

FOCUS ON COMMUNITY FIRST



THE CITY OF  
**SAN FERNANDO**  
**ADOPTED BUDGET**

FISCAL YEAR  
**2022 - 2023**

SAN FERNANDO,  
CALIFORNIA







## Directory of Officials

Fiscal Year 2022-2023

### ELECTED OFFICIALS

#### CITY COUNCIL

MAYOR

Mary Mendoza

VICE MAYOR

Hector A. Pacheco

COUNCILMEMBERS

Sylvia Ballin

Cindy Montañez

Celeste Rodriguez

### Executive Management

City Manager

Nick Kimball

Chief of Police

Fabian Valdez

City Clerk

Julia Fritz

Director of Community Development

Kanika Kith

Director of Finance/City Treasurer

Erica D. Melton

Director of Public Works

Matt Baumgardner

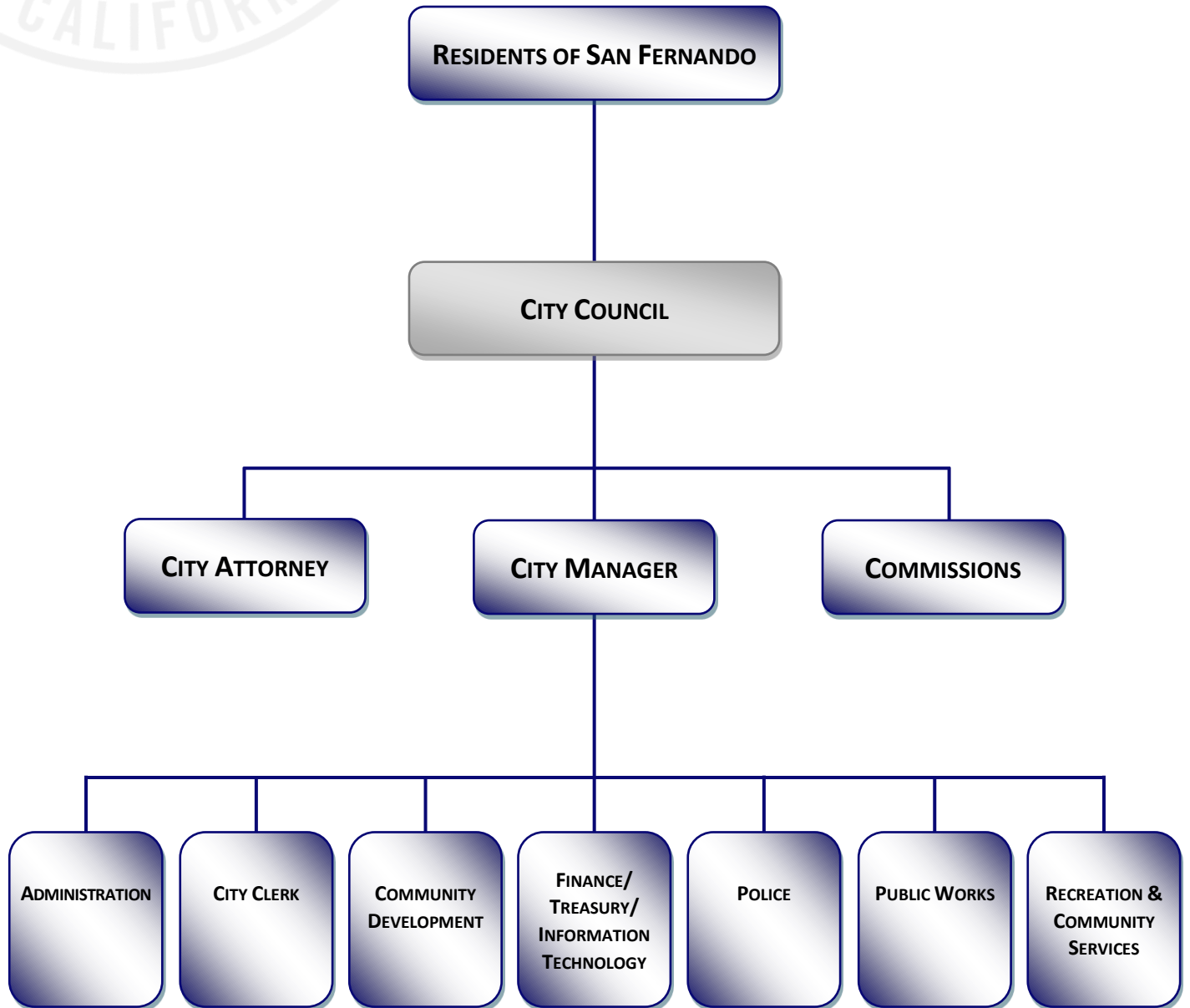
Director of Recreation and  
Community Services

Julian J. Venegas

# THE CITY OF SAN FERNANDO

## ORGANIZATIONAL CHART

FISCAL YEAR 2022-2023



ELECTED  
OFFICIAL



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of San Fernando  
California**

For the Fiscal Year Beginning

**July 01, 2021**

*Christopher P. Morrell*

Executive Director



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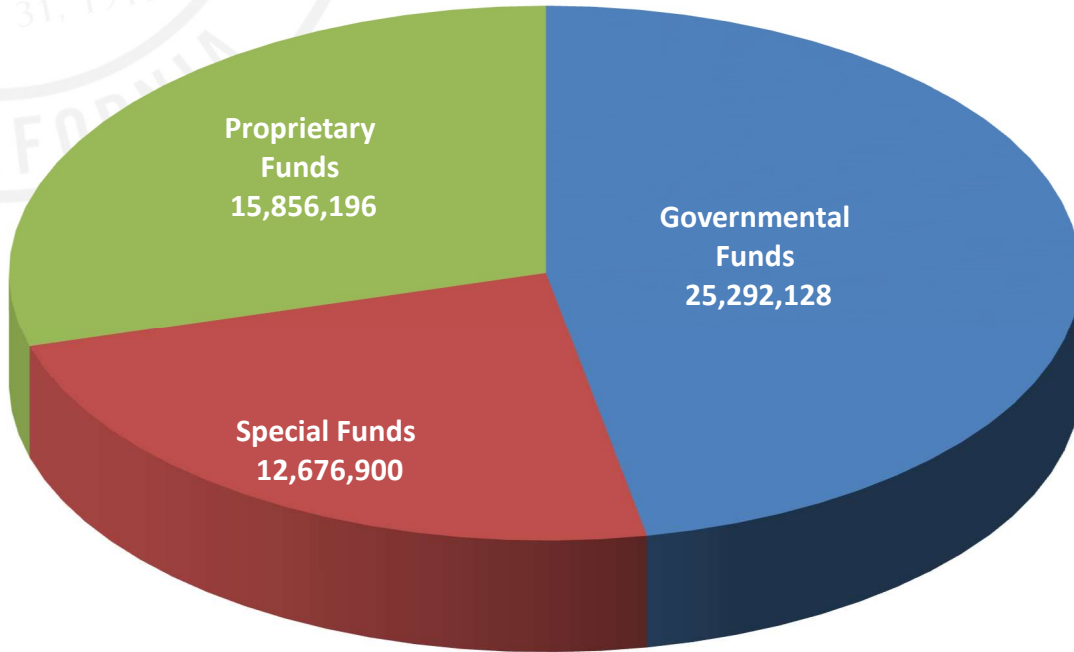


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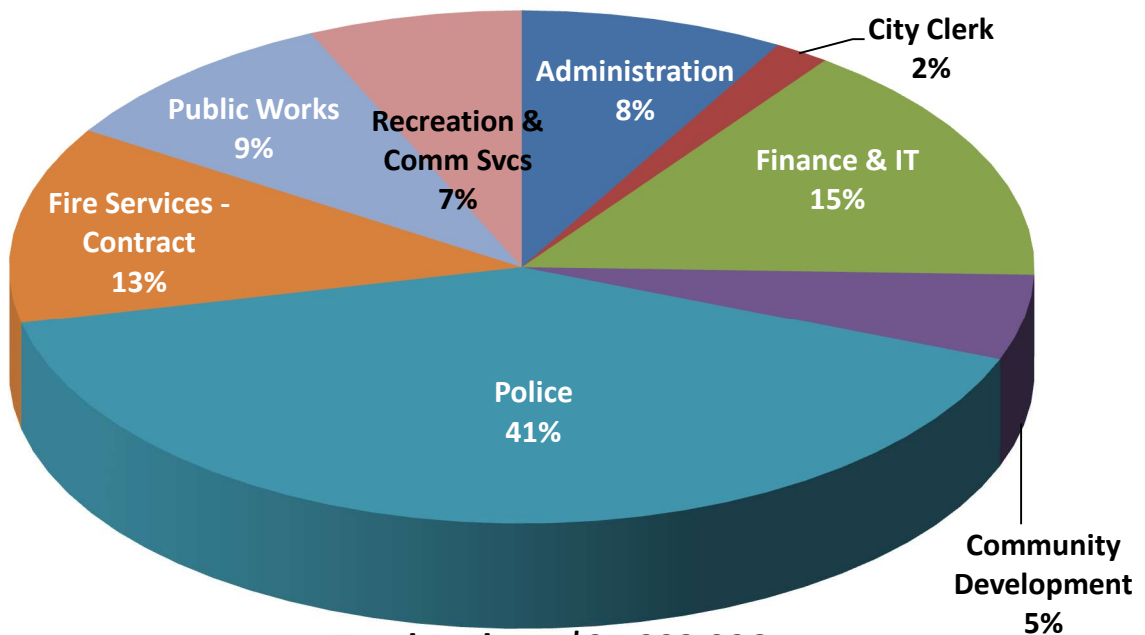
# **SECTION I. INTRODUCTION AND BACKGROUND**

### City-Wide Expenditures



**Total Budget: \$53,825,223**

### General Fund Expenditures



**Total Budget: \$25,293,996**

**To:** Mayor Mary Mendoza and Councilmembers

**From:** Nick Kimball, City Manager

**Date:** July 1, 2022

**Subject:** Fiscal Year 2022-2023 Budget Message

I am pleased to present the City Manager's Adopted Budget for fiscal year (FY) 2022-2023. The theme of the FY 2022-2023 City Manager's Adopted Budget is to lay a solid foundation on which the next version of San Fernando will be built. The blueprint for the next version of San Fernando was drawn by City Council through the *Strategic Goals 2022-2027* that were adopted in March 2021.

Entering into the current year's budget process, City Council directed staff to continue to seek community input and refine the Strategic Goals throughout the fiscal year. To that end, there have been a number of opportunities to receive community feedback over the last year, including, but not limited to:

- Two (2) virtual Measure A/SF Virtual Town Hall meetings.
- Community survey completed by approximately 650 residents and business survey completed by approximately 50 small businesses.
- Multiple opportunities for the community to provide feedback in local government decisions through in-person and virtual outreach meetings related to the following efforts:
  - a) Parking Management Master Plan.
  - b) Housing Element.
  - c) Safe and Active Streets Plan.
  - d) Recreation Park Infiltration Project.
  - e) Layne and Pioneer Park improvements.
  - f) Development options at Parking Lot No. 3.
  - g) Clean California Grant survey (approximately 150 responses).
  - h) Weekly Social Media postings.
- Special City Council Study Session on February 18, 2022 to discuss Council priorities.

This increased level of outreach has provided staff with data driven insight into the needs and priorities of the community. The highest priorities identified by the community survey are related to supporting the economic recovery of businesses, providing programs to reduce the cost of home ownership, fixing roads and sidewalks, making San Fernando more walkable, and enhancing public safety.

The highest priorities identified by City Council at the Priority Setting session included safeguarding the City's water supply, building resilient and reliable infrastructure, addressing homelessness, increasing SFPD resources, and providing a high standard for service and quality of life.

To achieve these priorities and implement the related programs and service enhancements, the City will need to add new positions and recruit talented staff, which requires an ongoing investment of General Fund dollars, primarily through Measure SF. Services such as establishing and implementing a housing affordability program, homeless outreach, new economic development programs, project management for new capital projects, increased community outreach efforts, and offering new recreation programs and community events cannot be provided without an investment in more staff hours to deliver these programs to the community.

As the City transitions from responding to the COVID-19 pandemic to recovering from the COVID-19 pandemic, we are presented with an opportunity to modernize the City's organizational structure and reimagine how services are provided. Rather than "recovering" from the social and economic impacts of COVID-19, which implies returning to the way things used to be, staff has been asked to explore restructuring their department based on the services that the City will be providing over the next 10 years and creatively re-imagine services to set the City up for an equitable, sustainable, and resilient future.

The Fiscal Year 2022-2023 Adopted Budget operates in alignment with the City Council's Strategic Plan to continue the path forward so that we do not go back to where we were before the pandemic. This Adopted Budget represents the aggregate of proactive decisions made to continue the City's progression into a fiscally sound future.

### *Budget Development*

The FY 2022-2023 City Manager's Adopted Budget includes resources to move the City organization forward and achieve the objectives set out through the *Strategic Goals 2022-2027*. In past years, the base operating budget has been referred to as a Maintenance of Effort, or MOE, budget to signal that the goal was to maintain the same level of service as the prior year. For the FY 2022-2023 budget, we are replacing Maintenance of Effort with Sustainable and Resilient Effort, or SRE, budget. Consequently, rather than focusing on "Recovery," Departments were asked to focus their work plans and enhancement requests on "Restructuring" and "Reimagining" the City organization.

During internal budget meetings with the City Manager and Director of Finance, each Department reviewed their FY 2021-2022 Accomplishments, FY 2022-2023 Objectives (i.e., Work Plan), and requested enhancements. Accomplishments, Objectives, and Enhancements address at least one Strategic Goal and move City services forward.

Approximately \$3.5 million in General Fund enhancement requests were submitted by Departments with a total of than \$2.8 million in enhancement requests being authorized in the Adopted Budget (\$1.8 million in one-time and \$1.0 million in ongoing enhancements). More detailed information on approved enhancements is included in the “Adopted Enhancements” section of this Budget Message.

### *Economic Outlook*

To provide context for the Adopted Budget, it is important to understand the projected direction of the economy. Prior to the onset of the COVID-19 pandemic in March 2020, the national and state economies were in the midst of the longest recorded economic expansion. The economy had been on a long, slow recovery since the end of the Great Recession in 2009 with strong fundamentals, such as low unemployment, increasing household income and personal consumption, and most stock market indices were at record levels.

Then the unexpected shock of the global COVID-19 pandemic rapidly reversed the financial strength of the last decade and dramatically altered lives across the United States. As a result of the rising COVID-19 infection rate and the ensuing business restrictions, the first quarter of 2020 brought dramatic spikes in job losses, “non-essential” business closures, fractured supply chains (remember the toilet paper shortage) and widespread uncertainty hampered the flow of goods, services, and cash.

As vaccinations became widely available in the second quarter of 2021, economic restrictions were relaxed and many businesses were allowed to reopen under masking and social distancing requirements. However, by the end of the third quarter, a new, more contagious COVID-19 variant (i.e. the Omicron variant) drastically increased infection rates throughout the United States going into the holiday months. Fortunately, the widespread vaccination campaign provided some protection and healthcare systems were not over-stressed. Consequently, another round of economic restrictions and business closures was avoided.

As we close the first half of 2022, most mask mandates have been lifted and Health Order restrictions have transitioned to recommendations and best practices. That said, a number of international factors, such as Russia’s invasion of Ukraine and a surge of COVID cases re-emerging in China, have exacerbated supply chain interruptions and added to significant inflationary pressures.

The following analysis of the federal, state and local economic outlooks provide context for the City's revenue projections.

#### Federal Economic Outlook<sup>1</sup>

The federal government enacted demand-stimulating fiscal and monetary policy throughout the COVID-19 pandemic by returning tax dollars to consumers in an attempt to support economic recovery. These expansionary policies have been the principal cause of increased Gross Domestic Product (GDP) and recent significant price inflation. According to the Bureau of Economic Analysis, GDP, which is a measure of output for the US economy, increased by 5.7% in 2021. GDP is expected to grow by approximately 3.6% in 2022 and 2.4% in 2023. The overall size of the nation's economy in terms of GDP exceeded pre-pandemic levels in the second quarter of 2021, marking a substantial recovery from the 2020 pandemic-induced recession.

The national unemployment rate, which began 2021 at around 6.3 percent, improved significantly during the year falling to 3.9 percent in December and is close to the pre-pandemic 50-year low of 3.5 percent. However, job vacancies are still historically high due primarily to the reduced size of the labor force. Although the U.S. labor market has been experiencing a steady decline in the labor force participation rate since its peak in the late 1990s/early 2000s, the Great Resignation during COVID-19 saw a mass exodus of many of the most experienced employees from the labor force for good. Consequently, the labor force participation rate is near the lowest it has been since 1977. The labor force participation rate will be a key metric to watch going forward and will be an important determinant of overall economic performance and future changes in the economy.

U.S. consumer spending, encouraged by multiple rounds of U.S. government stimulus checks and supplemental unemployment benefits, remained strong in 2021, particularly during the first half of the year. According to the Bureau of Economic Analysis, personal consumption in the United States increased by 11.4 percent in the first quarter, 12.0 percent in the second quarter, and a 1.7 percent annualized rise in the third quarter.

The Federal Reserve has announced that it is planning to significantly reduce the rate of its monthly bond purchasing as well as to raise interest rates throughout 2022. This change in Fed policy is designed to apply downward pressure on inflation. However, care must be taken not to tighten monetary policy in a way that will disrupt the ongoing economic recovery.

In summary, the national economy is in a delicate stage. While fundamental indicators such as GDP and the employment rate are strong, increasing CPI is eroding consumer spending and stock market volatility is impacting many American's personal wealth. However, it is expected that federal stimulus funding will keep the U.S. from sliding into a recession over the next fiscal year.

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<sup>1</sup> The information in this section has been taken from 2022 LAEDC Economic Forecast, Navigating Through Continued Disruption and Uncertainty; [https://laedc.org/wp-content/uploads/2022/02/LAEDC\\_Economic\\_Forecast\\_2022.pdf](https://laedc.org/wp-content/uploads/2022/02/LAEDC_Economic_Forecast_2022.pdf) visited 5/1/2022

### California Economic Outlook<sup>2</sup>

While California has significantly recovered from the pandemic-induced downturn, significant challenges remain. The pandemic is still negatively affecting the state's economy, particularly in industries that rely on high degrees of in-person interaction, and continuing to inject uncertainty into the recovery process. Throughout the pandemic, California has experienced its first recorded decline in population since recording began over 100 years ago. In addition, business headquarters have left the state at a record pace during the pandemic. Furthermore, the pandemic significantly impacted California's housing market.

Home prices increased dramatically throughout California during the pandemic. California's housing market remains significantly more expensive compared to housing markets throughout much of the United States. California's continued recovery in the years to come will depend on a variety of factors including national and state economic policy and new developments related to the pandemic. Additionally, the housing market, relocation of businesses to other states, and relatively high degree income inequality, pose continuing challenges for the state.

California has long faced a number of challenges that have been exacerbated by the pandemic. Ongoing challenges that have been amplified by the pandemic include a declining population, increasing housing costs, and business headquarter exits to other states. The pandemic has served to accelerate trends that may result in significant negative consequences for California. State policymakers will need to take timely and effective steps to address these challenges and reverse existing trends before these issues become prohibitively difficult to fix.

While California significantly recovered from the pandemic-induced downturn in 2021, substantial challenges remain. The pandemic is still negatively impacting the state's economy, particularly industries that rely on high degrees of in-person interaction. Additionally, the high cost of housing, relocation of businesses to other states, and relatively high degree income inequality, represent continuing challenges for California. Despite these challenges, similar to the national economy, it is expected that budget surplus and government spending will keep California from sliding into a recession over the next fiscal year.

### San Fernando Economic Outlook

The resiliency of San Fernando's local economy was made clear throughout the COVID-19 pandemic. Many of the City's large employers are essential manufacturing and service business such as LAUSD, Pharmavite, Pepsi, Home Depot, Puretek Corp, and Vallarta. American Fruits and Flavors, which manufactures Monster Energy Drinks, is constructing a 165,000 square foot manufacturing facility in San Fernando that will be home to more than 300 jobs when it is finished. The City does not have a significant leisure and tourism industry, which was hardest hit

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<sup>2</sup> The information in this section has been taken from 2022 LAEDC Economic Forecast, Navigating Through Continued Disruption and Uncertainty; [https://laedc.org/wp-content/uploads/2022/02/LAEDC\\_Economic\\_Forecast\\_2022.pdf](https://laedc.org/wp-content/uploads/2022/02/LAEDC_Economic_Forecast_2022.pdf) visited 5/1/2022

by pandemic related economic restrictions. However, the City does have a number of businesses that support the Entertainment Industry, which was hit hard by the pandemic.

Small businesses, which are the lifeblood of the City's unique character and charm, were hit hardest by the economic restrictions imposed by COVID-19. These small businesses provide in-person services, including restaurants, bars, hair salons, nail salons, laundry services, niche retail, etc., that rely on personal interaction and are often incompatible with remote operations. Now that economic restrictions and mask mandates have been lifted, most small businesses have returned to normal operations and events like the San Fernando Outdoor Market are enticing customers back to the City's commercial corridors. The City Council also approved \$400,000 in CDBG funds to provide \$10,000 grants to 40 small businesses in San Fernando. This program is being administered by the Los Angeles County Community Development Authority and funds are expected to be fully disbursed to businesses by the end of June.

Beginning in the fall of 2020, the City worked with the Mall Association to support a new monthly community event, the San Fernando Outdoor Market, to spotlight local businesses and create a sense of pride and hope for the community. Since that first event, there have been more than 12 Outdoor Markets, which have grown to attract more than 70 vendors who often sell out of their products during the 3-hour event. Thousands of customers walk along San Fernando Road to patronize the vendor booths and shops at each event. Events like the San Fernando Outdoor Market serve as catalysts to revitalizing the downtown and a lasting legacy of a strong partnership between the City and the Downtown businesses.

As part of the FY 2021-2022 Adopted Budget, City Council demonstrated a commitment to invest in the local economy by approving funding for an Economic Development Manager position and funding to initiate an Economic Development Master Plan. These investments will work to attract business and make the local economy even more resilient in the long term.

San Fernando's local economy and customer base proved to be resilient throughout the pandemic. The City has a solid base of retail, manufacturing, personal service, and restaurant businesses that provide sales and business taxes that have consistently grown over the past 10 years. With affordable lease rates, easy access to major transit routes (i.e. Interstate 5, 210 Freeway, and the 118 Freeway) and access to regional transit from the Sylmar Metrolink Station, the local economy is expected to remain strong over the next fiscal year. Additionally, new businesses opening locations in San Fernando in the next few years, including Target and American Fruits and Flavors, will provide a boost to the local economy over the long-term.

#### *General Fund Overview*

The City is entering FY 2022-2023 in a strong financial position with the resources to continue implementing the *Strategic Goals 2022-2027*. In accordance with the City's Budget Policy, the Adopted General Fund Budget represents a balanced budget. In fact, with \$25,293,996 in



projected revenues and \$25,292,128 in adopted expenditures, there is a slight budget surplus of approximately \$1,868.

*Recommended Enhancements*

City Departments were asked to submit enhancement requests to address the adopted Strategic Goals. Additionally, City Council made recommendations to further enhance City operations and align with the City's strategic direction. More than \$3.5 million in General Fund enhancement requests were submitted by City Departments. A total of \$2,780,652 in General Fund enhancement requests were approved and included in the Adopted Budget (One-time: \$1,765,620,620; Ongoing: \$1,015,032).<sup>3</sup>

The adopted enhancements include a number of new staff positions that will increase the City's ability to support economic development (Deputy City Manager-Economic Development), conduct analysis and formulate data driven policy (Management Analyst - SFPD), enhance the deployment of new technology (e.g. Information Technology Systems Administrator), provide a sense of community pride through recreation programs and community events (Recreation Program Specialist; Community Service Coordinator), and maintain infrastructure and City-owned parkways (Sewer Maintenance Workers; Park Maintenance Worker; Senior Tree Trimmer). The Adopted Budget also includes resources in the Personnel Division to attract and retain talented staff needed to move the Strategic Goals forward.

The budget also includes one-time resources to implement new technology, expand staff safety by providing protective equipment, improve working conditions for field staff, provide consultant services to supplement staff and complete capital projects, provide technical expertise for architectural and environmental review to maintain high development standards, and develop existing staff's skill through additional training.

The following enhancements are included in the Adopted Budget:

- I. Focus on Community First – Focus on enhancing quality of life and community satisfaction in San Fernando.
  - a. Add one (1) Management Analyst in the Police Department. This position will focus on grants, budget analysis, procurement, and crime analysis to increase data informed policing activities. It will also free up a sworn officer to focus on non-administrative responsibilities. (Ongoing: \$155,555)

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<sup>3</sup> A detailed breakdown of enhancement requests is included in the Adopted Budget after the City Manager's Report.

## Nick Kimball, City Manager

### Fiscal Year 2022-2023 Budget Message

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- b. Add one (1) Information Technology Systems Administrator to manage the City's technology, network, and communications systems. The City contracts all IT services and needs a staff position with training and experience to act as a Chief Technology Officer and move the various technology related efforts forward. (ongoing: \$176,000)
- c. Add one (1) Recreation Program Specialist to support City Council approved programs and events, including, but not limited to, Mission City Baseball League, 4<sup>th</sup> of July event, San Fernando Birthday event, increased park cleanups, and other enhanced recreation program offerings. (Ongoing \$93,679)
- d. Add one (1) Community Service Coordinator to implement Social Service programs for the community and establish a Financial Literacy program. (Ongoing \$100,018)
- e. Add one (1) part-time RCS Office Clerk at Recreation Park to perform a variety of clerical work, assist at the public counter, provide information to customers by phone and email, prepare bulletins, brochures and reports as needed, accept and process requested forms and applications, and provide clerical assistance in all aspects of the department programs and activities. (Ongoing \$18,834)
- f. Add one (1) part-time Personnel Office Clerk and funding for advertising, and recruiting related activities. These resources will increase the City's ability to attract talented staff. (Ongoing: \$18,834; One-time: \$12,500)
- g. Establish a Bike Patrol to increase visibility and community based patrolling at special events, City park patrol, and other appropriate uses. Requires purchase of four (4) specially equipped bikes and additional accessories for two existing bike units. (One-time: \$18,420)
- h. Replace three (3) detective vehicles and one (1) CSO vehicle to increase fleet reliability. (One-time: \$160,000 from Equipment Replacement Fund)
- i. Replace expired protective safety equipment, including ballistic vests, to enhance public safety. (One-time: \$42,500)
- j. Additional POST certified training for Patrol Officers, Police Supervisors, and Detectives for the Supervisor Leadership Institute, Community Policing Training, jail personnel, tuition reimbursement and other professional development training. (One-time: \$56,700)
- k. Explore agenda processing and publishing software to increase community access to City Council agendas. (One-time: \$5,500)

- I. Provide ongoing funding for the 4<sup>th</sup> of July Celebration event and annual City Birthday Party event. (Ongoing: \$40,000)
- m. Appropriate funds to collaborate with an outside agency to implement Social Service programs and deliver services to the community. (Ongoing: \$2,500 for supplies and \$5,500 for contractual services, total \$8,000).
- II. Support Economic Recovery: Stronger Than Ever – Facilitate strong economic recovery by focusing on economic development, place making efforts, and supporting the business community.
  - a. Upgrade Economic Development Manager position to Deputy City Manager/Economic Development. This will enhance the role of Economic Development through an executive management level position with a higher level of experience, responsibility and authority to develop, implement, and manage economic development programs. (Ongoing: \$41,265)
  - b. Improve City support facilities by replacing aging/dilapidated personnel trailer at City Yard. (One-time: \$55,000 – Facility Maintenance Fund; \$20,000 – Water Fund; \$20,000 – Sewer Fund)
- III. Preserve Beautiful Homes and Neighborhoods – Preserve the beautiful architecture of homes and desirable characteristics of neighborhoods in San Fernando.
  - a. Add one (1) Administrative Assistant in Community Development to provide administrative support to the new Housing Coordinator position and free up Building and Planning staff from administrative responsibilities to focus on planning and permitting activity. (Ongoing: \$86,651)
  - b. Add one (1) Community Preservation Officer to address code enforcement issues. (Ongoing: \$112,391 to be split 50% with Water Fund)
  - c. Professional services to re-institute first time homebuyer loan, rehab loan, and homeless outreach programs. (One-time: \$50,000 – Low/Mod Housing Fund)
  - d. Engage professional planning and community development firm(s), including, but not limited to, architectural and design review, planning and development review, building inspection services, and environmental review services, to supplement staff resources, reduce service times, and provide additional expertise. (One-time: \$75,000)

## Nick Kimball, City Manager

### Fiscal Year 2022-2023 Budget Message

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- IV. Strengthen Climate Resilience and Environmental Justice – Responsible for being good environmental stewards and making a positive impact on community members’ health and well-being through environmental responsibility.
  - a. Add one (1) Senior Tree Trimmer to care for the City’s growing tree inventory and implement the Urban Forest Management Plan (Ongoing: \$110,000)
  - b. Explore lease financing programs to replace approximately ten (10) city vehicles with minimal initial capital outlay. Where available, vehicles will be replaced with electric and/or hybrid vehicles. (Program to be presented to City Council separately)
- V. Enhance Public Transportation to Move San Fernando – Play role in regional and local public transportation network efforts to provide way for essential workers to get to work, reducing traffic congestion, and reducing our carbon footprint.
  - a. Appropriate funds to implement Residential Parking Permit Program to identify the parking concerns and needs. (One-time: \$100,000)
  - b. The City is pursuing multiple grant funding opportunities for resources to enhance public transportation opportunities.
- VI. Build Resilient and Reliable Infrastructure – Address the City’s aging infrastructure, including streets, sidewalks, water and sewer transmission lines, sports fields and courts and public buildings to reduce the long-term costs of deferred maintenance.
  - a. Hire one (1) Senior Sewer Worker and one (1) Sewer Worker to provide dedicated City resources to maintain the City’s sewer system and free up other maintenance staff to focus on other areas of responsibility. (Ongoing: \$180,000 – Sewer Fund)
  - b. Add one (1) Senior Park Maintenance Specialist to address the City’s backlog of street, sidewalk, bike path and facility improvements. (Ongoing: \$110,000)
  - c. Professional engineering and project management consultants to address the City’s backlog of street, sidewalk, facility improvement, water system, and sewer system capital projects. (One-time: \$150,000)
  - d. Funding has been included in the Capital Improvement Program using Special Revenue Funds to continue the slurry seal and sidewalk improvement Program. (One-time: \$2,000,000 – Various Special Funds)
- VII. Forge Financial Strength and Stability – Uphold fiduciary responsibility to San Fernando taxpayers in highest regard and value strong financial management practices.

- a. The Adopted Budget includes a General Fund budget surplus of \$1,868, which will increase the General Fund reserve to \$7.2 million.

*Measure A and Measure SF*

In June 2013, San Fernando voters approved a 0.50% local transaction use tax (Measure A) for a period of seven years. In November 2018, voters approved extending the tax indefinitely, which will provide financial stability to the City in the foreseeable future. In November 2020, San Fernando voters approved an additional 0.25% local transaction use tax (Measure SF), for a total local transaction use tax of 0.75%. This effort was critical to keep sales tax local and avoid other taxing entities from passing a transaction tax that would otherwise be imposed on San Fernando customers, but spent regionally rather than locally.

Funds raised through these transaction taxes (cumulatively 0.75%) are imperative to the City's long-term financial stability and will continue be used to pay off existing debt, strengthen rainy day fund reserves, enhance services to the community and provide the financial resources necessary to implement the City's *Strategic Goals 2022-2027*.

