-0420	EQUIP REPLACE REIMB-RECREATION	3,000	11,250	-	8,753	-
3950-0000	PROPERTY DAMAGE REIMBURSEMENT	11,189	40,510	69,579	-	-
3970-0000	TRANSFER FROM GENERAL FUND	40,000	130,000	40,000	153,500	-
3952-0000	EQUIPMENT MAINTENANCE CHARGE	539,581	693,790	650,465	720,259	683,919
Total Revenue		802,077	999,765	944,162	1,058,453	829,477

APPROPRIATIONS		2017	2018	2019	2020	2021
Account Number & Title		Actual	Actual	Actual	Estimated	Adopted
041-320-0000-4101	SALARIES-PERMANENT EMPLOYEES	146,581	195,332	202,596	205,110	204,166
041-320-0000-4105	OVERTIME	849	3,575	3,827	3,593	2,500
041-320-0000-4120	O.A.S.D.I.	11,148	15,216	15,791	15,966	15,619
041-320-0000-4124	RETIREMENT	-	-	-	49,016	47,848
041-320-0000-4126	HEALTH INSURANCE	39,225	54,176	51,320	53,977	50,371
041-320-0000-4128	DENTAL INSURANCE	4,592	5,880	5,152	4,783	4,899
041-320-0000-4130	WORKER'S COMPENSATION INS.	20,958	26,179	27,111	27,790	27,372
041-320-0000-4136	OPTICAL INSURANCE	868	1,060	1,060	856	1,041
041-320-0000-4138	LIFE INSURANCE	204	204	259	243	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		225,181	301,768	307,226	363,790	354,059

041-320-0000-4220	TELEPHONE	312	259	260	308	260
041-320-0000-4260	CONTRACTUAL SERVICES	2,171	6,361	3,216	1,863	7,500
041-320-0000-4300	DEPARTMENT SUPPLIES	4,362	3,186	1,766	4,044	3,600
041-320-0000-4310	EQUIPMENT AND SUPPLIES	2,718	4,236	5,262	5,948	4,500
041-320-0000-4320	DEPARTMENT EQUIPMENT MAINT	1,528	3,018	2,017	1,255	5,400
041-320-0000-4340	SMALL TOOLS	1,924	2,733	2,775	1,955	2,250
041-320-0000-4360	PERSONNEL TRAINING	163	157	-	-	945
041-320-0000-4400	VEHICLE MAINT	-	1,183	-	-	-
041-320-0000-4402	FUEL	-	-	17,121	-	140,000
041-320-0000-4450	OTHER EXPENSE	2,595	2,168	3,314	1,630	3,000
041-320-0152-4400	COMMUNITY PRESERVATION	2,474	4,506	3,338	910	1,500
041-320-0152-4402	FUEL	4,666	4,911	4,801	3,555	-
041-320-0152-4450	COMMUNITY PRESERVATION	-	-	-	-	-
041-320-0221-4400	VEHICLE OPERATION & MAINT	1,120	1,773	1,359	1,472	500
041-320-0221-4402	FUEL	2,131	2,289	2,246	2,172	-
041-320-0221-4450	OTHER EXPENSE	-	-	-	-	-

Dept: Public Works
Div: Equipment/Vehicle Maintenance

APPROPRIATIONS (Continued)		2017	2018	2019	2020	2021
Account Number & Title		Actual	Actual	Actual	Estimated	Adopted
041-320-0222-4400	VEHICLE OPERATION & MAINT	5,085	2,106	2,019	581	1,000
041-320-0222-4402	FUEL	2,022	1,825	2,144	1,977	-
041-320-0224-4400	VEHICLE OPERATION & MAINT	8,039	8,972	6,762	6,948	5,000
041-320-0224-4402	FUEL	7,568	9,591	7,997	9,664	-
041-320-0224-4450	OTHER EXPENSE	-	-	-	-	-
041-320-0225-4400	VEHICLE OPERATION & MAINT	57,808	33,259	56,986	34,832	10,000
041-320-0225-4402	FUEL	40,129	43,478	56,570	55,533	-
041-320-0225-4450	OTHER EXPENSE	-	-	-	-	-
041-320-0226-4400	VEHICLE OPERATION & MAINT	1,806	198	-	-	-
041-320-0226-4402	FUEL	60	118	111	224	-
041-320-0226-4450	OTHER EXPENSE	-	-	-	-	-
041-320-0228-4400	VEHICLE OPERATION & MAINT	3,415	4,064	13,583	926	14,750
041-320-0228-4402	FUEL	6,417	7,995	6,787	6,342	-
041-320-0311-4400	VEHICLE OPERATION & MAINT	18,267	14,164	22,851	18,181	8,000
041-320-0311-4402	FUEL	9,732	7,807	11,109	8,751	-
041-320-0311-4450	STREET MAINTENANCE	-	-	-	-	-
041-320-0312-4400	VEHICLE OPERATION & MAINT	-	-	-	-	-
041-320-0312-4402	FUEL	200	744	510	1,762	-
041-320-0320-4400	VEHICLE OPERATION & MAINT	452	2,552	2,850	1,616	1,500
041-320-0320-4402	FUEL	1,509	1,765	1,948	2,305	-
041-320-0346-4400	VEHICLE OPERATION & MAINT	-	384	310	80	-
041-320-0346-4402	FUEL	935	616	881	910	-
041-320-0370-4400	VEHICLE OPERATION & MAINT	2,071	822	38,033	9,634	22,679
041-320-0370-4402	FUEL	4,415	7,223	8,972	11,596	-
041-320-0371-4400	VEHICLE OPERATION & MAINT	2,125	-	-	-	-
041-320-0371-4402	FUEL	1,845	8	-	-	-
041-320-0371-4450	OTHER EXPENSE	-	-	-	-	-
041-320-0390-4400	VEHICLE OPERATION & MAINT	9,487	14,450	14,367	24,178	3,500
041-320-0390-4402	FUEL	13,498	14,997	16,460	15,271	-
041-320-0420-4400	RECREATION DEPT	1,549	1,639	468	2,513	500
041-320-0420-4402	FUEL	106	137	119	152	-
041-320-3661-4210	CNG FUELING STATION	16,616	-	-	-	-
041-320-3661-4220	CNG FUELING STATION	561	-	-	-	-
041-320-3661-4260	CNG FUELING STATION	1,237	-	-	-	-
041-320-3661-4300	CNG FUELING STATION	-	-	-	-	-
041-320-3661-4400	CNG FUELING STATION	19,469	-	-	-	-
041-320-3661-4402	FUEL	40,752	-	195	-	-
041-320-3661-4430	ACTIVITIES AND PROGRAMS	-	-	-	-	-
041-320-3661-4435	BANK CHARGES	7,446	-	-	-	-
041-320-3661-4450	OTHER EXPENSE	2,533	-	-	-	-
041-190-0000-4457	EXCISE TAX RETURN	50	736	78	-	-
041-320-3661-4457	EXCISE TAX RETURN	4,620	-	-	-	-
Operations & Maintenance Costs		317,990	216,430	319,583	239,088	236,384

Dept: Public Works
Div: Equipment/Vehicle Maintenance

APPROPRIATIONS (Continued)		2017	2018	2019	2020	2021
Account Number & Title		Actual	Actual	Actual	Estimated	Adopted
041-320-0000-4706	LIABILITY CHARGE	18,738	20,175	17,559	6,562	-
041-320-0320-4741	EQUIP MAINT CHARGE	19,865	20,320	26,821	29,189	27,827
041-320-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-
041-320-0000-4743	FACILITY MAINTENANCE CHARGE	24,261	33,547	36,000	43,400	43,400
Internal Service Charges		62,864	74,042	80,380	79,151	71,227
041-224-0000-4500	****CAPITAL EXPENSES****				36,582	-
041-225-0000-4500	****CAPITAL EXPENSES****	30,477	120,359	35,712	7,280	-
041-230-0000-4500	****CAPITAL EXPENSES****				26,388	-
041-320-3661-4500	****CAPITAL EXPENSES****	-	-	-	-	-
041-320-3661-4600	CAPITAL PROJECTS	-	-	-	-	-
041-346-0000-4500	****CAPITAL EXPENSES****	-	-	50,000	-	-
041-370-0000-4500	****CAPITAL EXPENSES****				109,492	-
041-390-0000-4500	CAPITAL EQUIPMENT	-	-	-	5,800	-
Capital Projects		30,477	120,359	85,712	185,542	-
041-320-3661-4974	TRANSFER TO CNG FUND	17,593	-	-	-	-
Transfers		17,593	-	-	-	-
Total Appropriations		654,106	712,599	792,900	832,823	661,670
ANNUAL SURPLUS/DEFICIT		147,972	287,166	151,262	203,787	167,808
Ending Balance:		290,515	577,681	728,943	844,789	1,122,380

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 Balance:		(71,763)	31,966	159,281	49,328		(148,739)
REVENUES		2017	2018	2019	2020	2020	2021
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME		-		5,235		3,429	
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT						4,022	
3737-0000 EV CHARGING STATIONS		-		600		1,474	
3953-0000 FACILITY MAINTENANCE CHARGE		1,074,749	1,360,057	1,420,074	1,667,000	1,667,003	1,609,720
3970-0000 TRANSFER FROM GENERAL FUND					80,000	80,000	
Total Revenue		1,074,749	1,360,057	1,425,909	1,747,000	1,755,927	1,609,720
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
043-390-0000-4101 SALARIES-PERMANENT EMPLOYEES		193,064	282,196	379,421	444,555	421,352	444,555
043-390-0000-4103 WAGES-TEMPORARY & PART-TIME		-	-	31,959	-	16,418	
043-390-0000-4105 OVERTIME		4,361	6,391	12,370	5,000	8,286	
043-390-0000-4120 O.A.S.D.I.		14,957	22,078	32,418	34,008	34,123	34,008
043-390-0000-4124 RETIREMENT		-	-	-	78,807	80,124	78,807
043-390-0000-4126 HEALTH INSURANCE		64,001	79,868	99,051	112,366	118,061	112,366
043-390-0000-4128 DENTAL INSURANCE		7,104	7,144	8,171	8,278	8,889	8,278
043-390-0000-4129 RETIREE HEALTH SAVINGS		552	600	2,903	2,400	4,338	2,400
043-390-0000-4130 WORKER'S COMPENSATION INS.		27,727	38,981	57,370	60,725	60,789	60,725
043-390-0000-4136 OPTICAL INSURANCE		1,478	1,661	2,046	2,065	2,001	2,065
043-390-0000-4138 LIFE INSURANCE		544	510	668	702	657	702
Personnel Costs		313,788	439,429	626,376	748,906	755,038	743,906
043-390-0000-4210 UTILITIES		257,018	274,540	460,833	390,000	343,767	460,000
043-390-0000-4220 TELEPHONE		312	259	260	300	308	270
043-390-0000-4250 RENTS AND LEASES		1,609	157	481	4,000	1,688	3,600
043-390-0000-4260 CONTRACTUAL SERVICES		196,388	207,573	219,669	267,000	255,453	240,300
043-390-0000-4290 OFFICE EQUIPMENT MAINTENANCE		-	-	-	200	-	180
043-390-0000-4300 DEPARTMENT SUPPLIES		54,543	61,697	62,626	56,000	46,493	50,400
043-390-0000-4310 EQUIPMENT AND SUPPLIES		4,853	4,222	4,142	5,000	3,893	4,500
043-390-0000-4330 BLDG MAINT & REPAIRS		29,020	63,184	37,479	44,000	25,098	39,600
043-390-0000-4340 SMALL TOOLS		3,035	9,268	3,168	3,000	2,999	2,700
043-390-0000-4360 PERSONNEL TRAINING		600	1,052	650	8,000	565	7,200
043-390-0000-4450 ACTIVITIES AND PROGRAMS		3,060	3,100	-	3,000	-	2,700
043-390-7500-4450 ACTIVITIES AND PROGRAMS		-	-	-	-	-	-
Operations & Maintenance Costs		550,438	625,052	789,309	780,500	680,265	811,450
043-390-0000-4706 LIABILITY CHARGE		31,069	36,515	34,214	13,879	13,879	-
043-390-0320-4741 EQUIP MAINT CHARGE		74,725	81,089	80,463	87,568	87,556	83,480
043-390-0000-4741 EQUIP REPLACEMENT CHARGE		1,000	1,000	5,500	5,500	5,500	5,500
Internal Service Charges		106,794	118,604	120,177	106,947	106,935	88,980
043-390-0000-4500 ****CAPITAL EXPENSES****		-	49,657	-	228,714	20,318	-
043-390-0000-4600 ****CAPITAL PROJECTS****					80,000		
Capital Costs		-	49,657	-	308,714	20,318	-
Total Appropriations		971,020	1,232,742	1,535,862	1,945,067	1,562,556	1,644,336
ANNUAL SURPLUS/DEFICIT		103,729	127,315	(109,953)	(198,067)		(34,616)
Ending Balance:		31,966	159,281	49,328	(148,739)		(183,355)

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

Revenue Analysis – Major Enterprise Fund Revenues

Enterprise Funds are used to account for activities for which the majority of revenues are generated by fees charged to external users for the provision of goods or services. The City operates three Enterprise Funds: 1) Water Fund, 2) Sewer Fund, and 3) Compressed Natural Gas Fund.

The adopted revenue for all Enterprise Funds in FY 2020-2021 is \$8,215,765.

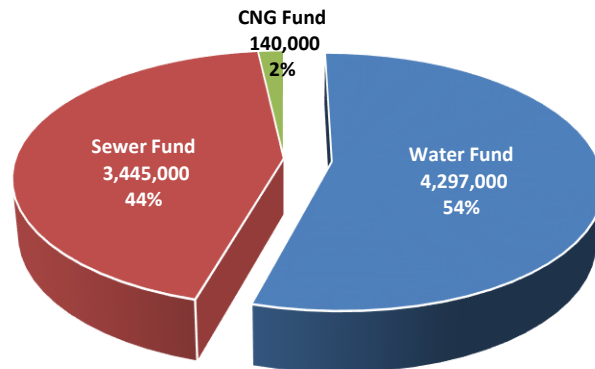
The final water and sewer rate increase of the most recent five-year rate plan was implemented in July 2016. The City is currently conducting another water and sewer rate study to ensure that rates keep up with operating and capital costs for long term sustainability.

Water Fund

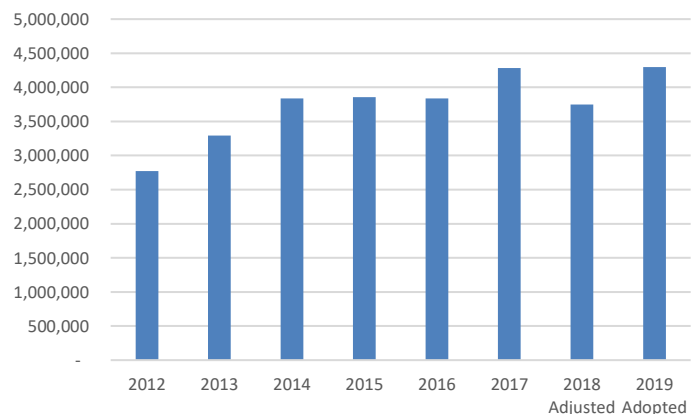
The City owns, operates, and maintains a system of wells, booster pump stations, reservoirs and pressure regulation stations to provide water to all customers in sufficient quantities to meet domestic and fire service demands. The system consists of approximately 66.5 miles of water mains, 5,049 water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

The operation is primarily funded by selling water to residential and commercial customers in the City of San Fernando. In FY 2011-2012, the City adopted a five-year fee schedule to increase fees by approximately 45% and better align revenues with operating costs. Total revenues in FY 2020-2021 are projected to be \$4,522,000.

Enterprise Fund Revenues



Water Fund Revenue



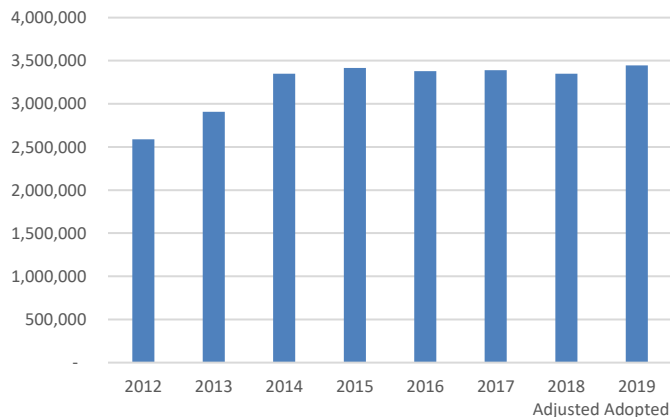
The City had expected mandatory water conservation efforts to have a significant negative impact on water rate revenues, resulting in projecting a decrease in revenue in fiscal years 2016-2017 and 2017-2018. However, the water rate increases have offset any decrease in consumption and actual revenues have remained relatively flat since FY 2013-2014. Therefore, FY 2018-2019 water revenues are projected to remain in line with actual FY 2015-2016 revenues.

Sewer Fund

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

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

Sewer Fund Revenue

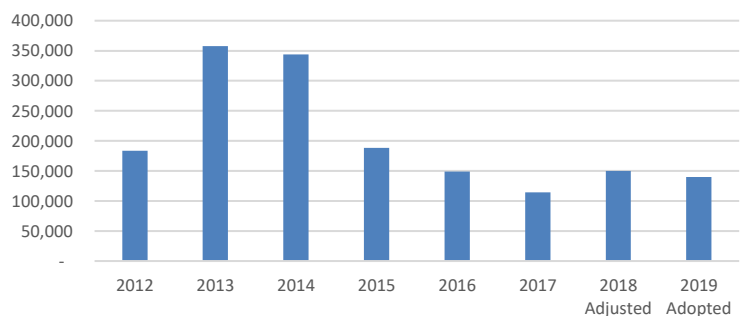


Total revenues in FY 2020-2021 are projected to be \$3,578,500, which is an increase of 4.1% from FY 2019-2020. Most sewer fees are calculated based on water usage; consequently, the direction of sewer revenues tend to closely mirror water revenues. As previously mentioned, increased sewer rates have served to offset mandatory conservation efforts and the expected decrease in sewer revenues in fiscal years 2016-2017 and 2017-201 did not materialize. Therefore, FY 2020-2021 sewer revenues are projected to remain in line with actual FY 2019-2020 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. The CNG station underwent a major renovation

CNG Fund Revenue



beginning in FY 2017-2018 to increase capacity and reduce fill time, which caused the station to be inoperable during construction. The station was re-opened in September 2018.

Similar to gas and diesel fuel prices, the cost of CNG can be volatile and fluctuate based on current market conditions, which makes forecasting difficult. According to the U.S. Energy Information Administration (EIA), CNG prices are expected to increase in 2020 and 2021 due to natural gas consumption and exports exceeding supply and imports, leading to lower average inventory levels.¹ Therefore, based on historical usage, projected increase in prices, and adjusting for expected down time in FY 2020-2021, CNG Fund revenues are estimated to be \$115,000 in FY 2020-2021. 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 10/8/2020.

**CITY OF SAN FERNANDO
ENTERPRISE FUNDS
SUMMARY OF REVENUES AND APPROPRIATIONS
FISCAL YEAR 2020-2021**

Fund: Water Enterprise Fund

Beginning Balance:				4,830,181	5,695,049
REVENUE		2017	2018	2019	2020
Account Number & Title		Actual	Actual	Actual	Estimated
3500-0000	INTEREST INCOME	27,517	56,069	93,927	15,000
3508-0000	NET INCR/DECR FAIR VAL INVEST.	(18,861)	-	78,972	-
3699-0000	MISCELLANEOUS REIMBURSE	23,663	(49,316)	-	-
3810-0000	SALE OF WATER	3,873,970	4,009,266	4,016,092	3,975,000
3820-0000	DELINQUENT PENALTIES	77,821	80,399	85,805	75,000
3830-0000	METER & FIRE SERVICE	126,138	126,863	132,457	120,000
3835-0000	WATER INSTALLATION CHARGE	99,133	69,437	106,676	50,000
3840-0000	CAPITAL FACILITY CHARGES	41,277	89,322	38,249	50,000
3885-0000	BACKFLOW PREVENTION FEE	15,681	15,679	30,514	12,000
3901-0000	MISCELLANEOUS REVENUE	16,235	14,238	16,513	-
3910-0000	SALE OF PROPERTY & EQUIPMENT	204	5,277	505	-
3945-0000	BOND/LOAN PROCEEDS	-	-	-	1,250,000
3950-0000	PROPERTY DAMAGE REIMBURSEMENT	-	809	-	-
3978-0000	TRANS FROM RETIREMENT TAX FUND	-	-	-	-
Total Revenue		4,282,778	4,418,045	4,599,711	5,547,000
APPROPRIATIONS		2017	2018	2019	2020
Account Number & Title		Actual	Actual	Actual	Estimated
070-110	Water Attorney	1,000	3,140	600	-
070-180	Water Retirement	88,771	227,293	390,985	225,000
070-381	Water Administration	2,266,059	2,118,346	2,000	2,515,147
070-382	Utility Billing	185,215	210,162	242,630	264,439
070-383	Water Distribution	96,220	93,160	87,702	128,500
070-384	Water Production	437,856	417,740	646,847	665,950
070-385	Water Capital Projects	706,878	667,545	780,115	883,096
Total Appropriations		3,781,999	3,737,386	2,150,877	4,682,132
ANNUAL SURPLUS/DEFICIT		500,779	680,659	2,448,834	864,868
Ending Balance:				5,695,049	5,609,759

**CITY OF SAN FERNANDO
ENTERPRISE FUNDS
SUMMARY OF REVENUES AND APPROPRIATIONS
FISCAL YEAR 2020-2021**

Fund: Sewer Enterprise Fund

Beginning Balance:					5,035,397	5,511,976
REVENUE		2017	2018	2019	2020	2021
Account Number & Title		Actual	Actual	Actual	Estimated	Adopted
3500-0000	INTEREST INCOME	48,801	70,418	97,786	-	15,000
3508-0000	NET INCR/DECR FAIR VAL INVEST.	(26,738)	(37,682)	67,674	-	-
3745-0000	SEWER SERVICE CHARGES	3,274,543	3,322,538	3,324,288	3,300,000	3,465,000
3810-0000	SEWER COLLECTIONS-MO. BILLS	-	-	-	-	-
3820-0000	DELINQUENT PENALTIES	41,594	39,423	41,413	40,000	38,000
3821-0000	INDUSTRIAL WASTE PERMITS	34,013	41,499	40,772	30,000	30,000
3840-0000	CAPITAL FACILITY CHARGES	17,922	30,008	44,963	30,000	30,000
3885-0000	BACKFLOW PREVENTION FEE	-	1,634	(1,634)	-	-
3970-0000	TRANS FROM GENERAL FUND	-	-	-	37,500	-
3978-0000	TRANS FROM RETIREMENT TAX FUND	-	-	-	-	-
Total Revenue		3,390,135	3,467,837	3,615,261	3,437,500	3,578,000
APPROPRIATIONS		2017	2018	2019	2020	2021
Account Number & Title		Actual	Actual	Actual	Estimated	Adopted
072-360	Sewer Maintenance	2,591,398	3,289,015	2,703,537	1,922,978	3,200,339
072-365	Sewer Capital	1,090,071	1,411,518	1,032,304	1,037,944	1,178,300
Total Appropriations		3,681,469	4,700,533	3,735,841	2,960,921	4,378,639
ANNUAL SURPLUS/DEFICIT		(291,334)	(1,232,695)	(120,579)	476,579	(800,639)
Ending Balance:					5,511,976	4,711,337

**CITY OF SAN FERNANDO
ENTERPRISE FUNDS
SUMMARY OF REVENUES AND APPROPRIATIONS
FISCAL YEAR 2020-2021**

Fund: Refuse Fund

Beginning Balance:				59,084	59,084
REVENUE	2017	2018	2019	2020	2021
Account Number & Title	Actual	Actual	Actual	Estimated	Adopted
3500-0000 INTEREST INCOME	336	293	663	-	-
3508-0000 NET INCR/DECR FAIR VAL INVEST.	(266)	(273)	475	-	-
3682-0350 BEV CNTNR & LTTR REDUCTION	12,984	6,394	6,416	-	-
3755-0000 REFUSE COLLECTION FEES	-	-	-	-	-
3760-0000 RECYCLING PROGRAM FEES	-	-	-	-	-
3820-0000 DELINQUENT PENALTIES	-	-	-	-	-
3901-0000 MISCELLANEOUS REVENUE	-	-	-	-	-
3956-0000 LIQUIDATED DAMAGES	-	10,600	-	-	-
3970-0000 TRANS FROM GENERAL FUND	-	-	-	-	-
3978-0000 TRANS FROM RETIREMENT TAX FUND	-	-	-	-	-
Total Revenue	13,054	17,014	7,554	-	-
APPROPRIATIONS	2017	2018	2019	2020	2021
Account Number & Title	Actual	Actual	Actual	Estimated	Adopted
073-350 REFUSE	92,446	5,897	598	-	-
Total Appropriations	92,446	5,897	598	-	-
ANNUAL SURPLUS/DEFICIT	(79,392)	11,117	6,956	-	-
Ending Balance:				59,084	59,084

Fund: Compressed Natural Gas Fund

Beginning Balance:				82,256	137,696
REVENUE	2017	2018	2019	2020	2021
Account Number & Title	Actual	Actual	Actual	Estimated	Adopted
3500-0000 INTEREST INCOME	-	-	1,222	-	-
3901-0000 MISCELLANEOUS REVENUE	-	-	-	-	-
3500-0000 INTEREST INCOME	18	493	824	-	-
3508-0000 NET INCR/DECR FAIR VAL INVEST.	(18)	(518)	-	-	-
3735-3661 CNG FUELING STATION	-	56,780	111,356	192,298	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	119,402	192,298	140,000
APPROPRIATIONS	2017	2018	2019	2020	2021
Account Number & Title	Actual	Actual	Actual	Estimated	Adopted
074-320 CNG VEHICLE MAINTENANCE	67,513	42,824	80,355	136,858	115,765
Total Appropriations	67,513	42,824	80,355	136,858	115,765
ANNUAL SURPLUS/DEFICIT	(49,920)	25,617	39,047	55,440	24,235
Ending Balance:				137,696	161,931

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		2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
070-180-0000-4123	OPEB EXPENSE GASB 75	-	22,466	85,213	25,000	-	85,000
070-180-0000-4124	RETIREMENT	227,441	225,699	246,063	125,000	240,153	250,000
070-180-0000-4125	PENSION EXPENSE-GSAB 68	(194,232)	(88,035)	(4,237)	-	(256,673)	-
070-180-0000-4127	RETIRED EMP. HEALTH INS.	55,562	67,163	63,945	75,000	68,972	75,000
Personnel Costs		88,771	227,293	390,985	225,000	52,452	410,000
Division Total		88,771	227,293	390,985	225,000	52,452	410,000

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		2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
070-381-0000-4101	SALARIES-PERMANENT EMPLOYEES	739,228	568,694	594,495	672,495	574,261	667,994
070-381-0000-4103	WAGES-TEMPORARY & PART-TIME	14,763	11,931	8,618	-	8,312	
070-381-0000-4105	OVERTIME	66,435	65,413	89,146	50,000	64,131	
070-381-0000-4120	O.A.S.D.I.	61,626	48,975	52,556	50,182	50,659	50,182
070-381-0000-4124	RETIREMENT	135,644	108,744	111,973	126,804	110,560	126,804
070-381-0000-4126	HEALTH INSURANCE	152,798	136,723	139,764	170,547	165,126	170,547
070-381-0000-4128	DENTAL INSURANCE	11,457	10,373	9,560	8,290	10,588	8,290
070-381-0000-4129	RETIREE HEALTH SAVINGS	-	137	1,840	1,500	3,439	1,500
070-381-0000-4130	WORKER'S COMPENSATION INS.	94,600	75,955	79,277	78,494	81,496	78,494
070-381-0000-4133	COMPENSATED ABSENCES	-	136,791	12,064	78,494	(2,474)	-
070-381-0000-4134	LONG TERM DISABILITY INSURANCE	1,619	907	529	474	161	474
070-381-0000-4136	OPTICAL INSURANCE	3,009	2,679	2,608	2,487	2,578	2,487
070-381-0000-4138	LIFE INSURANCE	1,267	1,182	885	833	1,122	833
070-381-0000-4140	WELLNESS BENEFIT	-	63	114	150	-	150
Personnel Costs		1,282,446	1,168,568	1,103,429	1,240,750	1,069,960	1,107,754
070-381-0000-4210	UTILITIES	110	165	320	-	353	-
070-381-0000-4260	CONTRACTUAL SERVICES	10,888	5,449	11,031	48,895	14,112	44,006
070-381-0000-4270	PROFESSIONAL SERVICES	42,070	30,884	44,806	95,000	18,393	85,500
070-381-0000-4290	OFFICE EQUIPMENT MAINTENANCE	1,610	608	117	26,580	395	23,922
070-381-0000-4300	DEPARTMENT SUPPLIES	3,342	3,970	1,654	5,600	3,980	5,040
070-381-0000-4320	DEPARTMENT EQUIPMENT MAINT	2,931	1,222	867	13,954	6,991	12,559
070-381-0000-4325	UNIFORM ALLOWANCE	-	-	-	200	-	180
070-381-0000-4360	PERSONNEL TRAINING	690	521	318	3,000	955	2,700
070-381-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	520	450	822	1,000	277	900
070-381-0000-4380	SUBSCRIPTIONS DUES & MEMBERSHIP	568	849	603	2,450	220	2,205
070-381-0000-4390	VEHICLE ALLOW & MILEAGE	1,142	400	868	1,900	27	1,710
070-381-0000-4400	VEHICLE OPERATION & MAINT	340	27	955	750	47	675
070-381-0000-4402	FUEL	309	724	641	500	470	450
070-381-0000-4405	INTEREST EXPENSE	10,365	15,703	22,325	131,300	17,207	118,170
070-381-0000-4430	ACTIVITIES AND PROGRAMS	8,355	7,929	8,356	7,000	4,829	6,300
070-381-0000-4450	OTHER EXPENSE	43,061	17,939	43,733	46,400	48,953	46,400
070-381-0000-4480	COST ALLOCATION	455,902	456,469	463,939	511,160	511,160	520,072
070-381-0450-4260	CONTRACTUAL SERVICES	-	-	-	6,453	-	-
070-381-0450-4300	DEPARTMENT SUPPLIES	50	-	-	-	-	-
Operations & Maintenance Costs		582,253	543,308	601,354	902,142	628,370	870,788
070-381-0000-4706	LIABILITY CHARGE	89,421	75,439	60,540	19,106	19,106	
070-381-0320-4741	EQUIP MAINT CHARGE	18,073	68,332	66,701	82,040	82,040	76,134
070-381-0000-4741	EQUIP REPLACEMENT CHARGE	66,149	28,283	23,283	30,183	30,183	30,183
070-381-0000-4743	FACILITY MAINTENANCE CHARGE	107,717	114,416	122,144	108,492	108,492	104,664
Internal Service Charges		281,360	286,470	272,668	239,821	239,821	210,982
070-381-0000-4901	TRANSFER TO GENERAL FUND	60,000	60,000	60,000	60,000	60,000	60,000
070-381-0000-4918	TRANSFER TO RETIREMENT FUND	-	-	-	12,434	-	12,434
070-381-0000-4906	TRANSFER TO SELF-INSURANCE FUND	60,000	60,000	60,000	60,000	60,000	60,000
Transfers		120,000	120,000	120,000	132,434	120,000	132,434
Division Total		2,266,059	2,118,346	2,097,450	2,515,147	2,058,151	2,321,958