For FY 2022-2023, Measure A/SF funds are to be used for the following:

<b><i>Repayment of Debt</i></b>		<b><i>One-Time Enhancements/Investments</i></b>	
Repay Retirement Fund	226,333	Advertising for added recruitments	7,500
	<b>226,333</b>	Additional Contractual Services	5,000
<b><i>Establish Reserves</i></b>		Agenda & Meeting Management Software Program	5,500
General Fund Reserve	261,082	Lexipol Training for Jail & Law Enforcement	27,100
Self Insurance Fund Reserve	750,000	Building Inspection Services	25,000
Equipment Replace Fund Reserve	130,875	On-Call Environmental/Architectural Review & Planning	50,000
Pre-fund OPEB	500,000	Tuition Reimbursement	1,500
Appropriated Reserve (for unexpected costs)	75,000	Additional Detective Training	14,600
	<b>1,716,957</b>	Ballistic Vests	32,500
<b><i>Ongoing Enhancements/Investments</i></b>		Officers Equipment and Uniforms	10,000
Reclassify Econ Dev Manager to Deputy City Manager	41,265	Four (4) New Bicycles & Equipment for six (6)	18,420
Personnel Office Clerk (PT)	18,834	Additional Police Officers Training	13,500
Information Technology System Administrator	176,000	Staff Augmentation for Public Work Engineering	150,000
Administrative Assistant - Community Development	86,651	Personnel Trailer Improvements and Furniture	55,000
Management Analyst - Police Department	155,555		<b>415,620</b>
Senior Tree Trimmer	110,000		
RCS Office Clerk (PT) - Recreation Park	18,834	<b><i>Prior-Year Approved Ongoing Enhancements</i></b>	<b>1,579,641</b>
RCS Program Specialist	93,679		
City Birthday Celebration Event	5,000	<b>Total Measure A/SF Uses</b>	<b>4,679,369</b>
Fourth of July Celebration Event	35,000		
	<b>740,818</b>		

*Other Post-Employment Benefits*

The City provides other post-employment benefits (OPEB), specifically, lifetime retiree health benefits, to employees that service retire or disability retire directly from the City of San

## **Nick Kimball, CITY MANAGER**

### **Fiscal Year 2022-2023 Budget Message**

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Fernando. In 2015, the City negotiated a reduction in retiree health care benefits for all employees hired after July 1, 2015. Employees hired before July 1, 2015 that retire from the City will continue to receive fully paid retiree medical insurance. Employees hired after July 1, 2015 and retire from the City will receive the state statutory minimum to be paid toward retiree medical insurance, which is currently \$139 per month. Despite this reduction, the long-term liability for the retiree health benefit is significant.

The City currently funds retiree health on a “pay-as-you-go” basis, which means the City only pays the monthly premium for the 97 retired employees and surviving spouses. The City is not currently pre-funding the cost of retiree health benefits for the 108 active employees that qualify for retiree health benefits. According to the most recent actuarial valuation, the City should be setting aside approximately \$2.5 million per year to fully fund future retiree health benefits.

Staff is recommending beginning to set aside funds to pre-fund this benefit and reduce the City’s long-term liability. To this end, an additional \$500,000 has been included to fund a Section 115 Trust account to set aside funds dedicated to pay future retiree health benefit costs.

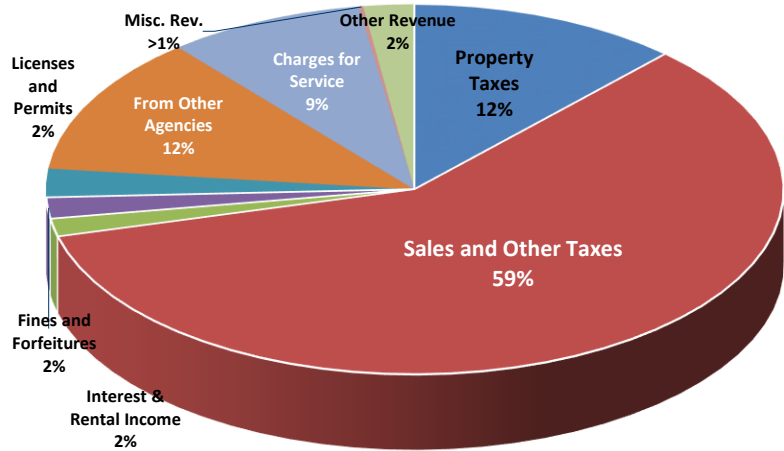
## Nick Kimball, CITY MANAGER

### Fiscal Year 2022-2023 Budget Message

#### General Fund Revenue

The FY 2022-2023 Adopted Budget projects \$25,293,996 in General Fund revenue. The City's largest revenue sources is Sales and Other Taxes, followed by Property Tax and Charges for Service. These three categories account for 80% of General Fund Revenue.

Based on the expected stable economic outlook over the next fiscal year, revenues are projected to increase by 8.3% from the FY 2021-2022 Adjusted Budget. General Fund revenue highlights are provided below.



- Sales and Other Tax revenue are projected to increase by 9.1% due to continued strong economic activity and consumer spending.
- Property Tax related revenues are projected to increase by 11.9% to reflect the strong housing market and home remodels leading to increased assessed values.
- Charges for Services are projected to decrease by 2.0% primarily due to a decrease in projected revenue for Special Police Services. Due to the temporary staffing shortage in the Police Department, resources for non-essential police activities, including, but not limited to, non-City special events, patrol at the Swap Meet, and film productions, have been reduced.
- Revenue from Other Agencies are projected to increase by 7.6% due primarily to an increase in the project Property Tax In-lieu of Motor Vehicle License Fee revenue from the state, which follows Property Tax revenue trends.
- Admissions Taxes are projected to remain flat at \$700,000. Admissions Taxes are primarily generated from the admission fee to the Swap Meet. The Swap Meet is currently upgrading the facility, which will temporarily impact their ability to generate revenue. However, once upgrades are completed, it is expected that it will attract more customers.

## Nick Kimball, CITY MANAGER

### Fiscal Year 2022-2023 Budget Message

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#### General Fund Expenditures

The FY 2022-2023 Adopted Budget includes \$25,292,128 in General Fund expenditures. The Adopted Budget includes an overall increase of 5.8% in expenditures from the FY 2021-2022 Adjusted Budget and includes almost \$967,014 in ongoing staffing resources and new positions as well as negotiated salary increases that average approximately 2%.

A total of \$2,780,652 in General Fund enhancement requests were approved and included in the Adopted Budget (One-time: \$1,765,620,620; Ongoing: \$1,015,032).<sup>4</sup>

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

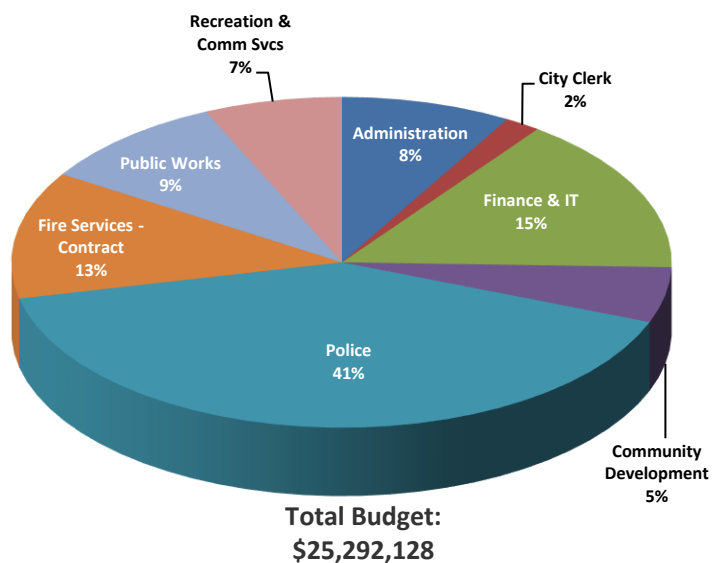
#### *Enterprise Funds: Projects and Enhancements*

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

A water and sewer rate study was completed in 2019 and new rates went into effect on January 1, 2020. The updated rate schedule ensure that fees charged to customers are sufficient to meet the cost to operate the water and sewer systems and replace aging water and sewer main lines.

The total budget for the Water Fund is \$6,593,047, which includes \$5,816,366 for operations and \$776,681 for capital projects.

Total projected Water Fund revenues are \$5,750,948, resulting in a planned budget deficit in the Water Fund of \$842,099. The budget deficit is primarily the result of planned capital improvements, which will reduce the Water Fund reserve balance to approximately \$626,634. Staff is reviewing a financial plan with City Council to ensure that there are sufficient reserve balances in the Water Fund while completing critical upgrades to the water system's treatment and storage facilities to significantly increase water resiliency.



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<sup>4</sup> A detailed breakdown of enhancement requests is included in the Adopted Budget after the City Manager's Report.



## Nick Kimball, CITY MANAGER

### Fiscal Year 2022-2023 Budget Message

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The total budget for the Sewer Fund is \$4,425,485, which includes \$3,265,485 for operations and \$1,160,000 for capital improvement payments to City of Los Angeles for the Hyperion Treatment system.

Total projected Sewer Fund revenues are \$4,187,061, resulting in a planned budget deficit in the Sewer Fund of approximately \$238,424. The Sewer Fund reserve balance is projected to decrease to approximately \$3.9 million, which will be necessary to fund future capital improvements to the Sewer System.

#### *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, retirement, 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 new appropriations in the Special Revenue, Grant, and Capital Funds are \$12,676,900.

#### Capital Improvements

The FY 2022-2023 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 capital improvements is provided primarily through Special Revenue, Grant, Capital Funds, and Enterprise Funds:

Category	Carry Over from Previous Years	FY 2022-2023 Proposed	Total Appropriation	Funding Sources
Street & Sidewalk Improvements	2,584,175	2,015,053	4,599,228	SB-1, Measure R & M and Prop C
Parking Lot Improvements	-	100,000	100,000	Parking & Maintenance Operations
Water System & Street Improvements	22,030,637	-	22,030,637	Measure W, Enterprise Funds, Prop C, and Grants
Transportation/Traffic Safety Improvements	9,012,666	-	9,012,666	Prop C, Measure R & M, SB-1 and Grants
<b>Total</b>	<b>33,627,478</b>	<b>2,115,053</b>	<b>35,742,531</b>	

A major capital project for the year includes a robust Street Resurfacing Program. The goal of the FY 2022-2023 project is to resurface 60 percent of the street's overall inventory with a focus on preserving streets that are still in good condition and preventing them from deteriorating too

## Nick Kimball, CITY MANAGER

### Fiscal Year 2022-2023 Budget Message

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quickly; and addressing many other streets that are prone to consistent pothole damage and excessive asphalt cracking. The streets to be paved as part of the Annual Street Resurfacing project add up to a total of approximately 30 miles, which will be funded through a combination of SB 1 funds, Measure R, Measure M, Proposition C, State Gas Tax, and Capital Outlay funds with the project expected to begin in August 2022 and completed by June 30, 2023.

Additional efforts are also underway to further increase the resiliency of the City's water system, including a plan that will allow Well No. 2A water to be connected to the treatment systems at Well No. 3 and Well No. 7A, so that it can be treated to reduce the nitrate levels. Modifications to the Well No. 2A electrical and power systems will be completed as part of the new Well No. 3 treatment system. These improvements will provide flexibility to cycle through all four wells in different combinations to meet the needs of the City while also preserving the long term mechanical viability of each well's pump and motor assembly used for groundwater extraction. The City anticipates using both the Water Fund in addition to applying for grants and resources through the State Water Resources Control Board (SWRCB).

More detailed information regarding the FY 2022-2023 Adopted Capital Improvement Program may be found in the "Capital Projects" section of Adopted City Budget document.

#### *Conclusion*

The emphasis of the FY 2022-2023 Adopted Budget is to modernize the City's organizational structure and reimagine how services are provided. Rather than focusing on "recovering," the resources recommended in this Adopted Budget focus on "restructuring" and "re-imagining" services to set up the City for an equitable, sustainable, and resilient future. The flexibility to make these investments is only possible as a result of prudent financial leadership from the City Council and a clear vision laid out in the *Strategic Goals 2022-2025*.

#### *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. I would also like to provide special acknowledgement to Sonia Gomez-Garcia who has worked tirelessly to put together this Adopted Budget while continuing to lead the day-to-day operations of Finance Department as Interim Director of Finance. Without her long and tireless hours, this Adopted Budget would not have been possible.

**General Fund Enhancement Request Summary**  
**FY 2022-2023**

Request	Dept.	Request	Ongoing Recommend	One-Time Recommend
Reclassify Economic Development Manager to Deputy City Manager/Econ. Dev.	Admin.	41,265	41,265	-
Add a Personnel Office Clerk (PT)	Admin.	18,834	18,834	-
Advertising for added recruitments	Admin.	7,500	-	7,500
Additional Contractual Services for pre-employment physicals/DOJ Bkgrd checks	Admin.	5,000	-	5,000
Agenda & Meeting Management Software Program	City Clerk	5,500	-	5,500
Add a Information Technology System Administrator	Finance	176,000	176,000	-
Lexipol Jail Manual Daily Training for Jail & Law Enforcement	PD	27,100	-	27,100
Building Inspection Services	CD	100,000	-	25,000
Add Administrative Assistant	CD	86,651	86,651	-
On-Call Environmental / Architectural Design Review & Planning	CD	75,000	-	50,000
Tuition Reimbursement	CD	1,500	-	1,500
Add a Management Analyst	PD	155,555	155,555	-
Additional Detective Training	PD	14,600	-	14,600
Ballistic Vests (replacement required every 5 years)	PD	32,500	-	32,500
New Officers Equipment and Uniforms	PD	10,000	-	10,000
Four (4) New Bicycles & Equipment for six (6)	PD	45,844	-	18,420
Additional Police Officers Training	PD	13,500	-	13,500
Staff Augmentation for Public Work Engineering	PW	150,000	-	150,000
Personnel Trailer Improvements and Furniture	PW	55,000	-	55,000
Add a Senior Tree Care Specialist	PW	110,000	110,000	-
Add a RCS Office Clerk (PT) - Recreation Park	RCS	39,360	18,834	-
Add a Program Specialist	RCS	93,679	93,679	-
City Birthday Celebration	RCS	8,530	5,000	-
Fourth of July Celebration	RCS	35,000	35,000	-
<b>Total Included in the Adopted Budget</b>		<b>1,307,918</b>	<b>740,818</b>	<b>415,620</b>

**FY 2022-2023 Measure A/SF funds: Establish Reserves**

	Dept.	Request	Ongoing Recommend	One-Time Recommend
Other Pension Employee Benefits (OPEB)	FIN	500,000	-	500,000
Self Insurance Fund (SIF)	FIN	750,000	-	750,000
<b>Total Measure A/SF Uses</b>		<b>1,250,000</b>	<b>-</b>	<b>1,250,000</b>

**Total Enhancements Request**

**2,557,918**      **740,818**      **1,665,620**

**Total Proposed General Fund Expenditures**

**25,032,914**

**City Council Enhancement Request: Not Included in Proposed Budget**

	Dept.	Request	Ongoing Recommend	One-Time Recommend
Add FT Community Preservation Officer (\$112,391) <sup>(a)</sup>	CD	56,196	56,196	-
Implementation of the Residential Parking Permit Program	PW	100,000	-	100,000
Add FT Community Service Coordinator	RCS	100,018	100,018	-
Implement Social Programs by collaborating with outside Agencies	RCS	8,000	8,000	-
Add FT Senior Park Maintenance Specialist	PW	110,000	110,000	-
<b>Total</b>		<b>374,214</b>	<b>274,214</b>	<b>100,000</b>
<b>GENERAL FUND</b>		<b>2,932,132</b>	<b>1,015,032</b>	<b>1,765,620</b>

**Recommended Enhancement Adjustments:**

<b>Less:</b> Staff Augmentation for Public Work Engineering	75,000
<b>Less:</b> Self Insurance Fund (SIF)	40,000
<b>Total</b>	<b>115,000</b>

**Council Recommended Enhancements**

**259,214**

**Total Adopted General Fund Expenditures**

**25,292,128**

**Total Adopted General Fund Revenues**

**25,293,996**

**General Fund Annual Surplus/Deficit**

**1,868**

**NOTES:**

a) To be split with Water fund 50%.





CITY OF SAN FERNANDO

# 2022-2027 Strategic Goals

Adopted April 19, 2021





## Historic & Visionary

As the home of the Fernandeano-Tataviam indigenous people and incorporated in 1911, the City of San Fernando is one of California's charming historic small towns.

The *City-wide Strategic Goals* articulate goals and objectives that the City of San Fernando will work to achieve over the next five years. The Strategic Goals provide context for budget development and revenue priorities to ensure the City Council, the City Manager, Department Directors, City Commissions and all city employees are working to achieve the City's long-term vision, goals and objectives. The Strategic Goals are reviewed annually and will be amended by City Council as needed.



# 2022-2027 Strategic Goals

*The strategic goals guiding the development of the fiscal year 2021-2022 budget are:*



I. FOCUS ON COMMUNITY FIRST



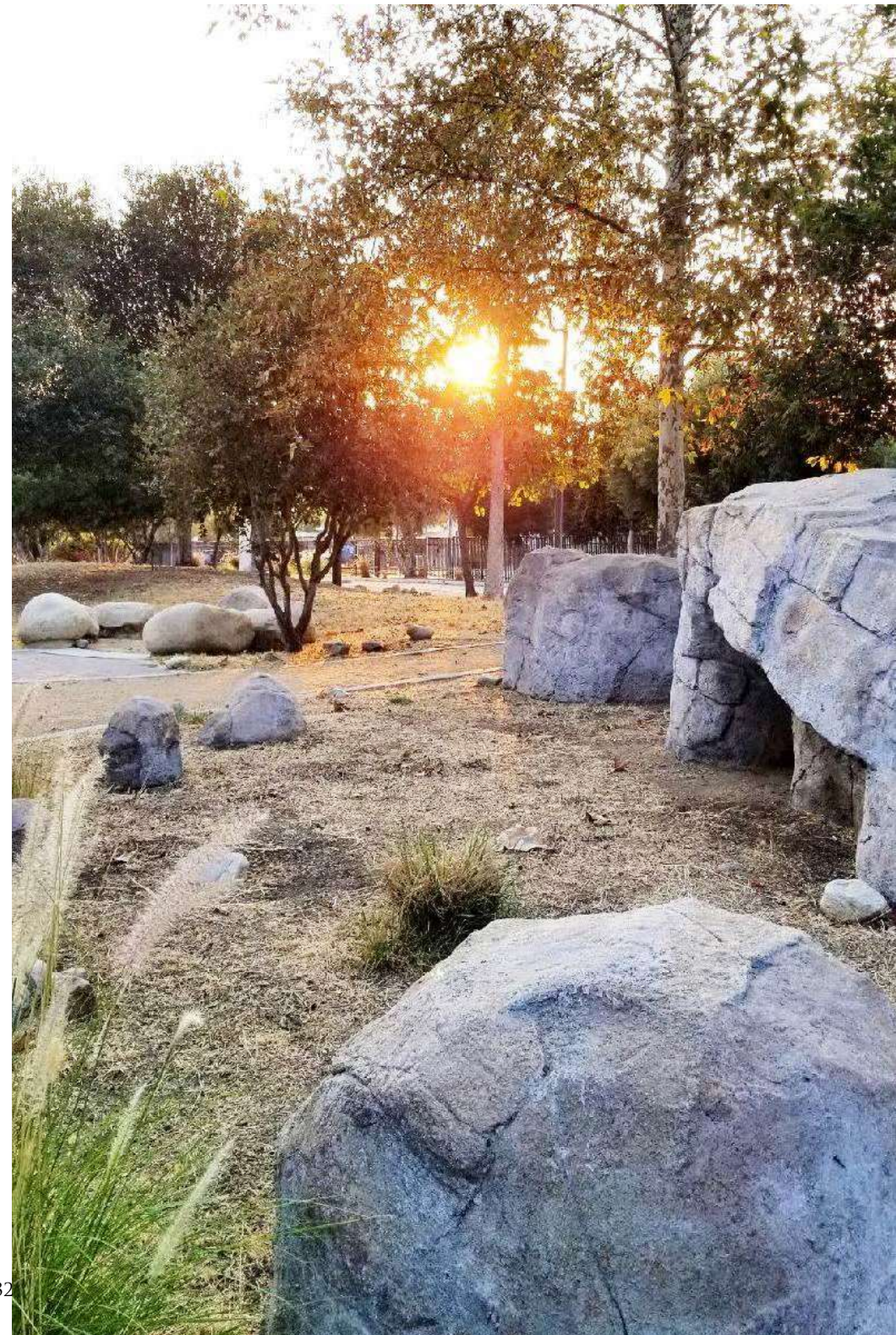
II. SUPPORT ECONOMIC RECOVERY:  
STRONGER THAN EVER



III. PRESERVE BEAUTIFUL HOMES AND  
NEIGHBORHOODS



IV. STRENGTHEN CLIMATE RESILIENCE  
AND ENVIRONMENTAL JUSTICE





## 2022-2027 Strategic Goals (continued)



V. ENHANCE PUBLIC  
TRANSPORTATION TO MOVE SAN  
FERNANDO



VI. BUILD RESILIENT AND RELIABLE  
INFRASTRUCTURE



VII. FORGE FINANCIAL STRENGTH AND  
STABILITY



VIII. COVID-19: RESPONDING TO A  
PANDEMIC





## I. FOCUS ON COMMUNITY FIRST

The City Council's focus is on enhancing the quality of life and community satisfaction in San Fernando. Working to implement the following goals will put the Focus on Community First:

1. Provide a high standard for service and quality of life for San Fernando taxpayers, residents and community members through our top-notch San Fernando Police Department, community-based public safety programming, efficient service delivery, access to local government, and excellent public service.
2. Provide opportunities for community engagement to further develop strategic goals and ensure they are consistent with community needs.
3. Create a public engagement policy and strategy to pro-actively seek community feedback on major City decisions.
4. Increase San Fernando Police Department resources for personnel, equipment, training and community-based policing options.
5. Explore opportunities to expand recreation and sports programs, senior programs, and the *Healthy San Fernando* initiative.
6. Improve the City's use of technology to enhance customer service, work more efficiently, improve transparency for residents, businesses and other stakeholders, and increase community access to broadband.
7. Increase opportunities and support for residents to secure basic needs, and obtain quality education, decent work, and family services.

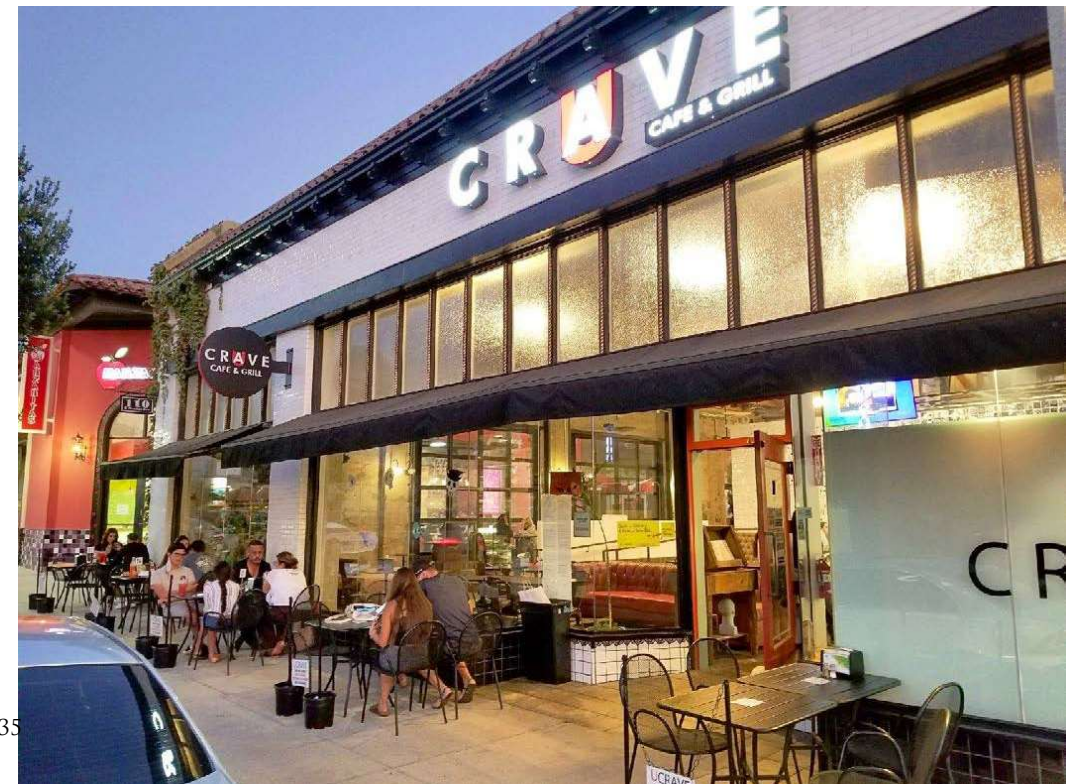




## II. SUPPORT ECONOMIC RECOVERY: STRONGER THAN EVER

The City Council's intent is to facilitate a strong recovery from the long-term financial impacts of the Great Recession and near term impacts of the COVID-19 pandemic by focusing on economic development, championing place-making efforts, and supporting the business community. To achieve this, the City has the following goals to Recover Stronger Than Ever:

1. Pursue economic development opportunities to bolster the City's revenue and promote the City's healthy business climate, top-notch City services, historic neighborhoods and arts and cultural resources.
2. Integrate and highlight San Fernando's history, art and culture into cultural and economic development plans. Support economic development efforts, including music and arts projects/programs, that highlight San Fernando's native American and Latin American roots.
3. Provide technical and financial assistance programs for small business retention, expansion and recruitment. (Business One-Stop Center)
4. Enhance the historic downtown business corridor through the creation of a Downtown Master Plan, architectural design and signage standards, business development support and pedestrian focused improvements.
5. Attract and retain private investment in all of the City's business corridors and support place-making efforts.
6. Attract well-paying jobs to the City's industrial corridors and commercial zones by focusing on growing industries including, but not limited to, climate resiliency research and development, clean energy and other emerging technologies, and arts and entertainment.
7. Beautify the Civic Center through investment in public buildings and infrastructure, including modernizing the City's Police Station, City Hall and Public Works support facilities, and supporting the Los Angeles Unified School District efforts to restore and rehabilitate the historic San Fernando Auditorium and Morningside Auditorium to be used as a public theatre.





### III. PRESERVE BEAUTIFUL HOMES AND NEIGHBORHOODS

The City Council recognizes the beautiful architecture of our homes and desirable characteristics of our neighborhoods. To preserve this, the City will work toward the following goals to Preserve our Beautiful Homes and Neighborhoods:

1. Facilitate common-sense housing policy to preserve the charm of San Fernando.
2. Promote home ownership and first time homeowner programs, particularly programs that provide home ownership opportunities for current San Fernando residents/renters.
3. Explore programs that provide technical assistance, architectural guidance, and financial support for the preservation and restoration of historic residential homes.
4. Explore programs that provide technical assistance, architectural guidance, and financial support for home rehabilitation for low- and moderate-income homeowners.
5. Develop a Homeless Plan and policies to support unsheltered and under housed individuals and families.
  - a) Update accessory dwelling unit and junior accessory dwelling unit ordinance to improve the City's affordable housing supply.
  - b) Develop policies for individuals dwelling in vehicles and other sheltered locations.
6. Develop policies, financial literacy and financial incentives to address displacement pressures for individuals and families that are functionally under-housed.



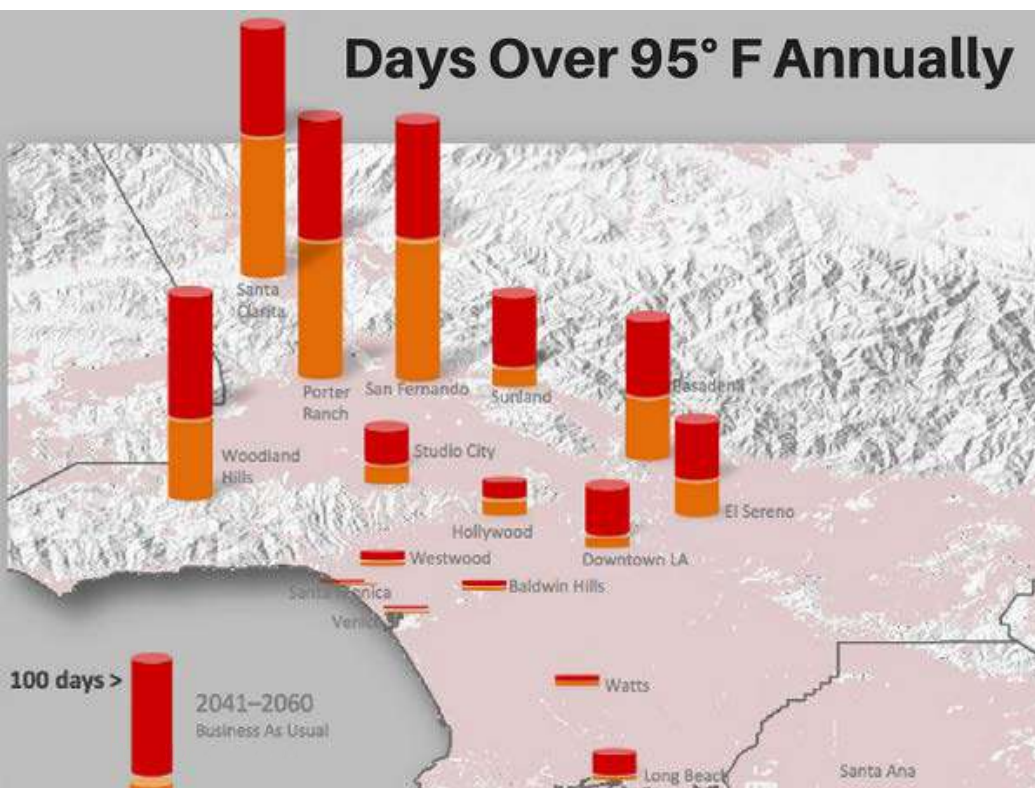




## IV. STRENGTHEN CLIMATE RESILIENCE AND ENVIRONMENTAL JUSTICE

The City Council understands the City's responsibility to be good stewards of the environment and the positive impact environmental responsibility has on the health and well-being of residents. Working to achieve the following goals will Strengthen Climate Resilience and Environmental Justice:

1. Protect public health and the City's natural resources by promoting energy efficient capital improvements, developing plans to reduce climate-related risks, and supporting federal and state legislative efforts to increase climate resilience and adaptation funding for impacted communities like San Fernando.
2. Invest in tree planting and care efforts and strengthen the City's urban forest to improve air quality, expand native habitat and address extreme heat and heat island impacts.
  - a) Increase tree canopy coverage by 33% by the end of fiscal year 2027 (i.e. add approximately 2,000 trees).
  - b) Seek resources to develop and implement an Urban Forest Management Plan.
3. Safeguard the City's water quality and local water supply through risk, resiliency and redundancy improvements, infiltration projects, treatment and storage improvements, and conservation programs.
  - a) Complete the *San Fernando Park Infiltration Project* by the end of fiscal year 2025. Once completed, this project will infiltrate up to 400-acre feet of water annually (130.3 million gallons) and prevent this captured water from going into the Pacoima Wash, a tributary to the Los Angeles River.
  - b) Pursue funding to restore and rehabilitate 8<sup>th</sup> Street Natural Park to achieve maximum water capture and infiltration.
  - c) Move forward with *Green Streets* and other stormwater capture projects, such as the Carlisle Green Street project and stormwater capture improvements at South Maclay and Parking Lot 4 (Truman and Brand Blvd).
  - d) Plan, design and build the Pacoima Wash Greenway to address flooding and stormwater compliance and expand open space.
  - e) Continue to use 100% local ground water supply to meet residential and commercial water demand through projects like a Phase 2 of nitrate treatment plant for wells 2A and 3A to provide resiliency for the City's water supply.
4. Reduce the City's carbon footprint through energy efficient facility improvements, aggressive waste and food reduction, recycling and reuse, and alternative energy vehicles and equipment.