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	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
070-382-0000-4101 SALARIES-PERMANENT EMPLOYEES	82,749	85,298	107,421	108,095	110,095	110,728
070-382-0000-4103 WAGES-TEMPORARY & PART-TIME	3,219	3,138	-	-	-	-
070-382-0000-4105 OVERTIME	2,431	168	675	-	518	-
070-382-0000-4120 O.A.S.D.I.	7,473	6,776	8,270	8,164	8,475	8,342
070-382-0000-4124 RETIREMENT	16,231	17,797	22,531	23,399	22,972	24,835
070-382-0000-4126 HEALTH INSURANCE	22,762	23,090	28,634	29,895	30,192	33,363
070-382-0000-4128 DENTAL INSURANCE	2,384	2,582	3,010	2,475	3,010	2,475
070-382-0000-4130 WORKER'S COMPENSATION INS.	1,663	1,389	1,691	1,684	1,728	1,723
070-382-0000-4134 LONG TERM DISABILITY INSURANCE	-	-	136	163	169	167
070-382-0000-4136 OPTICAL INSURANCE	458	480	557	460	557	460
070-382-0000-4138 LIFE INSURANCE	-	-	138	158	158	113
Personnel Costs	139,370	140,718	173,062	174,493	177,872	182,204
070-382-0000-4260 CONTRACTUAL SERVICES	-	8,037	8,306	25,000	8,469	22,500
070-382-0000-4270 PROFESSIONAL SERVICES	1,312	1,750	-	-	-	-
070-382-0000-4280 OFFICE SUPPLIES	-	-	-	5,000	-	4,500
070-382-0000-4300 DEPARTMENT SUPPLIES	14,632	17,254	13,995	15,000	16,348	13,500
070-382-0000-4320 DEPARTMENT EQUIPMENT MAINT	1,852	1,302	1,548	5,000	1,439	4,500
070-382-0000-4390 VEHICLE ALLOW & MILEAGE	60	-	-	-	-	-
070-382-0000-4400 VEHICLE OPERATION & MAINT	1,066	4,828	8,006	2,000	571	1,800
070-382-0000-4402 FUEL	1,901	2,121	2,958	3,000	7,311	2,700
070-382-0000-4455 BAD DEBTS EXPENSE	258	5,395	4,003	-	58,274	4,000
Operations & Maintenance Costs	21,081	40,687	38,816	55,000	92,411	53,500
070-382-0000-4706 LIABILITY CHARGE	9,237	9,178	9,850	2,800	2,800	-
070-382-0000-4743 FACILITY MAINTENANCE CHARGE	15,527	19,579	20,902	32,146	32,146	31,012
Internal Service Charges	24,764	28,757	30,752	34,946	34,946	31,012
Division Total	185,215	210,162	242,630	264,439	305,230	266,716

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	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
070-383-0000-4101 SALARIES-PERMANENT EMPLOYEES	-	-	78	-	-	-
070-383-0000-4105 OVERTIME	-	-	142	-	-	-
070-383-0000-4112 TEMP. NON-EMPLOYEE WAGES	-	-	-	-	-	-
070-383-0000-4120 O.A.S.D.I.	-	-	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.	-	-	13	-	-	-
Personnel Costs	-	-	251	-	-	-
070-383-0000-4260 CONTRACTUAL SERVICES	11,040	7,449	5,676	12,100	16,374	10,890
070-383-0000-4270 PROFESSIONAL SERVICES	-	610	3,381	3,000	2,200	2,700
070-383-0000-4300 DEPARTMENT SUPPLIES	2,574	4,259	5,004	2,500	1,978	2,250
070-383-0000-4310 EQUIPMENT AND SUPPLIES	3,663	19,522	13,277	15,400	14,731	13,860
070-383-0000-4320 DEPARTMENT EQUIPMENT MAINT	268	221	348	-	-	-
070-383-0000-4340 SMALL TOOLS	1,509	349	1,275	3,500	3,500	3,150
070-383-0000-4360 PERSONNEL TRAINING	40	-	-	-	-	-
070-383-0000-4400 VEHICLE OPERATION & MAINT	4,499	1,638	4,655	2,000	4,316	1,800
070-383-0000-4402 FUEL	8,567	8,874	10,451	10,000	9,578	9,000
070-383-0301-4300 PW MAINT. & REPAIR SUPPLIES	40,397	50,238	43,384	80,000	72,035	72,000
Operations & Maintenance Costs	72,557	93,160	87,451	128,500	124,712	115,650
070-383-0000-4500 CAPITAL EQUIPMENT	-	-	-	-	-	-
070-383-0000-4600 CAPITAL PROJECTS	-	-	-	-	-	-
070-383-0000-4820 DEPRECIATION EXPENSE	-	-	-	-	-	-
070-383-0563-4600 MACLAY WTR CONTROLLERS REP.	23,663	-	-	-	-	-
070-383-0700-4600 CP-WTR MTR REPLACEMENT	-	-	-	-	-	-
070-383-0701-4600 CP-FIRE HYDRANT UPGRADE	-	-	-	-	-	-
Capital Costs	23,663	-	-	-	-	-
Division Total	96,220	93,160	87,702	128,500	124,712	115,650

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	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
070-384-0000-4101 SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	-
070-384-0000-4105 OVERTIME	-	6,532	3,746	-	-	-
070-384-0000-4120 O.A.S.D.I.	-	500	287	-	-	-
070-384-0000-4130 WORKER'S COMPENSATION INS.	-	929	533	-	-	-
Personnel Costs	-	7,961	4,565	-	-	-
070-384-0000-4210 UTILITIES	212,108	227,124	346,566	170,000	477,919	153,000
070-384-0000-4220 TELEPHONE	16,062	15,987	17,700	12,000	19,570	10,800
070-384-0000-4250 RENTS AND LEASES	88	91	-	600	-	540
070-384-0000-4260 CONTRACTUAL SERVICES	70,049	83,787	138,565	150,000	127,631	135,000
070-384-0000-4300 DEPARTMENT SUPPLIES	5,309	9,534	9,806	10,000	9,448	9,000
070-384-0000-4310 EQUIPMENT AND SUPPLIES	9,606	5,659	12,298	6,000	4,856	5,400
070-384-0000-4320 DEPARTMENT EQUIPMENT MAINT	46	4,729	6,691	8,000	4,979	7,200
070-384-0000-4330 BLDG MAINT & REPAIRS	6,672	9,000	4,490	9,200	6,964	8,280
070-384-0000-4340 SMALL TOOLS	762	457	(131)	1,000	-	900
070-384-0000-4360 PERSONNEL TRAINING	225	994	-	1,000	195	900
070-384-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	206	-	750	445	675
070-384-0000-4400 VEHICLE OPERATION & MAINT	9,383	6,236	2,563	9,300	6,500	8,370
070-384-0000-4402 FUEL	2,863	2,952	3,598	3,000	3,367	2,700
070-384-0000-4430 ACTIVITIES AND PROGRAMS	-	1,500	-	1,500	1,212	1,350
070-384-0000-4450 OTHER EXPENSE	32,054	33,440	-	85,100	-	-
070-384-0301-4300 PW MAINT. & REPAIR SUPPLIES	12,788	7,771	3,553	6,500	9,661	5,850
070-384-0842-4260 PIPE INSTALLATION SYSTEM	14,192	-	-	-	-	-
070-384-0857-4260 CONTRACTUAL SERVICES	-	-	94,143	96,000	120,445	96,000
070-384-0857-4300 NITRATE REMOVAL SYSTEM	-	313	-	96,000	7,660	-
070-384-0857-4600 NITRATE REMOVAL SYSTEM	45,649	-	-	-	-	-
070-384-0862-4260 NPDES & WATERSHED COMPLIANCE	-	-	-	-	-	-
Operations & Maintenance Costs	437,856	409,779	639,842	665,950	800,851	445,965
070-384-0000-4500 CAPITAL EQUIPMENT	-	-	-	-	-	-
070-384-0000-4600 CAPITAL PROJECTS	-	-	2,440	-	-	-
Capital Costs	-	-	2,440	-	-	-
070-384-0000-4901 TRANSFER TO GENERAL FUND	-	-	-	-	-	-
070-384-0000-4912 TRANSFER TO MEASURE R	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Division Total	437,856	417,740	646,847	665,950	800,851	445,965

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
- Water Main Replacement – 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
 - 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		2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
070-385-0000-4260	CONTRACTUAL SERVICES	-	-	-	21,000	21,000	21,000
070-385-0000-4270	PROFESSIONAL SERVICES	-	-	12,545	236,640	27,780	200,000
070-385-0000-4320	DEPT EQUIP. MAINTENANCE	-	24,255	39,316	50,000	7,725	50,000
070-385-0000-4500	CAPITAL EQUIPMENT	77,216	(1)	-	390,095	64,472	-
070-385-0000-4600	CAPITAL PROJECTS	9,594	-	6,811	610,000	-	-
070-385-0178-4600	CAPITAL PROJECTS	-	-	-	-	-	-
070-385-0560-4600	CP-STREET RESURFACING PROGRAM	-	-	-	1,344,000	875,650	-
070-385-0635-4600	WATER MAIN REPLACEMENT	-	-	-	-	-	-
070-385-0700-4500	CP-WTR MTR REPLACEMENT	24,242	-	-	-	-	-
070-385-0700-4600	CP-WTR MTR REPLACEMENT	-	24,000	89,334	59,000	58,840	100,000
070-385-0701-4500	CP-FIRE HYDRANT UPGRADE	5,593	-	-	-	-	-
070-385-0701-4600	CP-FIRE HYDRANT UPGRADE	-	6,491	4,252	18,800	4,679	50,000
070-385-0763-4600	CP-STORMWATER INFILTRATION PF	-	(1)	-	76,815	56,254	-
070-385-0763-4615	LAND ACQUISITION	-	-	30,000	1,250,000	954,623	-
070-385-0806-4405	INTEREST EXPENSE	-	-	-	-	6,769	-
070-385-0857-4270	NITRATE REMOVAL SYSTEM	4,130	-	-	-	-	-
070-385-0857-4600	NITRATE REMOVAL SYSTEM	(24,083)	-	-	-	-	-
070-385-6673-4600	CP-GLENOAKS RESURFACING PROJE	-	-	-	250,000	97,049	-
Capital Costs		96,692	54,744	182,259	4,306,350	2,153,840	421,000
070-385-0000-4820	DEPRECIATION EXPENSE	610,186	612,801	597,856	625,000	-	625,000
Depreciation Expense		610,186	612,801	597,856	625,000	-	625,000
Division Total		706,878	667,545	780,115	4,931,350	2,153,840	1,046,000

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

Fund: Sewer Enterprise Fund

Beginning Balance:				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 Balance:				4,834,687	1,740,753	1,717,748	59,330

SEWER FUND – SEWER MAINTENANCE**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. Sewer Replacement

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

5. 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	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
072-180-0000-4123 OPEB EXPENSE GASB 75	-	54,502	57,961	-	-	60,000
072-180-0000-4124 RETIREMENT	131,275	-	174,970	-	155,393	175,000
072-180-0000-4125 PENSION EXPENSE GASB 68	(144,265)	445,863	(43,698)	-	(383,840)	-
072-180-0000-4127 RETIRED EMP. HEALTH INS.	8,279	8,499	7,970	10,000	7,839	10,000
072-360-0000-4101 SALARIES-PERMANENT EMPLOYEES	485,807	444,834	503,094	419,045	398,778	449,549
072-360-0000-4103 WAGES-TEMPORARY & PART-TIME	17,982	16,967	8,637	-	12,641	-
072-360-0000-4105 OVERTIME	43,890	39,092	30,665	-	22,478	-
072-360-0000-4112 TEMP. NON-EMPLOYEE WAGES	-	-	-	-	-	-
072-360-0000-4120 O.A.S.D.I.	41,507	38,349	43,177	31,269	33,195	33,495
072-360-0000-4124 RETIREMENT	87,659	254,679	95,642	85,448	78,164	86,500
072-360-0000-4126 HEALTH INSURANCE	113,065	107,524	108,452	88,163	98,408	105,152
072-360-0000-4127 RETIRED EMP. HEALTH INS.	-	-	-	-	-	-
072-360-0000-4128 DENTAL INSURANCE	10,286	9,589	9,824	5,673	8,269	6,813
072-360-0000-4129 RETIREE HEALTH SAVINGS	-	137	761	1,260	2,015	1,260
072-360-0000-4130 WORKER'S COMPENSATION INS.	53,961	48,741	52,029	42,505	38,325	36,578
072-360-0000-4133 COMPENSATED ABSENCES	-	91,194	8,043	-	(7,750)	9,000
072-360-0000-4134 LONG TERM DISABILITY INSURANCE	-	-	516	474	330	641
072-360-0000-4136 OPTICAL INSURANCE	2,464	1,986	1,949	1,291	1,729	1,425
072-360-0000-4138 LIFE INSURANCE	706	774	683	518	518	585
072-360-0000-4140 WELLNESS BENEFIT	-	63	114	150	-	-
Personnel Costs	852,616	1,562,793	1,060,790	685,796	466,493	975,997
072-110-0000-4270 PROFESSIONAL SERVICES	-	-	40	-	11,547	500
072-360-0000-4210 UTILITIES	110	165	320	5,000	353	4,500
072-360-0000-4220 TELEPHONE	1,200	1,714	1,787	900	1,915	810
072-360-0000-4250 RENTS AND LEASES	-	2,840	2,329	11,300	1,141	10,170
072-360-0000-4260 CONTRACTUAL SERVICES	1,129,016	39,946	141,749	194,500	60,022	175,050
072-360-0629-4260 CONTRACTUAL SERVICES	-	952,079	836,610	1,409,200	594,776	1,409,200
072-360-0000-4270 PROFESSIONAL SERVICES	17,133	43,886	10,043	-	4,244	-
072-360-0000-4290 OFFICE EQUIPMENT MAINTENANCE	880	587	686	3,680	-	3,312
072-360-0000-4300 DEPARTMENT SUPPLIES	28,675	28,216	29,860	20,400	30,795	18,360
072-360-0000-4310 EQUIPMENT AND SUPPLIES	5,666	6,968	3,549	6,900	3,363	6,210
072-360-0000-4320 DEPARTMENT EQUIPMENT MAINT	16,339	2,524	1,302	3,500	1,302	3,150
072-360-0000-4325 UNIFORM ALLOWANCE	-	-	-	175	-	175
072-360-0000-4340 SMALL TOOLS	-	1,827	-	5,000	3,555	4,500
072-360-0000-4360 PERSONNEL TRAINING	-	499	216	2,500	-	2,250
072-360-0000-4390 VEHICLE ALLOW & MAINT	956	400	707	900	27	810
072-360-0000-4400 VEHICLE OPERATION & MAINT	933	1,485	1,414	5,000	175	4,500
072-360-0000-4402 FUEL	3,632	3,751	4,968	-	4,228	-
072-360-0000-4405 INTEREST EXPENSE	1,738	1,737	1,738	-	1,738	-
072-360-0000-4430 ACTIVITIES AND PROGRAMS	-	-	-	5,200	-	4,680
072-360-0000-4450 OTHER EXPENSE	56,336	62,512	39,864	86,400	47,533	77,760
072-360-0000-4455 BAD DEBTS EXPENSE	(1,061)	3,207	2,322	-	21,057	-
072-360-0000-4480 COST ALLOCATION	282,346	330,030	330,030	360,538	360,538	299,436
072-360-0301-4300 PW MAINT. & REPAIR SUPPLIES	653	914	104	3,000	-	2,700
Operations & Maintenance Costs	1,544,552	1,485,287	1,409,635	2,124,093	1,148,310	2,028,073

Dept: Public Works/Sewer Fund

Div: Sewer Maintenance

Account Number & Title	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
072-360-0000-4706 LIABILITY CHARGE	58,560	58,113	52,649	11,722	11,722	
072-360-0320-4741 EQUIP MAINT CHARGE	18,900	21,018	20,523	25,243	25,243	23,426
072-360-0000-4741 EQUIP REPLACEMENT CHARGE	-	11,250	11,250	11,250	11,250	11,250
072-360-0000-4743 FACILITY MAINTENANCE CHARGE	56,770	90,554	96,670	92,419	92,419	89,158
Internal Service Charges	134,230	180,935	181,092	140,634	140,634	123,834
072-360-0000-4500 CAPITAL EQUIPMENT	-	-	-	-	-	-
072-360-0000-4600 CAPITAL PROJECTS	-	-	(7,980)	-	-	-
Capital Costs	-	-	(7,980)	-	-	-
072-360-0000-4901 TRANSFER TO GENERAL FUND	60,000	60,000	60,000	60,000	60,000	60,000
072-360-0000-4918 TRANSFER TO RETIREMENT FUND	-	-	-	12,434	-	12,434
Transfers	60,000	60,000	60,000	72,434	60,000	72,434
Division Total	2,591,398	3,289,015	2,703,537	3,022,957	1,815,437	3,200,339

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.
- System Design – Continue in the development of hydraulic models and design plans to meet capacity deficiencies and accommodate future growth.
- Sewer Replacement – Replacement of deteriorated sewer pipes in conjunction with street resurfacing projects and in certain locations to address hydraulic deficiencies.
 - FY 2019-2020 Projects
 - Glenoaks Boulevard & Harding Avenue: 2,600 Linear feet
 - 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 and 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	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
072-365-0000-4820 DEPRECIATION EXPENSE	140,029	148,189	145,052	-	-	150,000
Depreciation Expense	140,029	148,189	145,052	-	-	150,000
072-365-0000-4260 CONTRACT SERVICES	-	-	-	250,000	4,760	250,000
072-365-0000-4300 DEPARTMENT SUPPLIES	-	-	-	-	-	-
Operations & Maintenance	-	-	-	250,000	4,760	250,000
072-365-0000-4500 CAPITAL EQUIPMENT	-	-	-	409,000	-	-
Capital Costs	-	-	-	409,000	-	-
072-365-0560-4600 CAPITAL PROJECTS	-	-	-	435,000	122,160	-
072-365-0629-4600 CAPITAL PROJECTS	-	1,263,329	886,752	778,300	893,541	778,300
072-365-6673-4600 CAPITAL PROJECTS	-	-	-	1,093,144	1,221,471	-
072-365-0000-4600 CAPITAL PROJECTS	918,918	-	500	385,660	-	-
072-365-0754-4600 CAPITAL PROJECTS	31,124	-	-	-	-	-
Capital Projects	950,042	1,263,329	887,252	2,692,104	2,237,172	778,300
Division Total	1,090,071	1,411,518	1,032,304	3,351,104	2,241,932	1,178,300

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

Fund: Compressed Natural Gas Fund

		Beginning Balance:		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:				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

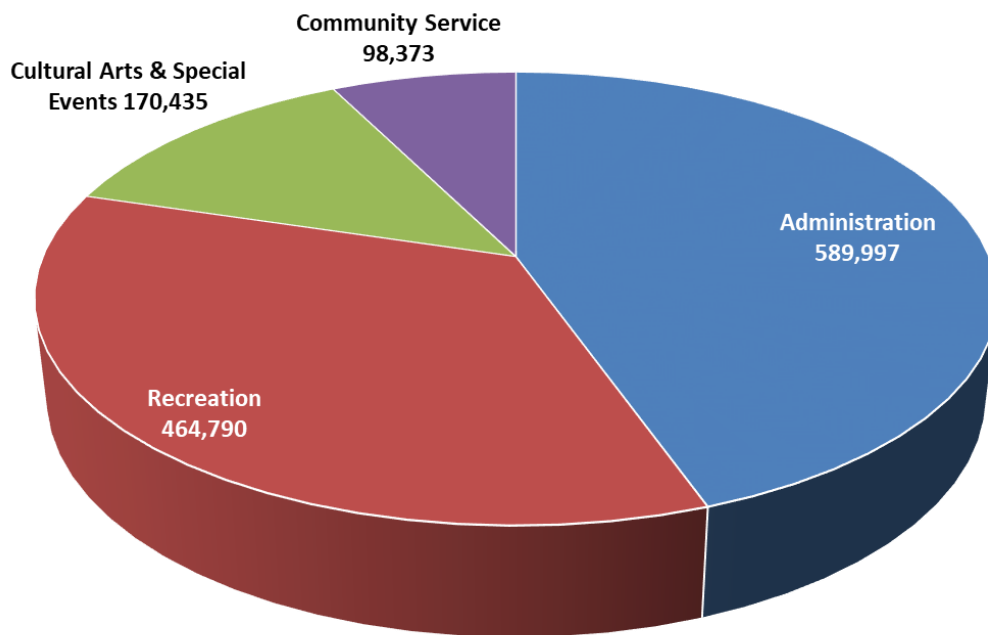
- Resurface area surrounding CNG station equipment.

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

Account Number & Title	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
074-320-0000-4101 SALARIES-PERMANENT EMPLOYEES	-	-	-	15,523	820	-
074-320-0000-4105 OVERTIME	157	1,831	-	-	-	-
074-320-0000-4120 O.A.S.D.I.	12	140	-	-	63	-
074-320-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	-	4	-
074-320-0000-4130 WORKERS COMPENSATION INS.	22	260	-	-	117	-
Personnel Costs	192	2,231	-	15,523	1,004	-
074-320-0000-4210 UTILITIES	12,274	13,582	12,192	25,700	18,787	25,700
074-320-0000-4220 TELEPHONE	374	567	556	400	623	400
074-320-0000-4260 CONTRACTUAL SERVICES	1,237	-	5,482	5,000	8,099	5,000
074-320-0000-4270 PROFESSIONAL SERVICES	-	-	-	-	-	-
074-320-0000-4300 DEPARTMENT SUPPLIES	-	-	848	1,000	763	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	4,334	-	2,128	5,000
074-320-0000-4402 FUEL	24,045	15,168	35,738	40,000	53,066	40,000
074-320-0000-4430 ACTIVITIES & PROGRAMS	-	-	390	-	-	-
074-320-0000-4435 BANK CHARGES	4,998	3,764	5,603	10,000	9,953	10,000
074-320-0000-4450 OTHER EXPENSE	7,153	-	152	-	-	-
074-320-0000-4457 EXCISE TAX RETURN	-	4,249	9,106	25,000	20,112	25,000
074-320-0000-4480 COST ALLOCATION	-	-	5,956	5,244	5,244	3,665
Operations & Maintenance Costs	67,322	40,593	80,355	112,344	118,774	115,765
074-320-0000-4600 ***CAPITAL EXPENSES***	-	-	-	29,477	17,060	-
Capital Projects	-	-	-	29,477	17,060	-
074-320-0000-4500 DEPRECIATION EXPENSE	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-
Division Total	67,513	42,824	80,355	157,344	136,837	115,765

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

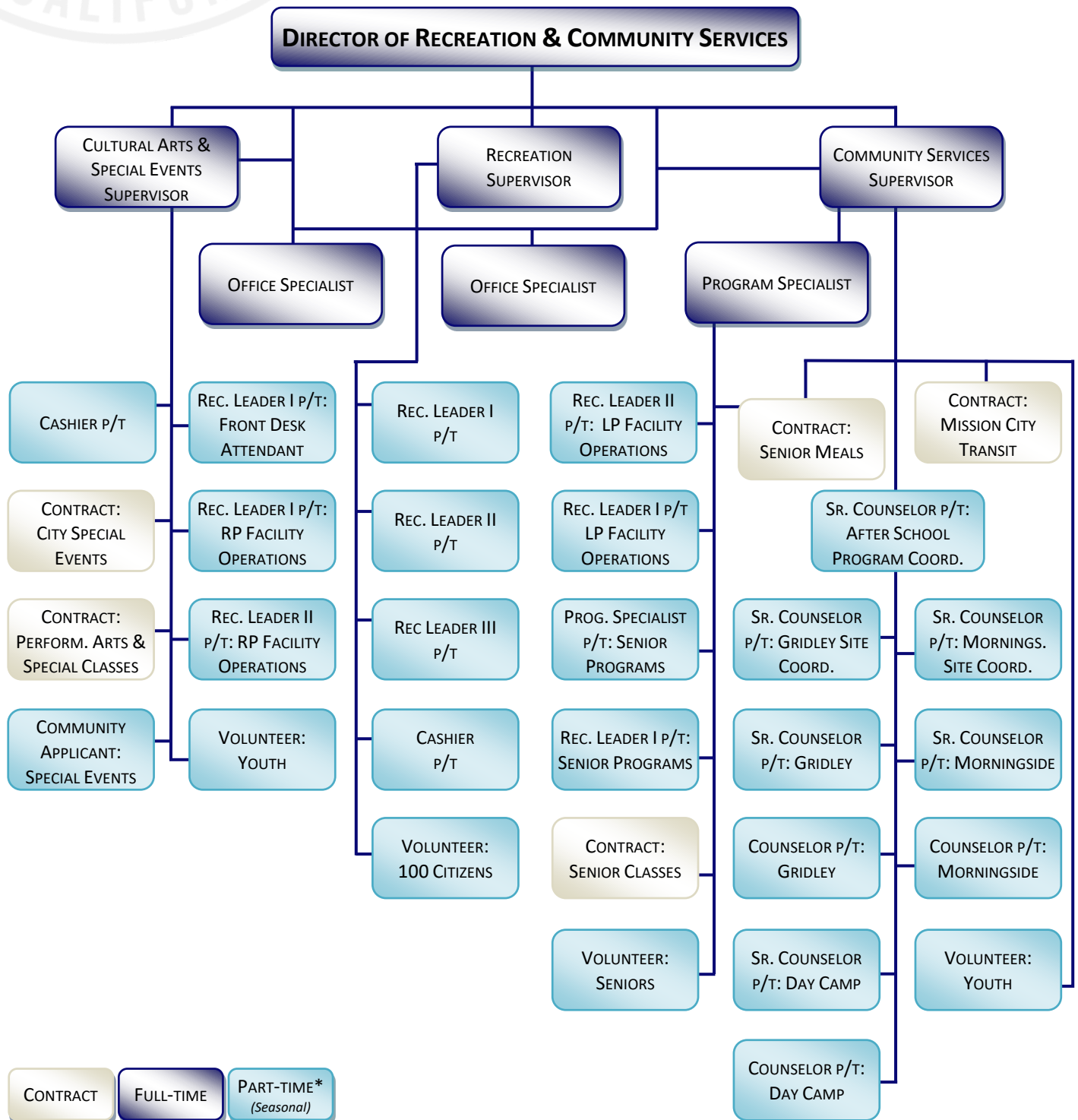
RECREATION & COMMUNITY SERVICES DEPARTMENT



ORGANIZATIONAL CHART

RECREATION & COMMUNITY SERVICES DEPARTMENT

FISCAL YEAR 2020-2021



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, cultural arts, wellness/fitness, senior services, teen programming, volunteer opportunities, and city wide special events. Each year, an estimated 250,000 individuals are serviced by the organized programming provided by the department and an additional 200,000 for non-organized activities at park facilities. Combined park visits total approximately 450,000 per year.

ACCOMPLISHMENTS FOR FY 2019-2020

1. Staff implemented the City of San Fernando Veterans Banner Recognition Program to honor local veterans by displaying a commemorative pole banner with the likeness and service details of the veteran. The inaugural unveiling of the veterans' banners was held on November 8, 2019 to coincide with the Veterans Day Holiday. Each subsequent year the Banner Recognition Program will be on display for a six-month period beginning on May 18th and ending on November 18th, and will expand to include active service members.
2. The Statewide Park Development and Community Revitalization (Prop 68) grant funds awarded the Department \$1,114,245 for the renovation of Layne Park. The renovation project includes the construct of a new soccer field, a basketball court, and a restroom facility. In addition, grant funds will go towards the refurbishment of the playground to include ADA accessibility and shading, installation of a SMART irrigation system, addition of safety fencing along the alleyways and shade covering to the picnic tables.
3. The implementation of the MyRec registration system and billing software was completed this spring. The program allows patrons to view programs, activities and services offered by the RCS Department seven days a week and 24 hours a day. Residents can access the MyRec program to register for an activity by creating a home account and adding family members. Once the registration process is complete, patrons sign up and pay for activities on-line.
4. The Youth Empowerment program has been implemented at Las Palmas Park in collaboration with the PuKúu Cultural Community Services and a grant from the Board of State and Community Corrections Department. The goals of this community-led youth diversion program are to increase cultural competency, reduce incarceration and recidivism and improve academic and professional success. The program meets on Tuesdays, Thursdays and every other Saturdays.
5. The Department established a partnership with New Horizons: Serving Individuals with Special Needs program to provide all-inclusive classes for the community utilizing various park facilities. The partnership provided classes such as Sign Language, Line Dancing, Communications Club,



ACCOMPLISHMENTS FOR FY 2019-2020

- Fitness and Meditation free of charge to the community all the while providing their clients with important community integration therapy.
6. Staff developed a Tiny Tykes Soccer Clinic to promote the sport in the community and help foster a Youth Soccer program in the future. The clinic-style program focused on children ages 4-6, teaching the fundamentals in a fun and creative manner while making use of both indoor and outdoor facilities at Las Palmas Park and Layne Park.
 7. Staff redeveloped the Part Time Staff (PTS) Orientation Packet for incoming staff as well as the Facility Checklist to include markers for accountability and performance evaluation. The goal was to improve both PTS and Supervisor accountability for one another and to ensure completion of assignments and/or facility operations.
 8. Staff identified and submitted a grant application to the Farmers Market Promotion Program to fund the establishment and operation of a Farmer's Market in town. The proposed location for the Farmers Market is the City's Parking Lot 8 on the corner of Brand Boulevard and Celis Street, and the proposed date and time is on Saturdays from 8:30 am to 1:00 pm.
 9. A new partnership with Best Start 5 Los Angeles created an opportunity to provide the Layne Park community with a three-part outreach program during the fall. The events provided resources for parents and fun activities for children utilizing a superhero theme to emphasize the importance of healthy eating and being active. Children ages 4 to 10 and their parents went through different exercise training sessions, participated in a superhero costume contest and took part in a superhero art class. Healthy snacks were part of each event and parents received instruction on how to prepare healthier snacks for their children.
 10. In partnership with the Office of Senate Majority Leader Bob Herzberg and Heal the Bay, the Department hosted a Coastal Clean-up at Pacoima Wash Natural Park. The event was an international day of action to protect oceans, watersheds and wildlife from trash. Over 80 volunteers participated in the clean-up and removal of trash, foliage and other debris.

OBJECTIVES FOR FY 2020-2021

1. Implement the second San Fernando Street Festival event that will convert over three (3) miles of commercial corridors and streets into an urban playground void of motorized transportation. The second Street Festival event will be a Nocturnal Ride held between the hours of 2:00 PM and 7:00 PM on October 31, 2020. The Street Festival capitalizes on the Día De Los Muertos cultural celebration of Latin America and the Halloween traditions of North America that will feature the City's annual 5K Relay Race Run and Walk. The event activities will include bike and pedestrian safety training, an art walk, alter building, nutrition demos, and active transportation awareness. The local merchants, non-profit/faith-based organizations, and private corporations will participate in the event. (Strategic Goal #6)



OBJECTIVES FOR FY 2020-2021

2. Implement the Layne Park Revitalization Project. The revitalization of Layne Park will be a two-phase project. The first phase involves selection of an engineering firm to produce the design and estimate for the park improvements cost. The second phase will be the selection of a general contractor for the construction of the project. (Strategic Goal #13)
3. Implement a volunteer base Community Theater program that will provide an avenue to showcase local talent, that nurtures the rich and cultural diversity of our community, and that promotes inclusivity in all theater productions. (Strategic Goal #7)
4. Continue to research partnerships and grant funding that will enable the Department to begin implementing the identified programs and activities to be held at Rudy Ortega Sr. Park. Those 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)
5. 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)
6. Continue to develop collaborations to enhance the programs and services offered to the community. Potential partnerships include local youth groups, and community agencies that share a common goal with the Department. (Strategic Goal #9)
7. Continue to research and identify available funding sources to implement the recommendations identified in the Parks and Recreation Master Plan. (Strategic Goal #7)
8. Redesign the Department's brochure and develop a digital magazine that will be accessible online through the Department's web page. The new online version of the Department's brochure will have access to the MyRec registration program which will make signing up for programs and activities effortless. (Strategic Goal #15)
9. Continued growth of the Fitness and Wellness programs through the addition of a Boxing class, a second Total Body Conditioning class (to accommodate the working community) and the inclusion of theme days and quarterly health challenges to attract and maintain each participant's motivation and interest in their personal health and wellness. (Strategic Goal #6)

SOURCES:

	2017	2018	2019	2020	2020
RECREATION & COMM SVCS	Actual	Actual	Actual	Estimated	Adopted
GENERAL REVENUE	1,162,472	1,044,433	1,204,167	1,495,357	1,258,595
SNACK BAR	-	-	-	-	-
FACILITY RENTAL	91,603	83,498	97,148	33,134	65,000
TOTAL FUNDING SOURCES	1,254,075	1,127,931	1,301,315	1,528,491	1,323,595



USES:

	2017	2018	2019	2020	2021
RECREATION & COMM SERVICES	Actual	Actual	Actual	Estimated	Adopted
01-420 Administration	475,154	359,471	464,371	751,549	589,997
01-422 Community Services	192,180	121,442	181,367	99,302	98,373
01-423 Recreation	406,902	487,270	484,607	495,886	464,790
01-424 Special Events	179,840	159,748	170,970	181,755	170,435
01-430 Aquatics	-	-	-	-	-
Total Recreation & Comm Services	1,254,075	1,127,931	1,301,315	1,528,491	1,323,595

PERSONNEL:

	2017	2018	2019	2020	2021
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	1.75	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	23.96	23.96	23.96	23.96



RECREATION & COMMUNITY SERVICES - ADMINISTRATION

DIVISION No. 420

DIVISION OVERVIEW

The Recreation and Community Services (RCS) Administration Division is responsible for the overall management and the day-to-day operations of the RCS Department. The administrative duties and responsibilities of the Division include management and supervision of all programming, services and activities provided by the Recreation Division, the Community Services Division, and the Cultural Arts /Special Events Division. Oversees planning and implementation of parks improvement projects. Provides other divisions' guidance, training, and marketing strategies for their programs.

The Division is responsible for administering all contracts the Department has with non-government organizations, faith-based groups and non-profit agencies. The Division also oversees all grant funds the Department has been awarded. In FY 2020-2021, the division expects to administer approximately \$2,408,705 in grant funds for projects that range in scope from the renovation of park facilities to the enhancement of the cultural enrichment programming for the community. The Division continues to pursue grant funding, partnerships and collaborations in order to leverage City resources and enhance the programs, services and activities offered to the community.

The Division plans, organizes, integrates and directs all facility rentals and special event permits. Staff manages and directs the use of both public and private land, and ensures that all documents such as certificates of liability, health permits and LAFD approval have been included in the final rental or special event application.

Dept: Recreation & Community Services
Div: Recreation Administration

Account Number & Title		2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-420-0000-4101	SALARIES-PERMANENT EMPLOYEES	234,560	169,653	242,961	321,479	237,584	334,538
001-420-0000-4103	WAGES-TEMPORARY & PART-TIME	372	-	-	-	-	-
001-420-0000-4105	OVERTIME	282	-	-	-	235	-
001-420-0000-4111	COMMISSIONER'S REIMBURSEMENT	1,150	650	1,525	4,500	2,433	4,500
001-420-0000-4120	O.A.S.D.I.	17,760	13,100	18,863	23,951	18,125	24,631
001-420-0000-4124	RETIREMENT	-	-	-	-	(1,721)	-
001-420-0000-4126	HEALTH INSURANCE	33,703	41,494	54,319	67,556	37,367	76,795
001-420-0000-4128	DENTAL INSURANCE	4,102	3,883	5,477	3,979	6,118	3,979
001-420-0000-4129	RETIREE HEALTH SAVINGS	-	568	1,200	2,340	1,139	2,340
001-420-0000-4130	WORKER'S COMPENSATION INS.	3,630	2,692	3,863	8,575	3,723	9,011
001-420-0000-4134	LONG TERM DISABILITY INSURANCE	760	339	992	1,000	963	1,025
001-420-0000-4136	OPTICAL INSURANCE	991	654	975	732	117	732
001-420-0000-4138	LIFE INSURANCE	400	323	303	351	351	351
001-420-0000-4140	WELLNESS BENEFIT	600	-	600	600	445	600
Personnel Costs		298,309	233,356	331,078	435,063	306,878	458,503
001-420-0000-4220	TELEPHONE	16,696	17,617	18,415	19,000	19,561	17,100
001-420-0000-4260	CONTRACTUAL SERVICES	66,635	16,657	20,556	19,200	15,251	17,685
001-420-0000-4270	PROFESSIONAL SERVICES	-	-	207	-	-	-
001-420-0000-4300	DEPARTMENT SUPPLIES	8,646	12,533	9,395	10,900	7,186	10,900
001-420-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	432	600	-	600
001-420-0000-4360	PERSONNEL TRAINING	2,050	895	1,930	2,000	65	700
001-420-0000-4370	MEETINGS, MEMBERSHIPS	15	64	747	1,500	-	700
001-420-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	192	995	940	1,000	655	920
001-420-0000-4390	VEHICLE ALLOW & MILEAGE	3,386	2,228	4,643	4,100	4,280	3,865
001-420-0000-4450	OTHER EXPENSE	150	-	-	-	-	-
Operations & Maintenance Costs		97,771	50,989	57,265	58,300	46,998	52,470
001-420-0000-4706	LIABILITY CHARGE	20,923	22,165	19,610	8,063	8,063	-
001-420-0320-4741	EQUIP MAINT CHARGE	13,844	10,948	17,881	19,460	19,460	18,551
001-420-0000-4741	EQUIP REPLACEMENT CHARGE	3,000	3,000	-	-	-	-
001-420-0000-4743	FACILITY MAINTENANCE CHARGE	28,628	36,099	38,537	62,684	62,684	60,473
Internal Service Charges		66,395	72,212	76,028	90,207	90,207	79,024
001-420-0000-4500	CAPITAL EQUIPMENT	12,679	2,914	-	167,979	4,385	-
Capital Costs		12,679	2,914	-	167,979	4,385	-
Division Total		475,154	359,471	464,371	751,549	448,468	589,997

DIVISION OVERVIEW

The Community Services Division provides key administrative functions, supervision, and analysis for the social and recreational programs, services and activities offered to the community. The Division is responsible for identifying potential funding sources and maintaining existing constructs like the agreement with the YWCA that manages the Elderly Nutrition Program. Staff ensures that these programs meet and comply with all City policies and procedures.

The Division also administers and supervises youth programming that promotes vocational training, skill building, and mentoring for young people ages 5 to 19. The opportunities for youth participation include, but are not limited to, the summer and winter day camps, Teens for a Better Community Leadership (TBC) program, the youth volunteer program and the Counselor-In-Training (CIT) program.

In addition, the Division continues to strengthen and foster innovative collaborations between the City and the private/non-profit community. Staff has been successful in securing grant funds or partnerships to help offset the costs associated with events hosted by the Division. Such programs include the Senior Expo, the Mind, Body and Soul Community Health Fair, and Super Hero Action Movie Night. In addition, the Division has collaborated with the Los Angeles Food Bank to provide monthly care packages to low income seniors.

Staff strides to provide wellness programming for all ages and offer quality of life choices to the residents of San Fernando. The activities patrons can participate in include, but are not limited to, exercise classes, volunteerism and informational seminars. Moreover, residents can participate in senior clubs, excursions, and hiking outings.

Dept: Recreation & Community Services
Div: Community Services

Account Number & Title	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-422-0000-4101 SALARIES-PERMANENT EMPLOYEES	65,705	65,285	102,659	56,109	112,523	58,286
001-422-0000-4105 OVERTIME	1,297	-	-	-	264	-
001-422-0000-4120 O.A.S.D.I.	4,992	4,994	7,853	4,211	8,628	4,294
001-422-0000-4124 RETIREMENT	-	-	-	-	(320)	-
001-422-0000-4126 HEALTH INSURANCE	4,599	9,228	13,863	7,424	7,698	7,973
001-422-0000-4128 DENTAL INSURANCE	220	800	1,236	674	674	674
001-422-0000-4129 RETIREE HEALTH SAVINGS	341	771	3,087	1,200	2,216	120
001-422-0000-4130 WORKER'S COMPENSATION INS.	4,915	3,792	4,547	4,002	4,803	4,080
001-422-0000-4136 OPTICAL INSURANCE	93	150	274	150	150	150
001-422-0000-4138 LIFE INSURANCE	102	107	164	90	90	90
001-422-3750-4101 SALARIES-PERMANENT EMPLOYEES	16,771	-	-	-	-	-
001-422-3750-4120 O.A.S.D.I.	1,262	-	-	-	-	-
001-422-3750-4129 RETIREE HEALTH SAVINGS	124	-	-	-	-	-
001-422-3750-4130 WORKER'S COMPENSATION INS.	1,213	-	-	-	-	-
001-422-3752-4101 SALARIES-PERMANENT EMPLOYEES	10,139	-	-	-	-	-
001-422-3752-4120 O.A.S.D.I.	765	-	-	-	-	-
001-422-3752-4129 RETIREE HEALTH SAVINGS	104	-	-	-	-	-
001-422-3752-4130 WORKER'S COMPENSATION INS.	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	114,619	85,127	133,684	73,860	136,726	75,667
001-422-0000-4260 CONTRACTUAL SERVICES	21	30	451	100	640	100
001-422-0000-4300 DEPARTMENT SUPPLIES	2,943	5,682	6,404	6,900	3,638	6,500
001-422-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	107	137	-	850	451	600
001-422-3689-4300 COVID-19 GLOBAL OUTBREAK	-	-	-	-	342	-
001-422-3750-4260 CONTRACTUAL SERVICES	5,130	-	-	-	-	-
001-422-3750-4270 PROFESSIONAL SERVICES	22,291	-	-	150	-	-
001-422-3752-4260 HOME DELIVERED MEALS C2	2,822	-	-	-	-	-
001-422-3752-4270 PROFESSIONAL SERVICES	7,637	-	-	-	-	-
Operations & Maintenance Costs	40,950	5,849	6,855	8,000	5,071	7,200
001-422-0000-4706 LIABILITY CHARGE	9,923	9,051	7,450	1,369	1,369	-
001-422-0000-4743 FACILITY MAINTENANCE CHARGE	26,687	21,415	22,861	16,073	16,073	15,506
Internal Service Charges	36,610	30,466	30,311	17,442	17,442	15,506
Division Total	192,180	121,442	170,850	99,302	159,238	98,373

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 includes 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, and San Fernando National Little League.

During FY 19-20, the Recreation Division served over 400 children in our Youth Programs and over 300 adults in our Adult Sports and Fitness Programs. This year the Division launched a Tiny Tykes Soccer Clinic, the goal of which is to spark interest in the sport and eventually lead into developing a Youth Soccer Program.

The Division also manages the part-time workforce for the Department and is responsible for staff recruitment, training, scheduling, takes the lead in performance evaluation, and oversees the general facility operations of Recreation Park and Las Palmas Park. The Department hired approximately eight (8) new part-time staff to assist with facility operations, camps and sport's programming. The Recreation Division plans and leads quarterly staff trainings, provides CPR/First Aid certification of the part-time workforce as well as promotes outside training opportunities that may be beneficial to the staff.

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

Account Number & Title	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-423-0000-4101 SALARIES-PERMANENT EMPLOYEES	75,948	80,785	85,355	79,182	65,276	80,737
001-423-0000-4103 WAGES-TEMPORARY & PART-TIME	200,581	212,070	244,212	216,815	200,242	195,300
001-423-0000-4105 OVERTIME	222	-	53	-	119	-
001-423-0000-4120 O.A.S.D.I.	21,116	22,404	25,217	22,529	21,848	22,646
001-423-0000-4124 RETIREMENT					(213)	
001-423-0000-4126 HEALTH INSURANCE	17,789	11,167	11,417	11,442	12,147	11,991
001-423-0000-4128 DENTAL INSURANCE	1,583	1,306	1,306	674	1,306	674
001-423-0000-4129 RETIREE HEALTH SAVINGS	15	-	-	-	-	-
001-423-0000-4130 WORKER'S COMPENSATION INS.	20,017	21,285	24,254	20,928	21,104	21,039
001-423-0000-4136 OPTICAL INSURANCE	333	285	257	150	257	150
001-423-0000-4138 LIFE INSURANCE	1,867	1,693	2,015	2,141	1,560	1,954
Personnel Costs	339,472	350,995	394,085	353,861	323,645	334,491
001-423-0000-4260 CONTRACTUAL SERVICES	1,056	-	361	2,500	-	1,500
001-423-0000-4270 PROFESSIONAL SERVICES	-	-	450	500	-	500
001-423-0000-4300 DEPARTMENT SUPPLIES	3,853	3,829	4,832	3,000	1,642	3,400
Operations & Maintenance Costs	4,910	3,829	5,643	6,000	1,642	5,400
001-423-0000-4706 LIABILITY CHARGE	16,425	22,313	19,996	6,558	6,558	-
001-423-0000-4743 FACILITY MAINTENANCE CHARGE	46,095	110,133	117,571	129,467	129,467	124,899
Internal Service Charges	62,520	132,446	137,567	136,025	136,025	124,899
Division Total	406,902	487,270	537,295	495,886	461,312	464,790



CULTURAL ARTS & SPECIAL EVENTS

DIVISION NO. 424

DIVISION OVERVIEW

The Cultural Arts and Special Events Division is responsible for conducting and oversight for citywide sponsored/non-sponsored special and cultural events for the Department. Examples include Movie Nights, Summer Concerts, Halloween, Día De Los Muertos, Holiday Tree Lighting, Spring Jamboree, and the Healthy San Fernando Campaign. The Division oversees the nationally recognized Mariachi Master Apprentice Program; Cultural Arts Classes and 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 Arts Council Youth Arts Action (YAA) Grant Program supports projects that foster creative abilities of youth through culturally responsive arts learning, utilizing cultural assets of the local community to support positive self-identification, and empowers 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 (MMAAP) 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 (MMAAP) that connects music masters with community youth to preserve mariachi music traditions through quality afterschool apprentice programs. MMAAP focuses on multi-level instrument instruction, arrangement and performance skills, and targets youth ages 8 to 19. MMAAP 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	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-424-0000-4101 SALARIES-PERMANENT EMPLOYEES	76,788	76,737	77,111	79,938	62,459	79,971
001-424-0000-4105 OVERTIME	1,537	-	-	-	-	-
001-424-0000-4120 O.A.S.D.I.	5,769	5,870	5,899	6,000	4,778	6,118
001-424-0000-4126 HEALTH INSURANCE	8,297	8,338	9,105	10,125	10,649	11,173
001-424-0000-4128 DENTAL INSURANCE	618	674	674	674	674	674
001-424-0000-4130 WORKER'S COMPENSATION INS.	5,552	5,553	5,606	5,702	4,541	5,814
001-424-0000-4136 OPTICAL INSURANCE	150	150	150	150	150	150
001-424-0000-4138 LIFE INSURANCE	102	102	96	90	90	89
Personnel Costs	98,811	97,424	98,641	102,679	83,341	103,989
001-424-0000-4260 CONTRACTUAL SERVICES	9,287	28,370	37,009	40,600	40,542	34,940
001-424-0000-4300 DEPARTMENT SUPPLIES	3,882	3,213	4,907	8,500	9,137	4,000
001-424-0000-4430 ACTIVITIES AND PROGRAMS	24,780	12,000	12,000	12,000	12,000	12,000
Operations & Maintenance Costs	37,949	43,583	53,917	61,100	61,678	50,940
001-424-0000-4706 LIABILITY CHARGE	6,689	6,504	5,611	1,903	1,903	-
001-424-0000-4743 FACILITY MAINTENANCE CHARGE	36,391	12,237	13,063	16,073	16,073	15,506
Internal Service Charges	43,080	18,741	18,674	17,976	17,976	15,506
Division Total	179,840	159,748	171,231	181,755	162,995	170,435



AQUATICS

DIVISION NO. 430

DIVISION OVERVIEW

Operations of the San Fernando Regional Pool Facility are conducted by the County of Los Angeles as of October, 2014, pursuant to a lease agreement. Consequently, the City owns the facility; however, the County of Los Angeles is responsible for all annual operating and capital costs during the fifteen (15) year term of the lease.

Dept: Recreation & Community Services

Div: Aquatics

Account Number & Title		2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
001-430-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	-
001-430-0000-4103	WAGES-PERMANENT EMPLOYEES	-	-	-	-	-	-
001-430-0000-4105	OVERTIME	-	-	-	-	-	-
001-430-0000-4120	O.A.S.D.I.	-	-	-	-	-	-
001-430-0000-4126	HEALTH INSURANCE	-	-	-	-	-	-
001-430-0000-4128	DENTAL INSURANCE	-	-	-	-	-	-
001-430-0000-4130	WORKER'S COMPENSATION INS.	-	-	-	-	-	-
001-430-0000-4136	OPTICAL INSURANCE	-	-	-	-	-	-
001-430-0000-4138	LIFE INSURANCE	-	-	-	-	-	-
001-430-4103-4105	OVERTIME	-	-	-	-	-	-
001-430-4103-4120	O.A.S.D.I.	-	-	-	-	-	-
001-430-4103-4130	WORKER'S COMPENSATION INS.	-	-	-	-	-	-
Personnel Costs		-	-	-	-	-	-
001-430-0000-4210	UTILITIES	-	-	-	-	-	-
001-430-0000-4220	TELEPHONE	-	-	-	-	-	-
001-430-0000-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
001-430-0000-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	-
001-430-0000-4330	BLDG MAINT & REPAIRS	-	-	-	-	-	-
Operations & Maintenance Costs		-	-	-	-	-	-
001-430-0000-4500	****CAPITAL EXPENSES****	-	-	-	-	-	-
Capital Costs		-	-	-	-	-	-
Division Total		-	-	-	-	-	-

SECTION V. SPECIAL FUNDS

SPECIAL REVENUE, GRANT, AND CAPITAL FUNDS



**SUPPLEMENTAL LAW ENFORCEMENT
FUNDS (SLESE)**

FUND NO. 002

FUND OVERVIEW

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

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

Fund: Supplemental Law Enforcement Services

Resp. Dept: Finance

Beginning Fund Balance:		21,049	30,532	70,071	96,867	96,867	132,361
REVENUES		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	376	901	1,795	-	2,549	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(217)	(779)	1,254	-	1,998	-
3679-0000	COPS MORE	129,324	139,417	148,747	125,000	155,948	125,000
3679-2206	SLESF	-	-	-	-	-	-
Total Revenue		129,483	139,539	151,796	125,000	160,495	125,000
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
002-190-0000-4901	TRANSFER TO GENERAL FUND	120,000	100,000	125,000	125,000	125,000	125,000
	<i>Transfers</i>	<i>120,000</i>	<i>100,000</i>	<i>125,000</i>	<i>125,000</i>	<i>125,000</i>	<i>125,000</i>
Total Appropriations		120,000	100,000	125,000	125,000	125,000	125,000
ANNUAL SURPLUS/DEFICIT		9,483	39,539	26,796	-	35,495	-
Ending Balance:		30,532	70,071	96,867	96,867	132,361	132,361

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:		113,962	65,048	54,921	73,604	73,604	71,817
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3210-0000 SALES AND USE TAXES		448,119	457,621	491,583	497,710	476,954	525,215
3500-0000 INTEREST INCOME		1,294	995	2,845	-	2,459	-
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT		(841)	(189)	1,287	-	1,487	-
3794-0000 DIAL-A-RIDE TICKETS		2,159	4,652	2,825	-	2,767	-
3794-3630 AQMD NATURAL GAS TROLLEYS		8,779	15,311	8,111	-	5,357	-
3796-0000 MTA BUS PASS SUBSIDY		7,812	7,866	6,634	-	4,881	-
Total Revenue		467,322	486,256	513,286	497,710	493,905	525,215

APPROPRIATIONS		2017	2018	2019	2020	2020	2021
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
007-313-0000-4101 SALARIES-PERMANENT EMPLOYEE!		-	-	9,349	-	-	-
007-440-0000-4101 SALARIES-PERMANENT EMPLOYEE!		16,059	8,458	14,414	6,361	5,817	6,800
007-440-0000-4105 OVERTIME		-	-	-	-	12	-
007-440-0000-4120 O.A.S.D.I.		1,213	647	1,103	487	446	510
007-440-0000-4124 RETIREMENT		-	-	-	778	711	852
007-440-0000-4126 HEALTH INSURANCE		2,279	1,416	2,043	1,175	1,275	1,374
007-440-0000-4128 DENTAL INSURANCE		137	105	176	97	97	97
007-440-0000-4129 RETIREE HEALTH SAVINGS		-	57	163	60	56	60
007-440-0000-4130 WORKER'S COMPENSATION INS.		976	134	228	293	92	312
007-440-0000-4136 OPTICAL INSURANCE		42	20	36	18	18	18
007-440-0000-4138 LIFE INSURANCE		84	84	32	9	9	9
<i>Personnel Costs</i>		<i>20,788</i>	<i>10,921</i>	<i>27,543</i>	<i>9,278</i>	<i>8,533</i>	<i>10,032</i>
007-190-0000-4480 COST ALLOCATION		27,277	28,412	29,935	31,453	28,818	24,203
007-313-0000-4260 CONTRACTUAL SERVICES		131,804	132,457	134,000	149,000	149,000	149,000
007-313-3630-4402 FUEL		15,569	7,542	4,141	28,000	20,781	
007-440-0441-4220 TELEPHONE		1,669	1,611	1,673	1,700	1,803	1,700
007-440-0441-4260 MTA BUS PASS SALES		14,386	14,687	12,412	16,000	8,833	16,000
007-440-0442-4260 CONTRACTUAL SERVICES		280,000	286,200	269,280	270,000	270,000	270,000
007-440-0443-4260 CONTRACTUAL SERVICES		24,742	14,554	15,619	20,000	7,924	20,000
<i>Operations & Maintenance Costs</i>		<i>495,447</i>	<i>485,463</i>	<i>467,060</i>	<i>516,153</i>	<i>487,159</i>	<i>480,903</i>
Total Appropriations		516,236	496,384	494,602	525,431	495,692	490,935
ANNUAL SURPLUS/DEFICIT		(48,914)	(10,128)	18,684	(27,721)	(1,787)	34,280
Ending Balance:		65,048	54,921	73,604	45,883	71,817	106,097

**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

Beginning Fund Balance:		164,271	165,831	329,646	574,536	574,536	739,623
REVENUES		2017	2018	2019	2020	2020	2021
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3210-0000 SALES AND USE TAXES		371,999	379,268	407,755	412,838	395,635	435,652
3500-0000 INTEREST INCOME		727	3,904	7,174	-	12,461	-
3508-0000 NET INC/DECR FAIR VAL INVESTMENT		(832)	(4,071)	5,887	-	11,152	-
Total Revenue		371,894	379,101	420,816	412,838	419,249	435,652
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
008-311-0000-4101 SALARIES-PERMANENT EMPLOYEE!		28,896	5,840	6,015	45,271	15,481	45,271
008-311-0000-4103 WAGES-TEMPORARY & PART-TIME		-	-	-	-	-	-
008-311-0000-4105 OVERTIME		-	-	-	-	-	-
008-311-0000-4120 O.A.S.D.I.		1,561	1,038	-	3,443	-	3,443
008-311-0000-4124 RETIREMENT		-	-	-	10,527	-	10,527
008-311-0000-4126 HEALTH INSURANCE		-	-	-	11,136	-	11,136
008-311-0000-4128 DENTAL INSURANCE		-	-	-	948	-	948
008-311-0000-4130 WORKERS COMPENSATION INS.		-	3,310	-	6,339	-	6,399
008-311-0000-4136 OPTICAL INSURANCE		-	-	-	289	-	289
008-311-0000-4138 LIFE INSURANCE		-	-	-	68	-	68
<i>Personnel Costs</i>		<i>30,456</i>	<i>10,188</i>	<i>6,015</i>	<i>78,021</i>	<i>15,481</i>	<i>78,080</i>
008-190-0000-4480 COST ALLOCATION		31,266	20,352	23,306	29,012	26,509	26,556
008-311-0000-4260 CONTRACTUAL SERVICES		95,000	-	-	-	-	-
008-313-0000-4260 CONTRACTUAL SERVICES		-	115,000	144,720	145,000	145,000	145,000
<i>Operations & Maintenance Costs</i>		<i>126,266</i>	<i>135,352</i>	<i>168,026</i>	<i>174,012</i>	<i>171,509</i>	<i>171,556</i>
008-190-0000-4901 TRANSFER TO GENERAL FUND		-	-	-	-	-	-
<i>Transfers</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
008-311-0557-4600 GLENOAKS SAFE STREET HSIP		-	-	-	-	-	-
008-311-0560-4600 CAPITAL PROJECTS-ST. RESURFACIN		213,612	36,450	-	-	-	-
008-311-0562-4600 TRAFFIC SIGNALS ON GLENOAKS H		-	-	-	-	-	-
008-311-6673-4600 GLENOAKS RESURFACING PROJECT		-	-	-	385,130	66,530	-
008-311-6676-4600 CALTRANS TCSP TRUMAN ST		-	33,296	1,885	711	641	-
<i>Capital Projects</i>		<i>213,612</i>	<i>69,746</i>	<i>1,885</i>	<i>385,841</i>	<i>67,171</i>	<i>-</i>
Total Appropriations		370,334	215,285	175,926	637,874	254,161	249,636
ANNUAL SURPLUS/DEFICIT		1,560	163,815	244,890	(225,036)	165,088	186,016
Ending Balance:		165,831	329,646	574,536	349,500	739,623	925,639

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:		20,589	20,633	20,685	21,335	21,335	21,999
REVENUES		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
	3500-0000 INTEREST INCOME	144	236	339	-	370	-
	3508-0000 NET INCR/DECR FAIR VAL INVESTMENT	(100)	(184)	311	-	294	-
	3686-0510 SIGNAL IMPROVEMENTS	-	-	-	775,376	-	-
Total Revenue		44	52	650	775,376	664	-
REVENUES		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
	009-190-0000-4901 TRANSFER TO GENERAL FUND	-	-	-	-	-	-
	<i>Transfers</i>	-	-	-	-	-	-
	009-371-0510-4600 SIGNAL IMPROVEMENTS	-	-	-	775,376	-	-
	<i>Capital Projects</i>	-	-	-	775,376	-	-
Total Appropriations		-	-	-	775,376	-	-
ANNUAL SURPLUS/DEFICIT		44	52	650	-	664	-
Ending Balance:		20,633	20,685	21,335	21,335	21,999	21,999

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:		(327,987)	(177,627)	(711,478)	(125,302)	(125,302)	(483,917)
REVENUES	Account Number & Title	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
3500-0000	INTEREST INCOME	-	-	-	-	-	-
3600-3621	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	-	-
3686-0510	SIGNAL IMPROVEMENTS	-	-	10,000	-	-	-
3686-0550	PACOIMA WASH BIKEWAY ATP CYCLE 3	-	-	-	973,000	-	-
3686-0551	PACOIMA WASH BIKEWAY MSRC	-	-	-	354,000	-	-
3686-0552	SAFE ROUTES TO SCHOOL CYCLE 1	-	-	-	994,124	-	-
3686-0553	SAFE ROUTES TO SCHOOL CYCLE 2	-	-	-	999,850	-	-
3686-0557	GLENOAKS SAFE ST IMPROV HSIP CYCLE	-	-	-	-	-	-
3686-0560	STREET RESURFACING	-	44,141	-	-	-	-
3686-0562	TRAFFIC SIGNALS GLENOAKS HSIP	-	-	-	1,096,000	-	-
3686-0628	SF SAFE & ACTIVE ST IMPLEMENTATION PLAN	-	-	-	141,680	-	-
3686-0687	CALTRANS SUST. TRANSPRT PLANNING GRT	116,473	26,797	-	-	-	-
3686-0716	UPPER RESERVOIR REPLACEMENT-DWR	-	-	-	5,000,000	-	-
3686-0763	STORMWATER INFILTRATION PROJECT	-	19	199,951	225,030	-	-
3686-0764	DWP STORMWATER INFILTRATION PROJECT	-	12,800	117,200	-	-	-
3686-0823	VISTA DEL VALLE SAFETY IMPROVEMENTS	-	37,509	-	-	-	-
3686-3636	SAFE ROUTES TO SCHOOL	531,462	-	-	-	-	-
3686-3665	PEDESTRAIN CT DWN SIGNALS HSIPL5202(01	15,710	40,000	-	-	-	-
3686-3697	CLEAN TRANS MSRC NO. ML 14062	-	-	325,679	-	-	-
3686-3699	ELECTRICAL VEHICLES CHARGING STATIONS	-	-	43,994	-	-	-
3686-6673	GLENOAKS RESURFACING PROJECT	-	-	-	1,380,000	12,511	-
3686-6676	CALTRANS TCSP TRUMAN-ST. ENHANCEMEN	806	101,803	85,384	-	34,459	-
3686-6677	PLAINS ALL AMERICAN PIPELINE	-	-	-	251,000	229,648	-
3690-3614	NATL ARTS/HMNITIES YTH PROG #12770070C	-	-	-	-	-	-
3690-3653	CA ARTS COUNCIL #AS-12-0606	-	-	-	-	-	-
3690-3693	NEA ARTS EDUCATION #12-5100-7024	-	-	-	-	-	-
3696-3449	"911" SECURITY UPGRADE	-	8,189	2,741	12,000	9,800	-
3696-3604	BULLETPROOF VEST 2016	-	-	1,341	-	-	-
3696-3604	BVP 2016	-	12,878	-	-	-	-
3696-3622	UASI 2016	-	-	-	-	-	-
3696-3609	LOPEZ ADOBE CONSTRUCTION	-	-	-	-	-	-
3696-3634	AVOID THE 100 DUI CAMPAIGN #AL1343	-	-	-	-	-	-
3696-3641	COPS SAFE SCHOOLS	-	-	-	-	-	-
3696-3644	JAG 09 #09-2545	-	-	-	-	-	-
3696-3646	JAG 10 #DJ-BX-1541	-	-	-	-	-	-
3696-3662	UASI URBAN AREA SEC INITIRATIVE NO. C125	53,000	-	20,598	-	-	-
3696-3678	NATIONAL ENDWNMNT FOR ARTS #11-5100-	-	-	-	-	-	-
3696-3684	UASI 2015	-	23,098	45,452	-	-	-
3696-3711	HEALTH SF OPEN STREETS EVENT	-	148,800	-	144,000	-	-
3940-3661	CNG FUELING STATION	2,708	975,892	197,255	-	-	-
3961-0000	TRANSFER FROM GAS TAX FUND	351	-	-	-	-	-
3970-0000	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
3979-0000	TRANSFER FROM PAVEMENT MGMT FUND	-	-	-	-	-	-
Total Revenue		720,510	1,431,925	1,049,595	11,692,167	286,417	-