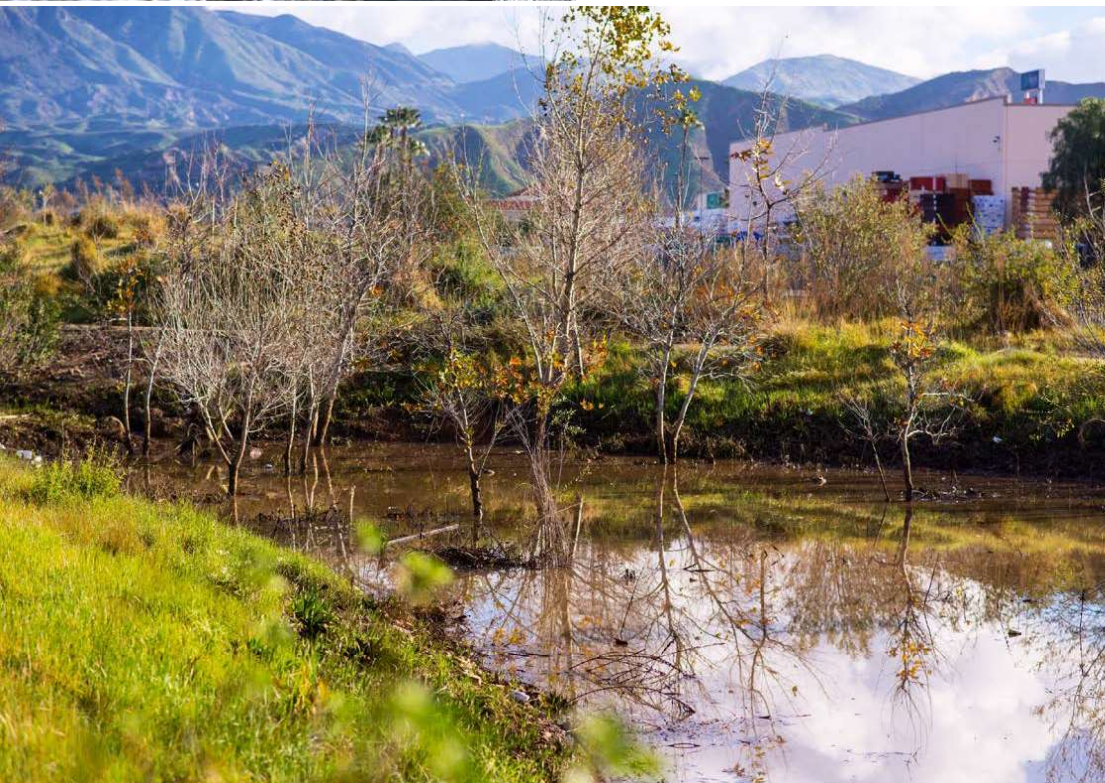
## V. ENHANCE PUBLIC TRANSPORTATION TO MOVE SAN FERNANDO

The City Council understands the critical role regional and local public transportation networks play in providing a way for our essential workers to get to work, reducing traffic congestion, and reducing our carbon footprint. The following goals provide a framework to Enhance Public Transportation and Move San Fernando:

1. Enhance regional and local public transportation options that benefit residents as well as employees, visitors, and customers of San Fernando businesses and cultural institutions.
2. Ensure the East Valley Regional Light Rail and Metrolink projects servicing San Fernando are developed responsibly with adequate mitigation for traffic, pedestrian and parking impacts to not create an undue hardship to the City's residents and businesses.
3. Pursue funding to construct projects identified in Metro's First/Last Mile Plan, the City's *Safe and Active Streets Plan*, and other planning efforts that support access to public transportation and pedestrian-focused improvements.
4. Provide affordable local transportation, including the ability to offer the Mission City Transit service without charging a fare.
5. Beautify and update bus stops by making them more user friendly, attractive, clean and architecturally consistent.
6. Support and prioritize deployment of transportation electrification and alternative fuels through the promotion of electric charging and clean natural gas public stations.
7. Improve the City's Trails Network including increased maintenance of the Mission City Bike Trail and completing the Pacoima Wash Greenway.







## VI. BUILD RESILIENT AND RELIABLE INFRASTRUCTURE

The City Council recognizes the costly impact of deferred maintenance of the City's aging infrastructure, including streets, sidewalks, water and sewer transmission lines, sports fields and courts, and public buildings. The following goals will help reduce the long-term cost of deferred maintenance and provide direction to Build Resilient and Reliable Infrastructure:

1. 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.
2. Leverage federal, state and county transportation funding to maximize residential and commercial street paving each year.
  - a) Goal to spend at least \$2,000,000 per year to resurface at least 2 miles of residential streets per year.
  - b) After resurfacing, slurry seal residential streets every 5 years.
3. Develop a sidewalk replacement program to increase safety and walkability throughout the City.



## VII. FORGE FINANCIAL STRENGTH AND STABILITY

The City Council holds their fiduciary responsibility to San Fernando taxpayers in highest regard and values strong financial management practices. The following goals will ensure the City continues to Forge Financial Strength and Stability:

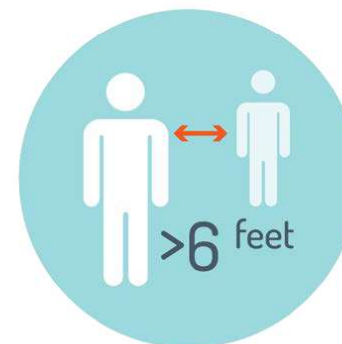
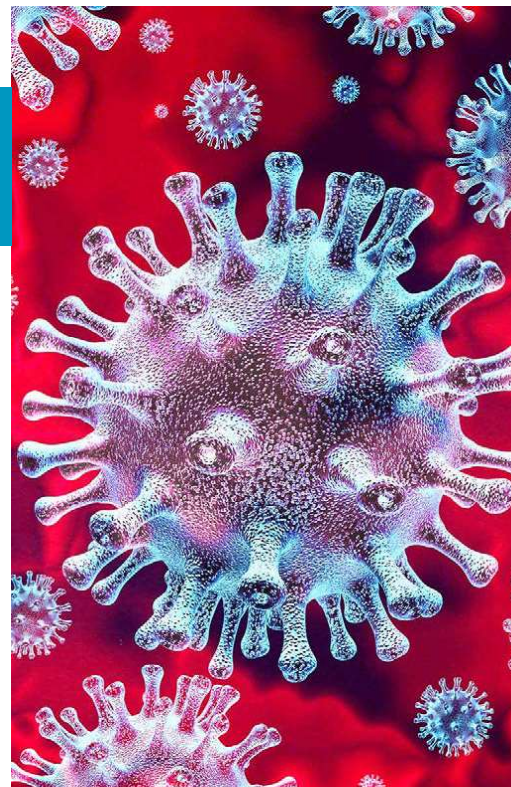
1. Manage and grow the City's revenues and reserve balances in a number of critical funds, including, but not limited to, the General Fund, Self-Insurance Fund, Equipment Replacement Fund and Enterprise Funds in accordance with the City's Comprehensive Financial Policies.
2. Review and update the City's Comprehensive Financial Policies bi-annually. Policy areas address in the Comprehensive Financial Policies include: 1) Long-term Financial Planning, 2) Auditing, Financial Reporting and Disclosure, 3) Revenue Collection, 4) Investment and Cash Management, 5) Capital Assets and Capital Improvement Projects, 6) Financial Reserves and Fund Balances, 7) Post-employment Benefit Funding, 8) Grant Administration, 9) User Fees and Service Charges, 10) Cost Allocation, and 11) Debt Management.
3. Review and update the City's Investment Policy annually.
4. Implement strategies to reduce long-term pension and other post-employment benefits (i.e. retiree health) liabilities.
5. Invest in a Grant Manager, or Grant Management Services, to secure funds to implement strategic goals and priority projects.
6. Continue to submit and receive the Government Financial Officers Association (GFOA) Awards for Excellence in Financial Reporting and Budget Preparation.



## VIII. COVID-19: RESPONDING TO A PANDEMIC

The City Council has made response to the COVID-19 pandemic the highest priority since it first declared a local state of emergency on Monday, March 16, 2020. The City's COVID-19 response effort now shifts away from the outreach, education and enforcement phase to the vaccination and recovery phase, which are reflected in the goals below. The following short-term goals are expected to be completed in the first year of this Strategic Goals cycle and may be removed from future updates of this document:

1. Work with elected officials, state and county agencies, and community partners to vaccinate 75% of the 65+ senior population and eligible general population by December 31, 2021, while continuing the free COVID-19 testing program.
2. Increase capability to disseminate timely and relevant information to the community through effective communication channels and community partners.
  - a) Leverage community partnerships to maximize outreach for vaccine distribution, updated health order information, financial programs available to residents and businesses, and available technical/financial assistance programs.
  - b) Utilize emergency communication capability (ALERT San Fernando) appropriately to ensure important information is actively pushed out to the community.
3. Support federal, state and local funding for COVID-19 relief programs, especially for most impacted communities.





# 2021-2022 CITY LEADERSHIP

## CITY COUNCIL

Mayor Sylvia Ballin

Vice Mayor Mary Mendoza

Councilmember Cindy Montañez

Councilmember Hector Pacheco

Councilmember Celeste Rodriguez

## CITY MANAGER AND DIRECTORS

City Manager Nick Kimball

City Clerk Julia Fritz

Police Chief Anthony Vairo

Director of Finance Diego Ibañez

Director of Public Works Matt Baumgardner

Director of Recreation and Community Services

Julian Venegas

Director of Community Development: Vacant



*The City of San Fernando was incorporated on August 31, 1911*







## 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



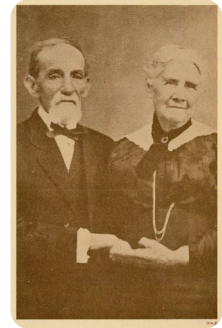
a sense of privacy; yet it is only minutes from downtown Los Angeles and only minutes away from other centers of commercial activity, thanks to a network of freeways and nearby airports. The City combines modern metropolitan conveniences with a close-knit community of friendly, civic-minded residents.

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.

### **DEMOGRAPHICS**<sup>1</sup>

**AREA:** 2.4 square miles

**DATE OF INCORPORATION:** August 31, 1911

**POPULATION:** 24,244

#### **RACIAL COMPOSITION:**

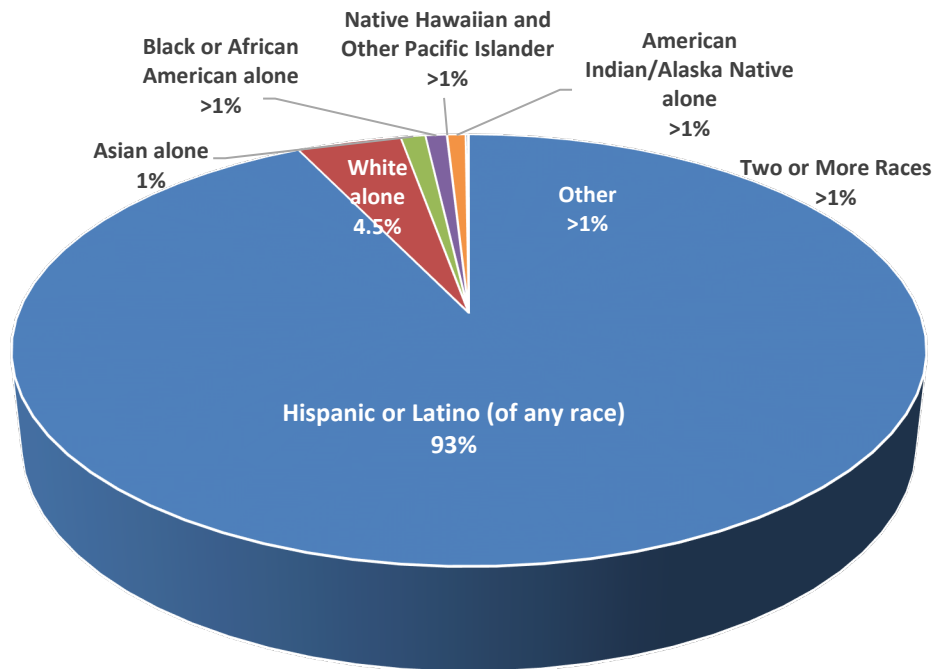
• Hispanic or Latino (of any race)	22,499
• White alone	1,055
• Black or African American alone	215
• Asian alone	252
• American Indian/Alaska Native alone	185
• Native Hawaiian and Other Pacific Islander	5
• Some other race alone	11
• Two or More Races	22



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<sup>1</sup> All demographic information was gathered from the United States Census Bureau; 2020 American Community Survey (ACS) 5-year estimates visited 10/13/2022.

## RACIAL COMPOSITION (CONTINUED):



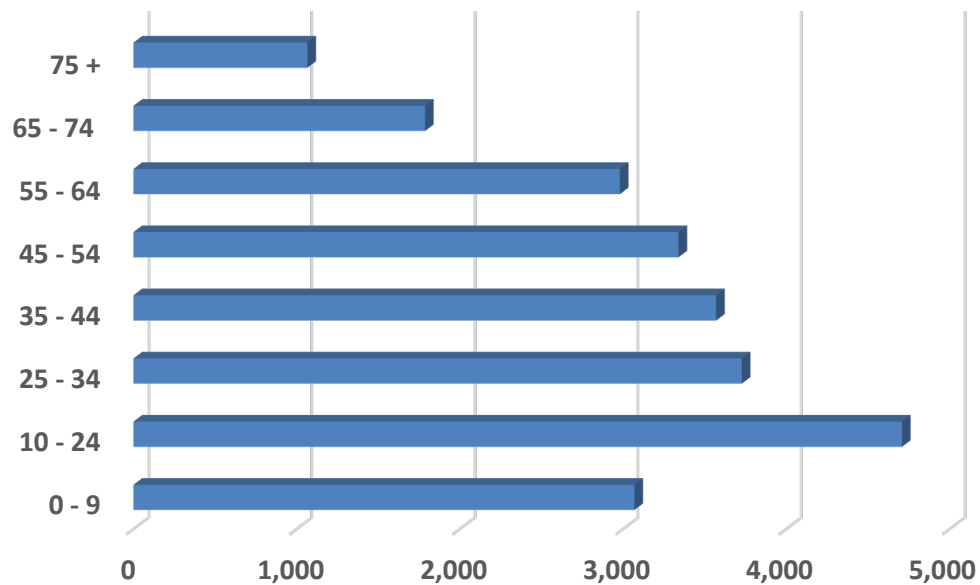
**MEDIAN AGE:** 36.7 years

## AGE COMPOSITION:

• 0 - 9	3,069
• 10 - 24	4,708
• 25 - 34	3,727
• 35 - 44	3,570
• 45 - 54	3,339
• 55 - 64	2,980
• 65 - 74	1,786
• 75 +	1,065



## AGE COMPOSITION (CONTINUED):



## HOUSEHOLDS/INCOME:

- Number of Households 6,466
- Median Household Income \$60,655
- Median Single Family Residential House Price \$650,000
- Median Gross Rent \$1,393

## 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:** 12,119

**NUMBER OF VOTES CAST IN LAST ELECTION:** 8,865 (November 2020)



**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:**

	<b># of Employees</b>	<b>% of Total Employment</b>
Los Angeles Unified School District	2,145	18.03%
Pharmavite LLC	343	2.88%
Pepsi Beverages Company	320	2.69%
The Home Depot	300	2.52%
Los Angeles County Superior Court *	250	2.10%
Puretek Corporation	196	1.65%
Production Resource Group LLC (PRG)	151	1.27%
Northeast Valley Health Group	150	1.26%
Vallarta Supermarkets**	144	1.21%
Ricon Corp	118	0.99%

**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 1<sup>st</sup> and concludes on June 30<sup>th</sup>. 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 1<sup>st</sup>, 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.

## BUDGET CALENDAR

Time Frame	Task	Department(s)
January - April 2022	Review and calculate revenue projections for General Fund, Special Revenue Funds, Enterprise Funds and Capital Projects Funds	Finance
February 2022	Review/Update salary projections	Personnel, Finance
March 7, 2022	City Council update and presentation: <ul style="list-style-type: none"> <li>FY 2020-2021 Audited Financial Statements</li> <li>FY 2021-2022 Mid-year Budget</li> </ul> FY 2022-2023 Budget Kickoff	Administration, Finance
March 2022	Prepare/update budget instructions and forms for departments to complete during budget development	Finance
March 15, 2022	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 15 - 31, 2022	Departments review and complete budget forms	All Departments
April 4 - 8, 2022	Preliminary review of department budget forms, including review of enhancement and Capital requests Agenda item to discuss citywide strategic goals and City Council priorities for Fiscal Year 2022-2023	Administration, Finance
April 11 - 15, 2022	City Manager/Finance Director meetings with Department Heads to discuss budget requests	All Departments
April 18, 2022	Finalize City Manager's recommendations	Administration, Finance
April/May 2022	Prepare Proposed Budget document	Administration, Finance
May 2, 2022	Provide Proposed Budget to City Council and post to the City's website	Administration, Finance
May 16, 2022 May 23, 2022 May 31, 2022 June 6, 2022	Budget Study Sessions	All Departments
May/June 2022	Update Proposed Budget based on direction provided at Budget Study Sessions	Administration, Finance
June 2, 2022	Publish Notice of Public Hearing for budget adoptions	City Clerk
June 20, 2022	Budget hearing and adoption, including adopting of Gann Limit	Administration, Finance
July 1, 2022	Post Adopted budget to the City's Finance System	Finance
July/August 2022	Produce Adopted Budget book, distribute to City Council, post to the City's website, and submit for GFOA Award	Finance

### ACCOUNTING AND BUDGETARY BASIS

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

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

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

### Accounting Structure and Terminology

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

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

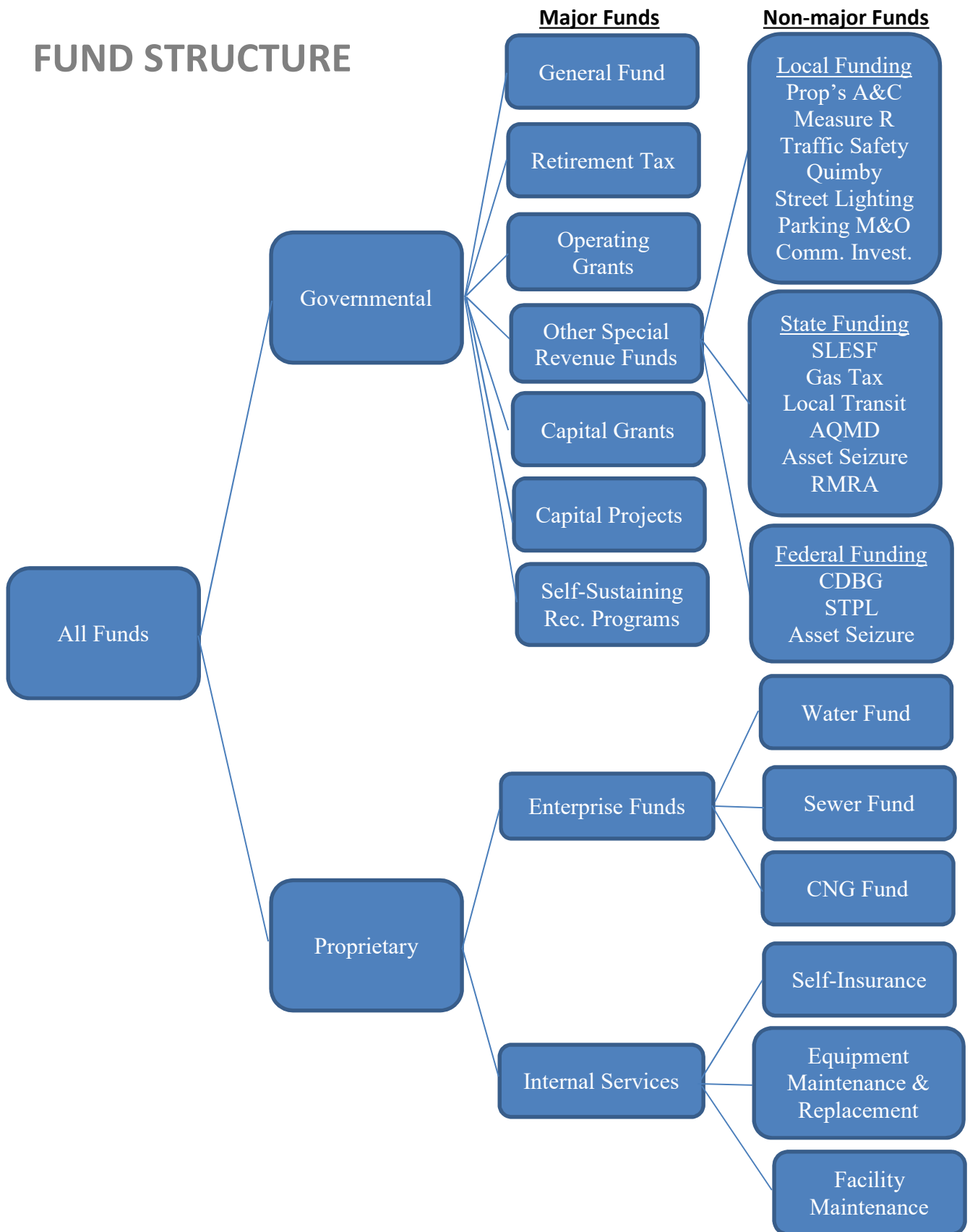
Proprietary Funds are used to account for business-type activities or activities that are supported by fees or charges. Proprietary funds include Enterprise funds, which include the City's Water, Sewer, and Refuse funds, and internal service funds, such as the self-insurance fund.

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

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

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

# 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 2019-2020 is \$2,045,544,796 (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. 8157**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN FERNANDO, CALIFORNIA, ADOPTING A BUDGET FOR THE FISCAL YEAR 2022-2023 AND ESTABLISHING ESTIMATED REVENUES AND APPROPRIATIONS AS DESCRIBED HEREIN**

**WHEREAS**, the City Council has received and considered a proposed budget for Fiscal Year 2022-2023, commencing July 1, 2022, and ending June 30, 2023; and

**WHEREAS**, the City Council has reviewed and modified the proposed budget and conducted a Public Hearing on the budget on June 21, 2022; 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, 2022 and ending June 30, 2023, 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 2022-2023 for each of the several objects of Salaries and Wages, Operations and Maintenance, Capital Outlay and Public Improvements.

**SECTION 3:** The sums of money set forth in Exhibits "1", "2", "3", "4", "5", "6" and "7" are hereby appropriated to the following named departments, offices, agencies and activities of the City for expenditures during Fiscal Year 2022-2023 as shown in Exhibits "1", "2", "3", "4", "5", "6" and "7".

**SECTION 4:** Work programs in the published adopted budget shall be revised to reflect necessary updates and direction from the City Council on May 23, 2022, May 31, 2022 and June 6, 2022.

**SECTION 5:** Account balances that are encumbered as of June 30, 2022 may be carried over and re-budgeted in the fiscal year 2022-2023 budget with the approval of the City Manager or his/her designee.

**SECTION 6:** The unexpended account balances, as of June 30, 2022, for Capital expenditures, capital grants, and Capital Improvement Projects may be carried over and re-budgeted in the fiscal year 2022-2023 budget with the approval of the City Manager or his/her designee, provided it does not exceed the prior year adjusted budget.

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

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

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

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

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

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

**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 21<sup>st</sup> day of June, 2022.

DocuSigned by:

*Mary Mendoza*

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Mary Mendoza, Mayor of the City of  
San Fernando, California

**ATTEST:**

DocuSigned by:

*Julia Fritz*

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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. 8157 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 21<sup>st</sup> day of June, 2022, by the following vote of the City Council:

**AYES:** Rodriguez, Montañez, Ballin, Mendoza - 4

**NAYS:** None

**ABSENT:** Pacheco - 1

**ABSTAINED:** None

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of San Fernando, California, this 27th day of June, 2022.

DocuSigned by:

*Julia Fritz*

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Julia Fritz, City Clerk

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## **SECTION II. BUDGET OVERVIEW**

CITY OF SAN FERNANDO						CITY OF SAN FERNANDO							
FUND NO.	FUND NAME	Actual Beginning Balance July 1, 2021	Adjusted Revenues FY 2021-2022	Adjusted Expenditures FY 2021-2022	Adjusted Ending Balance June 30, 2022	Adopted Revenues FY 2022-2023	Transfers In	Total Resources	Adopted Operating Expenditures FY 2022-2023	Capital Expense	Transfers Out	Total Requirements	Estimated Ending Balance June 30, 2023
<b>General Fund:</b>													
001	General Fund	\$ 7,759,467	\$ 23,364,460	\$ 23,911,748	\$ 7,212,179	\$ 24,773,996	\$ 520,000	\$ 25,293,996	\$ 25,237,128	\$ -	\$ 55,000	\$ 25,292,128	\$ 7,214,047
<b>Total General Fund:</b>						<b>\$ 24,773,996</b>	<b>\$ 520,000</b>	<b>25,293,996</b>	<b>25,237,128</b>	<b>-</b>	<b>55,000</b>	<b>25,292,128</b>	<b>\$ 7,214,047</b>
<b>Special Revenue Funds:</b>													
002	Supplemental Law Enforcement Services	\$ 164,588	125,000	125,000	\$ 164,588	\$ 150,000	-	150,000	-	-	150,000	150,000	\$ 164,588
007	Proposition "A" - Transit Development Fund	\$ 83,762	509,042	527,947	\$ 64,857	\$ 619,232	-	619,232	605,724	-	-	605,724	\$ 78,365
008	Proposition "C" - Transit Development Fund	\$ 618,508	422,237	860,237	\$ 180,508	\$ 500,934	-	500,934	231,886	400,000	-	631,886	\$ 49,556
009	Proposition "C" - Discretionary	\$ 21,995	-	775,376	\$ (753,381)	\$ 753,381	-	753,381	-	-	-	-	(0)
010	Grant Fund	\$ 2,607,454	25,512,153	25,245,242	\$ 2,874,365	\$ 2,244,662	-	2,244,662	-	2,244,662	-	2,244,662	\$ 2,874,365
011	State Gas Tax Fund	\$ 5,313	608,790	579,115	\$ 34,988	\$ 721,383	-	721,383	299,072	-	250,000	549,072	\$ 207,299
012	Measure R Fund	\$ 1,528,617	358,902	1,536,993	\$ 350,526	\$ 375,701	-	375,701	178,822	425,000	-	603,822	\$ 122,405
013	Traffic Safety Fund	\$ 4,483	-	-	\$ 4,483	\$ -	-	-	-	-	-	-	\$ 4,483
014	Cash In-Lieu of Parking	\$ 513,483	-	-	\$ 513,483	\$ -	-	-	-	-	-	-	\$ 513,483
015	Local Transportation Fund (SB 325)	\$ -	45,519	45,519	\$ -	\$ 23,311	-	23,311	-	23,311	-	23,311	\$ -
016	Air Quality Management District Fund	\$ 123,463	20,000	20,000	\$ 123,463	\$ 30,000	-	30,000	-	-	-	-	\$ 153,463
017	Recreation Self Sustaining Fund	\$ 27,754	242,525	224,861	\$ 45,418	\$ 272,744	-	272,744	279,510	-	-	279,510	\$ 38,652
018	Retirement Fund	\$ 11,743,821	5,022,101	4,318,010	\$ 12,447,912	\$ 4,687,178	201,201	4,888,379	4,772,765	-	-	4,772,765	\$ 12,563,525
019	Quimby Act Fees	\$ 8	-	-	\$ 8	\$ -	-	-	-	-	-	-	\$ 8
020	State Asset Seizure	\$ 10,009	-	-	\$ 10,009	\$ -	-	-	-	-	-	-	\$ 10,009
021	Federal Asset Seizure	\$ 8,902	-	-	\$ 8,902	\$ -	-	-	-	-	-	-	\$ 8,902
022	STPL	\$ 5,556	-	-	\$ 5,556	\$ -	-	-	-	-	-	-	\$ 5,556
023	Measure W Fund - SCW Program	\$ 217,551	265,000	448,613	\$ 33,938	\$ 280,000	-	280,000	6,480	273,520	-	280,000	\$ 33,938
024	Measure M Fund	\$ 1,076,180	358,902	1,099,863	\$ 335,219	\$ 425,794	-	425,794	-	625,794	-	625,794	\$ 135,219
025	Road Maintenance and Rehab (SB1)	\$ 1,165,635	484,234	1,342,022	\$ 307,847	\$ 564,259	-	564,259	-	764,259	-	764,259	\$ 107,847
026	Community Development Block Grant	\$ (2,182)	433,277	443,412	\$ (12,317)	\$ 225,000	-	225,000	225,000	-	-	225,000	\$ (12,317)
027	Street Lighting	\$ 377,643	331,181	268,914	\$ 439,910	\$ 327,550	-	327,550	213,046	114,504	-	327,549	\$ 439,910
029	Parking Maintenance Operations	\$ 342,810	206,000	174,764	\$ 374,046	\$ 208,289	-	208,289	226,863	150,000	-	376,863	\$ 205,472
030	Mall Maintenance Operations	\$ (30,829)	85,000	66,659	\$ (12,488)	\$ 85,000	-	85,000	90,259	-	-	90,259	\$ (17,747)
032	Capital Outlay	\$ 60,390	1,916,050	1,926,688	\$ 49,752	\$ -	-	-	-	-	-	-	\$ 49,752
050	Pavement Fund	\$ 14,178	-	-	\$ 14,178	\$ -	-	-	-	-	-	-	\$ 14,178
053	Community Investment Fund	\$ 21,278	17,500	17,500	\$ 21,278	\$ 10,000	-	10,000	10,000	-	-	10,000	\$ 21,278
055	Comm. Development Surcharge Fund	\$ 93,312	50,000	31,000	\$ 112,312	\$ 50,000	-	50,000	32,402	-	-	32,402	\$ 129,910
094	Low Income Housing	\$ 1,905,158	-	4,810	\$ 1,900,348	\$ 700	-	700	84,021	-	-	84,021	\$ 1,817,027
101	AB109 Task Force Fund	\$ 14,107	-	-	\$ 14,107	\$ -	-	-	-	-	-	-	\$ 14,107
108	California Arts Council	\$ (2,000)	-	-	\$ (2,000)	\$ -	-	-	-	-	-	-	\$ (2,000)
109	National Endowment for the Arts	\$ (17,348)	40,000	62,651	\$ (39,999)	\$ -	-	-	-	-	-	-	\$ (39,999)
110	Operating Grants	\$ (79,931)	626,393	1,365,767	\$ (819,305)	\$ -	-	-	-	-	-	-	\$ (819,305)
111	DUI Avoid Campaign	\$ 3,056	-	-	\$ 3,056	\$ -	-	-	-	-	-	-	\$ 3,056
119	Office of Comm. Oriented Policing	\$ (12,053)	-	-	\$ (12,053)	\$ -	-	-	-	-	-	-	\$ (12,053)
120	ABC Alcohol Beverage Control Grant	\$ -	-	-	\$ -	\$ -	-	-	-	-	-	-	\$ -
121	American Rescue Plan Act	\$ 2,796,292	-	297,882	\$ 2,498,410	\$ -	-	-	-	-	-	-	\$ 2,498,410
<b>Total Special Revenue Funds:</b>						<b>\$ 12,555,117</b>	<b>201,201</b>	<b>12,756,318</b>	<b>7,255,850</b>	<b>5,021,050</b>	<b>400,000</b>	<b>12,676,899</b>	<b>\$ 21,361,344</b>