Fund: Capital Grants Fund
Resp. Dept: Various

APPROPRIATIONS		2017	2018	2019	2020	2020	2021
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
Community Development Grants							
010-152-0000-4500	ELECTRIC VEHICLE REPLACEMENT	-	-	10,000	-	-	-
<i>Total Community Development Grants</i>		-	-	10,000	-	-	-
Police Grants							
010-220-3449-4370	9-1-1 EMERGENCY COMMUNICATIO	-	-	2,741	-	-	-
010-220-3449-4500	9-1-1 EMERGENCY COMMUNICATIO	6,120	2,069	9,800	12,000	-	-
010-220-3604-4500	BULLET PROOF VEST 2016	-	14,219	-	-	-	-
010-220-3621-4101	COPS CHRP GRANT #2009RKWX012:	-	-	-	-	-	-
010-220-3621-4120	COPS CHRP GRANT #2009RKWX012:	-	-	-	-	-	-
010-220-3621-4124	COPS CHRP GRANT #2009RKWX012:	-	-	-	-	-	-
010-220-3621-4126	COPS CHRP GRANT #2009RKWX012:	-	-	-	-	-	-
010-220-3621-4130	COPS CHRP GRANT #2009RKWX012:	-	-	-	-	-	-
010-220-3604-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
010-220-3622-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
010-220-3634-4105	AVOID THE 100 DUI CAMPAIGN #AL:	-	-	-	-	-	-
010-220-3634-4120	AVOID THE 100 DUI CAMPAIGN #AL:	-	-	-	-	-	-
010-220-3634-4130	AVOID THE 100 DUI CAMPAIGN #AL:	-	-	-	-	-	-
010-220-3641-4101	COPS SAFE SCHOOLS	-	-	-	-	-	-
010-220-3641-4105	COPS SAFE SCHOOLS	-	-	-	-	-	-
010-220-3641-4120	COPS SAFE SCHOOLS	-	-	-	-	-	-
010-220-3641-4124	COPS SAFE SCHOOLS	-	-	-	-	-	-
010-220-3641-4126	COPS SAFE SCHOOLS	-	-	-	-	-	-
010-220-3641-4128	COPS SAFE SCHOOLS	-	-	-	-	-	-
010-220-3641-4130	COPS SAFE SCHOOLS	-	-	-	-	-	-
010-220-3641-4136	OPTICAL INSURANCE	-	-	-	-	-	-
010-220-3641-4138	COPS SAFE SCHOOLS	-	-	-	-	-	-
010-220-3641-4220	COPS SAFE SCHOOLS	-	-	-	-	-	-
010-220-3641-4300	COPS SAFE SCHOOLS	-	-	-	-	-	-
010-220-3641-4370	COPS SAFE SCHOOLS	-	-	-	-	-	-
010-220-3644-4105	JAG 09 #09-2545	-	-	-	-	-	-
010-220-3646-4105	JAG 10 #DJ-BX-1541	-	-	-	-	-	-
010-220-3646-4120	JAG 10 #DJ-BX-1541	-	-	-	-	-	-
010-220-3646-4130	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	-	-	20,598	-	-	-
010-220-3684-4500	UASI 2015	-	68,558	-	-	-	-
010-220-3685-4105	OFFICE OF TRAFFIC SAFETY GRT NO.	-	-	-	-	-	-
010-220-3685-4120	OFFICE OF TRAFFIC SAFETY GRT NO.	-	-	-	-	-	-
010-220-3685-4130	OFFICE OF TRAFFIC SAFETY GRT NO.	-	-	-	-	-	-
010-220-3685-4370	OFFICE OF TRAFFIC SAFETY GRT NO.	-	-	-	-	-	-
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 C	-	-	-	-	-	-
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	-	-	-	-	-	-
<i>Total Police Grants</i>		6,120	84,846	33,139	12,000	-	-

Fund: Capital Grants Fund
Resp. Dept: Various

APPROPRIATIONS (Cont.)		2017	2018	2019	2020	2020	2021
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Proposed
Public Works Grants							
010-310-0687-4270	CALTRANS SUST TRANSPRT PLANNIN	128,331	6,179	-	-	-	-
010-310-0763-4600	STORMWATER INFILTRATION PROJE	-	25,581	244,409	543,181	24,958	-
010-310-0764-4600	DWP STORMWATER INFILTRATION F	-	12,800	117,200	111,974	-	-
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	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	-	-
010-311-0628-4600	SF SAFE & ACTIVE ST IMPLEMENTATION PLAN	-	-	-	141,680	-	-
010-311-0823-4600	VISTA DEL VALLE IMPROV	-	37,509	-	-	-	-
010-311-6673-4101	PUBLIC WORKS STREET	-	-	-	12,511	12,511	-
010-311-6673-4600	GLENOAKS RESURFACING PROJECT	-	-	182	1,380,000	255,044	-
010-311-6676-4270	PROFESSIONAL SERVICES	-	3,418	722	-	20	-
010-311-6676-4600	CAPITAL PROJECTS	-	221,645	-	-	-	-
010-311-6677-4600	PLAINS ALL AMERICAN PIPELINE	-	-	-	251,000	229,648	-
010-320-3697-4600	CLEAN TRANSP MSRC #ML14062	32,077	274,521	11,553	-	-	-
010-335-3699-4600	ELECTRICAL VEHICLE CHARGING STA	-	43,994	-	-	-	-
010-370-3636-4600	SAFE ROUTES TO SCHOOL	270,470	-	-	-	-	-
010-370-3636-4101	SAFE ROUTES TO SCHOOL	1,346	-	-	-	-	-
010-370-3636-4120	SAFE ROUTES TO SCHOOL	102	-	-	-	-	-
010-370-3636-4130	SAFE ROUTES TO SCHOOL	98	-	-	-	-	-
010-371-0510-4600	SIGNAL IMPROVEMENTS	-	-	-	-	-	-
010-371-3665-4101	PEDESTRIAN CT DWN SIGNALS HSIPI	362	-	-	-	-	-
010-371-3665-4120	PEDESTRIAN CT DWN SIGNALS HSIPI	28	-	-	-	-	-
010-371-3665-4126	PEDESTRIAN CT DWN SIGNALS HSIPI	4	-	-	-	-	-
010-371-3665-4128	PEDESTRIAN CT DWN SIGNALS HSIPI	1	-	-	-	-	-
010-371-3665-4130	PEDESTRIAN CT DWN SIGNALS HSIPI	26	-	-	-	-	-
010-371-3665-4136	PEDESTRIAN CT DWN SIGNALS HSIPI	1	-	-	-	-	-
010-371-3665-4270	PROFESSIONAL SERVICES	4,710	777	-	-	-	-
010-371-3665-4270	PROFESSIONAL SERVICES	46,049	-	-	-	-	-
010-385-0716-4600	UPPER RESERVOIR REPL-DWR	-	-	-	5,000,000	\$ 104,476	-
Total Public Works Grants		564,030	1,732,130	420,280	11,857,320	626,656	-
Recreation and Community Service Grants							
010-420-3711-4260	HEALTHY SF OPEN ST EVENT	-	148,800	-	144,000	18,375	-
010-422-3709-4600	LAS PALMAS PARK FACILITY IMPROV	-	-	-	121,483	-	-
010-422-3750-4260	CONGREGATE MEALS C1 COUNTY A'	-	-	-	-	-	-
010-422-3750-4270	CONGREGATE MEALS C1CONTRIBUT	-	-	-	-	-	-
010-422-3750-4300	CONGREGATE MEALS C1 CONTRIBU'	-	-	-	-	-	-
010-422-3752-4260	HOME DELIVERED MEALS C2 COUNT	-	-	-	-	-	-
010-422-3752-4270	HOME DELIVERED MEALS C2 CONTR	-	-	-	-	-	-
010-422-3752-4300	HOME DELIVERED MEALS C2 CONTR	-	-	-	-	-	-
010-422-3752-4390	HOME DELIVERED MEALS C2 CONTR	-	-	-	-	-	-
010-422-3753-4101	TITLE III-B TELEPHONE REASSURANC	-	-	-	-	-	-
Total Recreation and Community Service Grants		-	148,800	-	265,483	18,375	-
Total Appropriations		570,150	1,965,776	463,420	12,134,803	645,031	-
ANNUAL SURPLUS/DEFICIT		150,360	(533,851)	586,175	(442,636)	(358,614)	-
Ending Balance:		(177,627)	(711,478)	(125,302)	(567,938)	(483,917)	(483,917)

STATE GAS TAX FUND**FUND NO. 011****FUND OVERVIEW**

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

MAJOR PROJECTS/PROGRAMS

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

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

Beginning Fund Balance:		17,359	13,726	66,482	41,727	41,727	(59,973)
REVENUES		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	-	-	-	-	-	-
3610-0000	GAS TAX ALLOCATION SECT 2105	137,849	132,877	142,161	136,866	127,108	127,211
3611-0000	GAS TAX ALLOCATION SECT 2106	85,197	84,601	78,117	85,613	76,888	79,566
3612-0000	GAS TAX ALLOCATION SECT 2107	174,770	172,932	169,755	179,725	160,499	158,893
3613-0000	GAS TAX ALLOCATION SECTION 2103	65,480	95,354	82,189	209,823	171,818	183,339
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	27,744	27,744	28,013	28,013
Total Revenue		468,296	518,600	504,965	644,771	569,326	582,022

APPROPRIATIONS		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
011-311-0000-4101	SALARIES-PERMANENT EMPLOYEE!	21,632	420	-	-	25	-
011-311-0000-4105	OVERTIME	1,654	-	426	-	240	-
011-311-0000-4120	O.A.S.D.I.	1,772	32	33	-	20	-
011-311-0000-4126	HEALTH INSURANCE	9,692	-	-	-	-	-
011-311-0000-4128	DENTAL INSURANCE	535	-	-	-	-	-
011-311-0000-4130	WORKER'S COMPENSATION INS.	3,292	59	61	-	38	-
011-311-0000-4136	OPTICAL INSURANCE	96	-	-	-	-	-
<i>Personnel Costs</i>		<i>38,673</i>	<i>511</i>	<i>519</i>	<i>-</i>	<i>323</i>	<i>-</i>
011-190-0000-4480	COST ALLOCATION	62,325	31,750	22,054	25,464	22,852	11,885
011-311-0000-4260	CONTRACTUAL SERVICES	212,471	247,003	249,560	265,000	263,657	265,000
011-311-0000-4270	PROFESSIONAL SERVICES	2,365	2,260	2,445	-	3,000	-
011-311-0558-4260	CITYWIDE STREET REPAIR	4,300	-	-	-	-	-
011-371-3665-4270	PROFESSIONAL SERVICES	8,211	86	-	-	-	-
011-311-7510-4300	NORTH MACLAY STREETSCAPE	-	-	-	-	-	-
<i>Operations & Maintenance Costs</i>		<i>289,673</i>	<i>281,099</i>	<i>274,059</i>	<i>290,464</i>	<i>289,509</i>	<i>276,885</i>
011-190-0000-4901	TRANSFER TO GENERAL FUND	99,164	184,234	254,642	273,805	273,805	245,000
011-190-0000-4910	TRANSFER TO GRANT FUND	351	-	-	-	-	-
<i>Transfers</i>		<i>99,515</i>	<i>184,234</i>	<i>254,642</i>	<i>273,805</i>	<i>273,805</i>	<i>245,000</i>
011-311-0000-4600	CAPITAL PROJECTS	2,420	-	-	-	-	-
011-311-0178-4600	CAPITAL PROJECTS	-	-	-	-	-	-
011-311-0558-4600	CITYWIDE STREET REPAIR	41,615	-	-	-	-	-
011-311-0560-4600	CITYWIDE STREET REPAIR	-	-	-	175,000	107,389	-
011-311-7510-4600	NORTH MACLAY STREETSCAPE	33	-	500	-	-	-
<i>Capital Projects</i>		<i>44,069</i>	<i>-</i>	<i>500</i>	<i>175,000</i>	<i>107,389</i>	<i>-</i>
Total Appropriations		471,929	465,844	529,720	739,269	671,026	521,885
ANNUAL SURPLUS/DEFICIT		(3,633)	52,756	254,642	(94,498)	(101,700)	60,137
Ending Balance:		13,726	66,482	41,727	(52,771)	(59,973)	164

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
 - Pacoima Wash Bikeway Project
 - Safe Routes to School Cycles 1&2

Fund: Measure R
Resp. Dept: Public Works

Beginning Fund Balance:		3,641,834	3,316,391	2,595,858	2,613,644	2,613,644	2,336,159
REVENUES		2017	2018	2019	2020	2020	2021
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3210-0000 SALES AND USE TAXES		278,844	284,304	305,904	309,662	296,301	326,773
3500-0000 INTEREST INCOME		5,043	3,978	13,666	-	12,811	-
3500-3556 INTEREST INCOME-WILMINGTON TRUST		8,647	27,914	37,111	-	24,946	-
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT		(3,711)	1,399	3,101	-	7,430	-
3946-0000 COP PROCEEDS		-	-	-	-	-	-
3948-0000 PREMIUM ON BONDS		-	-	-	-	-	-
3970-0000 TRANSFER FROM GENERAL FUND		-	-	-	-	-	-
Total Revenue		288,823	317,595	359,782	309,662	341,488	326,773
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
012-310-0000-4101 SALARIES-PERMANENT EMPLOYEE:		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	-	-	-	-	-
<i>Personnel Costs</i>		<i>30,080</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
012-190-0000-4265 ADMINISTRATIVE EXPENSE		13,892	3,877	3,872	-	2,870	-
012-310-0000-4270 PROFESSIONAL SERVICES		-	-	-	-	-	-
012-310-0000-4410 BOND INTEREST		114,942	96,988	94,588	97,000	92,038	88,638
012-310-0000-4420 BOND PRINCIPAL		65,000	80,000	85,000	80,000	85,000	90,000
<i>Operations & Maintenance Costs</i>		<i>193,834</i>	<i>180,865</i>	<i>183,459</i>	<i>177,000</i>	<i>179,908</i>	<i>178,638</i>
012-311-0551-4600 PACOIMA WASH BIKEWAY PROJEC		-	-	-	400,000	-	-
012-311-0552-4600 SAFE ROUTES TO SCHOOL CYCLE 1		-	109,865	33,071	182,821	1,443	-
012-311-0553-4600 SAFE ROUTES TO SCHOOL CYCLE 2		-	81,704	43,640	271,063	2,028	-
012-311-0558-4600 CITY WIDE STREET REPAIR PROJEC		22,401	-	-	-	-	-
012-311-0560-4600 STREET RESURFACING		313,885	474,908	-	610,130	346,897	-
012-311-0562-4600 HSIP CYCLE 8 TRAFFIC SIGNAL IMPR H807046		-	-	-	60,000	50,840	-
012-311-0565-4600 GLENOAKS BRIDGE FENCING		-	-	-	42,000	6,498	-
012-311-3636-4600 SAFE ROUTES TO SCHOOL PROJECT		48,838	-	-	-	-	-
012-311-6673-4600 GLENOAKS RESURFACING PROJECT		5,228	190,786	66,825	814,356	31,361	-
012-311-6674-4600 BRIDGE PREVENTIVE MAINT.		-	-	15,000	-	-	-
<i>Capital Projects</i>		<i>390,352</i>	<i>857,263</i>	<i>158,536</i>	<i>2,380,370</i>	<i>439,066</i>	<i>-</i>
Total Appropriations		614,266	1,038,128	341,996	2,557,370	618,973	178,638
ANNUAL SURPLUS/DEFICIT		(325,443)	(720,534)	17,786	(2,247,708)	\$ (277,485)	148,135
Ending Balance:		3,316,391	2,595,858	2,613,644	365,936	2,336,159	2,484,294

TRAFFIC SAFETY FUND**FUND NO. 013****FUND OVERVIEW**

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

Fund: Traffic Safety Fund
Resp. Dept: Public Works

Beginning Fund Balance:		623	-	(4,780)	(2,116)	(2,116)	3,547
REVENUES		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
	3410-0000 VEHICLE CODE FINES	14,124	10,220	12,664	10,000	5,663	10,000
	Total Revenue	14,124	10,220	12,664	10,000	5,663	10,000
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
	013-190-0000-4901 TRANSFER TO GENERAL FUND	14,747	15,000	10,000	-	-	-
	<i>Transfers</i>	14,747	15,000	10,000	-	-	-
	Total Appropriations	14,747	15,000	10,000	-	-	-
ANNUAL SURPLUS/DEFICIT		(623)	(4,780)	2,664	10,000	5,663	10,000
	Ending Balance:	-	(4,780)	(2,116)	7,884	3,547	13,547



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

Beginning Fund Balance:		271,672	271,672	433,807	442,128	442,128	455,888
REVENUES		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
	3500-0000 INTEREST INCOME	-	6,477	7,027	-	7,672	-
	3850-0000 OFF STREET PARKING SPACES	-	155,658	1,294	-	6,088	-
	Total Revenue	-	162,135	8,321	-	13,760	-
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
	014-311-0000-4600 CAPITAL PROJECTS	-	-	-	-	-	-
	<i>Capital Projects</i>	-	-	-	-	-	-
	Total Appropriations	-	-	-	-	-	-
ANNUAL SURPLUS/DEFICIT		-	162,135	8,321	-	13,760	-
Ending Balance:		271,672	433,807	442,128	442,128	455,888	455,888

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	-	1	1	0
REVENUES		2017	2018	2019	2020	2020	2021
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME		-	-	195	-	(49)	-
3695-0866 SIDEWALK REPAIR PROJECT		11,635	5,313	16,611	17,761	6,084	18,911
Total Revenues		11,635	5,313	16,806	17,761	6,035	18,911
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
015-190-0000-4480 COST ALLOCATION		-	-	-	-	-	-
<i>Operations & Maintenance Costs</i>		-	-	-	-	-	-
015-190-0000-4901 TRANSFER TO GENERAL FUND		-	-	-	-	-	-
<i>Transfers</i>		-	-	-	-	-	-
015-310-0000-4600 CAPITAL PROJECTS		-	-	14,811	-	-	-
015-310-0866-4600 CP-SIDEWALK REPAIR PROJECT		11,634	5,314	1,994	17,761	6,035	18,912
<i>Capital Projects</i>		11,634	5,314	16,805	17,761	6,035	18,912
Total Appropriations		11,634	5,314	16,805	17,761	6,035	18,912
ANNUAL SURPLUS/DEFICIT		1	(1)	-	-	(1)	(1)
Ending Balance:		1	-	1	1	0	(1)

**AIR QUALITY MANAGEMENT DISTRICT
(AQMD) FUND****FUND NO. 016****FUND OVERVIEW**

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

MAJOR PROJECTS/PROGRAMS

- Purchase low emission City vehicles

Fund: Air Quality Management District Fund

Resp. Dept: Public Works

Beginning Fund Balance:		195,651	131,074	105,473	62,885	62,885	82,399
REVENUES		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	951	1,100	1,260	-	1,174	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(687)	(848)	1,455	-	1,056	-
3605-0000	MOTOR VEHICLE IN-LIEU TAX	31,329	31,276	31,910	30,000	23,654	30,000
3901-0000	MISCELLANEOUS REVENUE	-	-	4,500	-	-	-
3910-0000	SALE OF PROPERTY & EQUIPMENT	-	-	1,580	-	-	-
Total Revenues		31,593	31,528	40,705	30,000	25,883	30,000
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
016-152-0000-4500	CAPITAL EQUIPMENT	-	-	24,177	-	-	-
016-225-0000-4500	CAPITAL EQUIPMENT	-	-	42,710	7,290	6,369	-
016-310-3661-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
016-310-3661-4500	CAPITAL EQUIPMENT	-	50,106	-	-	-	-
016-310-3661-4600	CAPITAL PROJECTS	-	7,023	16,407	-	-	-
016-311-0000-4500	CAPITAL EQUIPMENT	48,087	-	-	-	-	-
016-371-0000-4500	CAPITAL EQUIPMENT	48,083	-	-	-	-	-
<i>Capital Projects</i>		<i>96,170</i>	<i>57,129</i>	<i>83,293</i>	<i>7,290</i>	<i>6,369</i>	<i>-</i>
Fund Total Appropriations		96,170	57,129	83,293	7,290	6,369	-
ANNUAL SURPLUS/DEFICIT		(64,577)	(25,601)	(42,588)	22,710	19,515	30,000
Ending Balance:		131,074	105,473	62,885	85,595	82,399	112,399

**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:		61,056	41,185	46,851	49,449	49,449	24,003
REVENUES		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3699-0000	MISCELLANEOUS REIMBURSEMENTS	-	-	-	-	-	-
3770-1295	AFTER SCHOOL COMM ENRICHMENT	-	-	-	-	-	-
3770-1322	SENIOR AEROBICS	7,214	8,005	4,337	7,500	4,904	7,500
3770-1323	SENIOR MUSIC	3,240	2,600	2,995	2,000	2,587	2,000
3770-1326	KARATE	9,590	7,851	7,730	9,600	7,791	9,600
3770-1327	TENNIS/PICKLEBALL	-	-	60	2,000	8,758	2,000
3770-1328	YOUTH SPORTS	30,634	26,753	27,034	28,000	1,780	28,000
3770-1329	YOUTH FLAG FOOTBALL	-	-	-	-	-	-
3770-1332	YOUTH SOCCER	-	-	481	-	159	-
3770-1333	ADULT BASKETBALL	-	-	-	-	-	-
3770-1334	ADULT SOFTBALL	17,733	7,346	8,893	14,000	6,603	14,000
3770-1335	SNACK BAR	-	-	-	-	-	-
3770-1336	BOXING	-	-	-	-	-	-
3770-1337	AEROBICS	12,682	7,519	9,880	14,000	9,808	14,000
3770-1338	SWIM LESSONS	-	-	-	-	-	-
3770-1339	LINE DANCE CLASS	671	757	698	500	813	500
3770-1340	SOCCER SCHOOL	60	-	-	-	-	-
3770-1343	ART RECREATION CLASSES	4,069	4,251	3,366	3,534	256	3,534
3770-1355	VETERANS PROGRAM	-	-	-	-	4,240	-
3770-1362	FOLK DANCE	3,631	3,794	5,133	3,000	2,642	3,000
3770-1364	AZTEC DANCE	170	130	34	200	179	200
3770-1387	CONCERTS	-	-	108	-	-	-
3770-1393	DAY CAMP TEENS FUNDRAISERS	-	125	-	-	(335)	-
3770-1395	5K RUNNING RACE	9,287	4,734	8,549	9,300	8,009	9,300
3770-1396	FOUNDATION-PARK & REC PROGRAM	-	-	-	-	-	-
3770-1399	PARK REC PROG-DAY CAMP PROGRAM	99,678	107,210	97,941	85,000	68,176	85,000
Total Revenues		198,659	181,075	177,239	178,634	126,370	178,634
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
017-420-0000-4101	SALARIES-PERMANENT EMPLOYEE:	84	537	2,160	-	1,792	-
017-420-0000-4103	WAGES-TEMPORARY & PART-TIME	5,101	300	300	66,705	300	66,705
017-420-0000-4105	OVERTIME	20	-	-	-	-	-
017-420-0000-4120	O.A.S.D.I.	398	64	188	-	160	5,103
017-420-0000-4124	RETIREMENT	-	-	-	3,609	456	3,609
017-420-0000-4126	HEALTH INSURANCE	2,535	3,868	3,849	4,019	4,449	4,019
017-420-0000-4128	DENTAL INSURANCE	179	632	632	-	632	-
017-420-0000-4130	WORKER'S COMPENSATION INS.	378	61	179	2,256	152	2,256
017-420-0000-4136	OPTICAL INSURANCE	30	107	107	-	107	-
017-420-0000-4138	LIFE INSURANCE	-	-	20	-	338	128
017-420-1371-4101	SALARIES-PERMANENT EMPLOYEE:	-	-	78	-	78	-
017-420-1399-4101	DAY CAMP-SALARIES PERM. EMP.	1	-	667	-	425	-
017-420-1399-4103	DAY CAMP WAGES-TEMP & P/T	69,768	71,357	70,335	-	58,422	-
017-420-1399-4105	DAY CAMP OVERTIME	-	-	81	-	-	-
017-420-1399-4120	DAY CAMP-O.A.S.D.I.	5,337	5,459	5,438	5,103	6,465	-
017-420-1399-4126	DAY CAMP HEALTH INS.	-	-	-	80	-	-
017-420-1399-4130	DAY CAMP-WRKRS. COMP. INS.	4,958	5,068	5,168	2,256	4,284	-
017-420-1399-4138	DAY CAMP-LIFE INS.	-	-	-	128	-	-
Personnel Costs		88,789	87,527	89,214	84,156	78,059	81,819

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

Beginning Fund Balance:		61,056	41,185	46,851	49,449	49,449	24,003
APPROPRIATIONS (cont.)		2017	2018	2019	2020	2020	2021
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Proposed
017-420-1322-4260	CONTRACTUAL SERVICES	5,655	8,845	5,480	7,000	4,645	7,000
017-420-1322-4300	DEPARTMENT SUPPLIES	82	173	131	500	61	500
017-420-1323-4260	CONTRACTUAL SERVICES	2,460	2,777	2,520	2,760	2,100	2,760
017-420-1326-4260	CONTRACTUAL SERVICES	7,290	6,450	5,910	7,600	5,655	7,600
017-420-1327-4260	CONTRACTUAL SERVICES	-	-	-	-	-	1,500
017-420-1327-4300	DEPARTMENT SUPPLIES	-	-	873	-	-	500
017-420-1328-4260	CONTRACTUAL SERVICES	12,511	11,242	11,020	16,000	9,933	16,000
017-420-1328-4300	DEPARTMENT SUPPLIES	10,154	10,395	5,552	7,000	6,703	7,000
017-420-1330-4300	DEPARTMENT SUPPLIES	-	-	-	-	1,334	-
017-420-1332-4260	CONTRACTUAL SERVICES	660	-	567	3,000	557	3,000
017-420-1332-4300	DEPARTMENT SUPPLIES	-	-	-	1,000	-	1,000
017-420-1334-4260	CONTRACTUAL SERVICES	105	390	304	500	32	500
017-420-1334-4300	DEPARTMENT SUPPLIES	4,289	2,943	2,575	4,500	3,043	4,500
017-420-1337-4260	CONTRACTUAL SERVICES	11,332	9,429	13,148	12,000	12,775	10,500
017-420-1337-4300	AEROBICS-DEPARTMENT SUPPLIES	2,890	252	173	2,000	378	1,500
017-420-1338-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	-
017-420-1339-4260	CONTRACTUAL SERVICES	497	525	483	350	413	350
017-420-1340-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
017-420-1343-4260	CONTRACTUAL SERVICES	2,820	3,255	2,875	3,300	400	3,300
017-420-1343-4300	DEPARTMENT SUPPLIES	367	415	143	500	-	500
017-420-1355-4300	VETERANS PROGRAM	-	-	-	-	4,443	-
017-420-1362-4260	CONTRACTUAL SERVICES	2,804	2,898	3,885	3,250	1,885	3,250
017-420-1395-4260	CONTRACTUAL SERVICES	2,563	3,764	1,189	500	250	500
017-420-1395-4300	DEPARTMENT SUPPLIES	10,010	5,533	13,785	9,500	10,027	9,500
017-420-1396-4260	CONTRACTUAL SERVICES	31,858	1,094	-	700	-	700
017-420-1396-4300	DEPARTMENT SUPPLIES	-	-	-	-	9,988	9,500
017-420-1399-4260	DAY CAMP-CONTRACTUAL SRVCS.	1,166	1,804	1,091	1,200	750	1,200
017-420-1399-4300	DAY CAMP-DEPT. SUPPLIES	20,497	15,311	13,722	19,000	8,370	19,000
<i>Operations & Maintenance Costs</i>		<i>129,742</i>	<i>87,495</i>	<i>85,427</i>	<i>102,160</i>	<i>83,743</i>	<i>111,660</i>
017-420-3708-4600	CP LAYNE PARK PLAYGROUND	-	387	-	-	-	-
<i>Capital Costs</i>		<i>-</i>	<i>387</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Appropriations		218,531	175,409	174,641	186,316	151,815	193,479
ANNUAL SURPLUS/DEFICIT		(19,871)	5,666	2,598	(7,682)	(25,446)	(14,845)
Ending Balance:		41,185	46,851	49,449	41,767	24,003	9,158



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:		8,050,492	9,497,300	10,517,650	11,378,090	11,378,090	11,555,393
REVENUES		2017	2018	2019	2020	2020	2021
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3110-0000 SECURED PROPERTY TAXES-CURR YR		2,773,727	2,933,605	3,038,273	2,700,000	2,933,975	2,754,000
3120-0000 UNSECURED PROPERTY TAXES C/Y		80,865	93,780	75,230	-	74,724	-
3130-0000 PRIOR YEARS PROPERTY TAXES		(822)	(16,347)	(735)	-	(8,474)	-
3150-0000 PROPERTY TAX PENALTIES & INT		76,924	78,633	84,927	-	62,716	-
3175-0000 PROJECT 4 TAX LEVY		-	-	-	195,300	-	-
3181-0000 PROJECT 1 TAX LEVY		146,333	135,021	141,347	161,300	116,266	164,526
3183-0000 PROJECT 1A TAX LEVY		163,148	123,641	168,848	183,700	170,807	187,374
3185-0000 PROJECT 2 TAX LEVY		120,434	120,764	103,649	130,400	98,876	133,008
3188-0000 PROJECT 3 TAX LEVY		291,097	293,719	309,760	334,900	264,869	341,598
3191-0000 PROJECT 3A TAX LEVY		705,459	660,829	795,324	812,300	714,822	828,546
3500-0000 INTEREST INCOME		30,379	31,405	130,826	-	119,596	-
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT		-	-	-	-	87,868	-
3625-0000 HOMEOWNERS PROPERTY TAX RELIEF		31,532	31,652	29,867	-	27,767	-
3696-3641 COPS HIRING PROGRAM GRANT		-	1,556	-	-	-	-
3903-0000 EMPLOYEES PENSION CONTRIBUTION		-	-	-	-	48,292	-
3970-0000 TRANSFER FROM GENERAL FUND		-	-	-	250,000	-	-
3992-0000 TRANSFER FROM SEWER		-	-	-	12,434	-	12,434
3995-0000 TRANSFER FROM THE WATER FUND		-	-	-	12,434	-	12,434
Total Revenue		4,419,076	4,488,258	4,877,317	4,792,768	4,712,106	4,433,920
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
018-101-0000-4124 RETIREMENT		4,181	3,792	3,665	5,097	2,975	9,963
018-101-0000-4450 OTHER EXPENSE		-	-	-	-	3,688	-
018-102-0000-4124 RETIREMENT		18,397	369	-	-	-	-
018-105-0000-4124 RETIREMENT		50,635	30,838	35,781	51,560	52,688	58,531
018-105-3689-4124 RETIREMENT		-	-	-	-	2,456	-
018-106-0000-4124 RETIREMENT		32,937	45,735	7,269	46,195	44,249	49,201
018-106-3689-4124 RETIREMENT		-	-	-	-	1,703	-
018-115-0000-4124 RETIREMENT		25,348	31,261	30,114	29,516	30,677	27,777
018-115-0000-4124 RETIREMENT		-	-	-	-	38	-
018-130-0000-4124 RETIREMENT		60,090	67,482	61,925	72,140	54,492	65,972
018-130-3689-4124 RETIREMENT		-	-	-	-	1,447	-
018-131-0000-4124 RETIREMENT		-	20,528	14,108	16,295	15,218	17,235
018-133-0000-4124 RETIREMENT		-	-	36,342	-	602	-
018-140-0000-4124 RETIREMENT		25,301	27,687	26,185	26,474	27,357	28,067
018-150-0000-4124 RETIREMENT		16,082	13,407	39,986	39,440	43,029	45,102
018-150-3673-4124 RETIREMENT		605	86	-	-	1,416	-
018-152-0000-4124 RETIREMENT		35,143	30,701	34,742	33,522	73,452	41,895
018-155-0000-4124 RETIREMENT		-	-	230	-	2,396	-
018-190-0000-4124 RETIREMENT		1,287,983	1,583,487	1,983,325	2,815,543	2,324,873	3,000,000
018-190-0000-4127 RETIRED EMP. HEALTH INS.		-	-	-	-	-	-
018-190-0000-4270 PROFESSIONAL SERVICES		-	-	-	100,000	-	-
018-220-3641-4124 RETIREMENT		749	-	-	-	-	-
018-222-0000-4124 RETIREMENT		132,485	115,091	124,659	119,120	141,896	149,930
018-224-0000-4124 RETIREMENT		97,161	146,009	164,446	161,024	181,455	179,337
018-225-0000-4124 RETIREMENT		569,779	573,548	647,208	684,353	800,498	798,385
018-226-0000-4124 RETIREMENT		-	-	267	-	-	-
018-230-0000-4124 RETIREMENT		20,037	18,035	27,062	26,644	38,777	32,912
018-310-0000-4124 RETIREMENT		32,828	39,081	46,715	47,937	44,556	47,937
018-310-3661-4124 CNG FUELING STATION		2,277	873	-	-	-	-
018-311-0000-4124 RETIREMENT		16,069	14,635	18,519	7,136	7,191	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. E		99	-	-	-	-	-
018-313-0000-4124 RETIREMENT		-	-	-	-	-	-
018-320-0000-4124 RETIREMENT		26,693	43,039	47,527	-	208	-
018-335-0000-4124 RETIREMENT		14,438	8,199	11,208	-	-	-

Fund: Retirement Fund
Resp. Dept: Finance

APPROPRIATIONS (Cont.)		2017	2018	2019	2020	2020	2021
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
018-341-0000-4124	RETIREMENT	-	-	-	-	-	-
018-344-0000-4124	RETIREMENT	13,262	18,528	13,674	-	178	-
018-346-0000-4124	RETIREMENT	8,278	7,203	4,595	5,249	5,800	5,249
018-350-0000-4124	RETIREMENT	-	-	-	-	-	-
018-360-0000-4124	RETIREMENT	-	-	-	-	1,115	-
018-370-0000-4124	RETIREMENT	9,283	10,018	7,331	11,324	10,707	11,324
018-381-0000-4124	RETIREMENT	-	-	-	-	1,407	-
018-382-0000-4124	RETIREMENT	-	-	-	-	313	-
018-390-0000-4124	RETIREMENT	31,233	55,383	73,486	-	474	-
018-390-0410-4124	RETIREMENT	-	-	-	-	-	-
018-390-0460-4124	RETIREMENT	-	-	-	-	-	-
018-390-0470-4124	RETIREMENT	-	-	-	-	-	-
018-420-0000-4124	RETIREMENT	43,326	29,320	43,312	49,112	45,831	52,531
018-420-1328-4124	RETIREMENT	-	-	-	-	-	-
018-420-1371-4124	RETIREMENT	2	-	-	-	-	-
018-420-1399-4124	RETIREMENT	4,515	2,386	1,967	-	-	-
018-422-0000-4124	RETIREMENT	8,794	4,645	7,551	3,959	8,605	4,404
018-422-3750-4124	RETIREMENT	2,099	-	-	-	-	-
018-422-3752-4124	RETIREMENT	1,168	-	-	-	-	-
018-422-3753-4124	TITLE III-B TELEPHONE REASSUR	82	-	-	-	-	-
018-423-0000-4124	RETIREMENT	28,257	20,347	20,938	20,730	22,129	21,557
018-424-0000-4124	RETIREMENT	13,843	17,025	18,093	18,386	15,492	19,465
018-430-0000-4124	RETIREMENT	-	-	-	-	-	-
018-440-0000-4124	RETIREMENT	2,704	889	1,368	-	-	-
<i>Personnel Costs</i>		<u>2,638,057</u>	<u>2,979,627</u>	<u>3,553,596</u>	<u>4,390,756</u>	<u>4,009,387</u>	<u>4,673,910</u>
018-101-0000-4450	OTHER EXPENSE	-	-	11,267	-	-	15,000
018-190-0000-4450	OTHER EXPENSE	5,050	2,450	2,450	5,000	3,950	5,000
018-190-0000-4480	COST ALLOCATION	329,161	485,831	449,564	521,465	521,465	518,581
<i>Operations & Maintenance Costs</i>		<u>334,211</u>	<u>488,281</u>	<u>463,281</u>	<u>526,465</u>	<u>525,415</u>	<u>523,581</u>
018-190-0000-4998	TRANSFER TO SUCCESSOR AGEN	-	-	-	-	-	-
<i>Transfers</i>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations		2,972,268	3,467,908	4,016,877	4,917,221	4,534,802	5,197,491
ANNUAL SURPLUS/DEFICIT		1,446,808	1,020,350	860,440	(124,453)	177,304	(763,571)
Ending Balance:		9,497,300	10,517,650	11,378,090	11,253,637	11,555,393	10,791,822

QUIMBY ACT FEES**FUND NO. 019****FUND OVERVIEW**

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

Fund: Quimby Act Fees

Resp. Dept: Public Works

Beginning Fund Balance:		3,525	3,525	-	3	3	8
REVENUES		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	-	-	3	-	3	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT					2	-
3901-0000	MISCELLANEOUS REVENUE	-	-	-	-	-	-
Total Revenue		-	-	3	-	5	-
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
019-423-0118-4101	HRP PROGRAM	-	-	-	-	-	-
019-423-0118-4102	HRP PROGRAM	-	-	-	-	-	-
019-423-0118-4103	HRP PROGRAM	-	-	-	-	-	-
019-423-0118-4104	HRP PROGRAM	-	-	-	-	-	-
019-423-0118-4104	HRP PROGRAM	-	-	-	-	-	-
019-423-0201-4105	OVERTIME	-	-	-	-	-	-
<i>Personnel Costs</i>		-	-	-	-	-	-
019-430-0000-4330	BLDG MAINT & REPAIRS	-	-	-	-	-	-
<i>Operations & Maintenance Costs</i>		-	-	-	-	-	-
019-423-0201-4600	CAPITAL PROJECTS	-	-	-	-	-	-
019-423-3708-4600	LAYNE PARK PLAYGROUND	-	3,525	-	-	-	-
<i>Capital Projects</i>		-	3,525	-	-	-	-
Total Appropriations		-	3,525	-	-	-	-
ANNUAL SURPLUS/DEFICIT		-	(3,525)	3	-	4.84	-
Ending Balance:		3,525	-	3	3	8	8

ASSET SEIZURE – STATE**FUND NO. 020****FUND OVERVIEW**

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

MAJOR PROJECTS/PROGRAMS

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

Fund: State Asset Seizure

Resp. Dept: Police

Beginning Fund Balance:		113,085	68,984	37,118	37,950	37,950	9,112
REVENUES		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	-	-	713	-	603	-
3500-0000	NET INC/DECR FAIR VAL INVESTMENT	-	-	-	-	364	-
3875-0000	ASSET FORFEITURE FUND	22,034	23	119	-	491	-
Total Revenue		22,034	23	832	-	1,458	-
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
	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	-	37,000	30,296	-
<i>Capital Costs</i>		<i>66,135</i>	<i>31,889</i>	<i>-</i>	<i>37,000</i>	<i>30,296</i>	<i>-</i>
Total Appropriations		66,135	31,889	-	37,000	30,296	-
ANNUAL SURPLUS/DEFICIT		(44,101)	(31,866)	832	(37,000)	(28,838)	-
Ending Balance:		68,984	37,118	37,950	950	9,112	9,112

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: State Asset Seizure

Resp. Dept: Police

Beginning Fund Balance:		113,085	68,984	37,118	37,950	37,950	9,112
REVENUES		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	-	-	713	-	603	-
3500-0000	NET INC/DECR FAIR VAL INVESTMENT	-	-	-	-	364	-
3875-0000	ASSET FORFEITURE FUND	22,034	23	119	-	491	-
Total Revenue		22,034	23	832	-	1,458	-
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
	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	-	37,000	30,296	-
<i>Capital Costs</i>		<i>66,135</i>	<i>31,889</i>	<i>-</i>	<i>37,000</i>	<i>30,296</i>	<i>-</i>
Total Appropriations		66,135	31,889	-	37,000	30,296	-
ANNUAL SURPLUS/DEFICIT		(44,101)	(31,866)	832	(37,000)	(28,838)	-
Ending Balance:		68,984	37,118	37,950	950	9,112	9,112

**SURFACE TRANSPORTATION
PROGRAM – LOCAL (STPL)****FUND NO. 022****FUND OVERVIEW**

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

MAJOR PROJECTS/PROGRAMS

- Pavement Management Project
- Curb & Gutter

Fund: Surface Transportation Program - Local
Resp. Dept: Public Works

		Beginning Fund Balance:					
		283,963	427,405	4,690	5,389	5,389	5,557
REVENUES		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	812	2,829	96	-	94	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(940)	(143)	603	-	74	-
3664-0000	SURFACE TRANSP. PROG.-LOCAL FUND (STP-L)	425,401	-	-	-	-	-
Total Revenue		425,273	2,686	699	-	168	-
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
022-311--0000-4101	SALARIES-PERMANENT EMPLOYEES	-	4,120	-	-	-	-
022-311-0560-4270	STREET RESURFACING PROGRAM	-	2,145	-	-	-	-
022-311-0560-4600	STREET RESURFACING PROGRAM	281,831	419,136	-	-	-	-
<i>Capital Projects</i>		<i>281,831</i>	<i>425,401</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Appropriations		281,831	425,401	-	-	-	-
ANNUAL SURPLUS/DEFICIT		143,442	(422,715)	699	-	168	-
Ending Balance:		427,405	4,690	5,389	5,389	5,557	5,557

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.

MAJOR PROJECTS/PROGRAMS

- 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	555,508	555,508	731,751
REVENUES		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Proposed
3210-0000	SALES AND USE TAX	-	257,645	344,563	350,912	333,499	370,304
3500-0000	INTEREST INCOME	-	1,796	7,894	-	11,960	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	-	(2,753)	4,383	-	10,016	-
Total Revenue		-	256,689	356,840	350,912	355,476	370,304
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Proposed
024-371-0510-4600	SIGNAL IMPROVEMENTS	-	-	-	193,884	-	-
024-311-0157-4600	SAN FERNANDO RD REHAB NO. 601994-18	-	-	58,020	-	-	-
024-311-xxxx-4600	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	179,233	-
024-371-0562-4600	HSIP TRAFFIC SIGNAL IMPROVEMENTS	-	-	-	111,571	-	-
<i>Capital Projects</i>		-	-	58,020	883,455	179,233	-
Total Appropriations		-	-	58,020	883,455	179,233	-
ANNUAL SURPLUS/DEFICIT		-	256,689	298,820	(532,543)	176,243	370,304
Ending Balance:		-	256,689	555,508	22,965	731,751	1,102,055

**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	593,196	593,196	693,113
REVENUES		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adjusted
3500-0000	INTEREST INCOME	-	422	6,034	-	11,591	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	-	(832)	2,237	-	8,564	-
3623-0000	RMRA TAX ALLOCATION SECT 2032	-	143,477	451,156	407,203	431,577	470,622
Total Revenue		-	143,067	459,427	407,203	451,732	470,622
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adjusted
025-311-0560-4600	STREET RESURFACING PROGRAM	-	8,825	472	407,203	345,318	470,622
025-311-0560-4600	GLENOAKS BRIDGE FENCING	-	-	-	-	6,498	-
<i>Capital Projects</i>		-	8,825	472	407,203	351,815	470,622
Total Appropriations		-	8,825	472	407,203	351,815	470,622
ANNUAL SURPLUS/DEFICIT		-	134,242	458,955	-	99,917	-
Ending Balance:		-	134,242	593,196	593,196	693,113	693,113

**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 tracts.

MAJOR PROJECTS/PROGRAMS

- Annual Street Overlay and Improvements Project

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

		Beginning Fund Balance:					
		(10,143)	(263,752)	(12,253)	(18,758)	(18,758)	(2,534)
REVENUES		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adjusted
3693-0127	ALEXANDER ST OVERLAY PROJ.#601819-16	3,169	275,484	-	-	-	-
3693-0138	HUNTINGTON ST. OVERLAY PROJ #601716-16	204,143	-	-	-	-	-
3693-0159	ST. CURB / CUTTER REHAB.	-	232,848	15,401	-	-	-
3693-0157	SAN FERNANDO ROAD REHAB	-	-	312,265	-	23,147	-
3693-0159	SF RD STREET, CURB, GUTTER REHAB.	-	-	-	-	-	-
3693-0182	PICO ST. & SF RD IMPROVEMENTS	-	-	-	246,940	20,879	-
3693-XXXX	TBD	-	-	-	-	-	225,000
Total Revenue		207,312	508,332	327,666	246,940	44,026	225,000
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
026-311-0127-4101	ALEXANDER ST OVERLAY PROJ. #601819-16	5,755	-	-	-	-	-
026-311-0127-4120	ALEXANDER ST OVERLAY PROJ. #601819-16	440	-	-	-	-	-
026-311-0127-4126	ALEXANDER ST OVERLAY PROJ. #601819-16	544	-	-	-	-	-
026-311-0127-4128	ALEXANDER ST OVERLAY PROJ. #601819-16	47	-	-	-	-	-
026-311-0127-4130	ALEXANDER ST OVERLAY PROJ. #601819-16	418	-	-	-	-	-
026-311-0127-4136	ALEXANDER ST OVERLAY PROJ. #601819-16	10	-	-	-	-	-
026-311-0138-4101	SALARIES-PERMANENT EMPLOYEES	1,862	-	-	-	-	-
026-311-0138-4120	O.A.S.D.I.	142	-	-	-	-	-
026-311-0138-4126	HUNTINGTON ST PROJECT	148	-	-	-	-	-
026-311-0138-4128	HUNTINGTON ST PROJECT	14	-	-	-	-	-
026-311-0138-4130	WORKER'S COMPENSATION INS.	135	-	-	-	-	-
026-311-0138-4136	HUNTINGTON ST PROJECT	3	-	-	-	-	-
<i>Personnel Costs</i>		<i>9,519</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
026-311-0127-4270	PROFESSIONAL SERVICES	7,465	11,730	-	-	-	-
026-311-0138-4270	PROFESSIONAL SERVICES	6,573	-	-	-	-	-
026-311-0159-4260	CAPITAL PROJECTS	-	18,750	3,146	5,748	-	-
<i>Operations & Maintenance Costs</i>		<i>14,038</i>	<i>30,480</i>	<i>3,146</i>	<i>5,748</i>	<i>-</i>	<i>-</i>
026-311-0127-4600	CAPITAL PROJECTS	252,242	-	-	-	-	-
026-311-0138-4600	CAPITAL PROJECTS	185,121	-	-	-	-	-
026-311-0157-4260	SAN FERNANDO RD REHAB	-	-	20,603	-	4,388	-
026-311-0157-4600	SAN FERNANDO RD REHAB NO. 601994-18	-	-	310,422	36,119	-	-
026-311-0159-4600	CAPITAL PROJECTS	-	226,353	-	-	-	-
026-311-0182-4260	CONTRACTUAL SERVICES	-	-	-	-	13,860	-
026-311-0182-4600	PICO ST. & SF RD IMPROVEMENTS	-	-	-	246,940	9,555	-
026-311-XXXX-4600	TBD	-	-	-	-	-	225,000
<i>Capital Costs</i>		<i>437,363</i>	<i>226,353</i>	<i>331,025</i>	<i>283,059</i>	<i>27,803</i>	<i>225,000</i>
Total Appropriations		460,921	256,833	334,171	288,807	27,803	225,000
ANNUAL SURPLUS/DEFICIT		(253,609)	251,499	(6,505)	(41,867)	16,224	-
Ending Balance:		(263,752)	(12,253)	(18,758)	(60,624)	(2,534)	(2,534)

STREET LIGHTING FUND**FUND NO. 027****FUND OVERVIEW**

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

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

MAJOR PROJECTS/PROGRAMS

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

Fund: Street Lighting

Resp. Dept: Public Works

Beginning Fund Balance:		15,509	(543,445)	(536,244)	(436,959)	139,057	232,111
REVENUES		2017	2018	2019	2020	2020	2021
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3110-0000 SECURED PROPERTY TAXES-CURR YR		322,589	321,894	322,602	323,000	315,929	329,460
3130-0000 PRIOR YEARS PROPERTY TAXES		(1,391)	(5)	83	-		
3150-0000 PROPERTY TAX PENALTIES & INT		17,146	12,843	16,577	15,000	7,695	15,000
3970-0000 TRANSFER FROM GENERAL FUND		50,000	50,000	40,000	40,000	40,000	20,000
Total Revenues		388,344	384,733	379,262	378,000	363,624	364,460
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
027-344-0000-4101 SALARIES-PERMANENT EMPLOYEES		69,397	91,491	65,800	86,597	86,217	86,597
027-344-0000-4103 WAGES-TEMPORARY & PART TIME		-	2,033	5,818	-	-	-
027-344-0000-4105 OVERTIME		848	5,584	6,441	-	2,902	-
027-344-0000-4120 O.A.S.D.I.		5,360	7,582	5,972	6,625	6,818	6,625
027-344-0000-4124 RETIREMENT		-	-	-	15,254	15,482	15,254
027-344-0000-4126 HEALTH INSURANCE		17,224	22,393	18,254	17,237	17,350	17,237
027-344-0000-4128 DENTAL INSURANCE		1,701	1,619	1,447	1,390	1,619	1,390
027-344-0000-4129 RETIREE HEALTH SAVINGS		-	-	798	-	1,576	780
027-344-0000-4130 WORKER'S COMPENSATION INS.		9,870	14,077	11,094	27,372	12,673	12,314
027-344-0000-4134 LONG TERM DISABILITY INSURANCE		-	-	-	-	-	-
027-344-0000-4136 OPTICAL INSURANCE		300	501	251	251	290	251
027-344-0000-4138 LIFE INSURANCE		-	-	86	117	117	117
<i>Personnel Costs</i>		<i>104,700</i>	<i>145,280</i>	<i>115,961</i>	<i>154,843</i>	<i>145,043</i>	<i>140,564</i>
027-344-0000-4210 UTILITIES		194,076	183,317	113,972	195,000	67,135	100,000
027-344-0000-4260 CONTRACTUAL SERVICES		13,828	5,393	5,020	5,000	5,588	5,000
027-344-0000-4320 DEPARTMENT EQUIPMENT MAINT		-	73	-	200	-	200
027-344-0000-4340 SMALL TOOLS		239	-	-	200	-	200
027-344-0000-4400 VEHICLE OPERATION & MAINT		1,157	-	-	-	-	-
027-344-0000-4402 FUEL		1,309	76	-	-	-	-
027-344-0000-4480 COST ALLOCATION		43,218	40,674	45,025	46,222	46,222	51,182
027-344-0301-4300 PW MAINT. & REPAIR SUPPLIES		12,757	2,718	-	7,500	6,582	7,500
<i>Operations & Maintenance Costs</i>		<i>842,598</i>	<i>232,251</i>	<i>164,016</i>	<i>254,122</i>	<i>125,526</i>	<i>164,082</i>
027-344-0000-4500 ****CAPITAL EXPENSES****		-	-	-	-	-	-
<i>Capital Projects</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Appropriations		947,298	377,531	279,977	408,965	270,569	304,646
ANNUAL SURPLUS/DEFICIT		(558,954)	7,202	99,285	(30,965)	93,055	59,814
Ending Balance:		(543,445)	(536,244)	(436,959)	(467,924)	232,111	291,926

**PARKING AND MAINTENANCE
OPERATIONS (M & O) – OFF STREET****FUND NO. 029****FUND OVERVIEW**

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

MAJOR PROJECTS/PROGRAMS

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

Fund: Parking & Maintenance Operations

Resp. Dept: Public Works

Beginning Fund Balance:		270,669	285,764	318,173	404,002	404,002	374,847
REVENUES	Account Number & Title	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Proposed
3500-0000	INTEREST INCOME	-	-	7,249	-	6,935	4,463
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	-	-	-	-	5,438	-
3520-0000	RENTAL INCOME	12,800	23,800	23,973	24,800	26,346	25,272
3737-0000	EV CHARGING STATIONS	-	-	2,325	-	2,127	2,325
3850-0000	PARKING METER REVENUE-STREETS	135,238	136,572	152,079	130,000	116,544	130,000
3855-0000	PARKING METER REVENUE-LOT 6N	-	-	-	-	-	-
3870-0000	BUSINESS LICENSE TAX-AREA A	49,518	62,170	59,985	50,000	57,255	50,000
3978-0000	TRANS FROM RETIREMENT TAX FUND	-	-	-	-	-	-
Total Revenue		197,556	222,542	245,611	204,800	214,643	212,060

APPROPRIATIONS	Account Number & Title	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Proposed
029-335-0000-4101	SALARIES-PERMANENT EMPLOYEES	74,517	49,651	54,184	56,249	51,861	56,249
029-335-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	6	-	-	-
029-335-0000-4105	OVERTIME	1,351	318	752	-	2,656	-
029-335-0000-4120	O.A.S.D.I.	5,781	4,026	4,104	4,260	4,171	4,260
029-335-0000-4124	RETIREMENT	-	-	-	11,446	10,751	11,446
029-335-0000-4126	HEALTH INSURANCE	22,441	20,413	16,353	18,651	19,742	18,651
029-335-0000-4128	DENTAL INSURANCE	2,057	1,736	1,966	1,512	1,543	1,512
029-335-0000-4129	RETIREE HEALTH SAVINGS	-	-	62	120	233	120
029-335-0000-4130	WORKER'S COMPENSATION INS.	10,670	6,072	7,688	7,918	7,753	7,918
029-335-0000-4136	OPTICAL INSURANCE	439	429	600	311	328	311
029-335-0000-4138	LIFE INSURANCE	68	204	107	85	86	86
<i>Personnel Costs</i>		<i>117,324</i>	<i>82,849</i>	<i>85,823</i>	<i>100,552</i>	<i>99,123</i>	<i>100,553</i>

029-335-0000-4210	UTILITIES	20,989	20,532	23,290	21,000	21,251	21,000
029-335-0000-4250	RENTS AND LEASES	235	-	-	-	-	-
029-335-0000-4260	CONTRACT SERVICES	-	-	11,068	13,308	13,297	13,308
029-335-0000-4270	PROFESSIONAL SERVICES	2,255	-	-	5,000	-	5,000
029-335-0000-4300	DEPARTMENT SUPPLIES	2,205	279	6,298	31,000	7,963	31,000
029-335-0000-4302	PERMIT PARKING EXPENSE	-	-	-	-	-	-
029-335-0000-4320	DEPARTMENT EQUIPMENT MAINT	3,988	6,656	641	4,000	-	4,000
029-335-0000-4340	SMALL TOOLS	377	142	287	250	-	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	653	698	600	800	1,520	800
029-335-0000-4402	FUEL	2,573	1,661	1,331	2,700	1,042	2,700
029-335-0000-4480	COST ALLOCATION	30,732	33,323	30,447	38,281	38,281	30,559
029-335-0301-4300	PW MAINT. & REPAIR SUPPLIES	-	-	-	-	-	-
<i>Operations & Maintenance Costs</i>		<i>64,007</i>	<i>63,291</i>	<i>73,960</i>	<i>116,589</i>	<i>83,353</i>	<i>108,867</i>

029-335-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
029-335-0000-4600	CAPITAL PROJECTS	603	-	-	150,000	61,323	-
029-335-0559-4600	CP PARKING LOT 5 IMPROVEMENTS	527	-	-	-	-	-
029-335-3699-4600	ELECTR VEH CHARGING STATIONS	-	43,994	-	-	-	-
<i>Capital Projects</i>		<i>1,130</i>	<i>43,994</i>	<i>-</i>	<i>150,000</i>	<i>61,323</i>	<i>-</i>

Total Appropriations		182,461	190,133	159,782	367,141	243,798	209,419
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ANNUAL SURPLUS/DEFICIT		15,095	32,409	85,829	(162,341)	(29,155)	2,641
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Ending Balance:		285,764	318,173	404,002	241,662	374,847	377,488
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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.

MAJOR PROJECTS/PROGRAMS

Fund: Mall Maintenance Operations

Resp. Dept: Public Works

Beginning Fund Balance:		-	-	-	-	-	(18,121)
REVENUES	Account Number & Title	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
3930-0000	MALL MAINTENANCE LEVY	85,742	115,378	96,685	85,000	75,917	85,000
Total Revenue		85,742	115,378	96,685	85,000	75,917	85,000
	Account Number & Title	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
030-341-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	15,862	38,219	15,862
030-341-0000-4103	WAGES-PERMANENT EMPLOYEES	-	-	-	-	5,734	-
030-341-0000-4105	OVERTIME	11,501	13,850	8,109	-	14,350	-
030-341-0000-4120	O.A.S.D.I.	877	1,060	620	1,205	4,459	1,205
030-341-0000-4124	RETIREMENT	-	-	-	3,687	7,799	3,687
030-341-0000-4126	HEALTH INSURANCE	-	-	-	3,946	4,259	3,946
030-341-0000-4128	DENTAL INSURANCE	-	-	-	330	323	330
030-341-0000-4129	RETIREE HEALTH SAVINGS	-	-	-	-	624	-
030-341-0000-4130	WORKER'S COMPENSATION INS.	1,627	1,965	1,153	2,240	7,988	2,240
030-341-0000-4136	OPTICAL INSURANCE	-	-	-	79	77	79
030-341-0000-4138	LIFE INSURANCE	-	-	-	23	23	23
<i>Personnel Costs</i>		<i>14,005</i>	<i>16,875</i>	<i>9,882</i>	<i>27,372</i>	<i>83,853</i>	<i>27,371</i>
030-341-0000-4210	UTILITIES	-	-	-	-	41	-
030-341-0000-4250	RENT & LEASES	-	-	-	500	-	500
030-341-0000-4260	CONTRACT SERVICES	-	-	-	2,500	-	2,500
030-341-0000-4300	DEPARTMENT SUPPLIES	229	1,179	3,512	2,450	5,536	2,450
030-341-0000-4310	EQUIPMENT AND SUPPLIES	1,589	150	150	150	150	150
030-341-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	1,200	-	1,200
030-341-0000-4340	SMALL TOOLS	-	768	371	500	-	500
030-341-0301-4300	PW MAINT. & REPAIR SUPPLIES	3,693	5,071	4,694	6,000	-	6,000
<i>Operations & Maintenance Costs</i>		<i>5,512</i>	<i>7,168</i>	<i>8,727</i>	<i>13,300</i>	<i>5,727</i>	<i>13,300</i>
030-341-0000-4706	LIABILITY CHARGE	-	-	-	439	439	439
030-341-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	4,018	4,018	4,018
<i>Internal Service Charges</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>4,457</i>	<i>4,457</i>	<i>4,457</i>
030-341-0000-4500	CAPITAL EXPENSES	-	10,991	-	-	-	-
<i>Capital Costs</i>		<i>-</i>	<i>10,991</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Appropriations		19,517	35,034	18,609	45,129	94,038	45,128
ANNUAL SURPLUS/DEFICIT		66,225	80,344	78,076	39,871	(18,121)	39,872
Ending Balance:					39,871	(18,121)	21,751

*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.