CITY OF SAN FERNANDO						CITY OF SAN FERNANDO							
FUND NO.	FUND NAME	Actual	Adjusted	Adjusted	Adjusted	Adopted Revenues FY 2022-2023	Transfers In	Total Resources	Adopted	Capital Expense	Transfers Out	Total Requirements	Estimated
		Beginning Balance July 1, 2021	Revenues FY 2021-2022	Expenditures FY 2021-2022	Ending Balance June 30, 2022				Operating Expenditures FY 2022-2023				Ending Balance June 30, 2023
Enterprise and Internal Service Funds:													
006	Self Insurance	\$ (2,211,537)	2,025,000	2,025,000	\$ (2,211,537)	\$ 2,359,641	60,000	2,419,641	2,350,000	-	-	2,350,000	\$ (2,141,896)
041	Equipment Maintenance/Replacement	\$ 1,175,125	613,508	912,247	\$ 876,386	\$ 689,592	-	689,592	517,083	160,000	-	677,083	\$ 888,895
043	Facility Maintenance	\$ 261,177	1,493,474	1,543,117	\$ 211,534	\$ 1,525,000	95,000	1,620,000	1,513,765	125,000	-	1,638,765	\$ 192,769
070	Water	\$ 6,423,696	5,235,892	10,190,854	\$ 1,468,733	\$ 5,750,948	-	5,750,948	5,676,366	776,681	140,000	6,593,047	\$ 626,634
072	Sewer	\$ 4,867,098	4,091,070	4,829,799	\$ 4,128,368	\$ 4,187,061	-	4,187,061	3,185,485	1,160,000	80,000	4,425,485	\$ 3,889,944
073	Refuse/Environmental	\$ 51,664	-	-	\$ 51,664	\$ -	-	-	48,370	2,630	-	51,000	\$ 664
074	Compressed Natural Gas	\$ 183,777	120,000	115,365	\$ 188,412	\$ 120,000	-	120,000	120,816	-	-	120,816	\$ 187,596
Total Enterprise and Internal Service Funds:		\$ 10,750,999	13,578,944	19,616,382	\$ 4,713,561	\$ 14,632,242	155,000	14,787,242	10,967,574	2,224,311	220,000	15,856,196	\$ 3,644,607
TOTAL ALL CITY FUNDS:		\$ 43,921,429	74,623,209	85,336,974	\$ 33,207,665	\$ 51,961,356	876,201	52,837,557	43,460,551	7,245,361	675,000	53,825,223	\$ 32,219,998

Funds with Significant Change in Fund Balance	% Change	Discussion of Change in Fund Balance:
<u>General Fund</u>		
001 General Fund	4%	The General Fund will continue to remain stable and maintain strong reserves to be used in the event of a significant financial emergency.
<u>Special Funds</u>		
007 Prop A Fund	21%	Funds are being accumulated to fund local transit projects.
008 Prop C Fund	-73%	Reserve funds are appropriated to fund street resurfacing/reconstruction projects.
009 Prop C Discretionary	-100%	Reserve funds are appropriated to fund a citywide traffic signal synchronization project.
011 Gas Tax Fund	492%	Funds are being accumulated to fund future street resurfacing/reconstruction projects.
012 Measure R Fund	-65%	Reserve funds are appropriated to fund street resurfacing/reconstruction projects.
016 Air Quality Management District Fund	24%	Funds are being accumulated to purchase low emission City vehicles.
017 Recreation Self Sustaining Fund	-15%	Reserve funds are appropriated to re-open park programs and special events after COVID-19 restrictions.
018 Retirement Fund	1%	The City refinanced and issued a Pension Obligation Bond in FY 2021-2022 which resulted a reduction in CalPERS cost. In addition, some employees contribute to pension cost.
024 Measure M Fund	-60%	Reserve funds are appropriated to fund street resurfacing and citywide traffic signal synchronization projects.
025 Road Maintenance & Rehab (SB1) Fund	-65%	Reserve funds are appropriated to fund street resurfacing/reconstruction projects.
029 Parking Maintenance Operations	-45%	Reserve funds are appropriated to fund future capital improvements at City owned parking lots.
030 Mall Maintenance Operations	42%	This account tracks the financial operations of the Mall Business Improvement District to improve transparency and financial accountability.
055 Community Development Surcharge Fund	16%	Funds are being accumulated to fund ongoing programs to promote disabled accessibility and the City's land management enterprise software.
094 Housing Fund	-4%	Reserve funds are appropriated to provide assistance and support low/mod income housing programs and projects.
<u>Proprietary Funds:</u>		
006 Self Insurance	-5%	Funds are appropriated to cover the increase to insurance premiums
041 Equipment Replacement Fund	1%	Funds are being accumulated to replace vehicles and installation of equipment.
043 Facility Maintenance Fund	-9%	Funds are appropriated to fund City wide building improvements.
070 Water Fund	-54%	Funds are appropriated to implement the master capital improvement plan for the City's water system.
072 Sewer Fund	-6%	Funds are appropriated to implement the master capital improvement plan for the City's sewer system.
073 Refuse Fund	-99%	Funds are appropriated for SB1383 Education and Enforcement.

**CITY OF SAN FERNANDO**  
**GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS**  
**SUMMARY OF REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES AND**  
**FISCAL YEAR 2022-2023**

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.

	<b>Governmental Funds</b>	<b>Special Funds</b>	<b>Proprietary Funds</b>	<b>Total: All Funds</b>
<b>Revenue - by Type</b>				
Property Taxes	3,021,225	4,888,379	-	7,909,604
Sales and Other Taxes	14,911,095	3,519,301	-	18,430,396
Licenses and Permits	394,700	-	-	394,700
Fines and Forfeitures	465,600	-	-	465,600
Interest & Rental Income	633,589	-	-	633,589
From Other Agencies	3,062,057	4,147,438	-	7,209,495
Charges for Service	2,192,730	-	14,632,242	16,824,972
Miscellaneous Revenue	50,000	-	-	50,000
Other Revenue	43,000	-	-	43,000
<b>Total Revenue - by Type</b>	<b>24,773,996</b>	<b>12,555,117</b>	<b>14,632,242</b>	<b>51,961,356</b>
Other Financing Sources	520,000	201,201	155,000	876,201
<b>Total Revenue and Other Financing Sources</b>	<b>25,293,996</b>	<b>12,756,318</b>	<b>14,787,242</b>	<b>52,837,557</b>
<b>Expenditure - by Type</b>				
Personnel	15,942,234	2,989,123	3,877,219	22,808,576
Operating	6,355,571	4,249,377	8,940,414	19,545,362
Capital Expenses	-	5,021,050	2,221,681	7,242,731
Internal Service Charges/Transfers	2,939,323	17,350	596,882	3,553,555
<b>Total Expenditure by Type</b>	<b>25,237,128</b>	<b>12,276,900</b>	<b>15,636,196</b>	<b>53,150,223</b>
Other Financing Uses	55,000	400,000	220,000	675,000
<b>Total Expenditures and Other Financing Uses</b>	<b>25,292,128</b>	<b>12,676,900</b>	<b>15,856,196</b>	<b>53,825,223</b>
<b>Beginning Fund Balance:</b>	<b>\$ 7,212,179</b>	<b>\$ 21,281,925</b>	<b>\$ 4,713,561</b>	<b>\$ 33,207,665</b>
<b>Total Budget Surplus(Deficit)</b>	<b>1,869</b>	<b>79,419</b>	<b>(1,068,954)</b>	<b>(987,667)</b>
<b>Ending Fund Balance:</b>	<b>\$ 7,214,047</b>	<b>\$ 21,361,344</b>	<b>\$ 3,644,607</b>	<b>\$ 32,219,998</b>



**CITY OF SAN FERNANDO**  
**GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS**  
**SUMMARY OF REVENUES BY FUND - 5 YEAR HISTORY**  
**FISCAL YEAR 2022-2023**

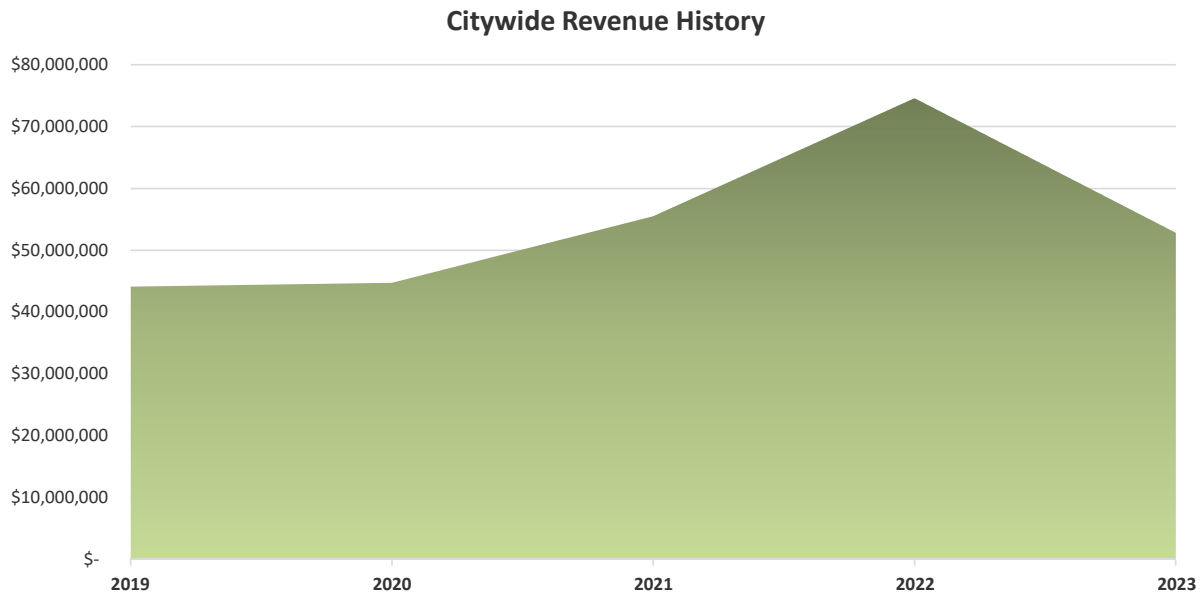
<b>Governmental Funds</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Adjusted</b>	<b>2023 Adopted</b>
001 General Fund	21,068,263	21,439,204	24,912,061	23,364,460	25,293,996
<b>Total Governmental Funds</b>	<b>\$ 21,068,263</b>	<b>\$ 21,439,204</b>	<b>\$ 24,912,061</b>	<b>\$ 23,364,460</b>	<b>\$ 25,293,996</b>

<b>Special Funds</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Adjusted</b>	<b>2023 Adopted</b>
002 SLESF	151,796	160,495	157,226	125,000	150,000
007 Proposition A	513,286	493,906	502,533	509,042	619,232
008 Proposition C	420,816	419,249	413,092	422,237	500,934
009 Proposition C - Discretionary	650	664	(4)	-	753,381
010 Capital Grants	1,049,595	286,417	4,788,338	25,512,153	2,244,662
011 State Gas Tax	504,965	569,328	553,159	608,790	721,383
012 Measure R	359,782	341,490	307,383	358,902	375,701
013 Traffic Safety	12,664	5,663	936	-	-
014 Cash In-Lieu of Parking	8,321	13,760	57,595	-	-
015 Local Transportation	16,806	6,035	30,000	45,519	23,311
016 AQMD	40,705	25,883	41,064	20,000	30,000
017 Recreation Self Sustaining	177,239	126,370	40,094	242,525	272,744
018 Retirement	4,877,317	4,712,106	4,927,113	5,022,101	4,888,379
019 Quimby Act	3	5	-	-	-
020 State Asset Seizure	833	1,458	7,287	-	-
021 Federal Asset Seizure	978	270	(2)	-	-
022 STPL	699	168	(1)	-	-
023 Measure W	-	-	269,938	265,000	280,000
024 Measure M	356,840	355,476	357,690	358,902	425,794
025 Road Maintenance and Rehab	459,427	451,733	472,522	484,234	564,259
026 CDBG	327,666	44,026	148,472	433,277	225,000
027 Street Lighting	379,262	363,624	361,153	331,181	327,550
029 Parking & Maintenance Operations	245,611	214,644	134,037	206,000	208,289
030 Mall Maintenance	96,685	75,917	29,024	85,000	85,000
032 Capital Outlay	-	25,000	-	1,916,050	-
050 Pavement Fund	419	428	(3)	-	-
053 Community Investment Fund	-	31,000	10,000	17,500	10,000
055 Comm. Development Surcharge Fund	50,626	52,932	57,173	50,000	50,000
094 Low Income Housing	104,060	492,163	952,389	-	700
101 AB109 Task Force Fund	-	-	-	-	-
108 California Arts Council	15,390	19,710	18,000	-	-
109 National Endowment for the Arts	57,000	50,000	50,000	40,000	-
110 Operating Grants	490	721,414	177,162	626,393	-
111 DUI Avoid Campaign	-	-	-	-	-
119 COPS Grant	49,342	-	-	-	-
120 Alcohol Beverage Control Grant	9,809	-	-	-	-
121 American Rescue Plan Act Funds	-	-	2,909,170	-	-
<b>Total Special Funds</b>	<b>10,289,083</b>	<b>10,061,334</b>	<b>17,772,538</b>	<b>37,679,806</b>	<b>12,756,318</b>

**CITY OF SAN FERNANDO**  
**GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS**  
**SUMMARY OF REVENUES BY FUND - 5 YEAR HISTORY**  
**FISCAL YEAR 2022-2023**

<b>Proprietary Funds</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Adjusted</b>	<b>2023 Adopted</b>
006 Self Insurance	2,071,456	1,591,998	1,217,332	2,025,000	2,419,641
041 Equipment Maint/Replacement	944,162	1,058,453	835,089	613,508	689,592
043 Facility Maintenance	1,425,909	1,755,927	1,611,074	1,493,474	1,620,000
070 Water	4,599,713	4,862,625	4,985,098	5,235,892	5,750,948
072 Sewer	3,615,261	3,781,670	4,040,178	4,091,070	4,187,061
073 Refuse	7,556	1,708	115	-	-
074 Compressed Natural Gas	119,402	192,297	141,676	120,000	120,000
<b>Total Proprietary Funds</b>	<b>12,783,459</b>	<b>13,244,678</b>	<b>12,830,562</b>	<b>13,578,944</b>	<b>14,787,242</b>

<b>Total Citywide Revenues</b>	<b>\$ 44,140,805</b>	<b>\$ 44,745,216</b>	<b>\$ 55,515,161</b>	<b>\$ 74,623,209</b>	<b>\$ 52,837,557</b>
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**CITY OF SAN FERNANDO**  
**GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS**  
**SUMMARY OF APPROPRIATIONS BY FUND - 5 YEAR HISTORY**  
**FISCAL YEAR 2022-2023**

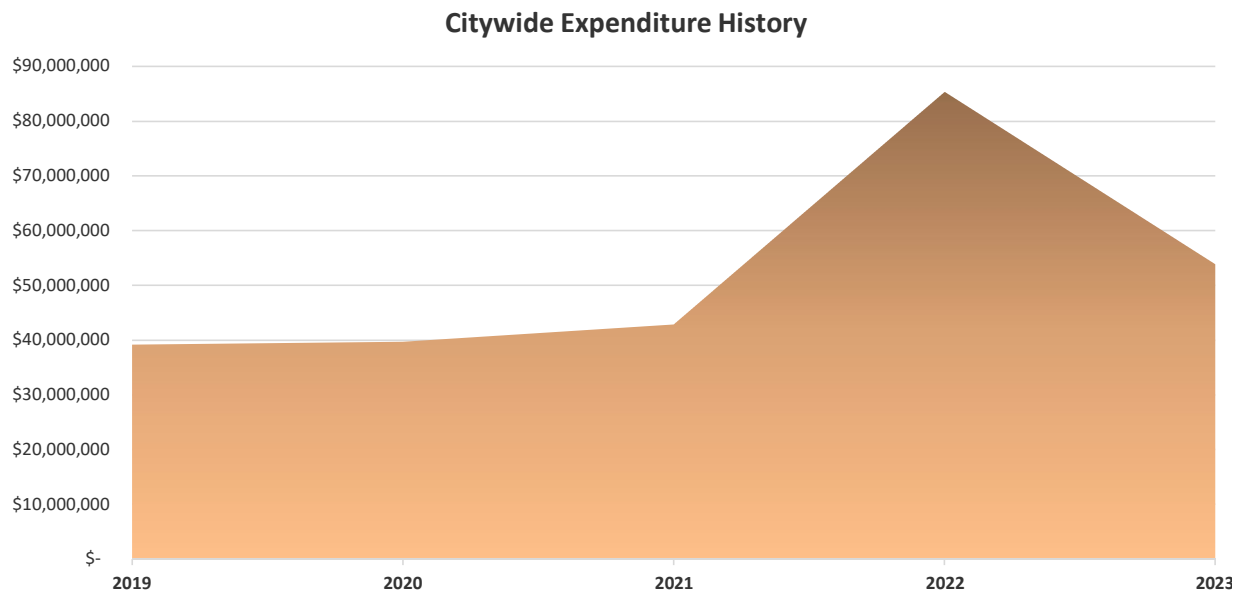
	2019	2020	2021	2022	2023
<b>Governmental Funds</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Proposed</b>
001 General Fund	18,897,242	19,632,204	20,779,137	23,911,748	25,292,128
<b>Total Governmental Funds</b>	<b>\$ 18,897,242</b>	<b>\$ 19,632,204</b>	<b>\$ 20,779,137</b>	<b>\$ 23,911,748</b>	<b>\$ 25,292,128</b>

	2019	2020	2021	2022	2023
<b>Special Funds</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Adopted</b>
002 SLESF	125,000	125,000	125,000	125,000	150,000
007 Proposition A	494,602	495,692	490,588	527,947	605,724
008 Proposition C	175,926	254,161	534,207	860,237	631,886
009 Proposition C - Discretionary	-	-	-	775,376	-
010 Capital Grants	463,419	645,032	1,696,967	25,245,242	2,244,662
011 State Gas Tax	529,720	671,026	487,875	579,115	549,072
012 Measure R	341,996	618,974	1,114,925	1,536,993	603,822
013 Traffic Safety	10,000	-	-	-	-
014 Cash In-Lieu of Parking	-	-	-	-	-
015 Local Transportation	16,805	6,035	30,000	45,519	23,311
016 AQMD	83,293	6,369	-	20,000	-
017 Recreation Self Sustaining	174,641	151,816	36,346	224,861	279,510
018 Retirement	4,016,877	4,534,801	4,738,686	4,318,010	4,772,765
019 Quimby Act	-	-	-	-	-
020 State Asset Seizure	-	30,296	6,392	-	-
021 Federal Asset Seizure	-	-	-	-	-
022 STPL	-	-	-	-	-
023 Measure W	-	-	52,387	448,613	280,000
024 Measure M	58,020	179,233	13,261	1,099,863	625,794
025 Road Maintenance and Rehab	472	351,815	-	1,342,022	764,259
026 CDBG	334,171	27,803	148,117	443,412	225,000
027 Street Lighting	279,977	270,570	215,621	268,914	327,550
029 Parking and Maintenance Ops	159,782	243,799	166,073	174,764	376,863
030 Mall Maintenance Operations	18,609	94,037	41,732	66,659	90,259
032 Capital Outlay Fund	-	5,914	8,448	1,926,688	-
050 Pavement Fund	-	-	-	-	-
053 Community Investment Fund	9,458	9,989	7,247	17,500	10,000
055 Comm. Surcharge Fund	17,500	24,960	24,960	31,000	32,402
094 Low Income Housing	2,552	4,130	4,185	4,810	84,021
101 AB109 Task Force Fund	-	-	-	-	-
108 California Arts Council	17,100	18,000	20,000	-	-
109 National Endowment for the Arts	47,292	32,565	49,200	62,651	-
110 Operating Grants	693	538,437	439,867	1,365,767	-
111 DUI Avoid Campaign	-	-	-	-	-
119 Office of Comm. Oriented Policing	49,342	12,053	-	-	-
120 Alcohol Beverage Control Grant	-	-	-	-	-
121 American Rescue Plan Act Funds	-	-	112,878	297,882	-
<b>Total Special Funds</b>	<b>7,427,248</b>	<b>9,352,507</b>	<b>10,564,961</b>	<b>41,808,844</b>	<b>12,676,900</b>

**CITY OF SAN FERNANDO**  
**GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS**  
**SUMMARY OF APPROPRIATIONS BY FUND - 5 YEAR HISTORY**  
**FISCAL YEAR 2022-2023**

	2019	2020	2021	2022	2023
<b>Proprietary Funds</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Adopted</b>
006 Self Insurance Fund	2,481,702	879,803	1,707,565	2,025,000	2,350,000
041 Equipment Maint/Replacement	792,900	865,116	582,241	912,247	677,083
043 Facility Maintenance	1,535,862	1,562,567	1,592,586	1,543,117	1,638,765
070 Water	4,246,481	4,311,623	4,460,948	10,190,854	6,593,047
072 Sewer	3,735,841	2,960,921	3,057,870	4,829,799	4,425,485
073 Refuse	3,227	3,284	5,960	-	51,000
074 Compressed Natural Gas	80,355	136,837	95,616	115,365	120,816
<b>Total Proprietary Funds</b>	<b>12,876,368</b>	<b>10,720,152</b>	<b>11,502,786</b>	<b>19,616,382</b>	<b>15,856,196</b>

<b>Total Citywide Expenditures</b>	<b>\$ 39,200,858</b>	<b>\$ 39,704,863</b>	<b>\$ 42,846,884</b>	<b>\$ 85,336,974</b>	<b>\$ 53,825,223</b>
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**CITY OF SAN FERNANDO**  
**GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS**  
**SUMMARY OF APPROPRIATIONS BY FUND - BY TYPE**  
**FISCAL YEAR 2022-2023**

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><b>Governmental Funds</b></i>	<b>Personnel</b>	<b>Operating</b>	<b>Capital Expenses</b>	<b>Internal Svs. Chrg.</b>	<b>Total Budget</b>
001 General Fund	15,942,234	6,355,571	-	2,994,323	25,292,128
<b>Total General Fund</b>	<b>\$ 15,942,234</b>	<b>\$ 6,355,571</b>	<b>\$ -</b>	<b>\$ 2,994,323</b>	<b>\$ 25,292,128</b>

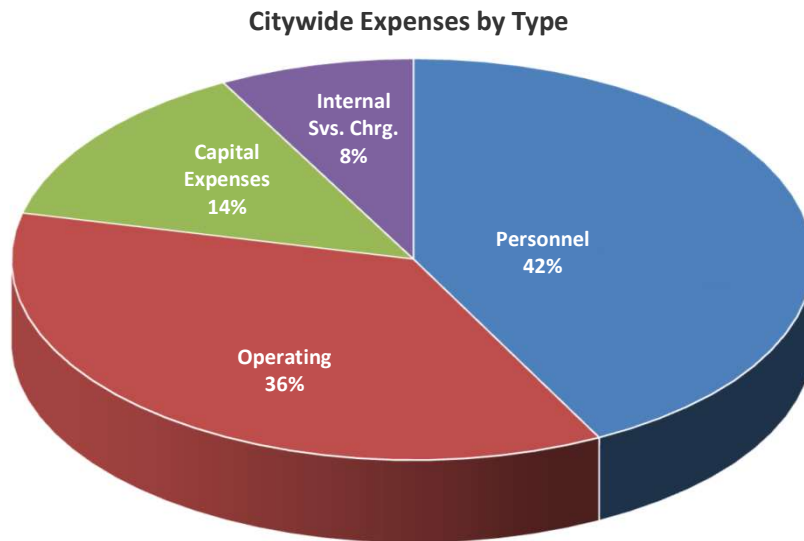
  

<i><b>Special Funds</b></i>	<b>Personnel</b>	<b>Operating</b>	<b>Capital Expenses</b>	<b>Transfers Out</b>	<b>Total Budget</b>
002 SLESF	-	-	-	150,000	150,000
007 Proposition A	63,994	541,730	-	-	605,724
008 Proposition C	-	231,886	400,000	-	631,886
009 Proposition C - Discretionary	-	-	-	-	-
010 Capital Grants	-	-	2,244,662	-	2,244,662
011 State Gas Tax	-	299,072	-	250,000	549,072
012 Measure R	-	178,822	425,000	-	603,822
013 Traffic Safety	-	-	-	-	-
014 Cash In-Lieu of Parking	-	-	-	-	-
015 Local Transportation	-	-	23,311	-	23,311
016 AQMD	-	-	-	-	-
017 Recreation Self Sustaining	100,907	178,603	-	-	279,510
018 Retirement	2,570,351	2,202,414	-	-	4,772,765
019 Quimby Act	-	-	-	-	-
020 State Asset Seizure	-	-	-	-	-
021 Federal Asset Seizure	-	-	-	-	-
022 STPL	-	-	-	-	-
023 Measure W	-	6,480	273,520	-	280,000
024 Measure M	-	-	625,794	-	625,794
025 Road Maintenance and Rehab Act	-	-	764,259	-	764,259
026 CDBG	-	225,000	-	-	225,000
027 Street Lighting	74,473	138,573	114,504	-	327,550
029 Parking and Maintenance Operations	81,218	145,645	150,000	-	376,863
030 Mall Maintenance Operations	64,159	8,750	-	17,350	90,259
032 Capital Outlay Fund	-	-	-	-	-
050 Pavement Fund	-	-	-	-	-
053 Community Investment Fund	-	10,000	-	-	10,000
055 Comm. Dev. Surcharge Fund	-	32,402	-	-	32,402
094 Low/Mod Income Housing Fund	34,021	50,000	-	-	84,021
101 AB109 Task Force Fund	-	-	-	-	-
108 California Arts Council	-	-	-	-	-
109 National Endowment for the Arts	-	-	-	-	-
110 Operating Grants	-	-	-	-	-
111 DUI Avoid Campaign	-	-	-	-	-
119 Office of Comm. Oriented Policing	-	-	-	-	-
120 Alcohol Beverage Control Grant	-	-	-	-	-
121 American Rescue Plan Act Fund	-	-	-	-	-
<b>Total Special Funds</b>	<b>2,989,123</b>	<b>4,249,377</b>	<b>5,021,050</b>	<b>417,350</b>	<b>12,676,900</b>

**CITY OF SAN FERNANDO**  
**GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS**  
**SUMMARY OF APPROPRIATIONS BY FUND - BY TYPE**  
**FISCAL YEAR 2022-2023**

<i>Proprietary Funds</i>	Personnel	Operating	Capital Expenses	Internal Svs. Chrg.	Total Budget
006 Self Insurance Fund	-	2,350,000	-	-	2,350,000
041 Equipment Maint/Replacement	207,350	262,200	160,000	47,533	677,083
043 Facility Maintenance	648,219	746,460	125,000	119,086	1,638,765
070 Water	1,875,559	3,461,204	776,681	479,603	6,593,047
072 Sewer	1,133,245	1,966,374	1,160,000	165,866	4,425,485
073 Refuse	-	48,370	-	2,630	51,000
074 Compressed Natural Gas	12,846	105,806	-	2,164	120,816
<b>Total Proprietary Funds</b>	<b>3,877,219</b>	<b>8,940,414</b>	<b>2,221,681</b>	<b>816,882</b>	<b>15,856,196</b>

<b>Total Citywide Expenditures</b>	<b>\$ 22,808,576</b>	<b>\$ 19,545,362</b>	<b>\$ 7,242,731</b>	<b>\$ 4,228,555</b>	<b>\$ 53,825,223</b>
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**CITY OF SAN FERNANDO**  
**GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS**  
**SUMMARY OF TRANSFERS AND OTHER INTERFUND PAYMENTS**  
**FISCAL YEAR 2022-2023**

FUND	DESCRIPTION	AMOUNT FROM	AMOUNT TO
<b>OPERATIONS RELATED TRANSFERS:</b>			
<b>Transfers FROM General TO Other Funds to support operations and capital:</b>			
FROM: 001	General Fund	(55,000)	
TO: 043	Facility Maintenance Fund		55,000
		<u>(55,000)</u>	<u>55,000</u>
<b>Transfers FROM Enterprise Funds TO Other Funds to support operations and capital:</b>			
FROM: 070	Water Fund	(20,000)	
	Sewer Fund	(20,000)	
TO: 043	Facility Maintenance Fund		40,000
		<u>(40,000)</u>	<u>40,000</u>
<b>Transfers FROM Other Funds TO the General Fund to support operations:</b>			
FROM: 002	Supplemental Law Enforcement Services (SLESF)	(150,000)	
	011 Gas Tax Fund	(250,000)	
	070 381 Water	(60,000)	
	072 360 Sewer	(60,000)	
TO: 001	General Fund		520,000
		<u>(520,000)</u>	<u>520,000</u>
<b>Payments FROM Other Funds TO the General Fund per Cost Allocation Plan:</b>			
FROM: 007	Proposition A	(41,788)	
	008 Proposition C	(13,886)	
	011 State Gas Tax Fund	(21,186)	
	018 Retirement Fund	(450,288)	
	023 Measure W Fund - SCW Program	(6,480)	
	027 Street Lighting	(14,323)	
	029 Parking M & O	(23,813)	
	055 Community Development Surcharge	(1,402)	
	070 381 Water	(607,954)	
	072 360 Sewer	(327,730)	
	074 320 CNG	(11,106)	
TO: 001 3795	General Fund		1,519,956
		<u>(1,519,956)</u>	<u>1,519,956</u>
<b>Payment FROM Water Funds TO the Self Insurance Fund for property insurance:</b>			
FROM: 070 381	Water	(60,000)	
TO: 006	Self Insurance Fund		60,000
		<u>(60,000)</u>	<u>60,000</u>
<b><u>DEBT RELATED TRANSFERS</u></b>			
<b>Payments FROM General Fund and Enterprise Funds TO Retirement Fund to Repay Retirement Loan:</b>			
FROM: 001	General Fund	(176,333)	
	070 Water	(12,434)	
	072 Sewer	(12,434)	
TO: 018	Retirement Fund		201,201
		<u>(201,201)</u>	<u>201,201</u>
<b>Payment FROM Water Fund TO Sewer Fund to Loan:</b>			
FROM: 070	Water Fund	(125,000)	
TO: 072	Sewer Fund		125,000
		<u>(125,000)</u>	<u>125,000</u>
<b>TOTAL INTERFUND TRANSFERS/PAYMENTS</b>		<b>(2,521,157)</b>	<b>2,521,157</b>

**CITY OF SAN FERNANDO**  
**CITYWIDE POSITION SUMMARY BY DEPARTMENT**  
**FISCAL YEAR 2022-2023**

<b>ADMINISTRATION</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>
City Manager	1.00	1.00	1.00	1.00	1.00
Deputy City Manager/Economic Development <sup>(1)</sup>	0.00	0.00	0.00	0.00	1.00
Assistant To The City Manager	0.00	0.00	0.00	1.00	1.00
Economic Development Manager <sup>(1)</sup>	0.00	0.00	0.00	1.00	0.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00
Administration Intern	0.00	0.00	0.00	0.46	0.46
Personnel Manager	0.00	1.00	1.00	1.00	1.00
Personnel Technician	0.00	1.00	1.00	1.00	1.00
Personnel Assistant	0.00	0.70	0.70	1.00	1.00
Office Clerk (FTE) <sup>(1)</sup>	0.00	0.00	0.00	0.00	0.46
<b>TOTAL ADMINISTRATION DEPARTMENT</b>	<b>2.00</b>	<b>4.70</b>	<b>4.70</b>	<b>7.46</b>	<b>7.92</b>
<b>CITY CLERK</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk/Management Analyst	0.00	1.00	1.00	1.00	1.00
Deputy City Clerk (FTE)	0.70	0.00	0.00	0.00	0.00
<b>TOTAL CITY CLERK DEPARTMENT</b>	<b>1.70</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>COMMUNITY DEVELOPMENT</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>
Director of Community Development	1.00	1.00	1.00	1.00	1.00
Building & Safety Supervisor	1.00	1.00	1.00	0.00	0.00
Associate Planner	1.00	1.00	1.00	1.00	1.00
Community Development Secretary	1.00	1.00	1.00	0.00	0.00
Community Development Technician	0.00	0.00	0.00	1.00	1.00
Administrative Assistant <sup>(2)</sup>	0.00	0.00	0.00	0.00	1.00
Community Preservation Officer	2.00	2.00	2.00	2.00	2.00
Community Preservation Officer (FTE)	0.75	0.95	0.95	0.95	0.95
City Maintenance Helper - Graffiti (FTE) <sup>(2)</sup>	0.95	0.75	0.75	0.75	0.00
Management Intern	0.00	0.00	0.00	0.46	0.46
Housing Coordinator <sup>(2)</sup>	0.00	0.00	0.00	0.00	1.00
<b>TOTAL COMMUNITY DEVELOPMENT DEPT</b>	<b>7.70</b>	<b>7.70</b>	<b>7.70</b>	<b>7.16</b>	<b>8.41</b>