MAJOR PROJECTS/PROGRAMS

Fund: Capital Outlay (General Fund)

Resp. Dept: Public Works

Beginning Fund Balance:		64,371	49,752	49,752	49,752	49,752	68,838
REVENUES		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
	3231-0174 PEG CAPITAL FEE	54	-	-	-	-	-
	3970-0000 TRANSFER FROM GENERAL FUND	-	-	-	25,000	25,000	-
	Total Revenues	54	-	-	25,000	25,000	-
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
	032-311-0178-4600 BRAND MEDIAN IMPROVE	-	-	-	-	-	-
	032-311-0842-4270 PIPE SCREEN INSTALLATION	-	-	-	-	-	-
	032-311-0842-4500 NPDES STORM DRAIN SCREENS	14,673	-	-	-	-	-
	032-311-0665-4600 TREE REPLACEMENT PROGRAM				25,000	5,914	
	<i>Capital Projects</i>	<i>14,673</i>	<i>-</i>	<i>-</i>	<i>25,000</i>	<i>5,914</i>	<i>-</i>
	Total Appropriations	14,673	-	-	25,000	5,914	-
ANNUAL SURPLUS/DEFICIT		(14,619)	-	-	-		
	Ending Balance:	49,752	49,752	49,752	49,752	68,838	68,838



PAVEMENT MANAGEMENT FUND

FUND NO. 050

FUND OVERVIEW

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

MAJOR PROJECTS/PROGRAMS

Fund: Pavement Management Fund
Resp. Dept: Public Works

Beginning Fund Balance:		33,300	13,300	13,334	13,753	13,753	14,181
REVENUES		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	160	152	219	-	239	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(160)	(119)	200	-	189	-
Total Revenue		-	34	419	-	428	-
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
050-311-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
<i>Operations & Maintenance Costs</i>		-	-	-	-	-	-
050-311-0000-4600	PARKING LOT IMPROVEMENTS	-	-	-	34	-	-
<i>Capital Projects</i>		-	-	-	34	-	-
050-310-0000-4901	TRANSFER TO GENERAL FUND	20,000	-	-	-	-	-
050-370-0000-4910	TRANSFER TO GRANT FUND	-	-	-	-	-	-
<i>Transfers</i>		20,000	-	-	-	-	-
Total Appropriations		20,000	-	-	34	-	-
ANNUAL SURPLUS/DEFICIT		(20,000)	34	419	(34)	428	-
Ending Balance:		13,300	13,334	13,753	13,719	14,181	14,181

COMMUNITY INVESTMENT FUND**FUND NO. 053****FUND OVERVIEW**

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

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

MAJOR PROJECTS/PROGRAMS

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

Fund: Community Investment Fund

Dept: City Manager's Office

Beginning Fund Balance:		2,555	(823)	6,972	(2,486)	(2,486)	18,525
REVENUES		2017	2018	2019	2020	2020	2021
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3607-0000	ICFA COMMUNITY INVESTMENT FUNDS	7,500	-	-	-	-	-
3607-1355	VETERANS PROGRAM	-	-	-	5,000	5,000	-
3607-1380	L P SR CHECKBOOK	-	-	-	2,500	2,500	-
3607-3711	HEALTHY SF OPEN ST EVENT	-	-	-	3,500	3,500	-
3954-0000	RECYCLING REVENUE SHARE PROGRAM	-	20,000	-	10,000	20,000	10,000
Total Revenues		7,500	-	-	11,000	31,000	10,000
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
053-101-0101-4430	ACTIVITIES AND PROGRAMS	2,000	2,000	2,000	2,000	1,500	2,000
053-101-0102-4430	H PACHECO	-	-	-	2,000	1,750	-
053-101-0103-4430	ACTIVITIES AND PROGRAMS	975	1,750	2,000	2,000	700	2,000
053-101-0107-4430	ACTIVITIES AND PROGRAMS	403	120	2,000	2,000	-	2,000
053-101-0109-4430	ACTIVITIES AND PROGRAMS	1,500	2,000	2,000	2,000	2,000	2,000
053-101-0111-4430	ACTIVITIES AND PROGRAMS	2,000	2,335	1,458	2,000	2,000	2,000
053-115-0000-4390	ICFA SCHOLARSHIP (ED. COMM)	-	3,500	-	-	-	-
053-101-9818-4430	ACTIVITIES AND PROGRAMS	-	-	-	-	-	-
053-194-1395-4300	5K RUNNING RACE	-	-	-	-	-	-
053-194-9810-4430	SENIOR ORCHESTRA	-	500	-	-	-	-
053-420-1355-4300	VETERANS PROGRAM	-	-	-	5,000	2,039	-
053-420-1380-4300	L P SR CHECKBOOK	-	-	-	2,500	-	-
053-420-3711-4260	HEALTHY SF OPENT ST EVENT	-	-	-	3,500	-	-
053-420-0000-4430	ICFA SCHOLARSHIP (SP. ED. PRGM.)	4,000	-	-	-	-	-
<i>Operations & Maintenance Costs</i>		<i>10,878</i>	<i>12,205</i>	<i>9,458</i>	<i>23,000</i>	<i>9,989</i>	<i>10,000</i>
Total Appropriations		10,878	12,205	9,458	23,000	9,989	10,000
ANNUAL SURPLUS/DEFICIT		(3,378)	(12,205)	(9,458)	(12,000)	21,011	-
Ending Balance:		(823)	(13,028)	(2,486)	(14,486)	18,525	18,525

**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.

MAJOR PROJECTS/PROGRAMS

- 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:		-	-	33,126	33,126	61,101
REVENUES		2017	2018	2019	2020	2020	2021	
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted	
055-3315-0000	GENERAL PLAN UPDATE SURCHARGE	-	-	-	-	4,545	-	
055-3551-0000	SB1186 STATE FEE	-	-	11,127	6,000	10,833	6,000	
055-3500-0000	INTEREST INCOME	-	-	442	-	855		
055-3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	-	-	-	-	872		
055-3719-0154	AIMS MAINT & DEVELOP SURCHARGE EDGESOFT	-	-	39,057	25,000	35,827	25,000	
055-3900-0000	OTHER REVENUE	-	-	-	-	-	-	
Total Revenue		-	-	50,626	31,000	52,935	31,000	
APPROPRIATIONS		2017	2018	2019	2020	2020	2021	
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted	
055-135-0000-4260	CONTRACTUAL SERVICES	-	-	17,500	25,000	24,960	25,000	
055-140-0000-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-	
055-140-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-	
055-140-0000-4360	PERSONNEL TRAINING	-	-	-	6,000	-	6,000	
<i>Operations & Maintenance Costs</i>		-	-	<i>17,500</i>	<i>31,000</i>	<i>24,960</i>	<i>31,000</i>	
Total Appropriations		-	-	17,500	31,000	24,960	31,000	
ANNUAL SURPLUS/DEFICIT			-	33,126	-	27,975	61,101	
Ending Balance:			-	33,126	33,126	61,101	61,101	

**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:		3,220,482	3,257,504	3,287,491	3,371,029	3,371,029	3,367,940
REVENUES		2017	2018	2019	2020	2020	2021
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3110-0000 TAX INCREMENT		-	-	-	450,000	-	797,000
3502-0000 INTEREST RECEIVE/RDA LOANS		1,257	555	19,425	-	1,041	-
3503-0000 REVENUE/RDA LOANS		-	-	9,532	-	-	-
3505-0000 EQUITY SHARE		38,928	35,909	57,133	-	-	-
Total Revenues		40,185	36,464	86,090	450,000	1,041	797,000
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
094-155-0000-4101 SALARIES-PERMANENT EMPL		-	-	1,010	2,500	3,117	2,500
094-155-0000-4120 O.A.S.D.I.		-	-	77	-	238	-
094-155-0000-4124 HEALTH INSURANCE		-	-	-	-	725	-
094-155-0000-4130 WORKER'S COMPENSATION I		-	-	16	-	49	-
<i>Personnel Costs</i>		-	-	1,103	2,500	4,130	2,500
094-110-0000-4270 PROFESSIONAL SERVICES		-	-	1,449	-	-	-
094-155-0000-4270 PROFESSIONAL SERVICES		-	-	-	20,000	-	20,000
<i>Operations & Maintenance Costs</i>		-	-	1,449	20,000	-	20,000
094-155-0000-4405 INTEREST EXPENSE		3,163	6,477	-	-	-	-
094-155-0000-4450 OTHER EXPENSE		-	-	-	-	-	-
<i>Capital Costs</i>		3,163	6,477	-	-	-	-
Total Appropriations		3,163	6,477	2,552	22,500	4,130	22,500
ANNUAL SURPLUS/DEFICIT		37,022	29,987	83,538	427,500	(3,088)	774,500
Ending Balance:		3,257,504	3,287,491	3,371,029	3,798,529	3,367,940	4,142,440



SAFETY REALIGNMENT FUND (AB 109)

FUND NO. 101

FUND OVERVIEW

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

Fund: AB109 Task Force Fund

Resp. Dept: Police

Beginning Fund Balance:		13,080	17,893	14,107	14,107	14,107	14,107
REVENUES		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	-	-	-	-	-	-
3696-0101	AB109 TASK FORCE (STATE)	4,813	-	-	-	-	-
Total Revenues		4,813	-	-	-	-	-
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
101-225-0000-4105	OVERTIME	-	2,499	-	-	-	-
101-225-0000-4120	O.A.S.D.I.	-	36	-	-	-	-
101-225-0000-4130	WORKER'S COMPENSATION INS.	-	500	-	-	-	-
<i>Personnel Costs</i>		-	3,035	-	-	-	-
101-225-0000-4360	PERSONNEL TRAINING	-	751	-	-	-	-
<i>Operations & Maintenance Costs</i>		-	751	-	-	-	-
Total Appropriations		-	3,786	-	-	-	-
ANNUAL SURPLUS/DEFICIT		4,813	(3,786)	-	-	-	-
Ending Balance:		17,893	14,107	14,107	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:		(1,080)	(1,020)	-	(1,710)	(1,710)	-
REVENUES	Account Number & Title	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
3697-3639	CA ARTS COUNCIL #AIS-16-00134	9,180	1,020	-	-	-	-
3697-3647	CALIFORNIA ARTS COUNCIL #AE-EXT-17-1595	-	-	15,390	-	1,710	-
3697-3653	CA ARTS COUNCIL #YAA-18-5353	-	-	-	18,000	18,000	-
3697-3657	CALIFORNIA ARTS COUNCIL #AS-13-0318	-	-	-	-	-	-
3697-3658	CA ARTS COUNCIL #AS-14-0415	-	-	-	-	-	-
3697-3659	CA ARTS COUNCIL #AS-15-0503	1,080	-	-	-	-	-
3697-3694	CA ARTS COUNCIL #AIS 16-00118	-	18,000	-	-	-	-
Total Revenue		10,260	19,020	15,390	18,000	19,710	-
APPROPRIATIONS	Account Number & Title	2017 Actual	2018 Actual	2019 Actual	2,020 Adopted	2020 Estimated	2021 Adopted
108-424-3639-4260	CA ARTS COUNCIL #AIS-16-00134	10,200	-	-	-	-	-
108-424-3647-4300	DEPARTMENT SUPPLIES	-	-	17,100	-	-	-
108-424-3658-4260	CONTRACTUAL SERVICES	-	-	-	18,000	18,000	-
108-424-3658-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	-
108-424-3658-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	-	-	-
108-424-3659-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
108-424-3694-4260	CONTRACTUAL SERVICES	-	18,000	-	-	-	-
108-424-3659-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	-
<i>Operations & Maintenance Costs</i>		<i>10,200</i>	<i>18,000</i>	<i>17,100</i>	<i>18,000</i>	<i>18,000</i>	<i>-</i>
Total Appropriations		10,200	18,000	17,100	18,000	18,000	-
ANNUAL SURPLUS/DEFICIT		60	-	(1,710)	-	1,710	-
Ending Balance:		(1,020)	-	(1,710)	(1,710)	-	-

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

Fund: National Endowment for the Arts
Resp. Dept: Recreation & Community Services

		Beginning Fund Balance:					
		(40,354)	(37,090)	(45,292)	(35,584)		(35,584)
REVENUES		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3697-3614	NATIONAL ENDOWMENT ARTS #16-5100-7054	-	-	-	50,000	50,000	-
3697-3618	NATIONAL ENDOWMENT ARTS #16-5100-7054	57,000	55,000	-	-	-	-
3697-3638	PARK GRANTS	-	-	-	-	-	-
3697-3656	ARTS EDUCATION GRT. NO. 13-5100-7047	-	-	-	-	-	-
3697-3678	NATIONAL ENDOWMENT ARTS	-	-	57,000	50,000	-	-
Total Revenues		57,000	55,000	57,000	50,000	50,000	-
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
109-424-3614-4260	CONTRACTUAL SERVICES	-	-	35,584	-	14,416	-
109-424-3618-4260	NAT. ENDOW. ARTS #16-5100-7054	37,090	17,910	-	-	-	-
109-424-3637-4260	CONTRACTUAL SERVICES	16,646	-	-	-	-	-
109-424-3638-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
109-424-3656-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
109-424-3678-4260	CONTRACTUAL SERVICES	-	45,292	11,708	-	-	-
109-424-3693-4260	CONTRACTUAL SERVICES	-	-	-	50,000	18,149	-
<i>Operations & Maintenance Costs</i>		<i>53,736</i>	<i>63,202</i>	<i>47,292</i>	<i>50,000</i>	<i>32,564</i>	<i>-</i>
Total Appropriations		53,736	63,202	47,292	50,000	32,564	-
ANNUAL SURPLUS/DEFICIT		3,264	(8,202)	9,708	-	17,436	-
Ending Balance:		(37,090)	(45,292)	(35,584)	(35,584)		(35,584)

**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:		(62,652)	(12,895)		-	-	-
REVENUES		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
	3670-3673 METRO TOD PLANNING GRT PROG	68,255	37,391	-	-	-	-
	Total Revenue	68,255	37,391	-	-	-	-
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
	113-150-3673-4101 SALARIES-PERMANENT EMPLOYEE!	-	-	-	-	-	-
	<i>Personnel Costs</i>	-	-	-	-	-	-
	113-150-3673-4270 PROFESSIONAL SERVICES	18,498	24,496	-	-	-	-
	<i>Operations & Maintenance Costs</i>	18,498	24,496	-	-	-	-
	Total Appropriations	18,498	24,496	-	-	-	-
ANNUAL SURPLUS/DEFICIT		49,757	12,895	-	-	-	-
Ending Balance:		(12,895)	0.40	-	-	-	-

**ELDERLY NUTRITION PROGRAM/
PROGRAM INCOME****FUND NO. 115****FUND OVERVIEW**

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

Fund: Elderly Nutrition Program
Resp. Dept: Recreation & Community Services

Beginning Fund Balance:		1	-	-	-	-	-
REVENUES	Account Number & Title	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
3697-3750	SENIOR NUTRITION MEALS	52,921	-	-	-	-	-
3697-3752	HOME DELIVERED MEALS C2	36,591	-	-	-	-	-
3697-3753	TITLE III-B TELEPHONE REASSURANCE PRG	29	-	-	-	-	-
3901-3750	SENIOR NUTRITION MEALS-CONTRIBUTION	10,100	-	-	-	-	-
3901-3752	HOME DELIVERED MEALS-CONTRIBUTION	1,838	-	-	-	-	-
Total Revenues		101,479	-	-	-	-	-
APPROPRIATIONS	Account Number & Title	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
115-422-3750-4260	CONTRACTUAL SERVICES	47,184	-	-	-	-	-
115-422-3750-4270	PROFESSIONAL SERVICES	11,959	-	-	-	-	-
115-422-3750-4300	DEPARTMENT SUPPLIES	3,878	-	-	-	-	-
115-422-3752-4260	CONTRACTUAL SERVICES	28,470	-	-	-	-	-
115-422-3752-4270	PROFESSIONAL SERVICES	7,200	-	-	-	-	-
115-422-3752-4390	VEHICLE ALLOW & MILEAGE	2,760	-	-	-	-	-
115-422-3753-4101	SALARIES-PERMANENT EMPLOYEES	29	-	-	-	-	-
<i>Operations & Maintenance Costs</i>		<i>101,480</i>	-	-	-	-	-
Total Appropriations		101,480	-	-	-	-	-
ANNUAL SURPLUS/DEFICIT		(1)	-	-	-	-	-
Ending Balance:		-	-	-	-	-	-

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

**CALIFORNIA STATE GRANT –
HOUSING RELATED PARKS (HRP)****FUND NO. 118****FUND OVERVIEW**

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

MAJOR PROJECTS/PROGRAMS

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

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

Beginning Fund Balance:		-	-	-	-	-	
REVENUES		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3697-0881	STATE FUNDS	-	113,650	-	-	-	-
Total Revenues		-	113,650	-	-	-	-
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
118-423-0000-4500	CAPITAL EXPENSE	-	-	-	-	-	-
118-423-0000-4600	CAPITAL PROJECTS	-	113,650	-	-	-	-
Capital Projects		-	113,650	-	-	-	-
Total Appropriations		-	113,650	-	-	-	-
ANNUAL SURPLUS/DEFICIT		-	-	-	-	-	-
Ending Balance:		-	-	-	-	-	-

**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:		-	(8,125)	(0)	(0)	(0)	(12,053)
REVENUES	Account Number & Title	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
3696-3641	COPS SAFE SCHOOLS	-	53,707	49,342	49,659	-	-
Total Revenue		-	53,707	49,342	49,659	-	-
APPROPRIATIONS	Account Number & Title	2017 Actual	2018 Actual	2019 Actual	2020 Adjusted	2020 Estimated	2021 Adopted
119-225-3641-4101	SALARIES-PERMANENT EMPLOYEES	5,980	31,196	33,831	33,799	8,543	-
119-225-3641-4105	OVERTIME	-	-	-	-	-	-
119-225-3641-4120	O.A.S.D.I.	87	452	490	490	124	-
119-225-3641-4126	HEALTH INSURANCE	689	2,920	3,027	2,969	495	-
119-225-3641-4124	RETIREMENT	-	3,589	3,900	4,405	904	-
119-225-3641-4128	DENTAL INSURANCE	90	270	270	270	45	-
119-225-3641-4129	RETIREE HEALTH SAVINGS	95	720	720	720	180	-
119-225-3641-4130	WORKERS COMPENSATION INS.	1,164	6,239	6,766	6,760	1,709	-
119-225-3641-4134	LONG TERM DISABILITY INSURANCE	-	116	240	157	38	-
119-225-3641-4136	OPTICAL INSURANCE	20	60	60	60	10	-
119-225-3641-4138	LIFE INSURANCE	-	20	38	29	6	-
<i>Personnel Costs</i>		<i>8,125</i>	<i>45,582</i>	<i>49,342</i>	<i>49,659</i>	<i>12,053</i>	-
Total Appropriations		8,125	45,582	49,342	49,659	12,053	-
ANNUAL SURPLUS/DEFICIT		(8,125)	8,125	-	-	(12,053)	-
Ending Balance:		(8,125)	(0)	(0)	(0)	(12,053)	(12,053)

**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:		-	(9,809)	(0)	(0)		
REVENUES		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Adjusted	Adopted
3696-3713	ALCOHOLIC BEVERAGE CONTROL (ABC) GRANT	-	28,577	9,809	-	-	-
Total Revenues		-	28,577	9,809	-	-	-
APPROPRIATIONS		2017	2018	2019	2020	2020	2021
	Account Number & Title	Actual	Actual	Actual	Adjusted	Adjusted	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.	-	489	-	-	-	-
120-225-0000-4130	WORKER'S COMPENSATION INS.	-	5,939	-	-	-	-
Personnel Costs		-	36,144	-	-	-	-
120-225-0000-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	-
120-225-0000-4360	PERSONNEL TRAINING	-	2,242	-	-	-	-
Operations & Maintenance Costs		-	2,242	-	-	-	-
Total Appropriations		-	38,386	-	-	-	-
ANNUAL SURPLUS/DEFICIT		-	(9,809)	9,809	-		
Ending Balance:			(9,809)	(0)	(0)		(0)



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SECTION VI. APPENDIX

APPENDIX A

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Terms

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,

Glossary of Terms

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.

Glossary of Terms

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.

Glossary of Terms

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.

Glossary of Terms

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.

Glossary of Terms

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.



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APPENDIX B



CAPITAL IMPROVEMENT PROGRAM FISCAL YEAR 2020-2021

**Capital Improvement Program
Existing Project Status**

Project Number	Category	Project Name	Status
0562	Traffic Signal Improvements	HSIP Cycle 8 Traffic Signal Improvements	Design Phase Est. Completion: Dec 2020
TBD	Parking Lot Improvements	Parking Lots Re-Surfacing Project	Ongoing
0182	Street and Sidewalk Improvements	Pico Street Resurfacing Project – CDBG (FY 19-20 Funds)	Est. Completion: June 2021
0510	Traffic Signal Improvements	Citywide Traffic Signal Synchronization Project	Need to Prepare RFP for Design Services Est. TBD
0550/0551	Traffic and Pedestrian Safety	Pacoima Wash Bikeway Project	Waiting- METRO/CALTRANS Approval Est. Completion: TBD
0552 0553	Traffic and Pedestrian Safety	Safe Routes to School Project- Cycles 1 and 2	Design Phase Est. Completion: May 2021
0560	Street and Sidewalk Improvements	SB1:Annual Street Resurfacing Project (FY 18-19)	Construction Phase Est. Completion: Nov 2020
0560a	Street and Sidewalk Improvements	SB1: Annual Street Resurfacing Project (FY 19-20)	Design/Construction Phase Est. Completion: June 2021
6673	Street and Sidewalk Improvements	Glenoaks Blvd Resurfacing Project	Construction Phase Est. Completion: Nov 2020
0565	Bridge Improvements	Glenoaks Boulevard Bridge over the Pacoima Creek Safety Improvements	Specs and Procurement Est. Completion: Oct 2020
0763/0764	Water Conservation	San Fernando Recreation Park Infiltration System Project	Design Phase Est. Completion: Oct 2020
0716	Reservoir Improvements	Reservoir 4 Replacement Project	Design Phase Est. Completion: April 2021
0000	Water System Improvements	Water Main Replacement Project	FY 20-21
0000	Sewer System Improvements	Sewer Main Replacement Project	FY 20-21
0000	Required Plans	Storm Water Master Plan Project	FY 20-21

Title: HSIP Cycle 8 Traffic Signal Improvements

Category: Traffic Signal Improvements

Project: 0562

SOURCES		
Fund	Account Number	Allocation
HSIP Grant	010-311-0562	\$ 1,096,000
Measure M	024-311-0562	\$ 111,571
Measure R	012-311-0562	\$ 60,000
Total Sources:		\$ 1,267,571

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	\$ 997,000
Total Uses		\$ 1,267,571

ACTIVITY	START	DURATION	MONTH
			J A S O N D J F M A M J
Project Duration			
Design Period	July	180 Days	
Specs & Bidding	TBD	TBD	
Construction Period	TBD	TBD	

Project Description:

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

Title: Parking Lot Improvements
Category: Parking Lot Improvements
Project: TBD

SOURCES		
Fund	Account Number	Allocation
Parking Meter Revenue- Streets	029-3850-0000	\$ 86,035
		\$
Total Sources:		\$ 86,035

USES		
Activity	Account Number	Cost
Re-paving of City Owned Parking Lots	029-335-0000-4600	\$ 86,035
Total Uses		\$ 86,035

ACTIVITY	START	DURATION												
				J	A	S	J	F	M	A	M	J		
Project Duration														
Procurement Process	TBD	30 Days												
Construction	TBD	30 Days												

Project Description:
 Re-surfacing of City owned parking lots.

Title: Pico Street Resurfacing Project – CDBG (FY 19-20 Funds)

Category: Street and Sidewalk Improvements

Project: 0182

SOURCES		
Fund	Account Number	Allocation
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	\$ 212,246
Contingency (10%)	026-311-0159-4600	\$ 24,694
Total Uses		\$ 246,940

ACTIVITY	START	DURATION	MONTH
			J A S O N D J F M A M J
Project Duration			
Design Period	July	180 Days	
Specs & Bidding	Jan	90 Days	
Construction Period	Apr	90 Days	

Project Description:

Resurfacing Pico Street between from Kalisher Street to South Brand Boulevard; includes removing and replacing sidewalk, curb and gutter and trees.

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
Total Uses		\$ 969,220

ACTIVITY	START	DURATION	MONTH												
				J	A	S	O	N	D	J	F	M	A	M	J
Project Duration		TBD													
Design Period	TBD	TBD													
Specs & Bidding	TBD	TBD													
Construction Period	TBD	TBD													

Project Description:

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

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

Title: Pacoima Wash Bikeway Project
Category: Traffic and Pedestrian Safety
Project: 0551

SOURCES		
Fund	Account Number	Allocation
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
		\$
Total Uses		\$ 1,955,000

ACTIVITY	START	DURATION	MONTH
			J A S O N D J F M A M J
Project Duration			
Design Period		Complete	
Specs & Bidding		TBD	
Construction Period		TBD	

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 (Design Phase)

Category: Traffic and Pedestrian Safety

Project: 0552 (Cycle 1);

0553 (Cycle 2)

SOURCES		
Fund	Account Number	Allocation
Safe Routes to School (Cycle 1)	010-3686-0552	\$ 994,124
Safe Routes to School (Cycle 2)	010-3686-0553	\$ 999,850
Measure R	012-3946-0000	\$ 307,185
		\$
Total Sources:		\$ 2,301,159

USES		
Activity	Account Number	Cost
Engineering/Design	012-311-0552/0553-4600	\$ 307,185
		\$
Total Uses		\$ 307,185

ACTIVITY	START	DURATION	MONTH
			J A S O N D J F M A M J
Project Duration		Days	
Design and Specs	July	303	
Construction Procurement	May	TBD	
Construction Period	July	TBD	

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 has until 2025 to complete the project.

Title: SB1: Annual Street Resurfacing Project (FY 18-19)

Category: Street and Sidewalk Improvements

Project: 0560

SOURCES		
Fund	Account Number	Allocation
SB1	025-3623-0560	\$ 406,616
Gas Tax	011-3210-0560	\$ 175,000
Measure R	012-3210-0560	\$ 610,130
Measure M	024-3210-0560	\$ 250,000
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	025/011/012/024-311-0560-4600	\$ 1,153,397
Utilities Construction	070/072-311-0560-4600	\$ 588,000
Contingency (20%)	012-311-0560-4600	\$ 435,349
		\$
Total Uses		\$ 2,176,746

ACTIVITY	START	DURATION	MONTH
			J A S O N D J F M A M J
Project Duration		210 Days	
Design Period	May	Complete	
Specs & Bidding	June	Complete	
Construction Period	July	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 – Concrete work only
- 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
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
		\$
Total Uses		\$ 1,038,263

ACTIVITY	START	DURATION	MONTH
			J A S O N D J F M A M J
Project Duration		Days	
Design Period	Jul	180 Days	
Specs & Bidding	Jan	60 Days	
Construction Period	Mar	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:

- Arroyo Avenue between Fifth Street and Glenoaks
- Alexander Street between Library Street and Lucas Street – Repaving only
- Phillipi Street between Orange Grove and West City Limits

Title: Glenoaks Blvd. Resurfacing Project
Category: Street and Sidewalk Improvements
Project: 6673

SOURCES		
Fund	Account Number	Allocation
Measure R	012-3946-6673	\$ 1,076,773
HSIP Cycle 7	010-3686-6673	\$ 1,380,000
Prop C	008-3210-6673	\$ 385,000
Cal Recycle Grant	010-3686-6673	\$ 44,000
Total Sources:		\$ 2,885,773

USES		
Activity	Account Number	Cost
Design	012-311-6673-4600	\$ 229,994
Construction	010/012/008-311-6673-4600	\$ 2,458,279
Contingency	008-311-6673-4600	\$ 197,500
		\$
Total Uses		\$ 2,885,773

ACTIVITY	START	DURATION	MONTH
			J A S O N D J F M A M J
Project Duration		270 Days	
Design Period	2019	Complete	
Specs & Bidding, Caltrans Approval	2019	Complete	
Construction Procurement	Feb	Complete	
Construction Period	May	210 Days	

Project Description:

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

Title: Glenoaks Boulevard Bridge over the Pacoima Creek Safety Improvements**Category: Bridges****Project: 0565**

SOURCES		
Fund	Account Number	Allocation
Measure R	012-3210-0000	\$ 42,000
Road Maintenance & Rehabilitation Sb1	025-3623-0000	\$ 80,000
Total Sources:		\$ 122,000

USES		
Activity	Account Number	Cost
Construction	012/025-311-0565-4600	\$ 15,000
Specs and Procurement	012/025-311-0565-4600	\$ 7,000
Construction	012/025-311-0565-4600	\$ 100,000
Total Uses		\$ 122,000

ACTIVITY	START	DURATION	MONTH												
				J	A	S	O	N	D	J	F	M	A	M	J
Project Duration															
Design Period	July	Complete													
Specs & Bidding	Aug	90													
Construction Period	TBD	TBD													

Project Description:

The project consists of bolting a Caltrans Type 7 Chain link railing to the side of the existing deck without modifying the existing steel barrier. Holes will be drilled at regular intervals into the side of the deck. Threaded stainless steel reinforcing rods will be inserted into the holes and bonded with a chemical adhesive. The threaded rods will be used to secure plates upon which posts for the Caltrans Type 7 Chain link railing would be welded.

WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM

**FISCAL YEAR 2020-2021
&
FISCAL YEAR 2021-2022**

Title: San Fernando Recreation Park Infiltration System Project**Category: Water Conservation****Project: 0763**

SOURCES		
Fund	Account Number	Allocation
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		\$ 114,429
Plans, Specifications, Estimates, Outreach		\$ 262,104
Permits, Authorizations, and CEQA		\$ 50,573
Support Services, O&M Manual		\$ 52,158
Contingency		\$ 47,926
Total Uses		\$ 527,190

ACTIVITY	START	DURATION	MONTH												
				J	A	S	O	N	D	J	F	M	A	M	J
Project Duration															
Design Period	Jul	60 Days													
Specs & Bidding	Sep	60 Days													
Construction	TBD	TBD													

Project Description:

This phase of the infiltration project includes: design development, geotechnical investigations, environmental permitting, project outreach and development of plans/specifications/estimates for construction phase of project. All design plans will be presented to community members, stakeholder groups and the City Council. The Project will be designed to filter approximately 423 acres of water run-off and help to recharge groundwater sources with approximately 200 acre-feet 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: Reservoir 4 Replacement Project (Design Phase)**Category: Reservoir****Project: 0716**

SOURCES		
Fund	Account Number	Allocation
State of California Funding		\$ 5,000,000
Total Sources:		\$ 5,000,000

USES		
Activity	Account Number	Cost
Design and Specs	010-385-0716-4600	\$ 469,861
Construction	010-385-0716-4600	\$ 4,530,139
		\$
Total Uses		\$ 5,000,000

ACTIVITY	START	DURATION	MONTH
			J A S O N D J F M A M J
Project Duration			
Design & Specs	July	294 Days	
Construction Period	TBD	TBD	

Project Description:

City is planning to replace an existing 1MG concrete reservoir with a new 1MG reservoir. The existing Upper Reservoir is a partially buried, circular reinforced concrete reservoir that was damaged due to seismic activity and has been operating at reduced capacity to avoid leakage. Due to this damage the Reservoir needs to be replaced to protect the public from catastrophic failure during major earthquake or natural disaster, provide increased operational flexibility, effectively meet water demands, and maximize groundwater supplies.

Title: Water Main Replacement Project

Category: Water System Improvements

Project: 0635

SOURCES		FY 20-21	FY 21-22
Fund	Account Number	Allocation	Allocation
Sale of Water	070-3810-0000	\$ 250,000	\$
Total Sources:		\$ 250,000	\$

USES			
Activity	Account Number	Cost	
Main Replacement Various Streets	070-385-0635-4600	\$ 250,000	\$
Total Uses		\$ 250,000	\$

ACTIVITY	START	DURATION	MONTH											
			J	A	S	O	N	D	J	F	M	A	M	J
Project Duration		Continuous												
Design Period	Various	90 Days												
Specs & Bidding	Various	60 Days												
Construction Period	Various	120 Days												

Project Description:

Annual and emergency water main replacement projects FY 20-21 & 21-22.

Title: Water Network/GPS Data Conversion

Category: Technology Improvements

Project: 0000

SOURCES		FY 20-21	FY 21-22
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	070-385-0000-4270	\$	\$ 80,000
Total Uses		\$	\$ 80,000

ACTIVITY	START	DURATION	MONTH												
				J	A	S	O	N	D	J	F	M	A	M	J
Project Duration															
Procurement	TBD	TBD													
Data Conversion	TBD	TBD													

Project Description:

A Water Network/GPS Data Conversion for entire water network.

Title: Water Vehicle Replacement Project

Category: Vehicle Replacement

Project: 0000

SOURCES		FY 20-21	FY 21-22
Fund	Account Number	Allocation	Allocation
Sale of Water	070-3810-0000	\$	\$ 90,000
Total Sources:		\$	\$

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

ACTIVITY	START	DURATION	MONTH												
				J	A	S	O	N	D	J	F	M	A	M	J
Project Duration															
Design/Specs	TBD	TBD													
Procurement Process	TBD	TBD													

Project Description:

Purchase of one new utility vehicle.

Title: Wrought Iron Fence Replacement: Upper Reservoir

Category: Water Facility Improvements

Project: 0000

SOURCES		FY 20-21	FY 21-22
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	\$ 135,000	
Total Uses		\$ 135,000	

ACTIVITY	START	DURATION	MONTH											
			J	A	S	O	N	D	J	F	M	A	M	J
Project Duration		150 Days												
Procurement Process	TBD	TBD												
Construction Period	TBD	TBD												

Project Description:

The 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 20-21	FY 21-22
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	MONTH												
				J	A	S	O	N	D	J	F	M	A	M	J
Project Duration															
Procurement Process	TBD	TBD													
Construction Period	TBD	TBD													

Project Description:

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

SEWER SYSTEM CAPITAL IMPROVEMENT PROGRAM

FISCAL YEAR 2020-2021
&
FISCAL YEAR 2021-2022

Title: Sewer Main Replacement Project

Category: Sewer System Improvements

Project: 0000

SOURCES		FY 20-21	FY 21-22
Fund	Account Number	Allocation	Allocation
Sewer Service Charges	072-3745-0000	\$ 250,000	\$ TBD
Total Sources:		\$ 250,000	\$ TBD

USES			
Activity	Account Number	Cost	
Sewer Rehabilitation Various Streets	072-365-0000-4260 072-365-0000-4600	\$ 250,000	\$ TBD
Total Uses		\$ 250,000	\$0

ACTIVITY	START	DURATION	MONTH
			J A S O N D J F M A M J
Project Duration		Days	
Design Period	TBD	Open	
Specs & Bidding	TBD	Open	
Construction Period	TBD	Open	

Project Description:

Annual and emergency sewer main replacement projects FY 20-21.

Title: Storm Water Master Plan Project
Category: Sewer System Improvements
Project: 0000

SOURCES		FY 20-21	FY 21-22
Fund	Account Number	Allocation	Allocation
Sale of Water	072-0745-0000	\$ 80,000	\$
Total Sources:		\$	\$

USES			
Activity	Account Number	Cost	
Stormwater Master Plan	072-365-0000-4270	\$ 80,000	
Total Uses		\$ 80,000	\$

ACTIVITY	START	DURATION	MONTH											
			J	A	S	O	N	D	J	F	M	A	M	J
Project Duration	Month	Days												
Procurement Process	TBD	TBD												
Plan Creation	TBD	TBD												

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: Citywide Closed Circuit Video Project (CCTV)

Category: Sewer System Improvements

Project: 0000

SOURCES		FY 20-21	FY 21-22
Fund	Account Number	Allocation	Allocation
Sewer Service Charges	072-3745-0000	\$ 0	\$ TBD
Total Sources:		\$ 0	\$ TBD

USES			
Activity	Account Number	Cost	
Citywide CCTV of Sewer System	072-365-0000-4600	\$ 0	\$ 150,000
Total Uses		\$ 0	\$ 150,000

ACTIVITY	START	DURATION	MONTH
			J A S O N D J F M A M J
Project Duration	Month	Days	
Procurement	TBD	TBD	
CCTV service	TBD	TBD	

Project Description:

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

Title: Sewer Vehicle Replacement

Category: Vehicle Replacement

Project: 0000

SOURCES		FY 20-21	FY 21-22
Fund	Account Number	Allocation	Allocation
Sewer Service Charges	072-3745-0000	\$ -	\$ 400,000
Total Sources:		\$ -	\$ 400,000

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

ACTIVITY	START	DURATION				
			J	A	S	M
Project Duration	Month	Days				
Design/Specs	TBD	TBD				
Procurement Process	TBD	TBD				

Project Description:

Purchase of new sewer Guzzler.

Title: Sewer Vehicle Replacement

Category: Vehicle Replacement

Project: 0000

SOURCES		FY 20-21	FY 21-22
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	\$	\$ 70,000
Total Uses		\$	\$ 70,000

ACTIVITY	START	DURATION												
			J	A	S	J	F	M	A	M	J			
Project Duration	Month	Days												
Procurement Process	TBD	TBD												

Project Description:

Purchase of new utility vehicle.

APPENDIX C

Status Review of Prior and Current Year City Council Priorities Fiscal Year 2020-2021

Description of Goal/Priority	Status	Timeline
1. Work to establish a Property-based Business Improvement District (PBID) .	Included in FY 2020-2021 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 2020-2021 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 2020-2021
3. Explore creation of a Rent Stabilization Program.	Included in FY 2020-2021 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 2020-2021
4. Develop comprehensive list of all deferred maintenance and needed infrastructure improvements.	Included in FY 2020-2021 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 2020-2021

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 2020-2021 Department Work Program (Recreation and Community Services).	Fiscal Year 2020-2021
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 2020-2021
9. Video recording of City Council meetings.	Included in FY 2020-2021 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 2020-2021
10. Hold City Hall "Open House" for students.		
11. Study feasibility of a parking permit system.	Included in FY 2020-2021 Department Work Program (Community Development). Will be studied through SCAG grant award to be managed by Community Development.	Fiscal Year 2020-2021
12. Clergy Council/Community event on National Day of Prayer.	Included in FY 2020-2021 Department Work Program (Police). Establishment of a Clergy Council is in the Police Departments ongoing work plan.	Fiscal Year 2020-2021
13. Listing of current contracts with contract expiration dates.	Included in FY 2020-2021 Department Work Program (Administration).	Fiscal Year 2020-2021
14. Social media policy/policy for passwords.	Included in FY 2020-2021 Department Work Program (Administration).	Fiscal Year 2020-2021

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 2020-2021 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 2020-2021
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.	

APPENDIX D

EXHIBIT A

2016 INSTALLMENT SALE PAYMENTS SCHEDULE

Payment Date	Interest Installment	Principal Installment	Total
12/01/2016	\$ 65,798.02	--	\$ 65,798.02
06/01/2017	49,143.75	\$ 65,000	114,143.75
12/01/2017	48,493.75	--	48,493.75
06/01/2018	48,493.75	80,000	128,493.75
12/01/2018	47,293.75	--	47,293.75
06/01/2019	47,293.75	85,000	132,293.75
12/01/2019	46,018.75	--	46,018.75
06/01/2020	46,018.75	85,000	131,018.75
12/01/2020	44,318.75	--	44,318.75
06/01/2021	44,318.75	90,000	134,318.75
12/01/2021	42,518.75	--	42,518.75
06/01/2022	42,518.75	95,000	137,518.75
12/01/2022	40,618.75	--	40,618.75
06/01/2023	40,618.75	95,000	135,618.75
12/01/2023	38,718.75	--	38,718.75
06/01/2024	38,718.75	100,000	138,718.75
12/01/2024	36,218.75	--	36,218.75
06/01/2025	36,218.75	105,000	141,218.75
12/01/2025	33,593.75	--	33,593.75
06/01/2026	33,593.75	110,000	143,593.75
12/01/2026	30,843.75	--	30,843.75
06/01/2027	30,843.75	115,000	145,843.75
12/01/2027	28,543.75	--	28,543.75
06/01/2028	28,543.75	120,000	148,543.75
12/01/2028	26,143.75	--	26,143.75
06/01/2029	26,143.75	125,000	151,143.75
12/01/2029	23,643.75	--	23,643.75
06/01/2030	23,643.75	130,000	153,643.75
12/01/2030	21,693.75	--	21,693.75
06/01/2031	21,693.75	135,000	156,693.75
12/01/2031	19,668.75	--	19,668.75
06/01/2032	19,668.75	140,000	159,668.75
12/01/2032	17,568.75	--	17,568.75
06/01/2033	17,568.75	145,000	162,568.75
12/01/2033	15,393.75	--	15,393.75
06/01/2034	15,393.75	150,000	165,393.75
12/01/2034	13,050.00	--	13,050.00
06/01/2035	13,050.00	155,000	168,050.00
12/01/2035	10,628.13	--	10,628.13
06/01/2036	10,628.13	155,000	165,628.13
12/01/2036	8,206.25	--	8,206.25
06/01/2037	8,206.25	160,000	168,206.25
12/01/2037	5,606.25	--	5,606.25
06/01/2038	5,606.25	170,000	175,606.25
12/01/2038	2,843.75	--	2,843.75
06/01/2039	2,843.75	175,000	177,843.75

APPENDIX E

CITY OF SAN FERNANDO		POLICY/PROCEDURE
NUMBER		SUBJECT
ORIGINAL ISSUE	EFFECTIVE	
11/03/2014	11/03/2014	GENERAL FINANCIAL POLICY
CURRENT ISSUE	EFFECTIVE	CATEGORY
12/05/2016	12/05/2016	
SUPERSEDES		FINANCE
<p><u>Section 1. Purpose.</u></p> <p>To establish a comprehensive set of Citywide financial principles to serve as a guideline for operational and strategic decision making.</p> <p><u>Section 2. Statement of Policy.</u></p> <p>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.</p> <p>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.</p> <p>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).</p> <p>Financial principles included in this Policy are:</p> <div> <div> <p><u>Chapter 1:</u> Long-term Financial Planning</p> <p><u>Chapter 2:</u> Auditing, Financial Reporting and Disclosure</p> <p><u>Chapter 3:</u> Revenue Collection</p> <p><u>Chapter 4:</u> Investment and Cash Management</p> <p><u>Chapter 5:</u> Capital Assets and Capital Improvement Projects</p> <p><u>Chapter 6:</u> Financial Reserves and Fund Balances</p> </div> <div> <p><u>Chapter 7:</u> Post-employment Benefit Funding</p> <p><u>Chapter 8:</u> Grant Administration</p> <p><u>Chapter 9:</u> User Fees and Service Charges</p> <p><u>Chapter 10:</u> Cost Allocation</p> <p><u>Chapter 11:</u> Debt Management</p> </div> </div>		

CHAPTER 1: LONG-TERM FINANCIAL PLANNING

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

GENERAL FINANCIAL POLICY

Page 3

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

CHAPTER 2: AUDITING, FINANCIAL REPORTING, AND DISCLOSURE

Preparation of Financial Statements

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

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

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

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

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

Independent Audit Firm

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

CHAPTER 3: REVENUE COLLECTION AND ACCOUNTS RECEIVABLE

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

Write Off Bad Debt

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

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

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 Investment Policy 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. Non-Spendable Fund Balance: 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. Reserve for Inventories: The value of inventories purchased by the City but not yet issued to the operating Departments is reflected in this account.
 - b. Reserve for Long-Term Receivables and Advances: 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. Reserve for Prepaid Assets: 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. Committed Fund Balance: 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. Contingency Funds: 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. Assigned Fund Balance: 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. Reserves for Encumbrances: 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. Change in Fair Market Value of Investments: As dictated by GASB 31, the City is required to record investments at their fair value (market value). This accounting practice is necessary to insure that the City's investment assets are shown at their true value as of the balance sheet. However, in a fluctuating interest rate environment, this practice records market value gains or losses which may never be actually realized. The City Manager or Finance Director may elect to reserve a portion of fund balance associated with an unrealized market value gain. However, it is impractical to assign a portion of fund balance associated with an unrealized market value loss.

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

5. Unassigned fund balance/Reserve: 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. Stabilization and Contingency Funds: 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. Infrastructure Replacement Funding: This funding principle is intended to be a temporary repository for cash flows associated with the funding of infrastructure replacement projects provided by the Water Master Plan and Sewer Master Plan. The contribution rate is intended to level-amortize the cost of infrastructure replacement projects over a long period of time. The annual funding rate of the Water and Sewer Master Plans is targeted at an amount that, when combined with prior or future year contributions, is sufficient to provide for the eventual replacement of assets as scheduled in each respective Plan. This contribution principle should be updated periodically based on the most current Master Plan. There are no minimum or maximum balances contemplated by this funding principle. However, the contributions level should be reviewed periodically or as major updates to the Wastewater Master Plan occur. Annual funding is contingent on many factors and may ultimately involve a combined strategy of cash funding and debt issuance with the intent to normalize the burden on customer rates.

2. Internal Service Funds

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

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

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

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

For All Internal Service Funds: 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.

Equipment Replacement Fund Reserve: 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.

Self-Insurance Fund Reserve: 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

Pension Funding: 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.

CHAPTER 8: GRANT ADMINISTRATION

Individual departments are encouraged to investigate sources of funding relevant to their respective departmental activities.

The department applying for a grant or receiving a restricted donation will generally be considered the Program Administrator of the grant. The Finance Department may assist in the financial administration and reporting of the grant, but the Program Administrator is ultimately responsible for meeting all terms and conditions of the grant, insuring that only allowable costs are charged to the grant program and adhering to City budgeting and purchasing procedures. Individual Departments and Program Administrators are not authorized to execute grant contracts. Grant contracts shall be reviewed by the City Attorney's Office and executed by the City Manager and/or City Council.

Refer to the City's Grant Management Policy for detailed information.

CHAPTER 9: USER FEES AND SERVICE CHARGES

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

General Concepts Regarding the User Fees and Service Charges: 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.

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

1. Community-Wide vs. Special Benefit: 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. Service Recipient vs. Service Driver: 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. Effect of Pricing on the Demand for Services: 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. Feasibility of Collection and Recovery: 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.

Factors Which Favor Low Cost Recovery Levels: 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.

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

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

Enterprise Fund Fees and Rates

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

CHAPTER 10: COST ALLOCATION PLAN

A Cost Allocation Plan allows the City to fairly and completely allocate its administrative and overhead costs to all divisions. This allows the General Fund to recover costs from Enterprise Funds, Grant Funds, and also determines the overhead costs on the hourly rates of staff providing fee based services. A cost allocation study should be prepared by the Finance Department, either internally or using an outside consultant, at least biennially (i.e., every two years).

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.

Total Cost Plan: 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

Acceptable Conditions for the Use of Debt: 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.

Acceptable Uses of Debt: 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.

Variable Rate Debt: 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.

Considerations and Limitations on Variable Rate Debt: 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.

Risk Management – Variable Rate Debt: 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. Interest Rate Risk and Tax Risk: The risk that market interest rates increase on Variable Rate Debt because of market conditions, changes in taxation of municipal bond interest, or reductions in tax rates. *Mitigation* – Limit total variable rate exposure per the defined limits and match the variable rate liabilities with short term assets.
2. Liquidity/Remarketing Risk: The risk that holders of variable rate bonds exercise their “put” option, tender their bonds, and the bonds cannot be remarketed requiring the bond liquidity facility provider to repurchase the bonds. This will result in the City paying a higher rate of interest to the facility provider and the potential rapid amortization of the repurchased bonds. *Mitigation* – Limit total direct variable-rate exposure. Seek liquidity facilities which allow for longer (five to ten years) amortization of any draws on the facility. Secure credit support facilities that result in bond ratings of the highest short-term ratings and long-term ratings not less than AA. If the City's bonds are downgraded below these levels as a result of the facility provider's ratings, a replacement provider shall be sought.
3. Liquidity/Rollover Risk: 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.

Derivatives: 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 extreme caution in the use of derivative instruments for hedging purposes, and will consider their utilization only when sufficient understanding of the products and sufficient expertise for their appropriate use has been developed. A comprehensive derivative policy will be adopted by the City prior to any utilization of such instruments.

Refunding Guidelines

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

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

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

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

Market Communication, Administration, and Reporting

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.

Continuing Disclosure Compliance: 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.

Debt Issue Record-Keeping: 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).

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

Credit Ratings

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

Legal Debt Limit

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

Affordability

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

review of generally accepted measures of affordability and will strive to achieve and or maintain debt levels consistent with its current operating and capital needs. The Finance Director shall review benchmarking results of other California cities of comparable size with the City's Financial Planning and Budget Subcommittee prior to any significant project financing.

General Fund-Supported Debt: 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."

Revenue Bonds: 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.

Special Districts Financing: 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.

Conduit Debt: Conduit financing provides for the issuance of securities by a government agency to finance a project of a third party, such as a non-profit organization or other private entity. The City may sponsor conduit financings for those activities that have a general public purpose and are consistent with the City's overall service and policy objectives. Unless a compelling public policy rationale exists, such conduit financings will not in any way pledge the City's faith and credit.

Structure of Debt

Term of Debt: Debt will be structured with the goal of distributing the payments for the asset over its useful life so that benefits

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

Rapidity of Debt Payment: 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.

Level Payment: 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.

Serial Bonds, Term Bonds, and Capital Appreciation Bonds: 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.

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

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

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

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.

APPENDIX F

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

Section 1. Purpose.

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

Section 2. Statement of Policy.

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

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

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

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

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

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

BUDGET POLICY

Page 2

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

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

A. Structurally Balanced Budget

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

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

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

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

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

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

C. Basis of Budgeting

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

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

- 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.

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

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.

I. Reference

City of San Fernando City Code, Chapter 2, Article VI, Division 2, Section 2-646 through Section 2-651.

Section 4: Exceptions

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

Section 5. Authority.

By order of City Council Resolution No. 7766 adopted by the City Council on December 5, 2016.

APPENDIX G

RESOLUTION NO. 8002

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
SAN FERNANDO, CALIFORNIA, ADOPTING THE ANNUAL
INVESTMENT POLICY FOR FISCAL YEAR 2020-2021**

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 18th day of May, 2020.

DocuSigned by:
Joel Fajardo
34DA1699803B42F...

Joel Fajardo, Mayor

ATTEST:

Julia Fritz
Julia Fritz, City Clerk

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

I HEREBY CERTIFY that the foregoing Resolution was approved and adopted at a regular meeting of the City Council held on the 18th day of May, 2020, by the following vote to wit:

AYES: Pacheco, Ballin, Gonzales, Mendoza – 4

NOES: None

ABSENT: Fajardo – 1

ABSTAIN: None

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of San Fernando, California, this 26th day of May 2020.



Julia Fritz, City Clerk

POLICY/PROCEDURE

SUBJECT	ISSUANCE	
INVESTMENT POLICY	ORIGINAL DATE	EFFECTIVE
	05/21/2018	05/21/2018
CATEGORY	CURRENT DATE	EFFECTIVE
	05/20/2019	05/20/2019
FINANCE	POLICY NO.	SUPERSEDES
	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. **SAFETY** – The safety and risk associated with an investment refers to the potential loss of principal, accrued interest or both. Protection of the public funds entrusted to the Treasurer is the paramount criteria used to evaluate the investment instruments available.
2. **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. YIELD – 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.

APPENDIX H

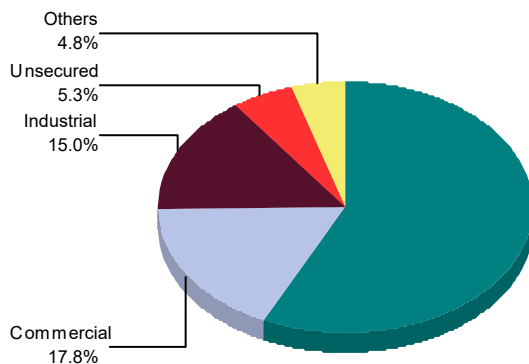
THE CITY OF SAN FERNANDO

2019/20 USE CATEGORY SUMMARY

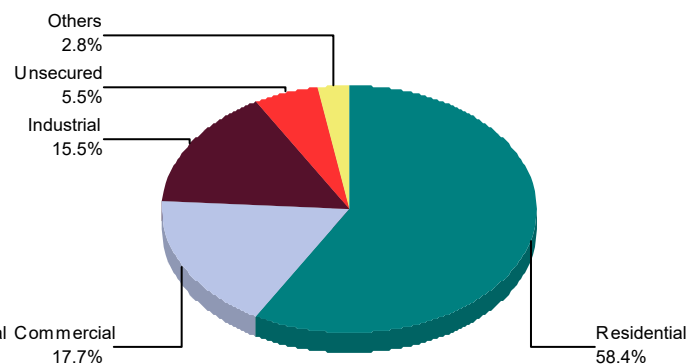
BASIC PROPERTY VALUE TABLE

Category	Parcels	Assessed Value	Net Taxable Value
Residential	4,272	\$1,209,434,480 (57.1%)	\$1,195,481,281 (58.4%)
Commercial	398	\$376,146,476 (17.8%)	\$363,074,783 (17.7%)
Industrial	173	\$318,258,023 (15.0%)	\$317,648,622 (15.5%)
Govt. Owned	1	\$527,918 (0.0%)	\$527,918 (0.0%)
Institutional	45	\$40,419,327 (1.9%)	\$10,903,194 (0.5%)
Miscellaneous	1	\$1,369,362 (0.1%)	\$0 (0.0%)
Recreational	7	\$5,060,597 (0.2%)	\$5,060,597 (0.2%)
Vacant	119	\$24,972,137 (1.2%)	\$22,863,684 (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	[13]	\$18,365,719 (0.9%)	\$18,365,719 (0.9%)
Unsecured	[677]	\$111,800,898 (5.3%)	\$111,592,898 (5.5%)
TOTALS	5,174	\$2,118,201,735	\$2,045,544,796

ASSESSED VALUE

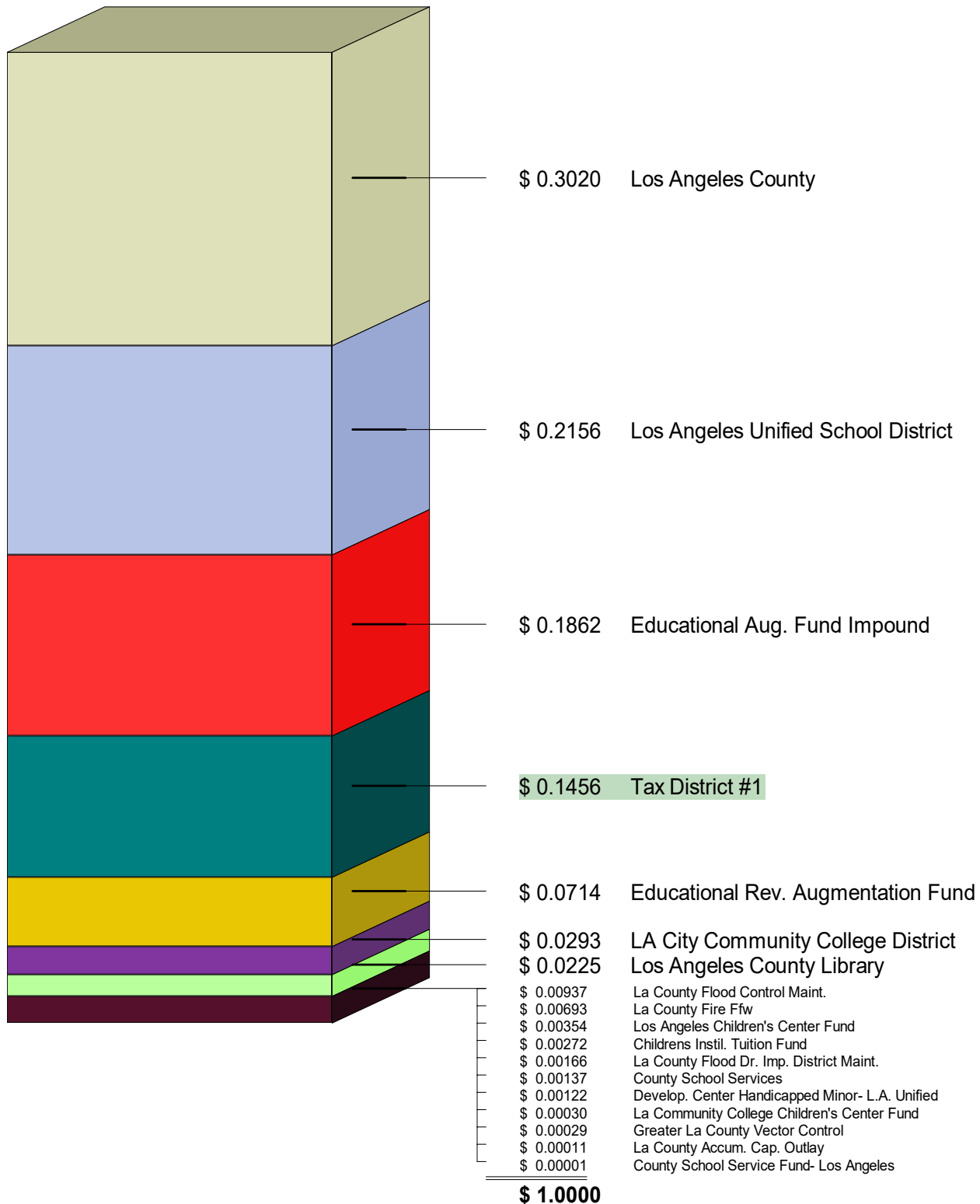


NET TAXABLE VALUE



THE CITY OF SAN FERNANDO

PROPERTY TAX DOLLAR BREAKDOWN



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

Data Source: Los Angeles County Assessor 2019/20 Annual Tax Increment Tables

Prepared On 7/29/2020 By MV

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

THE CITY OF SAN FERNANDO

2019/20 ROLL SUMMARY

Taxable Property Values

	Secured	Nonunitary Utilities	Unsecured
Parcels	5,016	2	677
TRAs	9	2	8
Values			
Land	1,049,087,395	26,100	0
Improvements	942,781,375	0	0
Personal Property	2,424,768	0	61,929,745
Fixtures	260,501	0	49,871,153
Aircraft	0	0	0
Total Value	\$1,994,554,039	\$26,100	\$111,800,898
Exemptions			
Real Estate	58,343,206	0	0
Personal Property	2,120,035	0	164,400
Fixtures	165,000	0	43,600
Aircraft	0	0	0
Homeowners*	13,188,000	0	0
Total Exemptions*	\$60,628,241	\$0	\$208,000
Total Net Value	\$1,933,925,798	\$26,100	\$111,592,898

Combined Values	Total
Total Values	\$2,106,381,037
Total Exemptions	\$60,836,241
Net Total Values	\$2,045,544,796

* Note: Homeowner Exemptions are not included in Total Exemptions

Data Source: Los Angeles County Assessor 2019/20 Combined Tax Rolls

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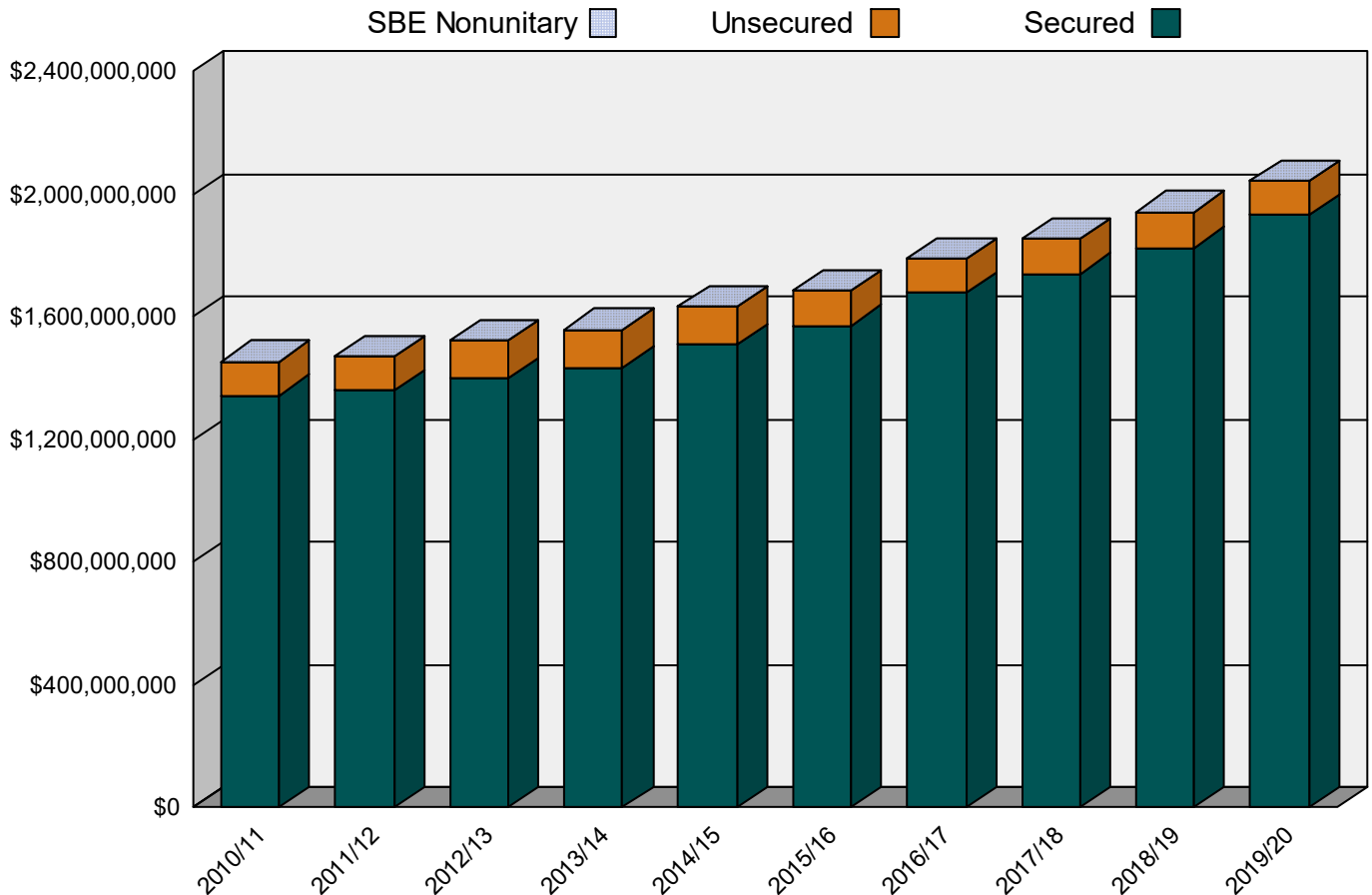
Prepared On 8/18/2020 By MV

THE CITY OF SAN FERNANDO

NET TAXABLE ASSESSED VALUE HISTORY

2010/11 - 2019/20 Taxable Property Values

Lien Year	Secured	Unsecured	SBE Nonunitary	Net Total AV	% Change
2010/11	\$1,345,636,908	\$108,228,918	\$22,100	1,453,887,926	
2011/12	\$1,362,476,479	\$108,145,377	\$22,100	1,470,643,956	1.15%
2012/13	\$1,400,532,953	\$121,871,794	\$22,100	1,522,426,847	3.52%
2013/14	\$1,435,393,976	\$124,425,059	\$22,100	1,559,841,135	2.46%
2014/15	\$1,509,769,132	\$122,621,128	\$22,100	1,632,412,360	4.65%
2015/16	\$1,571,446,966	\$114,207,014	\$22,100	1,685,676,080	3.26%
2016/17	\$1,678,026,782	\$113,200,408	\$22,100	1,791,249,290	6.26%
2017/18	\$1,742,203,875	\$112,403,426	\$26,100	1,854,633,401	3.54%
2018/19	\$1,826,640,333	\$115,627,875	\$26,100	1,942,294,308	4.73%
2019/20	\$1,933,925,798	\$111,592,898	\$26,100	2,045,544,796	5.32%
				Average % Change	4.47%



* Net AV changes less than two percent are in purple font. Negative Net AV percent changes are in red.