**CITY OF SAN FERNANDO  
CITYWIDE POSITION SUMMARY BY DEPARTMENT  
FISCAL YEAR 2022-2023**

<b>FINANCE</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>
Director of Finance/City Treasurer	1.00	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	1.00	1.00
Treasury Manager	1.00	1.00	1.00	0.00	0.00
Senior Account Clerk	2.00	2.00	2.00	0.00	0.00
Accounting Technician	0.00	0.00	0.00	2.00	2.00
Payroll Technician	1.00	1.00	1.00	1.00	1.00
Office Clerk	1.00	1.00	1.00	0.00	0.00
Treasurer Assistant	0.00	0.00	0.00	1.00	1.00
Finance Office Specialist	1.00	1.00	1.00	0.00	0.00
Accounting Assistant	0.00	0.00	0.00	1.00	1.00
Management Intern	0.00	0.00	0.00	0.46	0.46
Information Technology System Administrator <sup>(3)</sup>	0.00	0.00	0.00	0.00	1.00
Personnel Manager	1.00	0.00	0.00	0.00	0.00
Personnel Technician	1.00	0.00	0.00	0.00	0.00
Personnel Assistant (FTE)	0.70	0.00	0.00	0.00	0.00
<b>TOTAL FINANCE DEPARTMENT</b>	<b>10.70</b>	<b>8.00</b>	<b>8.00</b>	<b>7.46</b>	<b>8.46</b>

<b>POLICE</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>
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	27.00	27.00
Administrative Assistant	1.00	1.00	1.00	0.00	0.00
Police Executive Assistant	0.00	0.00	0.00	1.00	1.00
Senior Desk Officer	0.00	0.00	0.00	0.00	1.00
Police Desk Officer	8.00	8.00	8.00	8.00	7.00
Management Analyst <sup>(4)</sup>	0.00	0.00	0.00	0.00	1.00
Police Records Administrator	1.00	1.00	1.00	1.00	1.00
Police Records Specialist	1.00	1.46	1.46	2.00	2.00
Property Control Officer	1.00	1.00	1.00	1.00	1.00
Community Service Officer (FTE)	3.00	3.00	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	1.96	1.96
<b>TOTAL POLICE DEPARTMENT</b>	<b>48.50</b>	<b>48.96</b>	<b>48.96</b>	<b>53.96</b>	<b>54.96</b>

**CITY OF SAN FERNANDO**  
**CITYWIDE POSITION SUMMARY BY DEPARTMENT**  
**FISCAL YEAR 2022-2023**

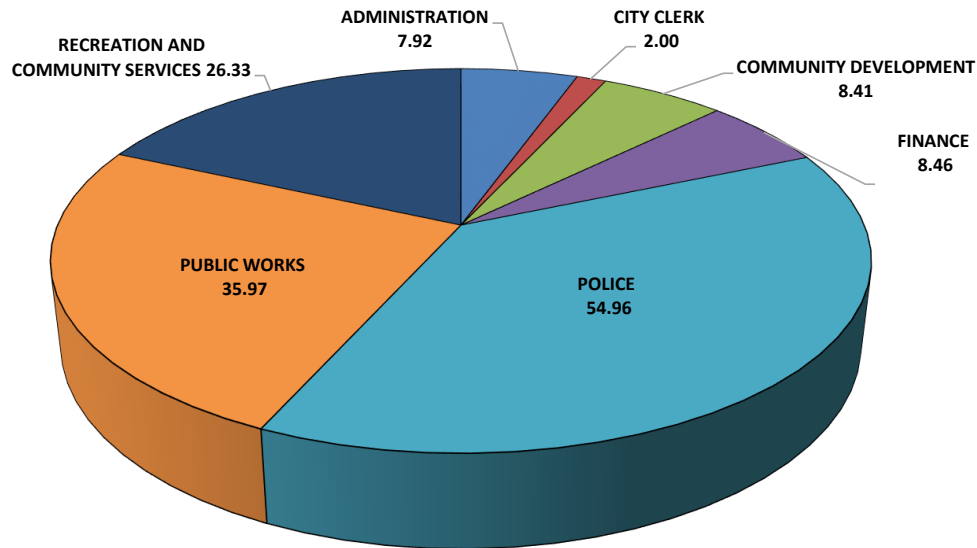
<b>PUBLIC WORKS</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>
Director of Public Works/City Engineer	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Civil Engineering Assistant II	2.00	2.00	2.00	2.00	2.00
Office Specialist	2.00	2.00	2.00	0.00	0.00
Executive Assistant	0.00	0.00	0.00	1.00	1.00
Public Works Technician	0.00	0.00	0.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	0.00	0.00
Management Intern (FTE)	0.00	0.00	0.00	0.46	0.46
City Electrician	0.00	0.00	0.00	1.00	1.00
Electrical Supervisor	1.00	1.00	1.00	0.00	0.00
Bldg. Maintenance Worker/Electrical Helper	1.00	1.00	1.00	0.00	0.00
Operations Manager	0.00	0.00	0.00	1.00	1.00
Equipment & Materials Supervisor	1.00	1.00	1.00	0.00	0.00
Public Works Supervisor	0.00	0.00	0.00	0.00	1.00
City Mechanic	1.00	1.00	1.00	1.00	1.00
Public Works Superintendent <sup>(5)</sup>	2.00	3.00	3.00	2.00	1.00
Water Superintendent <sup>(5)</sup>	0.00	0.00	0.00	0.00	1.00
Maintenance Worker <sup>(5)</sup>	8.00	8.00	8.00	7.00	6.00
Field Supervisor II	3.00	3.00	3.00	2.00	0.00
Field Supervisor I	1.00	1.00	1.00	1.00	0.00
Water Supervisor <sup>(5)</sup>	0.00	0.00	0.00	0.00	2.00
Senior Maintenance Worker	6.00	6.00	6.00	4.00	2.00
Senior Water Worker	0.00	0.00	0.00	0.00	1.00
Water Worker I	0.00	0.00	0.00	0.00	1.00
Water Worker II	0.00	0.00	0.00	0.00	2.00
Meter Technician	1.00	1.00	1.00	1.00	0.00
Cross Connection Specialist	0.00	0.00	0.00	0.00	1.00
Senior Water System Operator	0.00	0.00	0.00	0.00	1.00
Water Pumping Operator / Backflow Technician	1.00	1.00	1.00	2.00	0.00
Water Operations Manager	0.00	0.00	0.00	1.00	1.00
Street Tree Trimmer <sup>(5)</sup>	0.00	0.00	0.00	0.00	1.00
Senior Sewer Worker <sup>(5)</sup>	0.00	0.00	0.00	0.00	1.00
Sewer Worker <sup>(5)</sup>	0.00	0.00	0.00	0.00	1.00
City Maintenance Helper - Graffiti (FTE) <sup>(5)</sup>	0.00	0.00	0.00	0.00	0.75
Maintenance Helper (FTE)	0.80	0.80	0.80	2.76	2.76
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>33.80</b>	<b>34.80</b>	<b>34.80</b>	<b>32.22</b>	<b>35.97</b>

**CITY OF SAN FERNANDO  
CITYWIDE POSITION SUMMARY BY DEPARTMENT  
FISCAL YEAR 2022-2023**

<b>RECREATION AND COMMUNITY SERVICES</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>
RCS Director	1.00	1.00	1.00	1.00	1.00
Office Specialist	2.00	2.00	2.00	0.00	0.00
Administrative Assistant	0.00	0.00	0.00	1.00	1.00
Executive Assistant	0.00	0.00	0.00	1.00	1.00
Community Services Supervisor	1.00	1.00	1.00	1.00	2.00
Cultural Arts Supervisor	1.00	1.00	1.00	0.00	0.00
Recreation Coordinator <sup>(6)</sup>	0.00	0.00	0.00	1.00	2.00
Recreation Supervisor	1.00	1.00	1.00	1.00	0.00
Aquatic Supervisor	0.00	0.00	0.00	0.00	0.00
Program Specialist <sup>(6)</sup>	1.75	1.75	1.75	1.00	2.00
Management Intern (FTE)	0.00	0.00	0.00	0.46	0.46
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	0.00	0.00
Office Clerk (FTE) <sup>(6)</sup>	0.00	0.00	0.00	0.48	0.96
<b>TOTAL RECREATION &amp; COMMUNITY SERVICES DEPARTMENT</b>	<b>23.96</b>	<b>23.96</b>	<b>23.96</b>	<b>23.85</b>	<b>26.33</b>
<b>TOTAL POSITIONS (FULL TIME EQUIVALENT)</b>	<b>128.36</b>	<b>130.12</b>	<b>130.12</b>	<b>134.11</b>	<b>144.05</b>

**CITY OF SAN FERNANDO  
CITYWIDE POSITION SUMMARY BY DEPARTMENT  
FISCAL YEAR 2022-2023**

**TOTAL FTEs BY DEPARTMENT**



**NOTES:**

- <sup>1)</sup> Adopted Reclassification of Economic Development Manager Position to Deputy City Manager/Economic Development and Added a Part-Time Office Clerk. Net staffing change is .46 FTE.
- <sup>2)</sup> Adopted New Administrative Assistant Position; Moved City Maintenance Helper (Graffiti) to Public Works; and Added New Housing Coordinator Position as approved in FY 2021-2022. Net staffing change is 1.25 FTE.
- <sup>3)</sup> Adopted a New Information Technology System Administrator Position. Net staffing change 1.00 FTE.
- <sup>4)</sup> Adopted to New Management Analyst Position. Net staff change is 1.00 FTE.
- <sup>5)</sup> Adopted Reclassification of (1) PW Superintendent to Water Superintendent, (1) Maintenance Worker to Water Worker II, Field Supervisor I & II to Water Supervisor and proposed to add Senior Maintenance Worker (Trees) position, Senior Maintenance Worker position (Sewer) position, Maintenance Worker (Sewer) position and moved City Maintenance Helper (Graffiti). Net staff change is 3.75 FTE.
- <sup>6)</sup> Adopted New Part-Time Office Clerk Position at Recreation Park, Community Service Coordinator Position and a Program Specialist Position. Net staff change is 2.49 FTE.



## **FINANCIAL PLANNING STRATEGIC GOALS**

### **FISCAL YEAR 2022-2023**

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. Prioritize setting aside reserve funds to meet or exceed reserve requirements in all funds at the levels identified in the General Financial Policy.
3. Implement strategies to control pension costs and limit increases of the special ad valorem property tax used to pay CalPERS costs.
4. Regularly review and update all financial policies (e.g. General Financial Policy, Budget Policy, Investment Policy, and Department policies)

#### **Goals for Long-term Financial Planning**

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

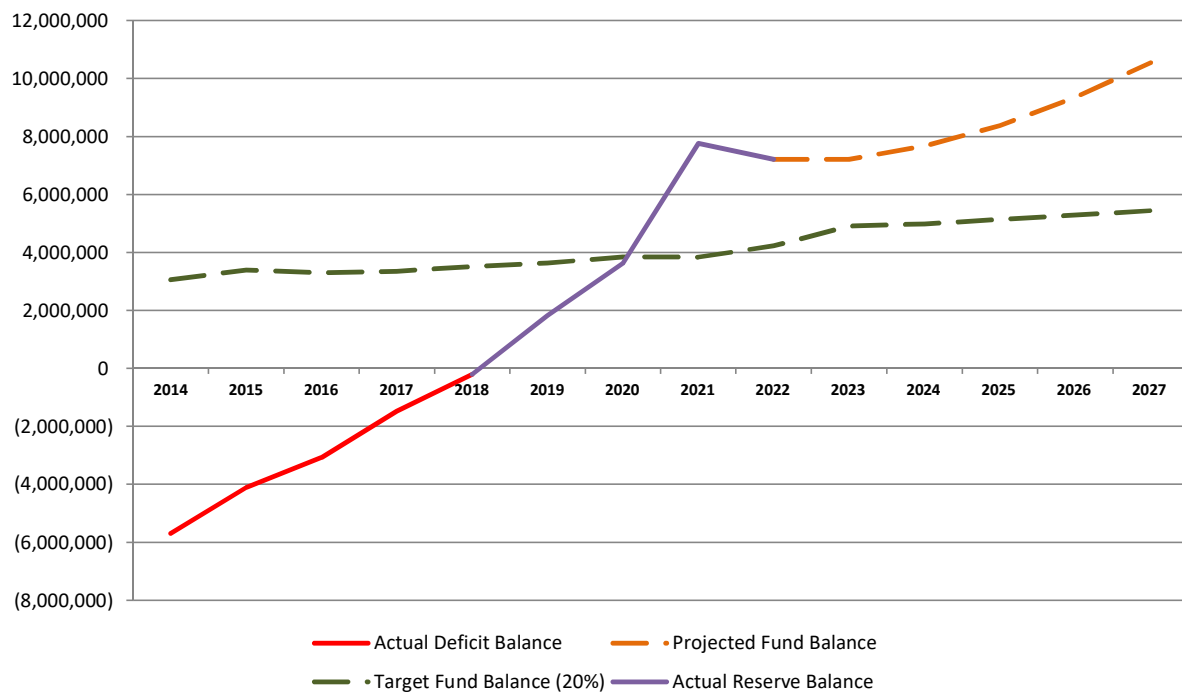
**CITY OF SAN FERNANDO**  
**GENERAL FUND FIVE-YEAR FORECAST**  
**SUMMARY OF PROJECTED REVENUES AND EXPENDITURES**

	Actual 2020	Actual 2021	Adjusted 2022	Adopted 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
<b>REVENUES</b>								
Property Taxes	2,694,034	3,149,175	2,700,000	3,021,225	3,151,286	3,308,851	3,474,293	3,598,738
Sales Tax	8,345,403	10,243,406	11,183,274	11,922,809	12,399,721	12,895,710	13,411,539	13,948,000
Franchise Fees	710,630	741,355	647,000	714,286	737,477	761,435	786,185	811,753
Other Taxes	4,717,067	4,958,943	4,654,500	5,308,557	5,460,134	5,622,468	5,789,703	5,961,988
Licenses and Permits	587,853	361,819	353,625	419,700	436,508	453,994	472,185	491,111
Fines and Forfeitures	595,337	498,845	464,800	465,600	484,068	503,270	523,235	543,994
Use of Money & Property	802,605	582,209	630,000	683,589	698,761	714,296	730,204	746,496
Fees and Charges	528,836	559,400	640,950	597,274	620,890	645,508	671,174	697,934
Miscellaneous Revenue	122,843	127,415	97,500	118,000	121,240	124,577	128,015	131,555
Cost Allocation Revenue	1,815,790	1,738,328	1,519,773	1,522,956	1,568,615	1,615,643	1,664,082	1,713,975
Transfers In	518,805	450,000	473,038	520,000	527,500	535,225	543,182	551,377
<b>Operating Revenue</b>	<b>21,439,204</b>	<b>23,410,895</b>	<b>23,364,460</b>	<b>25,293,996</b>	<b>26,206,200</b>	<b>27,180,977</b>	<b>28,193,797</b>	<b>29,196,921</b>
Sale of Property	-	1	-	-	-	-	-	-
Other One-Time	-	1,501,165	-	-	-	-	-	-
<b>One-time Revenue</b>	<b>-</b>	<b>1,501,166</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>21,439,204</b>	<b>24,912,061</b>	<b>23,364,460</b>	<b>25,293,996</b>	<b>26,206,200</b>	<b>27,180,977</b>	<b>28,193,797</b>	<b>29,196,921</b>
<b>EXPENDITURES</b>								
Personnel Expenses	11,931,943	11,858,432	12,893,468	15,942,234	16,161,558	16,663,755	17,183,239	17,720,665
Operating Expense	5,114,002	5,429,156	6,015,318	5,583,618	5,984,681	6,164,221	6,349,148	6,539,622
Capital Outlay	-	-	-	-	-	-	-	-
Transfers/Internal Service Charges	2,177,302	1,913,765	2,203,966	2,994,323	2,798,610	2,845,047	2,892,318	2,940,438
<b>Operating Expenditures</b>	<b>19,223,247</b>	<b>19,201,353</b>	<b>21,112,752</b>	<b>24,520,175</b>	<b>24,944,848</b>	<b>25,673,023</b>	<b>26,424,705</b>	<b>27,200,725</b>
Debt Reduction	-	-	620,000	226,333	226,333	226,333	226,333	226,333
Transfer to Equipment Replacement	153,500	-	197,000	-	-	-	-	-
ERF Pre-fund replacements	-	-	-	-	150,000	150,000	150,000	150,000
Transfer to SIF	-	-	-	-	100,000	100,000	100,000	100,000
Facility Maintenance Cap Improv	80,000	-	130,000	-	250,000	250,000	250,000	250,000
Capital Expense	33,414	1,498,189	59,193	55,000	-	-	-	-
Other One-time Expense	118,662	79,598	75,000	75,000	75,000	75,000	75,000	75,000
One-time Expenses Enhancements	25,000	-	1,717,803	415,620	-	-	-	-
<b>One-time Expenditures</b>	<b>410,576</b>	<b>1,577,787</b>	<b>2,798,996</b>	<b>771,953</b>	<b>801,333</b>	<b>801,333</b>	<b>801,333</b>	<b>801,333</b>
<b>TOTAL EXPENDITURE</b>	<b>19,633,823</b>	<b>20,779,140</b>	<b>23,911,748</b>	<b>25,292,128</b>	<b>25,746,181</b>	<b>26,474,356</b>	<b>27,226,038</b>	<b>28,002,058</b>
LESS: Est. Budget Savings**	-	-	-	-	-	-	-	-
<b>Operating Surplus(Deficit)</b>	<b>2,215,956</b>	<b>4,209,542</b>	<b>2,251,708</b>	<b>773,821</b>	<b>1,261,352</b>	<b>1,507,954</b>	<b>1,769,093</b>	<b>1,996,197</b>
<b>Total Budget Surplus(Deficit)</b>	<b>1,805,380</b>	<b>4,132,921</b>	<b>(547,288)</b>	<b>1,868</b>	<b>460,019</b>	<b>706,621</b>	<b>967,760</b>	<b>1,194,864</b>

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

	Actual 2020	Actual 2021	Adjusted 2022	Adopted 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
<b>Beginning Fund Balance</b>	1,821,165	3,626,545	7,759,467	7,212,179	7,214,047	7,674,066	8,380,686	9,348,446
Budget Surplus + Est. Savings	1,805,380	4,132,921	(547,288)	1,868	460,019	706,621	967,760	1,194,864
<b>Ending Fund Balance</b>	<b>3,626,545</b>	<b>7,759,467</b>	<b>7,212,179</b>	<b>7,214,047</b>	<b>7,674,066</b>	<b>8,380,686</b>	<b>9,348,446</b>	<b>10,543,309</b>
<b>Reserve %</b>	<b>19%</b>	<b>40%</b>	<b>34%</b>	<b>29%</b>	<b>31%</b>	<b>33%</b>	<b>35%</b>	<b>39%</b>

**General Fund: Projected Fund Balance**

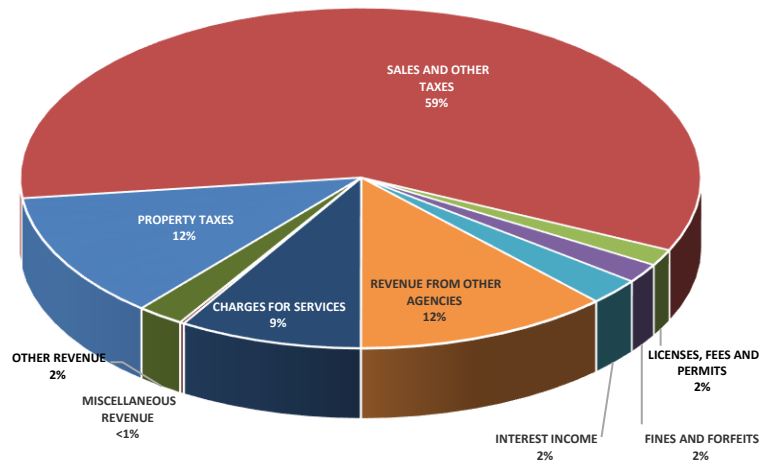


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# **SECTION III. GENERAL FUND OVERVIEW**

## Revenue Analysis – Major General Fund Revenues

The total projected General Fund revenue for FY 2022-2023 is \$25,293,996 which represents an increase of 8.3% from the adjusted FY 2021-2022 revenues. The primary drivers for the projected increase are: 1) 9.1% increase in Sales Tax to reflect continued moderate growth in local sales, 2), and 11.9% increase in Property Tax revenue from continued local investment and 3) 8.6% increase in Revenue from Other Agencies projected from increased motor license vehicle fees.

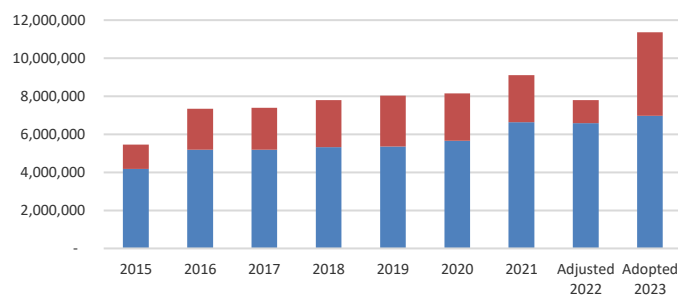


The following section provides a brief analysis of the City's top revenue sources and a discussion of the basis for the FY 2022-2023 projection.

### Sales, Use and Transaction Tax

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

### Sales Tax Revenues



In addition to the state, county, and local sales and use tax, San Fernando voters approved a ½ cent (0.5%) local transaction tax (commonly referred to as “Measure A”) in June 2013. “Measure A” was due to sunset within seven years. In November 2018, voters approved to extend the tax indefinitely. In November 2020, San Fernando voters approved an additional 0.25% local transaction use tax (Measure SF) to keep sales tax local and avoid other taxing entities from passing a transaction tax that would otherwise be imposed on San Fernando customers, but spent regionally rather than locally. The total local transaction used tax is projected to be \$4.7 million, which is an increase of 14.4% from the adjusted FY 2021-2022 revenues.

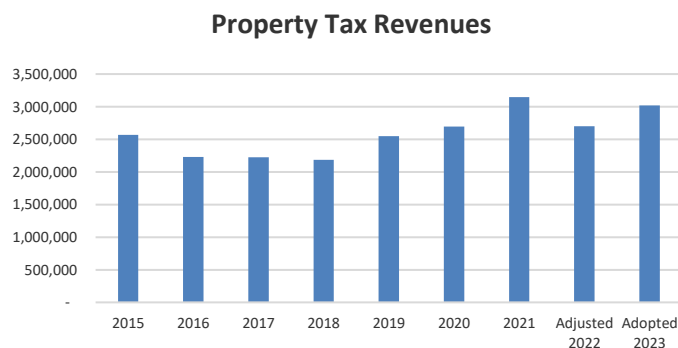


Sales, use and transaction tax (Sales Tax) is the City's largest revenue, accounting for almost 46.1% of total General Fund revenues. Since Sales Tax revenue is a function of business and consumer spending on tangible personal property, it is highly sensitive to economic cycles. The resiliency of San Fernando's local economy was made clear throughout the COVID-19 pandemic. Many of the City's large employers are essential manufacturing and service business such as LAUSD, Pharmavite, Pepsi, Home Depot, Puretek Corp., and Vallarta. The City does not have a significant leisure and tourism industry, which was hit the hardest by the COVID-19 restrictions.

Locally, sales taxes have shown consistent growth over the last nine years. Sales Tax revenues are estimated to increase by 5.8% in FY 2022-2023, due to State and Federal stimulus payments, continued growth in vehicle and on-line sales and an optimistic outlook toward economic recovery. 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 12% of General Fund revenue.

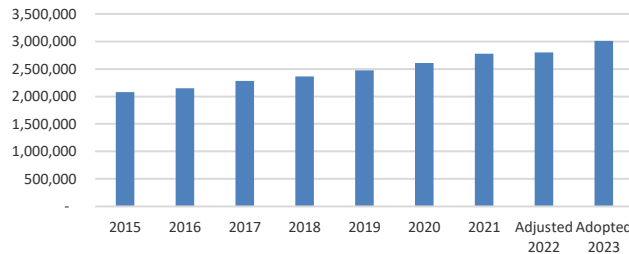
Assessed property values are steadily rebounding since they bottomed out in FY 2010-2011. Consequently, Property Tax revenue has shown steady growth over the last few years, which is expected to continue through 2023 due to strong market conditions and local investment. The median of a Single Family Residential sales price has increased from \$515,000 to \$650,000 over the last two years.

Although Proposition 13 limits the annual increase of Assessed Values to 2%, strong local investment and property turnover are expected to drive an increase in Property tax of almost by 11.9% in FY 2022-2023.

### 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 Fees**



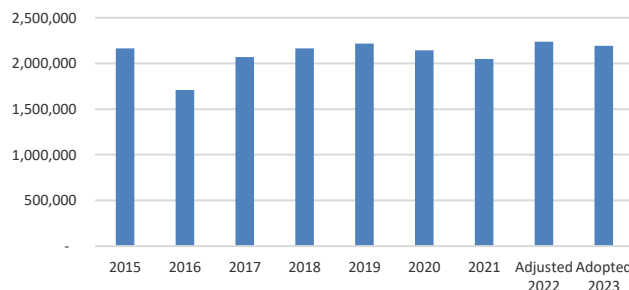
Property Tax In-lieu of Motor Vehicle License Fee accounts for more than 12% of General Fund revenue.

Revenue and Taxation Code Section (c)(1)(B)(i) specifies the VLF Adjustment Amount for each city and county is to grow in proportion to the growth of gross assessed valuation in that jurisdiction from the prior year. Assessed value increases are projected to increase approximately 3.55%. Consequently, Property Tax In-lieu of VLF is projected to increase by 7.47% in FY 2022-2023.

### 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 Service**

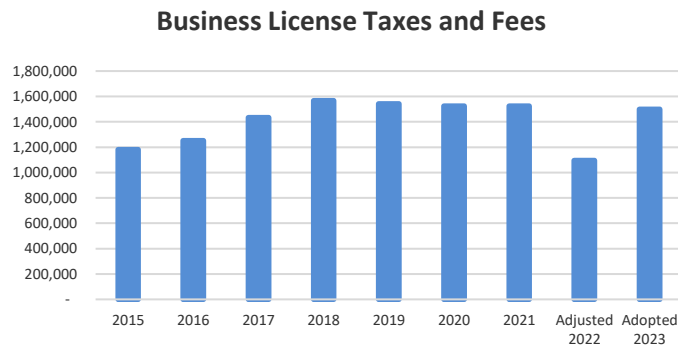


Charges for Services are the City's fourth largest revenues source, accounting for 8.7% of total General Fund revenues.

Charges for Services are projected based on historical trends, known upcoming events (e.g. large development project or special event), and changes in the cost to provide the service (i.e. increase in personnel costs). Charges for Services are projected to increase by 7.1% in FY 2022-2023. The increase is due to anticipated collections to post COVID-19 service levels.

### 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 6% of General Fund revenue.

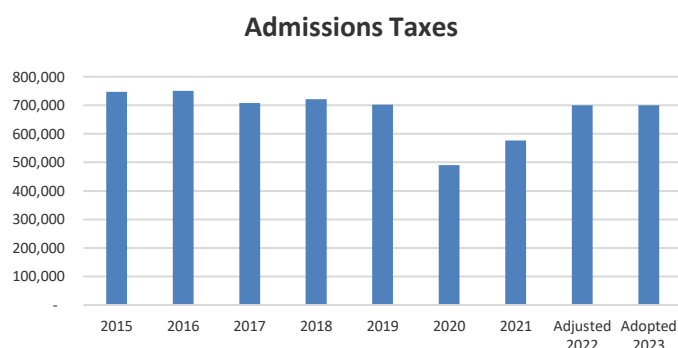


Business License revenue is very sensitive to economic conditions and due to the COVID-19 pandemic and restrictions many businesses suffered especially small businesses that provide in person services, including restaurants, bars, hair salons, laundry services, niche retail, etc. that rely on personal interaction and are often incompatible with remote operations. COVID-19 prevented such services due to the risk of transmission associated with unnecessary person-to-person contact. San Fernando has approved a number of COVID-19 Relief Programs for businesses including a Small Business Grant Program with American Rescue Plan Act Funds.

In FY 2022-2023, the City is projecting continued business recovery with an increase of 36.9% over prior year adjusted revenues.

### Admissions Tax

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

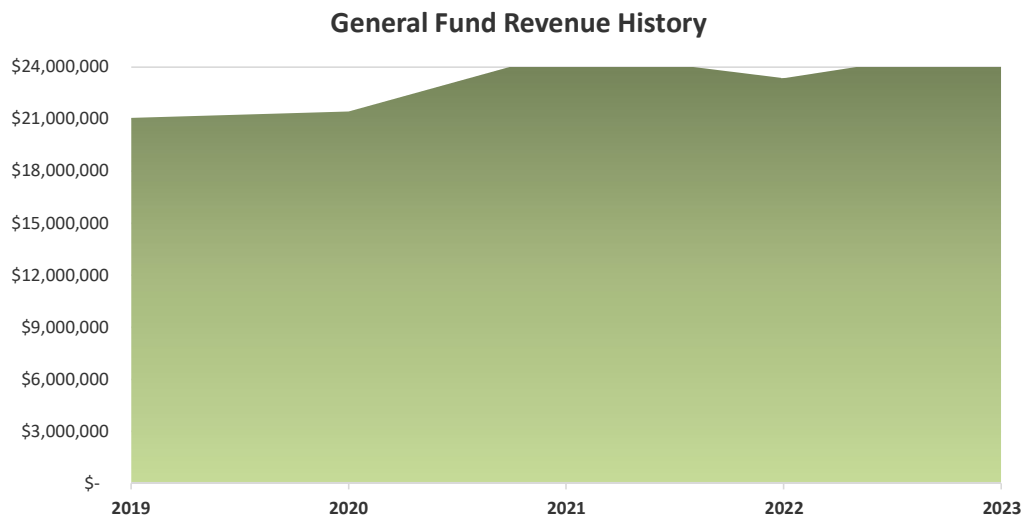
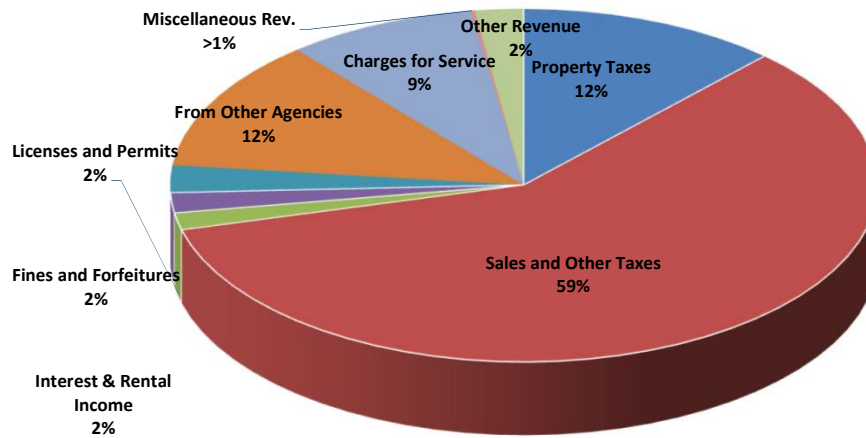


Admissions Tax revenue is the City’s sixth largest revenue source, accounting for approximately 2.8% of General Fund revenue.

The primary driver for Admissions Tax revenues is the privately owned and operated swap meet 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. As the economy continues to recover, Admission Tax revenues are projected to remain flat in the upcoming year at \$700,000.

**CITY OF SAN FERNANDO  
GENERAL FUND  
SUMMARY OF REVENUE BY TYPE - 5 YEAR HISTORY  
FISCAL YEAR 2022-2023**

<b>General Fund Revenue</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Adjusted</b>	<b>2023 Adopted</b>
Property Taxes	2,548,529	2,694,034	3,149,175	2,700,000	3,021,225
Sales and Other Taxes	11,114,794	11,136,940	13,141,928	13,665,274	14,911,095
Licenses and Permits	378,824	463,392	361,279	313,625	394,700
Fines and Forfeitures	569,984	595,337	498,845	464,800	465,600
Interest & Rental Income	722,660	874,154	581,430	590,000	633,589
From Other Agencies	2,534,396	2,682,138	2,818,555	2,847,000	3,062,057
Charges for Service	2,216,700	2,143,990	2,047,671	2,237,723	2,192,730
Miscellaneous Revenue	56,267	54,681	40,621	30,000	50,000
Other Revenue	926,110	794,538	2,272,557	516,038	563,000
<b>Total Revenue</b>	<b>\$ 21,068,263</b>	<b>\$ 21,439,204</b>	<b>\$ 24,912,061</b>	<b>\$ 23,364,460</b>	<b>\$ 25,293,996</b>



**CITY OF SAN FERNANDO**  
**GENERAL FUND**  
**PROJECTED REVENUE DETAIL**  
**FISCAL YEAR 2022-2023**

Account Number & Title		2019	2020	2021	2022	2022	2023
		Actual	Actual	Actual	Adjusted	Estimated	Adopted
<b>3100</b>	<b>PROPERTY TAXES</b>						
3110-0000	SECURED PROPERTY TAXES-CY	1,830,526	1,916,475	2,054,318	2,000,000	2,248,854	2,150,000
3120-0000	UNSECURED PROPERTY TAXES C/Y		-	-	-	-	-
3130-0000	PRIOR YEARS PROPERTY TAXES	(4,676)	(6,035)	(10,431)	-	(2,902)	-
3142-0000	RESIDUAL TAX REVENUE	597,106	640,078	951,970	580,000	600,000	730,000
3146-0000	CITY PASS THROUGH - TAXING ENTITY	106,826	115,268	141,580	100,000	100,000	121,225
3150-0000	PROPERTY TAX PENALTIES & INT	18,747	28,248	11,738	20,000	22,823	20,000
		<u>2,548,529</u>	<u>2,694,034</u>	<u>3,149,175</u>	<u>2,700,000</u>	<u>2,968,775</u>	<u>3,021,225</u>
<b>3200</b>	<b>SALES AND OTHER TAXES</b>						
3210-0000	SALES AND USE TAXES	5,365,031	5,657,514	6,642,200	6,591,424	6,799,199	6,975,848
3210-3201	TRANSACTION SALES TAX - 1/2 CENT	2,498,386	2,466,243	2,213,676	2,400,000	45,514	-
3210-3202	MEASURE SF SALES TAX - 3/4 CENT	-	-	1,155,138	1,991,850	4,644,548	4,679,369
3211-0000	P.S.A.F.	204,445	221,646	232,392	200,000	308,028	267,592
3230-0000	FRANCHISES	145,407	143,024	153,428	150,000	12,687	147,286
3231-0000	CABLE TV FRANCHISE	183,109	185,005	192,172	150,000	137,581	186,000
3232-0000	VEHICLE TOW FRANCHISE FEE	29,925	25,355	31,861	22,000	25,988	29,000
3234-0000	REPUBLIC SERVS INC FRANCHISE FEES	335,034	357,246	363,894	325,000	381,915	352,000
3240-0000	BUSINESS LICENSE TAXES	1,433,909	1,424,880	1,473,559	1,000,000	664,718	1,400,000
3240-3243	SWAPMEET BUSINESS LICENSE	38,537	34,404	30,799	30,000	9,350	34,000
3240-3245	BUSINESS LICENSE PROCESSING FEE	69,538	65,846	20,720	65,000	3,329	65,000
3250-0000	DOCUMENTARY TAXES	108,880	65,455	55,869	40,000	80,367	75,000
3260-0000	ADMISSION TAXES	702,594	490,322	576,220	700,000	749,933	700,000
		<u>11,114,794</u>	<u>11,136,940</u>	<u>13,141,928</u>	<u>13,665,274</u>	<u>13,863,156</u>	<u>14,911,095</u>
<b>3300</b>	<b>LICENSES, FEES AND PERMITS</b>						
3320-0000	CONSTRUCTION PERMITS	304,932	378,484	284,111	225,625	338,736	315,000
3325-0000	COMMERCIAL & HOME OCCUPANCY PRM	24,492	25,493	20,068	25,000	27,268	23,000
3330-0000	PLANNING REVIEW	22,087	36,863	35,442	36,000	47,613	32,000
3335-0000	GARAGE SALE PERMITS	2,486	1,535	1,128	3,000	2,681	1,700
3345-0000	ATM TRANSACTION FEE	2,593	(1,223)	(514)	2,000	8,550	2,000
3350-0000	BUSINESS LICENSE PERMITS	9,020	7,450	6,660	7,000	2,723	7,000
3390-0000	BANNER AND SIGN PERMITS	13,213	14,789	14,384	15,000	13,262	14,000
		<u>378,824</u>	<u>463,392</u>	<u>361,279</u>	<u>313,625</u>	<u>440,833</u>	<u>394,700</u>
<b>3400</b>	<b>FINES AND FORFEITS</b>						
3410-0000	VEHICLE CODE FINES	-	-	15	-	-	-
3415-0000	VEHICLE REPOSSESSION FEES	810	650	950	800	1,073	800
3420-0000	GENERAL COURT FINES	3,877	2,892	4,869	2,000	4,108	3,800
3425-0000	CODE ENFORCEMENT CITATIONS	6,760	12,060	16,890	12,000	19,538	11,000
3430-0000	PARKING CITATIONS	558,537	579,735	476,121	450,000	505,249	450,000
		<u>569,984</u>	<u>595,337</u>	<u>498,845</u>	<u>464,800</u>	<u>529,968</u>	<u>465,600</u>
<b>3500</b>	<b>INTEREST INCOME</b>						
3500-0000	INTEREST INCOME	63,592	108,614	78,123	-	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	151,304	96,447	(59,377)	-	(52,654)	-
3510-0000	FILMING REVENUE	92,593	124,462	540	40,000	11,700	25,000
3520-0000	RENTAL INCOME	415,171	544,631	562,144	550,000	690,692	608,589
		<u>722,660</u>	<u>874,154</u>	<u>581,430</u>	<u>590,000</u>	<u>649,739</u>	<u>633,589</u>



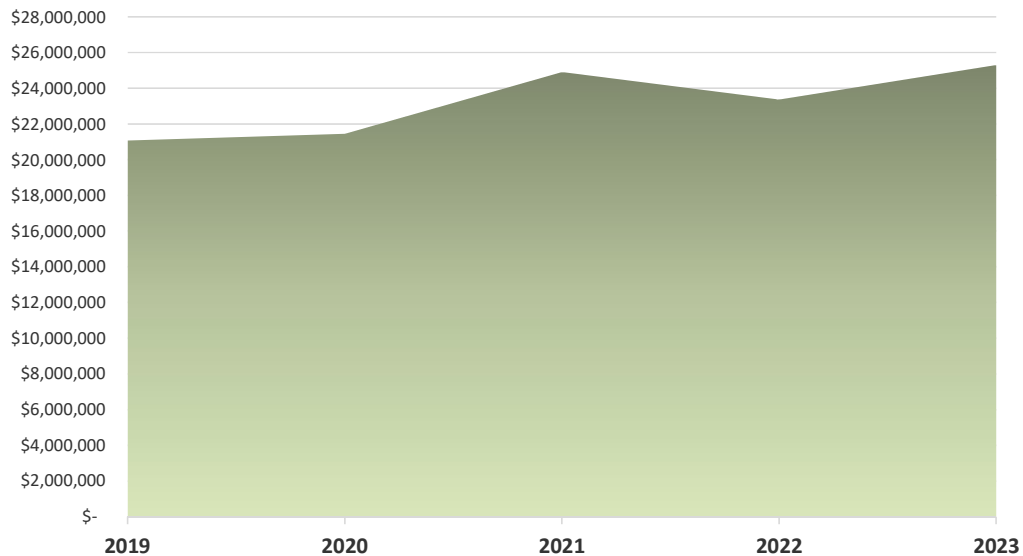
**CITY OF SAN FERNANDO  
GENERAL FUND  
PROJECTED REVENUE DETAIL  
FISCAL YEAR 2022-2023**

		2019	2020	2021	2022	2022	2023
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3600	REVENUE FROM OTHER AGENCIES						
3605-0000	MOTOR VEHICLE IN-LIEU TAX	11,809	19,721	18,488	10,000	-	16,000
3605-3110	PROP TAX IN LIEU OF MOTR VHCL LIC FEES	2,475,896	2,607,512	2,774,444	2,800,000	2,520,000	3,009,057
3625-0000	HOMEOWNERS PROPERTY TAX RELIEF	9,368	8,927	8,844	9,500	3,649	9,500
3655-0000	P.O.S.T. REIMBURSEMENT	17,449	21,894	4,444	15,000	24,052	15,000
3668-3689	COVID-19 GLOBAL OUTBREAK	-	-	-	-	17,467	-
3685-0000	CALIF REIMB FOR MANDATED COSTS	12,595	18,015	10,223	7,500	-	7,500
3688-0000	CORRECTIONS TRAINING	2,422	6,068	2,112	5,000	2,831	5,000
		2,534,396	2,682,138	2,818,555	2,847,000	2,568,000	3,062,057
3700	CHARGES FOR SERVICES						
3705-0000	ZONING & PLANNING FEES	120,532	83,565	109,026	90,250	96,705	90,000
3706-0000	PUBLIC NOTIFICATION FEES	1,200	122	-	1,200	249	440
3708-0000	ENVIRONMENTAL ASSESSMENT FEES	2,040	2,400	-	2,000	4,800	2,000
3710-0000	DUPLICATING FEES	17,945	19,089	15,850	18,000	17,360	17,000
3712-0000	CODE ENFORCEMENT INSPECTION ORDER	3,513	3,258	3,782	2,500	8,025	3,500
3714-0000	INSPECTION UPON RESALE PROGRAM	22,560	18,265	22,800	19,000	25,440	19,000
3715-0000	SPECIAL POLICE SERVICES	196,173	151,581	149,683	195,000	134,830	165,000
3720-0000	FINGERPRINT SERVICES	37,701	28,831	33,020	40,000	52,418	33,000
3723-0000	DUI RECOVERY COST PROGRAM	1,701	2,684	-	-	-	-
3725-0000	BOOKING & PROCESSING FEE REIMB	12,539	9,563	10,870	12,000	11,602	-
3726-0000	VEHICLE INSPECTION FEES	11,540	9,230	4,940	12,000	5,640	8,570
3728-0000	VENDOR INSPECTION FEES	16,430	14,821	8,013	15,000	17,038	15,000
3730-0000	ENGINEERING & INSPECTION FEES	108,047	82,037	94,530	75,000	126,693	85,000
3738-0000	SPECIAL EVENT SERVICES	2,866	926	-	1,500	-	1,264
3740-0000	WEED ABATEMENT			16,951	-	-	-
3777-0000	FACILITY RENTAL	97,148	52,913	1,319	80,000	10,770	75,000
3780-0000	COURT COMMITMENT PROGRAM	95,920	39,980	22,051	100,000	42,400	100,000
3781-0000	IMPOUNDED VEHICLES	29,417	27,515	31,775	25,000	21,810	25,000
3783-0000	VEHICLE ADMIN. PROCESSING FEE	7,240	7,080	7,630	7,500	10,110	7,500
3785-0000	ALARM FEES	29,973	27,890	28,479	25,000	38,564	25,000
3789-0000	POLICE ADMINISTRATIVE FEES	1,959	1,151	813	-	538	500
3795-0000	ADMINISTRATIVE OVERHEAD	1,400,256	1,561,089	1,486,139	1,516,773	1,516,764	1,519,956
		2,216,700	2,143,990	2,047,671	2,237,723	2,141,755	2,192,730
3800	MISCELLANEOUS REVENUE						
3855-0000	PARKING METER REV-CIVIC CENTER	56,267	54,681	40,621	30,000	50,363	50,000
		56,267	54,681	40,621	30,000	50,363	50,000

**CITY OF SAN FERNANDO  
GENERAL FUND  
PROJECTED REVENUE DETAIL  
FISCAL YEAR 2022-2023**

Account Number & Title	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
<b>3900 OTHER REVENUE</b>						
3900-0000 OTHER REVENUE	25	-	-	-	-	-
3901-0000 MISCELLANEOUS REVENUE	35,373	12,501	62,998	30,000	9,184	30,000
3910-0000 SALE OF PROPERTY & EQUIPMENT	-	-	1	-	1,800	-
3920-0000 GENERAL CITY ELECTION	3,030	-	2,976	-	-	-
3930-0000 MALL MAINTENANCE LEVY	96,685	-	-	-	-	-
3945-0000 BOND/LOAN PROCEEDS	-	-	1,498,189	-	-	-
3947-0000 SA ADMINISTRATIVE COST ALLOWANCE	250,000	250,000	250,000	-	-	-
3949-0000 SOLID WASTE ADMIN FEES	2,482	2,949	193	1,000	233	1,000
3950-0000 PROPERTY DAMAGE REIMBURSEMENT	26,816	8,531	6,204	10,000	-	10,000
3960-0000 AREA B ASSESSMENT ADMIN LEVY	2,057	1,752	1,996	2,000	756	2,000
3961-0000 TRANSFER FROM GAS TAX FUND	254,642	273,805	205,000	228,038	228,036	250,000
3963-0000 TRANSFER FROM TRAFFIC SAFETY	10,000	-	-	-	-	-
3972-0000 TRNSFR FROM COPS SLESF FUND 2	125,000	125,000	125,000	125,000	125,004	150,000
3979-0000 TRANSFER FROM PAVEMENT MGMT	-	-	-	-	-	-
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
	926,110	794,538	2,272,557	516,038	485,013	563,000
<b>TOTAL GENERAL FUND PROJECTED REVENUE</b>	<b>\$ 21,068,263</b>	<b>\$ 21,439,204</b>	<b>\$ 24,912,061</b>	<b>\$ 23,364,460</b>	<b>\$ 23,697,602</b>	<b>\$ 25,293,996</b>

**General Fund Revenue - 5 year History**



**GENERAL FUND**  
**SUMMARY OF APPROPRIATIONS BY DIVISION - 5 YEAR HISTORY**  
**FISCAL YEAR 2022-2023**

		2019	2020	2021	2022	2023
		Actual	Actual	Actual	Adjusted	Adopted
<b>ADMINISTRATION</b>						
01-101	City Council	200,628	194,027	155,139	280,950	179,000
01-105	Administration	527,768	397,705	420,361	771,348	709,396
01-106	Personnel*	-	366,003	392,400	441,318	561,627
01-107	Economic Development**	-	-	-	-	306,009
01-110	City Attorney	282,012	219,343	225,347	262,500	275,625
01-112	Labor Attorney	161,248	91,999	114,445	125,000	78,750
01-500	Fire Services - Contract	2,663,244	2,916,856	2,819,881	3,000,000	3,150,000
<b>Total Administration Department</b>		<b>3,834,901</b>	<b>4,185,934</b>	<b>4,127,573</b>	<b>4,881,116</b>	<b>5,260,407</b>

		2019	2020	2021	2022	2023
		Actual	Actual	Actual	Adjusted	Adopted
<b>CITY CLERK</b>						
01-115	City Clerk	244,943	321,153	280,973	358,421	380,622
01-116	Elections	39,075	54,140	47,301	-	61,641
<b>Total City Clerk Department</b>		<b>284,018</b>	<b>375,293</b>	<b>328,274</b>	<b>358,421</b>	<b>442,263</b>

		2019	2020	2021	2022	2023
		Actual	Actual	Actual	Adjusted	Adopted
<b>FINANCE</b>						
01-130	Finance Administration	699,465	652,054	731,350	891,403	999,700
01-131	Treasury	125,831	128,848	89,427	-	-
01-133	Personnel*	368,524	-	-	-	-
01-135	Information Technology	419,504	403,885	365,450	518,856	672,899
01-180	Retirement Health Premiums	867,854	908,004	1,011,782	1,000,000	1,500,000
01-190	Non-Departmental	509,298	743,369	858,048	3,051,308	716,840
<b>Total Finance Department</b>		<b>2,990,476</b>	<b>2,836,159</b>	<b>3,056,057</b>	<b>5,461,567</b>	<b>3,889,439</b>

		2019	2020	2021	2022	2023
		Actual	Actual	Actual	Adjusted	Adopted
<b>COMMUNITY DEVELOPMENT</b>						
01-140	Building and Safety	196,832	197,936	191,954	175,556	157,331
01-150	Planning/Administration	427,171	418,574	433,013	510,048	525,216
01-151	Economic Development**	-	55,335	42,065	88,141	-
01-152	Community Preservation	404,887	418,341	527,313	384,318	573,860
01-155	Low/Moderate Income Housing	-	-	-	-	113,291
<b>Total Community Development</b>		<b>1,028,889</b>	<b>1,090,186</b>	<b>1,194,346</b>	<b>1,158,063</b>	<b>1,369,698</b>

		2019	2020	2021	2022	2023
		Actual	Actual	Actual	Adjusted	Adopted
<b>POLICE</b>						
01-222	Police Admin	1,037,647	1,083,093	1,127,825	1,422,243	1,741,439
01-224	Detectives	1,173,855	1,208,833	1,163,289	1,061,456	1,117,288
01-225	Patrol	5,546,191	6,064,215	6,817,236	6,542,752	7,019,928
01-226	Reserves/Explorers	89,972	50,856	50,458	83,232	69,175
01-230	Community Service	250,108	270,667	306,590	219,087	315,019
01-250	Emergency Services	4,522	-	-	8,742	5,250
<b>Total Police Department</b>		<b>8,102,293</b>	<b>8,677,664</b>	<b>9,465,397</b>	<b>9,337,512</b>	<b>10,268,099</b>

**GENERAL FUND**  
**SUMMARY OF APPROPRIATIONS BY DIVISION - 5 YEAR HISTORY**  
**FISCAL YEAR 2022-2023**

		2019	2020	2021	2022	2023
		Actual	Actual	Actual	Adjusted	Adopted
<b>PUBLIC WORKS</b>						
01-310	PW Administration	630,626	572,071	623,282	874,288	995,592
01-311	Street Maintenance	262,580	256,650	432,280	227,378	699,717
01-312	Graffiti Removal	-	-	-	-	48,882
01-313	Bus Shelter Maintenance	-	-	-	-	-
01-320	Equipment Maintenance	-	-	-	-	-
01-341	Mall Maintenance***	18,966	121	-	-	-
01-343	Street Sweeping	27,600	29,775	34,700	34,700	36,435
01-346	Streets, Trees, & Parkways	121,276	121,111	60,782	59,495	310,997
01-370	Traffic Safety	137,697	149,906	142,921	101,725	260,672
01-371	Traffic Signals	113,884	49,507	57,837	71,500	-
01-390	Facility Maintenance***	-	-	-	-	-
<b>Total Public Works</b>		<b>1,312,629</b>	<b>1,179,142</b>	<b>1,351,802</b>	<b>1,369,086</b>	<b>2,352,295</b>

		2019	2020	2021	2022	2023
		Actual	Actual	Actual	Adjusted	Adopted
<b>RECREATION &amp; COMM SERVICES</b>						
01-420	Administration	464,371	483,862	723,152	573,114	490,255
01-422	Community Services	171,099	158,897	113,196	111,546	363,641
01-423	Recreation	537,295	482,262	354,470	438,086	641,698
01-424	Special Events	171,271	162,805	64,871	223,237	214,333
01-430	Aquatics	-	-	-	-	-
<b>Total Recreation &amp; Comm Services</b>		<b>1,344,036</b>	<b>1,287,826</b>	<b>1,255,689</b>	<b>1,345,983</b>	<b>1,709,927</b>

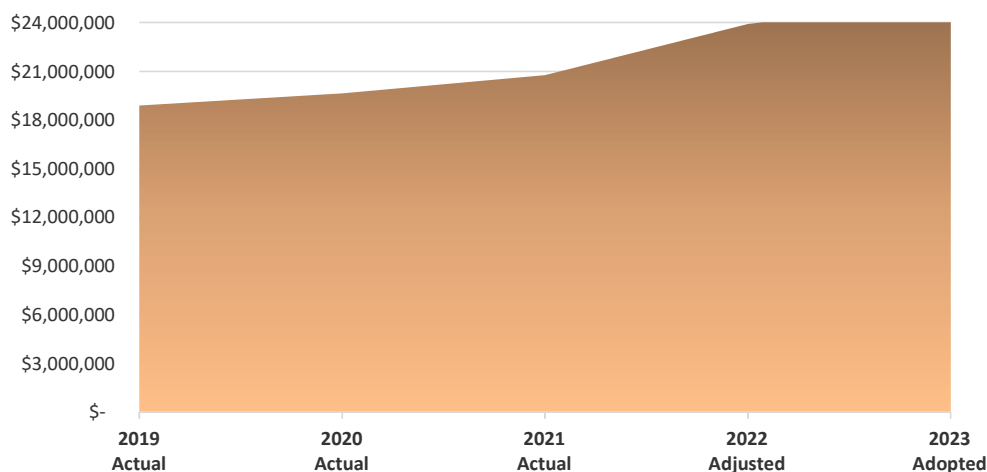
<b>TOTAL GENERAL FUND</b>	<b>\$ 18,897,242</b>	<b>\$ 19,632,204</b>	<b>\$ 20,779,137</b>	<b>\$ 23,911,748</b>	<b>\$ 25,292,128</b>
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\* The Personnel Division moved from Administration in Fiscal Year 2018-2019 and Reverted to Administration in Fiscal Year 2019-2020.

\*\* Economic Development Division Moved from Community Development to Administration in Fiscal Year 2022-2023.

\*\*\*Division 341 was Separated from General Fund and Moved to a Special Fund in Fiscal Year 2019-2020 and Division 390 was Converted to an Internal Service Fund in Fiscal Year 2015-2016.

**General Fund Expenditure History**



**CITY OF SAN FERNANDO**  
**GENERAL FUND**  
**SUMMARY OF APPROPRIATIONS BY DIVISION - BY TYPE**  
**FISCAL YEAR 2022-2023**

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.

<b>ADMINISTRATION</b>		<b>Personnel</b>	<b>Operating</b>	<b>Capital Expenses</b>	<b>Internal Svc. Chrg.</b>	<b>Total Budget</b>
01-101	City Council	100,088	59,275	-	19,637	179,000
01-105	Administration	570,493	30,293	-	108,610	709,396
01-106	Personnel	436,314	55,235	-	70,078	561,627
01-107	Economic Development	256,009	50,000	-	-	306,009
01-110	City Attorney	-	275,625	-	-	275,625
01-112	Labor Attorney	-	78,750	-	-	78,750
01-500	Fire Services - Contract	-	3,150,000	-	-	3,150,000
<b>Total Administration Department</b>		<b>1,362,904</b>	<b>3,699,178</b>	<b>-</b>	<b>198,325</b>	<b>5,260,407</b>

<b>CITY CLERK</b>		<b>Personnel</b>	<b>Operating</b>	<b>Capital Expenses</b>	<b>Internal Svc. Chrg.</b>	<b>Total Budget</b>
01-115	City Clerk	299,960	34,344	-	46,318	380,622
01-116	Elections	2,000	59,500	-	141	61,641
<b>Total City Clerk Department</b>		<b>301,960</b>	<b>93,844</b>	<b>-</b>	<b>46,459</b>	<b>442,263</b>

<b>FINANCE</b>		<b>Personnel</b>	<b>Operating</b>	<b>Capital Expenses</b>	<b>Internal Svc. Chrg.</b>	<b>Total Budget</b>
01-130	Finance Administration	675,168	214,514	-	110,018	999,700
01-131	Treasury	-	-	-	-	-
01-135	Information Technology	176,000	496,899	-	-	672,899
01-180	Retirement Health Premiums	1,500,000	-	-	-	1,500,000
01-190	Non-Departmental	101,800	388,707	-	226,333	716,840
<b>Total Finance Department</b>		<b>2,452,968</b>	<b>1,100,120</b>	<b>-</b>	<b>336,351</b>	<b>3,889,439</b>

<b>COMMUNITY DEVELOPMENT</b>		<b>Personnel</b>	<b>Operating</b>	<b>Capital Expenses</b>	<b>Internal Svc. Chrg.</b>	<b>Total Budget</b>
01-140	Building and Safety	72,188	73,761	-	11,382	157,331
01-150	Planning/Administration	367,383	100,300	-	57,533	525,216
01-151	Economic Development	-	-	-	-	-
01-152	Community Preservation	432,852	43,100	-	97,908	573,860
01-155	Low/Moderate Income Housing	97,014	-	-	16,277	113,291
<b>Total Community Development</b>		<b>969,437</b>	<b>217,161</b>	<b>-</b>	<b>183,100</b>	<b>1,369,698</b>

<b>POLICE</b>		<b>Personnel</b>	<b>Operating</b>	<b>Capital Expenses</b>	<b>Internal Svc. Chrg.</b>	<b>Total Budget</b>
01-222	Police Admin	1,274,603	224,149	-	242,687	1,741,439
01-224	Detectives	885,988	34,716	-	196,584	1,117,288
01-225	Patrol	5,832,846	147,310	-	1,039,772	7,019,928
01-226	Reserves/Explorers	45,000	13,350	-	10,825	69,175
01-230	Community Service	259,311	315	-	55,393	315,019
01-250	Emergency Services	-	5,250	-	-	5,250
<b>Total Police Department</b>		<b>8,297,748</b>	<b>425,090</b>	<b>-</b>	<b>1,545,261</b>	<b>10,268,099</b>



**CITY OF SAN FERNANDO  
GENERAL FUND  
SUMMARY OF APPROPRIATIONS BY DIVISION - BY TYPE  
FISCAL YEAR 2022-2023**

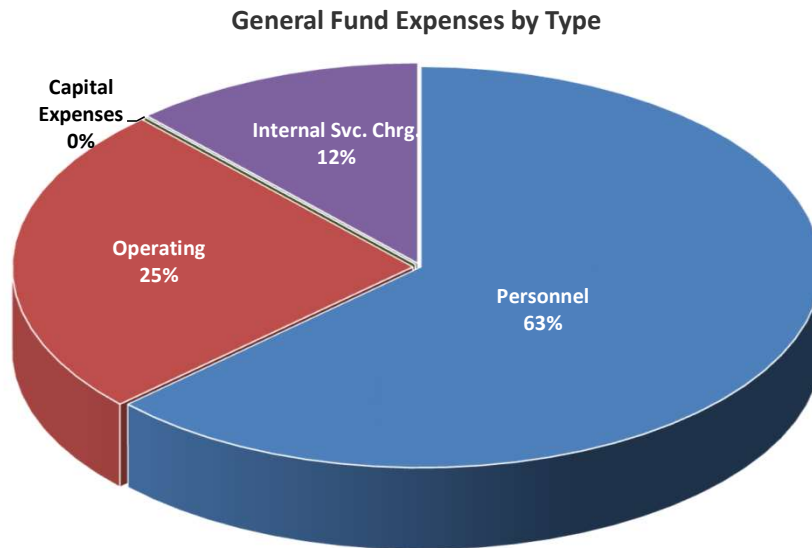
The total budget for each General Fund division, by department. This summary provides an overview of each division's budget in each of the four main categories: Personnel, Maintenance and Operating Expenses (M & O), Capital/Transfers, and Internal Service Charges.

<b>PUBLIC WORKS*</b>		<b>Personnel</b>	<b>Operating</b>	<b>Capital Expenses</b>	<b>Internal Svc. Chrg.</b>	<b>Total Budget</b>
01-310	PW Administration	484,280	378,627	-	132,685	995,592
01-311	Street Maintenance	389,557	151,568	-	158,592	699,717
01-312	Graffiti Removal	34,498	2,520	-	11,864	48,882
01-343	Street Sweeping	-	36,435	-	-	36,435
01-346	Streets, Trees, & Parkways	275,031	10,500	-	25,466	310,997
01-370	Traffic Safety	119,819	49,708	-	91,145	260,672
01-371	Traffic Signals	-	-	-	-	-
<b>Total Public Works</b>		<b>1,303,185</b>	<b>629,358</b>	<b>-</b>	<b>419,752</b>	<b>2,352,295</b>

<b>RECREATION &amp; COMM SERVICES</b>		<b>Personnel</b>	<b>Operating</b>	<b>Capital Expenses</b>	<b>Internal Svc. Chrg.</b>	<b>Total Budget</b>
01-420	Administration	355,877	60,017	-	74,361	490,255
01-422	Community Services	307,715	17,450	-	38,476	363,641
01-423	Recreation	499,760	8,673	-	133,265	641,698
01-424	Cultural Arts and Special Events	90,680	104,680	-	18,973	214,333
<b>Total Recreation &amp; Comm Services</b>		<b>1,254,032</b>	<b>190,820</b>	<b>-</b>	<b>265,075</b>	<b>1,709,927</b>

<b>TOTAL GENERAL FUND</b>		<b>\$ 15,942,234</b>	<b>\$ 6,355,571</b>	<b>\$ -</b>	<b>\$ 2,994,323</b>	<b>\$ 25,292,128</b>
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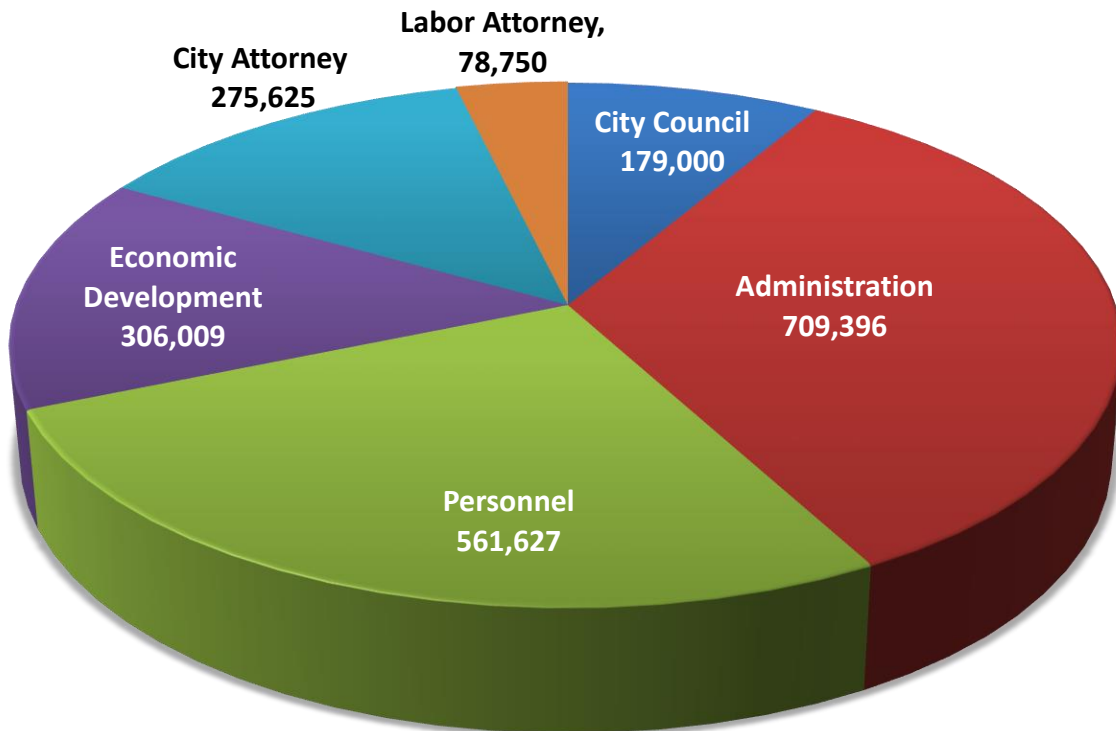
\*Excludes Special Revenue and Enterprise Funded expenditures.