Data Source: Los Angeles County Assessor 0/- 2019/20 Combined Tax Rolls

Prepared On 8/18/2020 By MV

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THE CITY OF SAN FERNANDO

ASSESSED VALUE OF TAXABLE PROPERTY

2010/11 - 2019/20 Taxable Property Values

Category	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Residential	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	1,195,481,281
Commercial	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	363,074,783
Industrial	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	317,648,622
Govt. Owned		359,000				22	497,472	507,420	517,567	527,918
Institutional	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	10,903,194
Miscellaneous								1,316,189	1,342,512	0
Recreational	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	5,060,597
Vacant	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	22,863,684
SBE Nonunitary	22,100	22,100	22,100	22,100	22,100	22,100	22,100	26,100	26,100	26,100
Cross Reference	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	18,365,719
Unsecured	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	111,592,898
Exempt	[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]	[11,820,698]
TOTALS	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	2,045,544,796
Total Direct Rate	0.73507	0.73170	0.73694	0.39186	0.38353	0.38306	0.36884	0.36854	0.36433	0.34975

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

THE CITY OF SAN FERNANDO

2019/20 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner	Secured			Unsecured			Combined		Primary Use & Primary Agency
	Parcels	Value	% of Net AV	Parcels	Value	% of Net AV	Value	% of Net AV	
1) PHARMAVITE LLC (Pending Appeals On Parcels)				1	\$38,226,653	34.26%	\$38,226,653	1.87%	Unsecured Successor Agency
2) SFVS COMPANY LLC (Pending Appeals On Parcels)	3	\$23,791,101	1.23%				\$23,791,101	1.16%	Commercial Successor Agency
3) 315 PARTNERS LLC	2	\$23,539,968	1.22%				\$23,539,968	1.15%	Commercial Successor Agency
4) REXFORD INDUSTRIAL 1150 AVIATION LLC (Pending Appeals On Parcels)	1	\$21,639,728	1.12%				\$21,639,728	1.06%	Industrial Successor Agency
5) FOOTHILL HD RETAIL CENTER LLC	1	\$21,638,805	1.12%				\$21,638,805	1.06%	Commercial Successor Agency
6) REXFORD INDUSTRIAL 1145 ARROYO LLC (Pending Appeals On Parcels)	1	\$20,124,827	1.04%				\$20,124,827	0.98%	Industrial Successor Agency
7) REXFORD INDUSTRIAL 1245 AVIATION LLC (Pending Appeals On Parcels)	2	\$18,336,994	0.95%				\$18,336,994	0.90%	Industrial Successor Agency
8) AHI GLENOAKS INC	1	\$17,588,957	0.91%				\$17,588,957	0.86%	Industrial Successor Agency
9) SAN FERNANDO GATEWAY LLC	2	\$16,296,332	0.84%				\$16,296,332	0.80%	Industrial Successor Agency
10) YNG LLC	1	\$14,566,329	0.75%				\$14,566,329	0.71%	Commercial TD #1
Top Ten Total	14	\$177,523,041	9.18%	1	\$38,226,653	34.26%	\$215,749,694	10.55%	
City Total		\$1,933,951,898			\$111,592,898		\$2,045,544,796		

Top Owners last edited on 8/5/20 by MaheaV using sales through 06/30/20 (Version R.1)

Data Source: Los Angeles County Assessor 2019/20 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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Prepared On 8/18/2020 By MV

THE CITY OF SAN FERNANDO

2010/11 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner	Secured			Unsecured			Combined		Primary Use & Primary Agency
	Parcels	Value	% of Net AV	Parcels	Value	% of Net AV	Value	% of Net AV	
1) CPF SAN FERNANDO LLC (Pending Appeals On Parcels)	7	\$68,836,466	5.12%				\$68,836,466	4.73%	Industrial Successor Agency
2) PHARMAVITE LLC				1	\$39,821,448	36.79%	\$39,821,448	2.74%	Unsecured Successor Agency
3) SFVS COMPANY LLC (Pending Appeals On Parcels)	3	\$19,793,708	1.47%				\$19,793,708	1.36%	Commercial Successor Agency
4) FOOTHILL HD RETAIL CENTER LLC (Pending Appeals On Parcels)	1	\$18,700,049	1.39%				\$18,700,049	1.29%	Commercial Successor Agency
5) AHI GLENOAKS INC	1	\$15,200,201	1.13%				\$15,200,201	1.05%	Industrial Successor Agency
6) SAN FERNANDO GATEWAY LLC	2	\$14,083,140	1.05%				\$14,083,140	0.97%	Industrial Successor Agency
7) 315 PARTNERS LLC (Pending Appeals On Parcels)	2	\$13,437,853	1.00%				\$13,437,853	0.92%	Commercial Successor Agency
8) SAN FERNANDO ASSOCIATES	4	\$9,989,900	0.74%				\$9,989,900	0.69%	Industrial Successor Agency
9) NNN CALIFORNIA AUTO SERVICES LLC (Pending Appeals On Parcels)	2	\$9,516,600	0.71%	1	\$111,951	0.10%	\$9,628,551	0.66%	Commercial Successor Agency
10) SAN FERNANDO VALLEY AUTOMOTIVE LLC	5	\$8,383,685	0.62%	1	\$640,313	0.59%	\$9,023,998	0.62%	Commercial Successor Agency
Top Ten Total	27	\$177,941,602	13.22%	3	\$40,573,712	37.49%	\$218,515,314	15.03%	
City Total		\$1,345,659,008			\$108,228,918		\$1,453,887,926		

Top Owners last edited on 8/3/11 by maheav using sales through 06/30/11 (Version th.0)

Data Source: Los Angeles County Assessor 2010/11 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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Prepared On 8/18/2020 By MV

THE CITY OF SAN FERNANDO

DIRECT & OVERLAPPING PROPERTY TAX RATES

(RATE PER \$100 OF TAXABLE VALUE)

Last 10 Fiscal Years										
Agency	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Basic Levy¹	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
La Community College District	0.04031	0.03530	0.04875	0.04454	0.04017	0.03575	0.03596	0.04599	0.04621	0.02717
Los Angeles Unified School District	0.18695	0.16819	0.17561	0.14644	0.14688	0.12971	0.13110	0.12219	0.12323	0.12552
Metropolitan Water District	0.00370	0.00370	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350
Tax District #1	0.28420	0.28420	0.28420	0.25654	0.24832	0.24763	0.23247	0.23238	0.22734	0.21213
Total Direct & Overlapping² Tax Rates	1.51516	1.49138	1.51206	1.45102	1.43887	1.41660	1.40302	1.40406	1.40028	1.36832
 City's Share of 1% Levy Per Prop 13³	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560
Voter Approved City Debt Rate	0.28420	0.28420	0.28420	0.25654	0.24832	0.24763	0.23247	0.23238	0.22734	0.21213
Redevelopment Rate⁴	1.28790	1.28790								
Total Direct Rate⁵	0.73507	0.73170	0.73694	0.39186	0.38353	0.38306	0.36884	0.36854	0.36433	0.34975

Notes:

¹In 1978, California voters passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.

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

³City's Share of 1% Levy is based on the City's share of the general fund tax rate area with the largest net taxable value within the City. The ERAF portion of the City's Levy has been subtracted where known.

⁴Redevelopment Rate is based on the largest RDA tax rate area and only includes rate(s) from indebtedness adopted prior to 1989 per California State statute. RDA direct and overlapping rates are applied only to the incremental property values. The approval of ABX1 26 eliminated Redevelopment from the State of California for the fiscal year 2012/13 and years thereafter.

⁵Total 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.

THE CITY OF SAN FERNANDO

DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2020

	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Direct Debt			
240.01 SAN FERNANDO 2016 INSTALLMENT SALE AGMT	2,470,000	100.000	2,470,000
240.01 SAN FERNANDO PREMIUM	108,511	100.000	108,511
Total Direct Debt			2,578,511
Overlapping Debt			
*310.30 METROPOLITAN WATER DISTRICT	18,151,752	0.103	18,708
805.55 LA CCD DS 2003 TAXABLE SERIES 2004B	2,115,000	0.226	4,774
805.56 LA CCD DS 2001 TAXABLE SERIES 2004A	31,555,000	0.226	71,233
805.65 LA CCD DS 2008, 2009 TAXABLE SER B	75,000,000	0.226	169,307
805.66 LA CCD DS 2008, 2010 TAX SERIES D	125,000,000	0.226	282,179
805.67 LA CCD DS 2008, 2010 TAX SER E (BABS)	900,000,000	0.226	2,031,688
805.69 LA CCD DS 2008 2012 SERIES F	199,000,000	0.226	449,229
805.70 LA CCD DS 2013 REF BONDS	35,410,000	0.226	79,936
805.71 LA CCD DS 2008 SERIES G	205,725,000	0.226	464,410
805.73 LA CCD DS 2015 REF SERIES A	1,395,190,000	0.226	3,149,546
805.74 LA CCD DS 2015 REF SERIES B	24,305,000	0.226	54,867
805.75 LA CCD DS 2015 REF SERIES C	230,015,000	0.226	519,243
805.76 LA CCD DS 2008 SERIES I	197,360,000	0.226	445,527
805.78 LA CCD DS 2016 REF BONDS	813,785,000	0.226	1,837,064
887.86 LOS ANGELES UNIF DS 2002 SERIES E	200,000,000	0.277	553,301
887.89 LOS ANGELES UNIF DS 2005 SERIES H	80,625,000	0.277	223,049
887.92 LOS ANGELES UNIF MEASURE R SERIES KRY BABS	363,005,000	0.277	1,004,255
887.93 LOS ANGELES UNIF MEASURE Y 2009 SERIES KRY BABS	806,795,000	0.277	2,232,001
887.95 LOS ANGELES UNIF MEASURE K 2010 SERIES KRY	145,250,000	0.277	401,835
887.96 LOS ANGELES UNIF MEASURE R 2010 SERIES KRY	143,360,000	0.277	396,606
887.97 LOS ANGELES UNIF MEASURE Y 2010 SERIES KRY	95,770,000	0.277	264,948
887.98 LOS ANGELES UNIF MEASURE R 2010 SERIES RY BABS	477,630,000	0.277	1,321,365
887.99 LOS ANGELES UNIF MEASURE Y 2010 SERIES RY BABS	772,955,000	0.277	2,138,383
888.55 LOS ANGELES UNIF DS 2005 2010 SERIES J-1 QSCBS	286,760,000	0.277	793,323
888.56 LOS ANGELES UNIF DS 2005 2010 SERIES J-2 QSCBS	153,350,000	0.277	424,243
888.57 LOS ANGELES UNIF DS 2011 REFUNDING BOND SERIES A 1	104,795,000	0.277	289,916
888.58 LOS ANGELES UNIF DS 2011 REFUNDING BOND SERIES A 2	141,880,000	0.277	392,512
888.59 LOS ANGELES UNIF DS 2012 REFUNDING BOND SERIES A	95,760,000	0.277	264,920
888.60 LOS ANGELES UNIF DS 2014 REF BOND SERIES A	58,580,000	0.277	162,062
888.61 LOS ANGELES UNIF DS 2014 REF BOND SERIES B	150,940,000	0.277	417,576
888.62 LOS ANGELES UNIF DS 2014 REF BOND SERIES C	821,985,000	0.277	2,274,025
888.63 LOS ANGELES UNIF DS 2014 REF BOND SERIES D	130,045,000	0.277	359,770
888.68 LOS ANGELES UNIF DS 2015 REF BONDS SERIES A	269,400,000	0.277	745,296
888.69 LOS ANGELES UNIF DS 2008 SERIES A 2016	600,270,000	0.277	1,660,649
888.70 LOS ANGELES UNIF DS 2016 REF BONDS SERIES A	403,410,000	0.277	1,116,035
888.71 LOS ANGELES UNIF DS 2016 REF BONDS SERIES B	498,240,000	0.277	1,378,383

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Prepared On 8/18/2020 By MV

THE CITY OF SAN FERNANDO

DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2020

	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Overlapping Debt (Continued)			
888.72 LOS ANGELES UNIF DS 2017 REF BONDS SER A PROP BB	113,455,000	0.277	313,874
888.73 LOS ANGELES UNIF DS 2017 REF BONDS SER A MEAS K	921,240,000	0.277	2,548,614
888.74 LOS ANGELES UNIF DS 2005 SERIES M 1 2018	114,165,000	0.277	315,838
888.76 LOS ANGELES UNIF DS 2008 SERIES B 1 2018	1,060,780,000	0.277	2,934,652
888.78 LOS ANGELES UNIF DS 2019 REF 2002 SER D MEAS K	150,055,000	0.277	415,128
888.79 LOS ANGELES UNIF DS 2019 REF 2004 SER I MEAS R	333,005,000	0.277	921,260
888.80 LOS ANGELES UNIF DS 2019 REF 2005 SER F MEAS Y	90,085,000	0.277	249,220
888.81 LOS ANGELES UNIF DS 2019 REF SER KRY 2009	952,160,000	0.277	2,634,154
Total Overlapping Debt			38,724,904
Total Direct and Overlapping Debt			41,303,415

2019/20 Assessed Valuation: \$1,327,822,216 After Deducting \$717,722,580 Incremental Value.

Debt To Assessed Valuation Ratios:	Direct Debt	0.19%
	Overlapping Debt	2.92%
	Total Debt	3.11%

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THE CITY OF SAN FERNANDO

DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2011

	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Overlapping Debt			
*310.30 METROPOLITAN WATER DISTRICT	107,259,876	0.109	116,629
805.50 L. A. CCD DS 2001 SER-A	10,590,000	0.253	26,834
805.52 L. A. CCD DS 2003 SERIES B	71,760,000	0.253	181,343
805.55 L. A. CCD DS 2003 TAXABLE SERIES 2004B	17,935,000	0.253	45,323
805.56 L. A. CCD DS 2001 TAXABLE SERIES 2004A	74,760,000	0.253	188,924
805.57 LACC DS REFUNDING 2001 SERIES 2005A	431,075,000	0.253	1,089,359
805.58 LA CCD DS 2001, 2006 SERIES B	382,830,000	0.253	967,440
805.59 LA CCD DS 2003, 2006 SERIES C	292,480,000	0.253	739,119
805.60 LACC DS 2001, 2008 SER E-1	276,500,000	0.253	698,736
805.61 LACC DS 2001, 2008 TAXABLE SER E-2	2,420,000	0.253	6,116
805.62 LACC DS 2003, 2008 SER F-1	344,915,000	0.253	871,626
805.63 LACC DS 2003, 2008 TAXABLE SER F-2	6,480,000	0.253	16,375
805.64 LACC DS 2008, 2009 TAXABLE SER A	350,000,000	0.253	884,476
805.65 LACC DS 2008, 2009 TAXABLE SER B	75,000,000	0.253	189,531
805.66 LACC DEBT 2008, 2010 TAX SERIES D	175,000,000	0.253	442,292
805.67 LACC DEBT 2010 TAX SER E (BABS)	900,000,000	0.253	2,274,644
805.68 LACC DS 2008, 2010 SERIES C	125,000,000	0.253	315,923
887.50 LOS ANGELES UNIFIED DS 2010 (QSCBS)	290,195,000	0.314	911,820
887.51 LOS ANGELES UNIFIED DS 1997 SERIES A	77,885,000	0.313	244,124
887.53 LOS ANGELES U.S.D. DS 1997 SERIES C	318,800,000	0.314	1,001,700
887.55 LOS ANGELES USD DS 1997 SERIES E	30,605,000	0.313	95,929
887.56 LOS ANGELES USD DS 2002 REFUNDING BOND	244,115,000	0.313	765,160
887.57 LOS ANGELES USD DS 1997 SERIES F	388,440,000	0.313	1,217,535
887.58 LOS ANGELES USD DS 2002 SERIES A	267,465,000	0.313	838,348
887.61 LOS ANGELES UNIFIED DS 2004 SERIES C 2004	41,835,000	0.314	131,450
887.63 LOS ANGELES UNIFIED DS 2004 REFUNDING BONDS A-1	90,270,000	0.313	282,944
887.64 LOS ANGELES UNIFIED DS 2004 REFUNDING BONDS A-2	127,315,000	0.313	399,059
887.65 LOS ANGELES UNIFIED DS 2004 SERIES E	329,680,000	0.313	1,033,356
887.66 LOS ANGELES UNIFIED DS 2005 REFUNDING BONDS A-1	346,750,000	0.313	1,086,861
887.67 LOS ANGELES DS 2005 REFUNDING BONDS A-2	120,925,000	0.313	379,030
887.68 LA USD DS 2004 SERIES F	449,880,000	0.313	1,410,114
887.69 LA USD DS 2006 REFUNDING SERIES A	132,325,000	0.313	414,762
887.70 LA USD DS 2005 SERIES A (2006)	290,090,000	0.313	909,265
887.71 LA USD DS 2005 SERIES B (2006)	344,175,000	0.313	1,078,790
887.72 LA USD DS 2005 SERIES C (2007)	462,605,000	0.313	1,450,000
887.73 LA USD DS 2005 SERIES D (2007)	906,905,000	0.313	2,842,623
887.75 LOS ANGELES UNIF DS 2006 REF BDS SER B	559,585,000	0.313	1,753,976
887.76 LOS ANGELES UNIF DS 2007 REF BDS SER A-1	1,136,865,000	0.313	3,563,415
887.77 LOS ANGELES UNIF DS 2007 REF BDS SER A-2	136,055,000	0.313	426,454
887.78 LOS ANGELES UNIF DS 2002 SER B (2009)	240,885,000	0.313	755,035

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 Coren & Cone

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THE CITY OF SAN FERNANDO

DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2011

	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	24,650,000	0.313	77,264
887.80 LOS ANGELES UNIF DS 2002 SER C	531,245,000	0.313	1,665,146
887.81 LOS ANGELES UNIF DS 2004 SER H	144,755,000	0.313	453,723
887.82 LOS ANGELES UNIF DS 2005 SER E	36,995,000	0.313	115,958
887.83 LOS ANGELES UNIF DS 2002 SER D	168,790,000	0.313	529,059
887.84 LOS ANGELES UNIF DS 2004 SER I	5,615,000	0.313	17,600
887.85 LOS ANGELES UNIF DS 2005 SER F	145,250,000	0.313	455,275
887.86 LOS ANGELES UNIF DS 2002 SERIES E	157,165,000	0.313	492,622
887.87 LOS ANGELES UNIF DS 2004 SERIES J	130,450,000	0.313	408,885
887.88 LOS ANGELES UNIF DS 2005 SER G	3,795,000	0.314	11,924
887.89 LOS ANGELES UNIF DS 2005 SER H	159,495,000	0.313	499,925
887.90 LAUSD 2009 REFUNDING MEASURE R BONDS	20,930,000	0.313	65,613
887.91 LAUSD MEASURE R SERIES 2009	39,000,000	0.313	122,261
887.92 LAUSD MEASURE R 2009 SERIES KRY BABS	200,000,000	0.313	626,979
887.93 LAUSD MEASURE Y 2009 SERIES KRY BABS	363,005,000	0.313	1,137,982
887.94 LAUSD 2010 REFUNDING PROP BB BONDS	74,080,000	0.313	232,233
887.98 LAUSD MEASURE R 2010 SERIES RY BABS	806,795,000	0.313	2,529,217
887.99 LAUSD MEASURE Y 2010 SERIES RY BABS	1,250,585,000	0.313	3,920,451
Total Overlapping Debt			45,408,559

2010/11 Assessed Valuation: \$923,720,935 After Deducting \$530,166,991 Incremental Value.

Debt To Assessed Valuation Ratios:	Direct Debt	0.00%
	Overlapping Debt	4.92%
	Total Debt	4.92%

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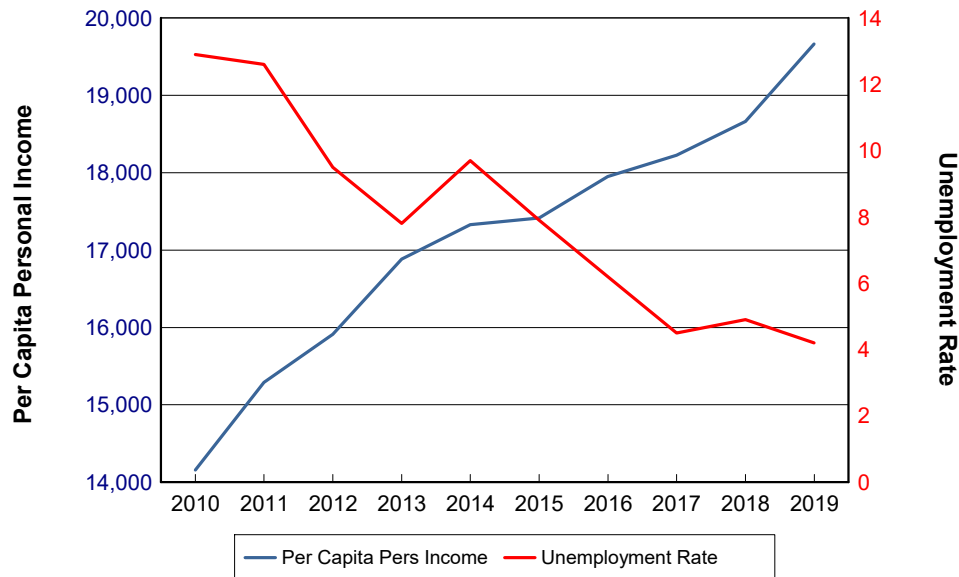
Prepared On 8/18/2020 By MV

THE CITY OF SAN FERNANDO

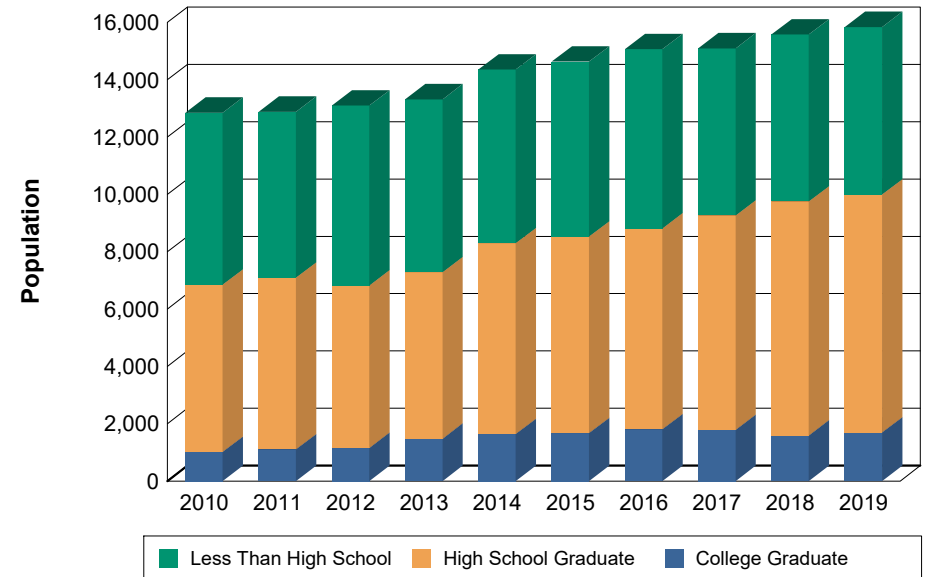
DEMOGRAPHIC AND ECONOMIC STATISTICS

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
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%
2019	25,207	\$495,710	\$19,665	4.2%	34.3	63.1%	10.7%

Personal Income and Unemployment



Education Level Attained for Population 25 and Over



Notes and Data Sources:

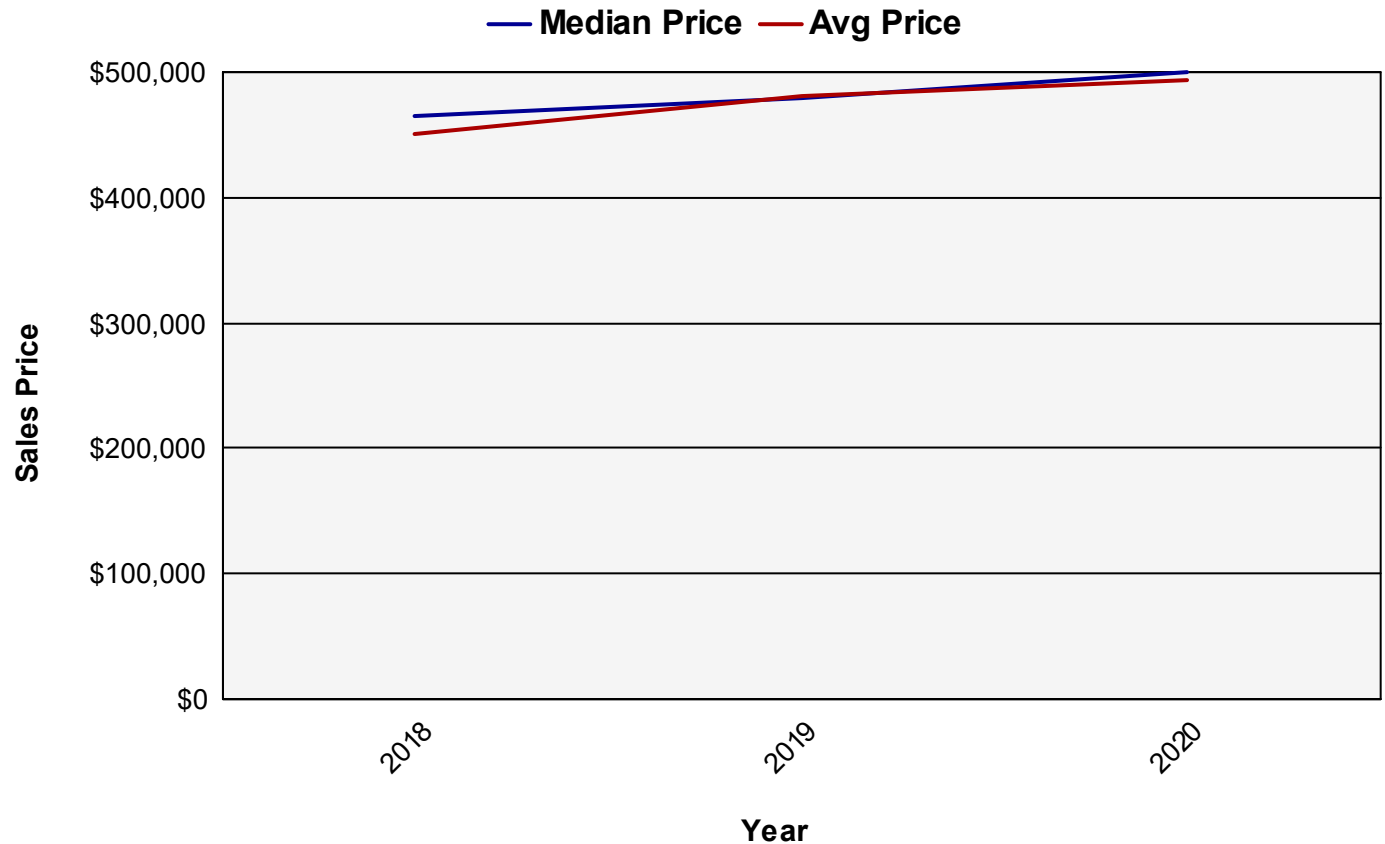
Population: California State Department of Finance. Unemployment Data: California Employment Development Department
 2000-2009 Income, Age, and Education Data: ESRI - *Demographic Estimates are based on the last available Census.* Projections are developed by incorporating all of the prior census data 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 (01/01/2018 - 6/30/2020)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2018	117	\$451,397	\$465,000	
2019	112	\$480,781	\$480,000	3.23%
2020	33	\$493,106	\$500,000	4.17%



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

Data Source: Los Angeles County Recorder

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CITY OF SAN FERNANDO

TOP 25 SALES TAX PRODUCERS

FOR FISCAL YEAR 2019-20

Business Name	Business Category
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
Enterprise Rent A Car	Transportation/Rentals
Ferguson Enterprises	Plumbing/Electrical Supplies
Ganas Auto	Used Automotive Dealers
Goodman Distribution	Contractors
Home Depot	Building Materials
Jack in the Box	Quick-Service Restaurants
Malbros Ready Mix Concrete	Contractors
McDonald's	Quick-Service Restaurants
Nachos Ornamental Supply	Contractors
Pool & Electrical Products	Plumbing/Electrical Supplies
Rydell Chrysler Dodge Jeep Ram	New Motor Vehicle Dealers
Smart & Final	Grocery Stores
Southland Lighting	Plumbing/Electrical Supplies
T Mobile	Electronics/Appliance Stores
Taco Bell	Quick-Service Restaurants
Truman Fuel	Service Stations
Vallarta Supermarket	Grocery Stores
Wingstop	Fast-Casual Restaurants
WSS	Shoe Stores

Percent of Fiscal Year Total Paid By Top 25 Accounts = 69.53%

* Firms Listed Alphabetically
Period: July 2019 Thru March 2020

Printed 08/05/2020

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

CITY OF SAN FERNANDO

TOP 25 SALES TAX PRODUCERS

FOR FISCAL YEAR 2010-11

Business Name	Business Category
Acey Decy Lighting	Repair Shop/Equip. Rentals
American Maintenance Supply	Plumbing/Electrical Supplies
Arco	Service Stations
Arroyo Building Materials	Building Materials
AutoZone	Automotive Supply Stores
Casco	Contractors
El Pollo Loco	Quick-Service Restaurants
Food 4 Less	Grocery Stores
Goodman Distribution	Contractors
Home Depot	Building Materials
Honda Lease Trust	Auto Lease
Jack in the Box	Quick-Service Restaurants
JC Penney	Department Stores
McDonald's	Quick-Service Restaurants
Nachos Ornamental Supply	Contractors
Office Depot	Office Supplies/Furniture
Payless Foods	Grocery Stores
Pep Boys	Automotive Supply Stores
Pharmavite	Drugs/Chemicals
Pool & Electrical Products	Plumbing/Electrical Supplies
Sams Club	Discount Dept Stores
Taco Bell	Quick-Service Restaurants
Truman 76	Service Stations
Valu Plus	Grocery Stores
WSS	Shoe Stores

Percent of Fiscal Year Total Paid By Top 25 Accounts = 70.95%

* Firms Listed Alphabetically
Period: July 2010 Thru March 2011

Printed 08/05/2020

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

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Apparel Stores	\$ 8,691	\$ 9,090	\$ 9,728	\$ 9,452	\$ 9,430	\$ 10,410	\$ 11,449	\$ 11,793	\$ 12,260	\$ 12,168
Food Stores	11,429	11,838	13,558	15,507	13,755	14,084	15,033	15,498	16,028	16,123
Eating and Drinking Places	44,841	45,551	48,884	52,953	54,649	61,166	66,331	72,278	75,158	76,739
Building Materials	69,571	71,170	69,340	86,283	90,292	96,112	102,799	114,399	121,603	124,495
Auto Dealers and Supplies	32,835	24,743	28,702	47,098	83,375	89,419	105,827	103,526	110,793	127,846
Service Stations	14,845	17,810	19,006	17,864	16,736	15,301	13,545	12,927	14,988	14,421
Other Retail Stores	61,900	57,935	56,213	55,186	57,212	63,782	64,457	65,810	38,466	33,677
All Other Outlets	<u>75,224</u>	<u>79,494</u>	<u>81,687</u>	<u>87,674</u>	<u>100,562</u>	<u>112,879</u>	<u>125,542</u>	<u>128,114</u>	<u>144,302</u>	<u>147,715</u>
Total	<u>\$ 319,336</u>	<u>\$ 317,633</u>	<u>\$ 327,119</u>	<u>\$ 372,018</u>	<u>\$ 426,011</u>	<u>\$ 463,152</u>	<u>\$ 504,981</u>	<u>\$ 524,344</u>	<u>\$ 533,598</u>	<u>\$ 553,184</u>

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.