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**SECTION IV.  
GENERAL FUND  
DEPARTMENTAL  
BUDGETS**

# ADMINISTRATION DEPARTMENT

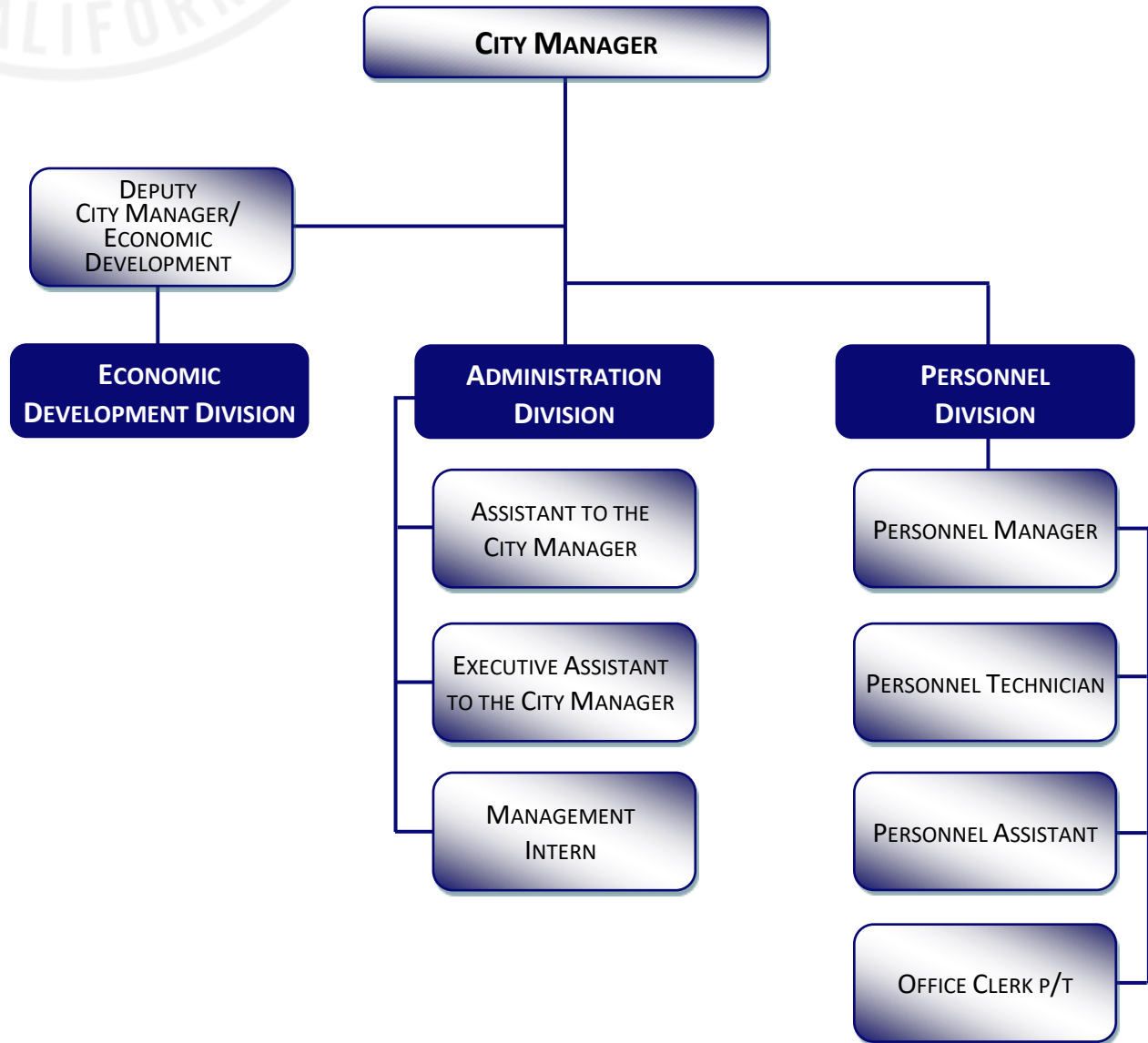


# THE CITY OF SAN FERNANDO

## Organizational Chart

### Administration Department

Fiscal Year 2022-2023





## 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 2021-2022

1. Coordinated the City's recovery from the COVID-19 pandemic, including, but not limited to, a) continued efforts to attract vaccination clinics to San Fernando, b) worked with City Council to appropriate CDBG funds toward a Small Business Grant program providing \$10,000 grants to forty (40) eligible small businesses in San Fernando, and c) worked with City Council Ad Hoc Committee to propose an American Rescue Plan funding program. (Strategic Goal VIII.1-3)
2. Facilitated enhanced community outreach opportunities, including, but not limited to a) increased the use of social media, email, and Alert San Fernando to provide relevant community information, b) released Community Survey and Business Survey to receive community input related to services and needs, and d) leveraged community events as promotional opportunities through informational booths and "pop-up" events to solicit community engagement. (Strategic Goal I.2.3)
3. Collaborated with San Fernando Mall Association to draft a modernized Memorandum of Understanding (MOU), define Downtown maintenance standards, and secure resources to develop a marketing and management plan. (Strategic Goal II.1.4)
4. Continued progress on the Exclusive Negotiation Agreement with Azure Development to explore the potential of a catalytic redevelopment project on the City-owned Parking Lot No. 3. (Strategic Goals II.1.5 and III.2)
5. Completed labor negotiations with the San Fernando Police Civilians Association and San Fernando Management Group in a manner that supports the City Council's Strategic Goals.

**ACCOMPLISHMENTS FOR FY 2021-2022**

6. Submitted federal and state funding requests as well as grant applications for a number of critical efforts, including, but not limited to a) critical improvements to the City's water system, b) the San Fernando Public Wifi through Community Resiliency Hubs, c) bridge, street and sidewalk reconstruction, d) Pacoima Wash Bike Trail improvements, e) mental wellness resources for the community, and e) Active Transportation funding to construct Safe and Active Streets improvements. (Strategic Goal VII.5)

**OBJECTIVES FOR FY 2022-2023**

1. Guide the City's effort to develop a spending program for American Rescue Plan Act funds. (Strategic Goal VIII.1-3)
2. Enhance the level of service and taxpayer value provided to the San Fernando community by adding public safety, water system, economic development, infrastructure/facility maintenance, and customer support resources with the goal of restructuring and reimaging City services. (Strategic Goal I)
3. Continue progress on the Economic Development Master Plan effort. (Strategic Goals II.1.5 and III.2)
4. Work closely with Metro, Metrolink, and the California Public Utility Commission (CPUC) to ensure the additional traffic and safety studies for the San Fernando segment of the East San Fernando Valley Light Rail Transit Project are comprehensive and adequate mitigation measures are implemented prior to moving forward with construction of Phase 2 (i.e. Van Nuys Station to San Fernando/Sylmar Station). (Strategic Goal V.1.2)
5. Complete labor negotiations with the City's largest bargaining group, San Fernando Public Employees Association, in a manner that supports the City Council's Strategic Goals.

**Enhancement to Services:**

6. Upgrade the Economic Development Manager to a Deputy City Manager/Economic Development to enhance the role of Economic Development through an executive management level position with a higher level of experience, responsibility and authority to develop, implement, and manage economic development programs than an Economic Development Manager, which is a mid-management position. (Strategic Goal II.1-6)
7. Add Part-time Personnel Office Clerk to enhance the City's capacity to recruit and retain talented employees, manage employee benefits, and complete special personnel related studies. Additional advertising and contract services resources will also allow the City to expand recruitment outreach efforts to attract a wider pool of applicants. (Strategic Goal I)

PERFORMANCE MEASURES

Administration Department	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
A. # of New Business Licenses	179	205	176	200
B. # of Business License Closed	83	77	76	50
C. \$ of Sales and Business Tax Revenue	\$9,648,887	\$11,536,092*	\$13,591,564	\$13,114,217
C. \$ of Grants Received	\$431,800	\$20,268,333	\$12,204,613	\$15,000,000
D. # of Agenda Items Presented to Council	226	248	246	250
E. # of Recruitments	11	11	34	30
F. # of New Hires	18	23	46	40
G. # Days (Time) from Conditional to Final Hire Offer	**	**	**	45
H. # of Social Media Posts	1,521	2,297	2,403	2,500
I. # of Email Engagement Campaigns	65	134	170	175

\* FY 2021 Includes 1<sup>st</sup> Year of Measure SF Funding

\*\* Not Previously Tracked

**FUNDING SUMMARY FOR FY 2022-2023**

**SOURCES:**

	2019	2020	2021	2022	2023
ADMINISTRATION	Actual	Actual	Actual	Adjusted	Adopted
GENERAL REVENUE	3,834,901	4,185,934	4,127,573	4,881,116	5,260,407
<b>TOTAL FUNDING SOURCES</b>	<b>3,834,901</b>	<b>4,185,934</b>	<b>4,127,573</b>	<b>4,881,116</b>	<b>5,260,407</b>

**USES:**

	2019	2020	2021	2022	2023
ADMINISTRATION	Actual	Actual	Actual	Adjusted	Adopted
01-101 City Council	200,628	194,027	155,139	280,950	179,000
01-105 Administration	527,768	397,705	420,361	771,348	709,396
01-106 Personnel*	-	366,003	392,400	441,318	561,627
01-107 Economic Development**	-	-	-	-	306,009
01-110 City Attorney	282,012	219,343	225,347	262,500	275,625
01-112 Labor Attorney	161,248	91,999	114,445	125,000	78,750
01-500 Fire Services - Contract	2,663,244	2,916,856	2,819,881	3,000,000	3,150,000
<b>Total Administration Department</b>	<b>3,834,901</b>	<b>4,185,934</b>	<b>4,127,573</b>	<b>4,881,116</b>	<b>5,260,407</b>

\* The Personnel Division Moved from Administration in Fiscal Year 2018-2019 and Reverted to Administration in Fiscal Year 2019-2020

\*\* Economic Development Division Moved from Community Development to Administration in Fiscal Year 2022-2023

**PERSONNEL:**

	2019	2020	2021	2022	2023
ADMINISTRATION	Actual	Actual	Actual	Actual	Adopted
City Manager	1.00	1.00	1.00	1.00	1.00
Deputy City Manager/Economic Development <sup>(1)</sup>	0.00	0.00	0.00	0.00	1.00
Assistant To The City Manager	0.00	0.00	0.00	1.00	1.00
Economic Development Manager <sup>(1)</sup>	0.00	0.00	0.00	1.00	0.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00
Administration Intern	0.00	0.00	0.00	0.46	0.46
Personnel Manager	0.00	1.00	1.00	1.00	1.00
Personnel Technician	0.00	1.00	1.00	1.00	1.00
Personnel Assistant	0.00	0.70	0.70	1.00	1.00
Office Clerk (FTE) <sup>(1)</sup>	0.00	0.00	0.00	0.00	0.46
<b>TOTAL ADMINISTRATION DEPARTMENT</b>	<b>2.00</b>	<b>4.70</b>	<b>4.70</b>	<b>7.46</b>	<b>7.92</b>

<sup>1)</sup> Adopted Reclassification of Economic Development Manager Position to Deputy City Manager/Economic Development and Added a Part-Time Office Clerk. Net staffing change is .46 FTE.

**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		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-101-0000-4101	SALARIES-PERMANENT EMPLOYEES	62,313	67,694	63,285	58,800	61,879	39,600
001-101-0000-4111	COMMISSIONER'S REIMBURSEMENT	-	-	-	3,000	2,250	3,000
001-101-0000-4120	O.A.S.D.I.	6,024	6,566	6,192	2,662	6,063	2,662
001-101-0000-4126	HEALTH INSURANCE	57,565	44,102	34,862	73,006	28,375	54,376
001-101-0000-4128	DENTAL INSURANCE	5,151	5,427	5,148	-	3,577	-
001-101-0000-4130	WORKER'S COMP INSURANCE	-	-	956	-	1,677	-
001-101-0000-4136	OPTICAL INSURANCE	1,247	1,230	1,006	-	635	-
001-101-0000-4138	LIFE INSURANCE	480	437	423	450	300	450
<b>Personnel Costs</b>		<b>132,780</b>	<b>125,455</b>	<b>111,872</b>	<b>137,918</b>	<b>104,755</b>	<b>100,088</b>
001-101-0000-4260	CONTRACTUAL SERVICES	-	-	-	35,000	15,500	-
001-101-0000-4270	PROFESSIONAL SERVICES	10,975	11,075	2,202	9,250	3,750	8,500
001-101-0000-4300	DEPARTMENT SUPPLIES	3,962	3,938	1,097	3,000	4,888	5,075
001-101-0000-4370	MEETINGS, MEMBERSHIP & TRAVEL	-	15	-	-	500	-
001-101-0000-4390	VEHICLE ALLOW & MILEAGE	16,424	18,134	18,187	18,000	18,048	18,000
001-101-0101-4140	WELLNESS BENEFIT - S. BALLIN	600	600	600	600	600	600
001-101-0101-4220	PHONE & PAGER - S. BALLIN	-	-	-	450	-	-
001-101-0101-4370	MEETINGS & TRAVEL - S. BALLIN	276	3,143	-	4,000	3,531	4,500
001-101-0101-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS	122	100	-	200	100	200
001-101-0102-4140	WELLNESS BENEFIT - H. PACHECO	-	175	600	600	-	600
001-101-0102-4220	PHONE & PAGER - H. PACHECO	370	636	618	450	603	1,200
001-101-0102-4370	MEETINGS & TRAVEL - H. PACHECO	3,475	2,727	-	4,000	3,346	4,500
001-101-0102-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS	-	-	-	200	-	200
001-101-0103-4140	WELLNESS BENEFIT - J. FAJARDO	600	551	600	-	-	-
001-101-0103-4220	PHONE & PAGER - J. FAJARDO	676	232	111	-	-	-
001-101-0103-4370	MEETINGS & TRAVEL - J. FAJARDO	50	143	-	-	-	-
001-101-0103-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS	67	10	-	-	-	-
001-101-0104-4140	WELLNESS BENEFIT C. RODRIGUEZ	-	-	-	600	-	600
001-101-0104-4220	PHONE & PAGER C RODRIGUEZ	-	-	-	450	-	-
001-101-0104-4370	MEETINGS & TRAVEL - C RODRIGUEZ	-	-	25	4,000	3,274	4,500
001-101-0104-4380	MEMBERSHIPS & SUBSCRIPTIONS - C RODRI	-	-	1,000	200	-	200
001-101-0107-4140	WELLNESS BENEFIT M. MENDOZA	-	-	-	600	117	600
001-101-0107-4220	PHONE & PAGER M MENDOZA	192	-	-	450	-	-
001-101-0107-4370	MEETINGS & TRAVEL - M MENDOZA	-	-	50	4,000	3,134	4,500
001-101-0107-4380	MEMBERSHIPS & SUBSCRIPTIONS - M MEND	-	-	100	200	-	200
001-101-0108-4140	WELLNESS BENEFIT - C. MONTANEZ	-	-	-	600	-	600
001-101-0108-4220	PHONE & PAGER - C MONTAÑEZ	-	-	242	450	552	-
001-101-0108-4370	MEETINGS & TRAVEL - C MONTAÑEZ	-	-	-	4,000	-	4,500
001-101-0108-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS - C M	-	-	-	200	-	200
001-101-0109-4140	WELLNESS BENEFIT - A. LOPEZ	600	-	-	-	-	-
001-101-0109-4370	MEETINGS & TRAVEL - A. LOPEZ	4,153	3,374	-	-	-	-
001-101-0109-4380	SUBSCRIPTIONS, DUES & MEMBRSHIPS	20	(103)	-	-	-	-
001-101-0111-4140	WELLNESS BENEFIT - R. GONZALEZ	-	123	-	-	-	-
001-101-0111-4220	PHONE & PAGER - R. GONZALEZ	760	75	-	-	-	-
001-101-0111-4370	MEETINGS & TRAVEL - R. GONZALEZ	4,266	3,518	-	-	-	-
001-101-0111-4380	SUBSCRIPTIONS, DUES & MEMBERSHIPS	100	1,000	-	-	-	-
001-101-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	2,329	-	2,329	-
<b>Operations &amp; Maintenance Costs</b>		<b>47,688</b>	<b>49,465</b>	<b>27,761</b>	<b>91,500</b>	<b>60,272</b>	<b>59,275</b>
001-101-0000-4706	LIABILITY CHARGE	7,097	2,371	-	8,590	8,364	7,065
001-101-0000-4743	FACILITY MAINTENANCE CHARGE	13,063	16,073	15,506	12,942	12,948	12,572
<b>Internal Service Charges</b>		<b>20,160</b>	<b>18,444</b>	<b>15,506</b>	<b>21,532</b>	<b>21,312</b>	<b>19,637</b>
001-101-0000-4500	CAPITAL EXPENSES	-	664	-	30,000	-	-
<b>Capital Costs</b>		<b>-</b>	<b>664</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>		<b>200,628</b>	<b>194,027</b>	<b>155,139</b>	<b>280,950</b>	<b>186,339</b>	<b>179,000</b>



**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		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-105-0000-4101	SALARIES-PERMANENT EMPLOYEES	397,070	274,657	271,084	620,254	358,259	461,196
001-105-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	5,000	7,454	11,074
001-105-0000-4105	OVERTIME	2,049	966	3,119	-	1,259	-
001-105-0000-4111	COMMISSIONER'S REIMBURSEMENT	-	-	-	-	-	-
001-105-0000-4120	O.A.S.D.I.	24,875	17,229	16,270	17,715	22,817	28,951
001-105-0000-4124	RETIREMENT	-	(1,176)	-	-	19,064	-
001-105-0000-4126	HEALTH INSURANCE	31,393	37,308	38,966	42,399	41,896	57,198
001-105-0000-4128	DENTAL INSURANCE	1,693	2,491	2,491	352	1,924	352
001-105-0000-4129	RETIREE HEALTH SAVINGS	700	-	-	-	500	1,800
001-105-0000-4130	WORKER'S COMPENSATION INS.	4,302	4,190	4,134	4,558	8,318	6,416
001-105-0000-4134	LONG TERM DISABILITY INSURANCE	1,647	1,449	1,584	1,601	1,098	2,399
001-105-0000-4136	OPTICAL INSURANCE	475	600	600	215	364	215
001-105-0000-4138	LIFE INSURANCE	196	180	180	180	120	293
001-105-0000-4140	WELLNESS BENEFIT REIMBURSEMENT	509	600	600	600	600	600
001-105-3649-XXXX	YOUTH REINVESTMENT PROG BSCC 582-1	-	780	-	-	-	-
001-105-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	31,080	-	10,733	-
<b>Personnel Costs</b>		<b>464,909</b>	<b>339,273</b>	<b>370,108</b>	<b>692,874</b>	<b>474,403</b>	<b>570,493</b>
001-105-0000-4220	TELEPHONE	1,067	772	950	800	774	800
001-105-0000-4230	ADVERTISING	-	-	-	-	-	-
001-105-0000-4260	CONTRACTUAL SERVICES	1,460	1,550	1,887	1,500	1,675	2,660
001-105-0000-4270	PROFESSIONAL SERVICES	1,572	2,169	3,548	4,500	590	3,003
001-105-0000-4300	DEPARTMENT SUPPLIES	1,164	4,497	1,607	3,307	5,675	7,500
001-105-0000-4360	PERSONNEL TRAINING	140	-	-	500	50	2,000
001-105-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	4,644	5,123	4,679	7,250	4,282	7,500
001-105-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	2,733	2,290	2,960	3,000	3,588	3,230
001-105-0000-4390	VEHICLE ALLOW & MILEAGE	4,270	3,621	3,610	3,800	3,610	3,600
001-105-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>		<b>17,050</b>	<b>20,022</b>	<b>19,241</b>	<b>24,657</b>	<b>20,244</b>	<b>30,293</b>
001-105-0000-4706	LIABILITY CHARGE	19,683	6,264	-	23,741	23,100	55,430
001-105-0000-4743	FACILITY MAINTENANCE CHARGE	26,127	32,146	31,012	25,883	25,884	53,180
<b>Internal Service Charges</b>		<b>45,810</b>	<b>38,410</b>	<b>31,012</b>	<b>49,624</b>	<b>48,984</b>	<b>108,610</b>
001-105-0000-4500	CAPITAL EXPENSES	-	-	-	4,193	-	-
<b>Capital Costs</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>4,193</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>		<b>527,768</b>	<b>397,705</b>	<b>420,361</b>	<b>771,348</b>	<b>543,631</b>	<b>709,396</b>

**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		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-106-0000-4101	SALARIES-PERMANENT EMPLOYEES	192,184	187,892	203,824	268,747	286,837	319,735
001-106-0000-4103	WAGES-PERMANENT EMPLOYEES	27,075	33,645	38,393	-	223	29,907
001-106-0000-4105	OVERTIME	-	51	-	-	1,966	-
001-106-0000-4120	O.A.S.D.I.	16,773	16,952	18,530	17,902	22,111	22,929
001-106-0000-4124	RETIREMENT	-	(894)	-	-	17,536	-
001-106-0000-4126	HEALTH INSURANCE	40,031	43,331	45,762	52,371	38,614	54,412
001-106-0000-4128	DENTAL INSURANCE	4,276	4,276	3,767	1,264	3,064	1,264
001-106-0000-4129	RETIREE HEALTH SAVINGS	-	-	-	-	3,403	1,200
001-106-0000-4130	WORKER'S COMPENSATION INS.	3,375	3,395	3,701	3,697	4,401	5,098
001-106-0000-4134	LONG TERM DISABILITY INSURANCE	924	908	944	901	643	1,261
001-106-0000-4136	OPTICAL INSURANCE	771	771	657	215	454	215
001-106-0000-4138	LIFE INSURANCE	228	225	225	225	176	293
<b>Personnel Costs</b>		<b>285,637</b>	<b>290,553</b>	<b>315,803</b>	<b>345,322</b>	<b>379,428</b>	<b>436,314</b>
001-106-0000-4220	TELEPHONE	671	802	597	800	585	800
001-106-0000-4230	ADVERTISING	3,548	2,917	3,676	3,200	7,963	19,035
001-106-0000-4260	CONTRACTUAL SERVICES	8,719	12,716	16,208	12,000	18,096	22,000
001-106-0000-4270	PROFESSIONAL SERVICES	10,139	6,114	6,109	17,500	4,194	6,000
001-106-0000-4300	DEPARTMENT SUPPLIES	5,574	3,390	6,265	5,777	3,612	5,000
001-106-0000-4320	DEPARTMENT EQUIPMENT MAINT	170	13	-	-	-	500
001-106-0000-4360	PERSONNEL TRAINING	-	-	150	250	175	250
001-106-0000-4365	TUITION REIMBURSEMENT	-	-	1,500	-	-	-
001-106-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	2,046	190	-	400	-	500
001-106-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	375	411	225	450	175	450
001-106-0000-4390	VEHICLE ALLOW & MILEAGE	382	63	-	200	-	200
001-106-0000-4430	ACTIVITIES AND PROGRAMS	-	-	-	400	-	500
<b>Operations &amp; Maintenance Costs</b>		<b>31,624</b>	<b>26,616</b>	<b>34,731</b>	<b>40,977</b>	<b>34,799</b>	<b>55,235</b>
001-106-0000-4706	LIABILITY CHARGE	17,298	5,438	-	20,077	19,536	29,470
001-106-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-106-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-106-0000-4743	FACILITY MAINTENANCE CHARGE	33,965	43,397	41,866	34,942	34,944	40,608
<b>Internal Service Charges</b>		<b>51,263</b>	<b>48,835</b>	<b>41,866</b>	<b>55,019</b>	<b>54,480</b>	<b>70,078</b>
001-106-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
<b>Capital Costs</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>		<b>368,524</b>	<b>366,003</b>	<b>392,400</b>	<b>441,318</b>	<b>468,706</b>	<b>\$ 561,627</b>

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 been combined.

**ECONOMIC DEVELOPMENT****DIVISION No. 151****DIVISION OVERVIEW**

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

**Dept: Administration**

**Div: Economic Development**

Account Number & Title		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-107-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	210,418
001-107-0000-4103	WAGES-PERMANENT EMPLOYEES	-	-	-	-	-	-
001-107-0000-4105	OVERTIME	-	-	-	-	-	-
001-107-0000-4120	O.A.S.D.I.	-	-	-	-	-	12,035
001-107-0000-4124	RETIREMENT	-	-	-	-	-	-
001-107-0000-4126	HEALTH INSURANCE	-	-	-	-	-	26,970
001-107-0000-4128	DENTAL INSURANCE	-	-	-	-	-	-
001-107-0000-4129	RETIREE HEALTH SAVINGS	-	-	-	-	-	1,800
001-107-0000-4130	WORKER'S COMPENSATION INS.	-	-	-	-	-	3,183
001-107-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	-	-	-	1,512
001-107-0000-4136	OPTICAL INSURANCE	-	-	-	-	-	-
001-107-0000-4138	LIFE INSURANCE	-	-	-	-	-	90
<b>Personnel Costs</b>		-	-	-	-	-	<b>256,009</b>
001-107-0000-4270	PROFESSIONAL SERVICES	-	55,335	42,065	88,141	26,296	50,000
001-107-0000-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>		-	<b>55,335</b>	<b>42,065</b>	<b>88,141</b>	<b>26,296</b>	<b>50,000</b>
<b>Division Total</b>		-	<b>55,335</b>	<b>42,065</b>	<b>88,141</b>	<b>26,296</b>	<b>306,009</b>



**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 Law Offices, LLP, to provide City Attorney services.

**Dept: Administration****Div: City Attorney**

Account Number & Title	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-110-0000-4270 PROFESSIONAL SERVICES	282,012	219,343	225,347	262,500	169,785	275,625
001-110-3689-4270 COVID-19 GLOBAL OUTBREAK	-	-	-	-	441	-
001-110-0098-4270 SUCCESSOR AGENCY TO THE RDA	-	-	-	-	4,368	-
<b>Operations &amp; Maintenance Costs</b>	<b>282,012</b>	<b>219,343</b>	<b>225,347</b>	<b>262,500</b>	<b>174,594</b>	<b>275,625</b>
<b>Division Total</b>	<b>282,012</b>	<b>219,343</b>	<b>225,347</b>	<b>262,500</b>	<b>174,594</b>	<b>275,625</b>

**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	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-112-0000-4270 PROFESSIONAL SERVICES	161,248	91,999	114,445	125,000	163,160	78,750
<b>Operations &amp; Maintenance Costs</b>	<b>161,248</b>	<b>91,999</b>	<b>114,445</b>	<b>125,000</b>	<b>163,160</b>	<b>78,750</b>
<b>Division Total</b>	<b>161,248</b>	<b>91,999</b>	<b>114,445</b>	<b>125,000</b>	<b>163,160</b>	<b>78,750</b>

**FIRE SERVICES****DIVISION No. 500****DIVISION OVERVIEW**

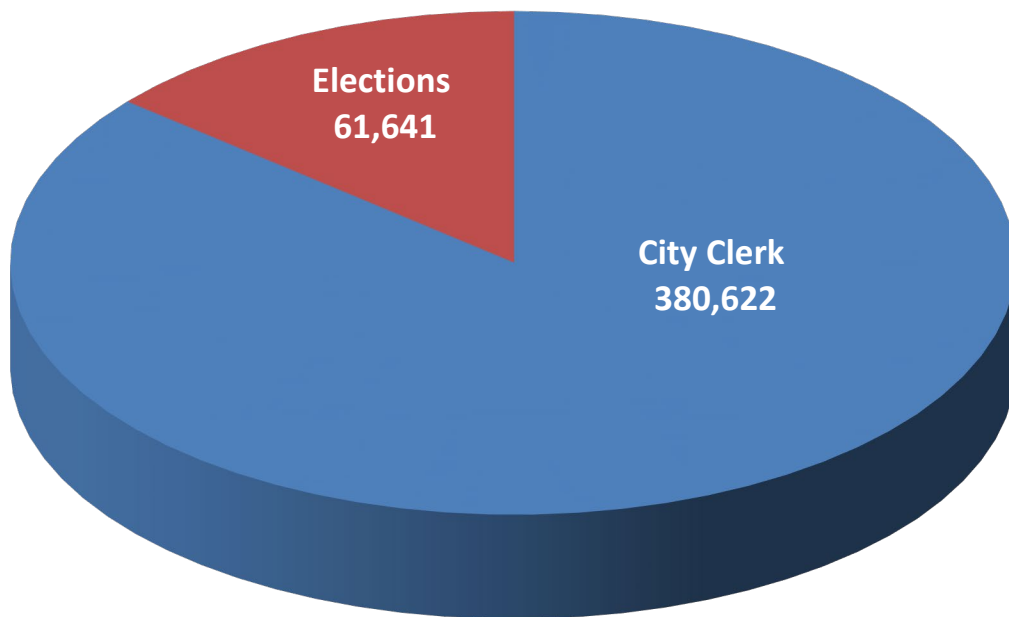
Fire services are provided by the Los Angeles City Fire Department (LAFD) on a contractual basis. The services provided by the LAFD include, but are not limited to, fire suppression, fire prevention, inspection, paramedic, emergency medical technician functions, and emergency medical response.

**Dept: Administration**  
**Div: Fire Services (LAFD Contract)**

Account Number & Title	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-500-0000-4260 CONTRACTUAL SERVICES	2,663,244	2,916,856	2,819,881	3,000,000	2,816,815	3,150,000
<b>Operations &amp; Maintenance Costs</b>	<b>2,663,244</b>	<b>2,916,856</b>	<b>2,819,881</b>	<b>3,000,000</b>	<b>2,816,815</b>	<b>3,150,000</b>
<b>Division Total</b>	<b>2,663,244</b>	<b>2,916,856</b>	<b>2,819,881</b>	<b>3,000,000</b>	<b>2,816,815</b>	<b>3,150,000</b>



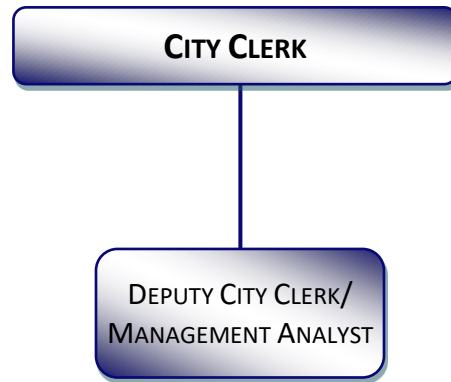
# CITY CLERK DEPARTMENT



## ORGANIZATIONAL CHART

CITY CLERK DEPARTMENT

FISCAL YEAR 2022-2023



## MISSION STATEMENT

The City Clerk Department is dedicated to providing courteous, professional, and efficient customer services 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; ensures City compliance with Fair Political Practices Commission (FPPC) regulations regarding annual disclosure statements and campaign contribution statements; prepares and maintains a complete and accurate record of 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 2021-2022

1. Successfully recruited a Deputy City Clerk/Management Analyst in May 2021 to fill the vacancy that occurred in January 2021. (Strategic Goal I.1 and I.6)
2. Coordinated and managed the Council Chamber Audio/Video Broadcast Equipment Upgrade Project to include, not limited to replacement of the master audio equipment, installation of two cameras and councilmember monitor displays and installed a visible presentation display monitor. Created and implemented a "Broadcasting Meeting Procedural Manual" and facilitated staffs training on the use of the new technology enhancements that significantly improved the technology and quality of meeting audio/video live streaming to the City's YouTube channel, while incorporating Zoom video conferencing for all City Council and Commission meetings. Maintained continuity of service while providing enhanced citizen participation and access to open government. (Strategic Goal I.1, I.2, I.3 and I.6)
3. Implemented a tracking log for all City contracts, agreements, MOU/MOA, etc. to include contract expiration dates, allowing a proactively approach towards minimizing any City potential liability exposures through continued contract or professional services representation. (Strategic Goal VIII.2 and VII.4)
4. Coordinated with the County of Los Angeles Elections Division with two City locations that hosted one 4-day early voting at San Fernando Recreation Park and an 11-day early voting at Las Palmas Park, in addition to a check-in center located in parking lot 6N for County election workers for the

**ACCOMPLISHMENTS FOR FY 2021-2022**

- November statewide governor recall election and the June 7 2022 Statewide Primary Election. (Strategic Goal I.1 and I.2)
5. Established document highlighting a re-cap of legislative actions taken at City Council Meeting. (Strategic Goal I.6)
  6. Transferred the Education Commission liaison assignment to the Recreation and Community Services Department. (Strategic Goal I.1, I.2 and I.7)
  7. Implemented a central repository for all City RFP's, NIB for communal access of records. (Strategic Goal IV.4)
  8. Conformed all Commission meeting agendas and staff reports in order to maintain a professional and consistent work product. (Strategic Goal I.6)

**OBJECTIVES FOR FY 2022-2023**

1. Continue conversion of documents to digital format in order to capture City Council's legislative history from 1911 to current including but not limited to minutes, contracts, ordinances, resolutions and minutes. (Strategic Goal I.1)
2. Expand knowledge of Edgesoft/Saira Software program to increase public transparency to ensure municipal records are readily available and easily accessible to all. (Strategic Goal I.1 and IV.4)
3. Coordinate with the County of Los Angeles Elections Division, the City's November 8, 2022 General Municipal Election that will include three Councilmember seats for full 4-year terms; coordinate in-person Vote Centers at San Fernando Recreation Park and Las Palmas Park; and monitor activities associated with the permanent Vote-by-Mail Ballot Boxes at City Hall and Pioneer Park. (Strategic Goal I.1, I.2 and I.6)
4. Refine and oversee the management of all City Commissions, Committee, Liaison and Ad hoc Committees, to include, developing policy's for unscheduled vacancies and creating a "Commissioner Handbook/Guidelines" to foster opportunities for meaningful citizen involvement and individual enrichment. (Strategic Goal I.2, I.3 and I.6)
5. Continue conversion of City contracts, agreements, and signed documents to electronic format. (Strategic Goal II.1 and IV.4)
6. Adopt an updated records retention and destruction policy and procedure. (Strategic Goal I.6)

**OBJECTIVES FOR FY 2022-2023**

7. Explore and research Agenda and Meeting Management Software program recommendations for presentation to the City Manager. (Strategic Goal I.1, I.6 and II.1)
8. Continue and expand on training, mentoring and increasing knowledge and responsibility for the Deputy City Clerk/Management Analysts, associated with complex City Clerk duties, including, but not limited to regulations for the Fair Policy Practices Commission, Ralph M. Brown Act, and on General Municipal Elections. Invest succession planning and staff retention. (Strategic Goal I.1, I.6 and VII.)

**PERFORMANCE MEASURES**

City Clerk Department	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
A. # of Agenda Packets Produced	29	26	32	27
B. # of Agenda Items Processed	226	248	246	250
C. # of Minutes Approved	86	38	69	80
D. # of Ordinances	9	4	9	7
E. # of Resolutions	110	59	81	80
F. # of Contracts	46	44	35	45

**FUNDING SUMMARY FOR FY 2022-2023**

**SOURCES:**

	2019	2020	2021	2022	2023
<b>CITY CLERK</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Adopted</b>
GENERAL REVENUE	280,988	375,293	325,298	358,421	442,263
GENERAL CITY ELECTION	3,030	-	2,976	-	-
<b>TOTAL FUNDING SOURCES</b>	<b>284,018</b>	<b>375,293</b>	<b>328,274</b>	<b>358,421</b>	<b>442,263</b>

**USES:**

	2019	2020	2021	2022	2023
<b>CITY CLERK</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Adopted</b>
01-115 City Clerk	244,943	321,153	280,973	358,421	380,622
01-116 Elections	39,075	54,140	47,301	-	61,641
<b>TOTAL CITY CLERK DEPARTMENT</b>	<b>284,018</b>	<b>375,293</b>	<b>328,274</b>	<b>358,421</b>	<b>442,263</b>

**PERSONNEL:**

	2019	2020	2021	2022	2023
<b>CITY CLERK</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk/Management Analyst	0.00	1.00	1.00	1.00	1.00
Deputy City Clerk (FTE)	0.70	0.00	0.00	0.00	0.00
<b>TOTAL CITY CLERK DEPARTMENT</b>	<b>1.70</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>



**CITY CLERK****DIVISION No. 115****DIVISION OVERVIEW**

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

**Dept: City Clerk Department**

**Div: City Clerk's Office**

Account Number & Title		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-115-0000-4101	SALARIES-PERMANENT EMPLOYEES	122,932	190,524	181,728	206,814	216,711	234,664
001-115-0000-4103	WAGES-TEMPORARY & PART-TIME	36,779	21,241	-	-	-	-
001-115-0000-4105	OVERTIME	173	369.36	-	-	-	-
001-115-0000-4111	COMMISSIONER'S REIMBURSEMENT	2,925	3,450	3,525	4,500	3,375	-
001-115-0000-4120	O.A.S.D.I.	12,507	16,474	14,179	14,976	16,855	16,932
001-115-0000-4126	HEALTH INSURANCE	14,057	12,963	27,063	52,645	30,988	39,383
001-115-0000-4128	DENTAL INSURANCE	1,166	1,011	2,710	-	2,921	-
001-115-0000-4129	RETIREE HEALTH SAVINGS	-	-	2,496	-	2,500	3,000
001-115-0000-4130	WORKER'S COMPENSATION INS.	2,456	3,283	2,766	3,093	3,279	3,497
001-115-0000-4134	LONG TERM DISABILITY	914	998	1,228	1,498	995	1,704
001-115-0000-4136	OPTICAL INSURANCE	215	194	492	-	556	-
001-115-0000-4138	LIFE INSURANCE	132	139	149	180	72	180
001-115-0000-4140	WELLNESS BENEFIT	600	600	-	600	592	600
001-115-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	202	-	875	-
<b>Personnel Costs</b>		<b>194,856</b>	<b>251,246</b>	<b>236,537</b>	<b>284,306</b>	<b>279,719</b>	<b>299,960</b>
001-115-0000-4230	ADVERTISING	7,545	11,180	2,091	6,000	7,251	5,800
001-115-0000-4260	CONTRACTUAL SERVICES	4,218	14,938	6,767	7,999	9,282	19,744
001-115-0000-4300	DEPARTMENT SUPPLIES	786	1,174	4,217	3,931	2,218	1,200
001-115-0000-4360	PERSONNEL TRAINING	350	35	220	3,500	1,280	3,000
001-115-0000-4365	TUITION REIMBURSEMENT	-	3,000	150	-	-	-
001-115-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	1,910	3,118	730	3,000	760	-
001-115-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	185	93	292	500	499	1,000
001-115-0000-4390	VEHICLE ALLOW & MILEAGE	3,666	3,513	3,610	3,700	3,610	3,600
001-115-0000-4450	OTHER EXP (EDUCATION COMMISSION)	407	401	-	1,500	730	-
<b>Operations &amp; Maintenance Costs</b>		<b>19,067</b>	<b>37,451</b>	<b>18,076</b>	<b>30,130</b>	<b>25,630</b>	<b>34,344</b>
001-115-0000-4500	CAPITAL EQUIPMENT	-	1,453	-	-	-	-
<b>Capital Costs</b>		<b>-</b>	<b>1,453</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-115-0000-4706	LIABILITY CHARGE	11,426	3,678	-	18,102	17,616	21,174
001-115-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-115-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-115-0000-4743	FACILITY MAINTENANCE CHARGE	19,595	27,324	26,360	25,883	25,884	25,144
<b>Internal Service Charges</b>		<b>31,021</b>	<b>31,002</b>	<b>26,360</b>	<b>43,985</b>	<b>43,500</b>	<b>46,318</b>
<b>Division Total</b>		<b>244,943</b>	<b>321,153</b>	<b>280,973</b>	<b>358,421</b>	<b>348,849</b>	<b>380,622</b>

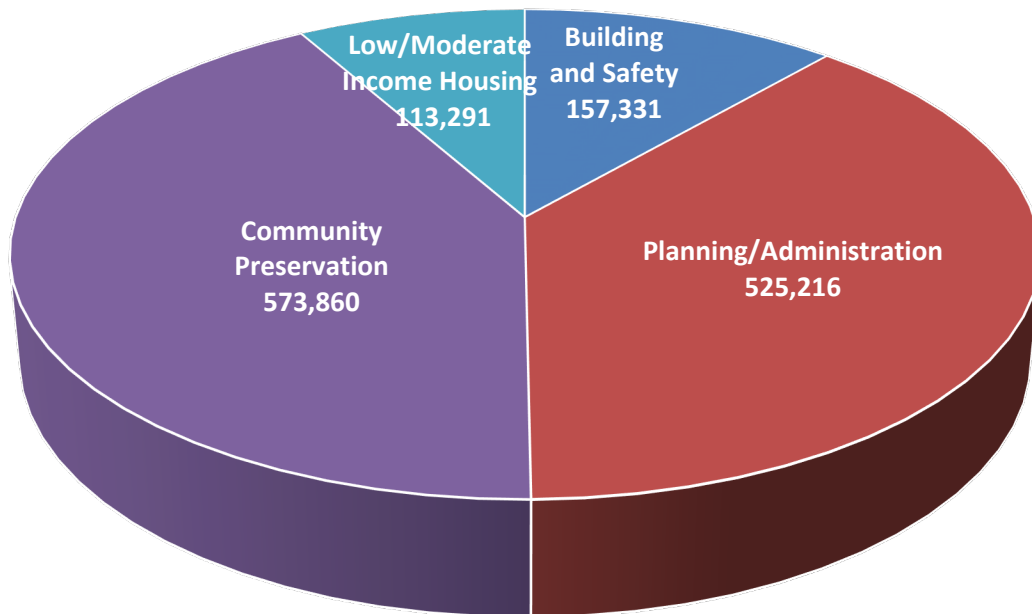
**ELECTIONS****DIVISION No. 116****DIVISION OVERVIEW**

**The next General Municipal Election will be held on November 8, 2022.** As the Election Official, the City Clerk is responsible for administering elections in accordance with federal, state, and local procedures and in a manner that assures public confidence in the accuracy, efficiency, fairness and transparency of the election process. The City works alongside the County of Los Angeles Registrar-Recorder regarding the General Municipal Election and other County elections pertaining to the City. Although consolidated with the Los Angeles County, certain actions are completed by this office including publishing/posting election-related notices and preparing and distributing candidate information binders to prospective candidates during the Nomination Period. The City Clerk Department assists the LA County Registrar-Recorder/County Clerk by securing local polling places, serving as contact for election inquiries, and ensuring City staff assistance for the elections.

**Dept: City Clerk Department**  
**Div: Elections**

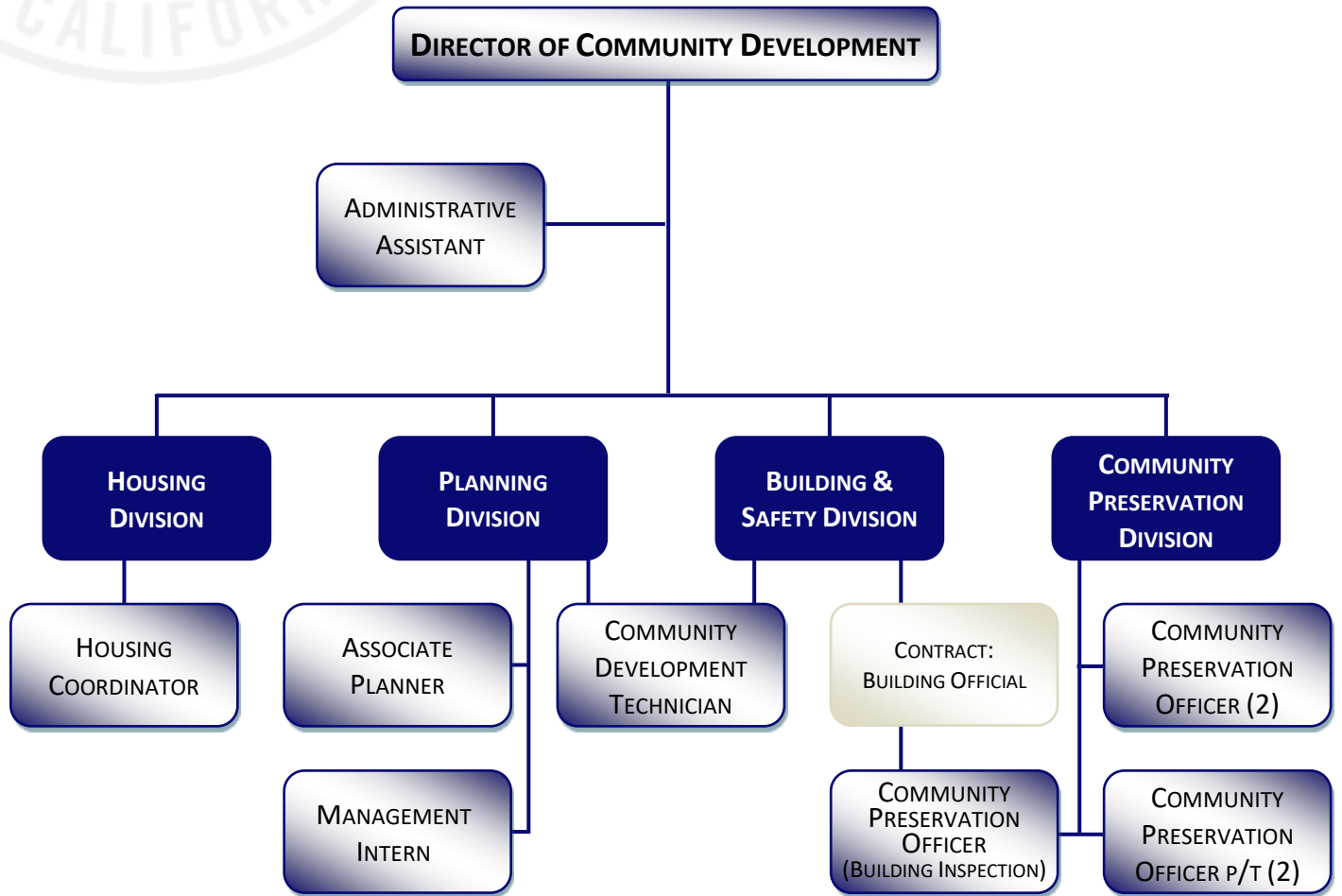
Account Number & Title		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-116-0000-4103	WAGES-TEMPORARY & PART-TIME	23	1,078	2,017	-	1,444	-
001-116-0000-4105	OVERTIME	883	129	1,369	-	249	2,000
001-116-0000-4112	TEMP. NON-EMPLOYEE WAGES	-	-	-	-	-	-
001-116-0000-4120	O.A.S.D.I.	69	92	259	-	155	-
001-116-0000-4130	WORKER'S COMPENSATION INS.	94	77	212	-	141	-
<b>Personnel Costs</b>		<b>1,069</b>	<b>1,376</b>	<b>3,857</b>	<b>-</b>	<b>1,988</b>	<b>2,000</b>
001-116-0000-4230	ADVERTISING	1,838	2,581	344	-	-	1,200
001-116-0000-4260	CONTRACTUAL SERVICES	32,628	49,864	43,064	-	-	55,000
001-116-0000-4300	DEPARTMENT SUPPLIES	1,094	271	-	-	-	300
001-116-0000-4360	PERSONNEL TRAINING	-	-	-	-	-	-
001-116-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	2,360	-	-	-	-	3,000
001-116-0000-4390	VEHICLE ALLOW & MILEAGE	86	48	37	-	-	-
<b>Operations &amp; Maintenance Costs</b>		<b>38,006</b>	<b>52,764</b>	<b>43,444</b>	<b>-</b>	<b>-</b>	<b>59,500</b>
001-116-0000-4706	LIABILITY CHARGE	-	-	-	-	-	141
001-116-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-116-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-116-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	-	-
<b>Internal Service Charges</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>141</b>
<b>Division Total</b>		<b>39,075</b>	<b>54,140</b>	<b>47,301</b>	<b>-</b>	<b>1,988</b>	<b>61,641</b>

# COMMUNITY DEVELOPMENT DEPARTMENT



THE CITY OF  
**SAN FERNANDO**

**Organizational Chart**  
**Community Development Department**  
Fiscal Year 2022-2023





## **MISSION STATEMENT**

The Community Development Department is committed to serving customers with courtesy and professionalism to support community preservation, economic development, affordable housing, public art, and help protect public health, safety and general welfare through the development of 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 in the City to address urban planning, environmental, housing, historic and neighborhood preservation, public art, 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;
- Facilitating affordable housing provision and coordination for homeless services;
- Updating local ordinances in compliance with State law, and focusing on developing policies and implementing strategies to improve economic vitality in the City; and
- Providing technical support to the City Council, the Successor Agency, and the Planning and Preservation Commission relating to planning review and approval of new development, neighborhood preservation, and environmental compliance.

## **ACCOMPLISHMENTS FOR FY 2021-2022**

1. Implemented the City Council direction on the City's 2021-2029 Housing Element, which guide the future growth of the City's housing stock to accommodate the State's Regional Housing Needs Assessment (RHNA) allocation of 1,795 housing units. (Strategic Goal III.1)
2. Developed policies addressing Environmental Justice and updated the City's Safety Element to address wildfire and climate vulnerability and adaptation as required by Senate Bill 379 and Senate Bill 1035. (Strategic Goal IV.1)
3. Received a Bronze Certificate of Recognition for "Most Business-Friendly City" from Los Angeles County Economic Development Corporation for the City's business friendly actions in response to COVID-19. (Strategic Goal II.3)
4. Completed Phase 2 of the City's online permit counter to provide a more efficient and streamlined process for Planning application and Building Permit review and approval, and launched an online

## ACCOMPLISHMENTS FOR FY 2021-2022

- Zoning Portal to allow interactive viewing and investigating zoning, permitted uses, and other land use regulations. (Strategic Goal I.6)
5. Updated the City's Building and Fire codes with the 2020 City of Los Angeles Building, Residential, Electrical, Mechanical, Plumbing, and Fire codes to ensure compliance with State and local building codes. (Strategic Goal III)
  6. Established temporary regulations for implementation of Senate Bill 9 (SB 9), urban lot split and 4-unit development, to minimize the initial impact of SB 9 and to help preserve the character of single-family residential neighborhoods, while allowing the City to establish permanent regulations. (Strategic Goal III.1)
  7. Established a Smoke-Free Multi-Unit Housing Ordinance to prohibit smoking in multi-unit housing as a proactive step to prevent or eliminate secondhand smoke from infiltrating living spaces. (Strategic Goal I.5)
  8. Processed 730 Planning applications (revenue generated \$216,311), 2,387 Building inspections and permits (revenue generated \$290,231), and 1,467 Code Enforcement cases, inspections, and citations (revenue generated \$37,611), resulted in approximately \$544,153 in revenue from July 1, 2021 to June 30, 2022.
  9. Engaged two professional planning, environmental, and architectural firms to assist with development, environmental, and architectural design review, as well as long-range planning to supplement staff resources and provide additional expertise. (Strategic Goal III.3.4)
  10. Participated in the Homeless Taskforce working with a grant-funded consultant to develop a Los Angeles County approved Homeless Plan that incorporates feedback from City Council, City staff, key local stakeholders and technical advisors, and City residents that provides a roadmap for addressing many of the City's homeless challenges. (Strategic Goal III.5.6)

## OBJECTIVES FOR FY 2022-2023

1. Establish a Mixed-Use Overlay and amend Specific Plan 5 to facilitate development of affordable housing units in existing commercial corridors to meet the Regional Housing Needs Assessment (RHNA) allocation while protecting the character and charm of existing residential neighborhoods. (Strategic Goal III.1)
2. Update Accessory Dwelling Unit ordinance that complies with the latest state mandates and aligns with the Housing Element to ensure that the City meets affordable housing needs. (Strategic Goal III.5a)

**OBJECTIVES FOR FY 2022-2023**

3. Continue to utilize technology through hardware, software and voice recorders to be used in the field to enhance code enforcement compliance in both commercial and residential areas in order to preserve the City's neighborhoods and areas. (Strategic Goal III)
4. Establish a façade improvement program for revitalization of the downtown area to retain and attract new businesses, and work in collaboration with property and business owners to improve the aesthetics of the storefronts to support economic development. (Strategic Goal II.4)
5. Establish an outdoor dining program to promote pedestrian friendly and community focused design, as well as supporting post-COVID business model and economic development. (Strategic Goal II.4)
6. Establish Vehicle Miles Travelled (VMT) methodology to comply with State law that requires the City to better align transportation impacts analysis to meet State's goals of reducing greenhouse gas emissions, and to promote multimodal transportation networks and diversity of land uses. (Strategic Goal IV.1)
7. Establish and streamline public art process to encourage integration of San Fernando's history, art, and culture into private developments, and to promote arts in public spaces such as on utility boxes and public facilities. (Strategic Goal II.1)
8. Initiate preparation of Phase 1 of the City's first Climate Action and Resilience Plan (CARP) that involves data collection and analysis of Greenhouse Gas Emission Inventory and a Vulnerability Assessment. (Strategic Goal IV.1)
9. Engage professional planning and economic development firm(s) to prepare a Downtown Master Plan to help guide future development and champion place-making efforts in the City's commercial corridors. (Strategic Goal II.4)

**Enhancement to Service:**

10. Establish a Housing Division and hire a Housing Coordinator to implement programs in the Housing Element and Homeless Action Plan, create a housing tracking system to ensure long-term affordability and quality of affordable housing stock, and re-establish the City's low-income home loan programs to promote homeownership and restoration of existing housing to enhance the quality of life. (Strategic Goals I.1, III.2, and III.4 to III.6)
11. Enhance the Department's workforce by adding a full-time Administrative Assistant. This position will support the Housing Coordinator and reduce administrative tasks for the Community Development Technician. Reduction of administrative tasks for the Community Development

**OBJECTIVES FOR FY 2022-2023**

Technician will allow the Technician to focus on issuing building permits that will help increase revenues from building permits, property tax, and sales tax. (Strategic Goals I.1, III.2, and III.4 to III.6)

**PERFORMANCE MEASURES**

<b>Planning/Administration Division</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimate</b>
A. # of Public Inquiries at Counter*	-	-	-	1,040
B. # of Planning Application Submitted	593	585	633	633
C. # of Planning Application Processed	-	496	729	729
D. # of Public Arts Application Submitted	1	1	1	1
E. # of Public Arts Application Processed	0	1	1	1
A. # of Public Inquiries at Counter*	-	-	-	1,040

\* In-Person Inquiries Only (Does not include Phone/Email)

<b>Building &amp; Safety Division</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimate</b>
A. # of Building Permit Issued	492	1,223	1,044	1,044
B. # of Plans Reviewed	9	79	141	141
C. # of Building Inspections Completed	1,059	1,116	1,233	1,233
D. # of Presale Inspections	66	87	110	50

<b>Community Preservation Division</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimate</b>
A. # of Code Violations Open	677	706	674	674
B. # of Citation Issued	678	596	654	654
C. # of Code Enforcement Cases Closed	462	461	626	626
D. # of Code Enforcement Follow-Up Inspections	749	786	895	940
E. # of Code Enforcement Inspection Order Assessed	57	77	139	125

<b>Low/Moderate Income Housing Division</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimate</b>
A. # of Customers Served	-	-	-	500
B. # of Home Loan/Grant Applications Received	-	-	-	100
C. # of Home Loan/Grant Applications Funded	-	-	-	10
D. # of Outreach Hosted	-	-	-	6

**FUNDING SUMMARY FOR FY 2022-2023**
**SOURCES:**

	2019	2020	2021	2022	2023
<b>COMMUNITY DEVELOPMENT</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Proposed</b>
GENERAL REVENUE	488,645	498,530	678,702	711,488	843,058
CONSTRUCTION PERMITS	304,932	378,484	284,111	225,625	315,000
COMMERCIAL AND HOME OCCUPANCY F	24,492	25,493	20,068	25,000	23,000
PLANNING REVIEW	22,087	36,863	35,442	36,000	32,000
GARAGE SALE PERMITS	2,486	1,535	1,128	3,000	1,700
BANNER AND SIGN PERMITS	13,213	14,789	14,384	15,000	14,000
CODE ENFORCEMENT CITATIONS	6,760	12,060	16,890	12,000	11,000
ZONING & PLANNING FEES	120,532	83,565	109,026	90,250	90,000
PUBLIC NOTIFICATION FEES	1,200	122	-	1,200	440
ENVIRONMENTAL ASSESSMENT FEES	2,040	2,400	-	2,000	2,000
CODE ENFORCEMENT INSPECTION ORDE	3,513	3,258	3,782	2,500	3,500
INSPECTION UPON RESALE PROGRAM	22,560	18,265	22,800	19,000	19,000
VENDOR INSPECTION FEES	16,430	14,821	8,013	15,000	15,000
<b>TOTAL FUNDING SOURCES</b>	<b>1,028,889</b>	<b>1,090,186</b>	<b>1,194,346</b>	<b>1,158,063</b>	<b>1,369,698</b>

**USES:**

	2019	2020	2021	2022	2023
<b>COMMUNITY DEVELOPMENT</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Adopted</b>
01-140 Building and Safety	196,832	197,936	191,954	175,556	157,331
01-150 Planning/Administration	427,171	418,574	433,013	510,048	525,216
01-151 Economic Development	-	55,335	42,065	88,141	-
01-152 Community Preservation	404,887	418,341	527,313	384,318	573,860
01-155 Low/Moderate Income Housing	-	-	-	-	113,291
<b>Total Community Development</b>	<b>1,028,889</b>	<b>1,090,186</b>	<b>1,194,346</b>	<b>1,158,063</b>	<b>1,369,698</b>

**PERSONNEL:**

	2019	2020	2021	2022	2023
<b>COMMUNITY DEVELOPMENT</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>
Director of Community Development	1.00	1.00	1.00	1.00	1.00
Building & Safety Supervisor	1.00	1.00	1.00	0.00	0.00
Associate Planner	1.00	1.00	1.00	1.00	1.00
Community Development Secretary	1.00	1.00	1.00	0.00	0.00
Community Development Technician	0.00	0.00	0.00	1.00	1.00
Administrative Assistant <sup>(2)</sup>	0.00	0.00	0.00	0.00	1.00
Community Preservation Officer	2.00	2.00	2.00	2.00	2.00
Community Preservation Officer (FTE)	0.75	0.95	0.95	0.95	0.95
City Maintenance Helper - Graffiti (FTE) <sup>(2)</sup>	0.95	0.75	0.75	0.75	0.00
Management Intern	0.00	0.00	0.00	0.46	0.46
Housing Coordinator <sup>(2)</sup>	0.00	0.00	0.00	0.00	1.00
<b>TOTAL COMMUNITY DEVELOPMENT DEPT</b>	<b>7.70</b>	<b>7.70</b>	<b>7.70</b>	<b>7.16</b>	<b>8.41</b>

<sup>2)</sup> Adopted New Administrative Assistant Position; Moved City Maintenance Helper (Graffiti) to Public Works; and Added New Housing Coordinator Position as approved in FY 2021-2022. Net staffing change is 1.25 FTE.

**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 fiscal year 2021-2022, the Building and Safety Supervisor retired as part of the City's Retirement Incentive Program to reduce costs and align expenditures with projected reduced revenues resulting from the economic restrictions imposed as part of the COVID-19 response. Certain building inspection duties have been added to the Community Preservation Officer job specification as a special pay for employees that earn the required certifications. For fiscal year 2022-2023, the Community Preservation Officer will continue to perform building inspection duties with support from a professional building inspection firm.



**Dept: Community Development**  
**Div: Building & Safety**

Account Number & Title		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-140-0000-4101	SALARIES-PERMANENT EMPLOYEES	112,742	113,974	72,948	18,992	18,658	60,371
001-140-0000-4105	OVERTIME	469	443	2,165	-	1,627	-
001-140-0000-4120	O.A.S.D.I.	8,661	8,753	5,747	1,453	1,552	4,290
001-140-0000-4126	HEALTH INSURANCE	25,019	28,916	19,113	6,512	3,535	5,416
001-140-0000-4128	DENTAL INSURANCE	2,673	2,673	1,425	535	247	316
001-140-0000-4129	RETIREE HEALTH SAVINGS	-	-	-	-	-	300
001-140-0000-4130	WORKER'S COMPENSATION INS.	7,265	7,367	4,334	300	321	908
001-140-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	-	-	-	296
001-140-0000-4136	OPTICAL INSURANCE	482	482	353	96	24	96
001-140-0000-4138	LIFE INSURANCE	130	113	60	5	15	45
001-140-0000-4140	WELLNESS BENEFIT	-	-	-	-	-	150
<b>Personnel Costs</b>		<b>157,441</b>	<b>162,720</b>	<b>106,145</b>	<b>27,893</b>	<b>25,979</b>	<b>72,188</b>
001-140-0000-4220	TELEPHONE	64	38	132	-	-	900
001-140-0000-4270	PROFESSIONAL SERVICES	1,160	11,600	62,860	125,000	36,535	65,000
001-140-0000-4300	DEPARTMENT SUPPLIES	3,182	354	2,708	2,500	950	2,500
001-140-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
001-140-0000-4360	PERSONNEL TRAINING	3,193	102	583	1,910	170	1,900
001-140-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	-	-	2,261
001-140-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	-	100	145	300	315	300
001-140-0000-4390	VEHICLE ALLOW & MILEAGE	-	-	-	-	-	900
<b>Operations &amp; Maintenance Costs</b>		<b>7,599</b>	<b>12,193</b>	<b>66,428</b>	<b>129,710</b>	<b>37,970</b>	<b>73,761</b>
001-140-0000-4706	LIABILITY CHARGE	8,931	2,931	-	1,776	1,728	5,096
001-140-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-140-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-140-0000-4743	FACILITY MAINTENANCE CHARGE	22,861	20,091	19,382	16,177	16,176	6,286
<b>Internal Service Charges</b>		<b>31,792</b>	<b>23,022</b>	<b>19,382</b>	<b>17,953</b>	<b>17,904</b>	<b>11,382</b>
001-140-0000-4500	CAPITAL EXPENSES	-	-	-	-	-	-
<b>Capital Costs</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>		<b>196,832</b>	<b>197,936</b>	<b>191,954</b>	<b>175,556</b>	<b>81,853</b>	<b>157,331</b>

**PLANNING/ADMINISTRATION****DIVISION No. 150****DIVISION OVERVIEW**

The Planning/Administration Division administers and implements City land use and development policies, urban design policies, historic preservation program, public art program, and compliance with the California Environmental Quality Act. 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, 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 also update policies and standards to comply with changing State housing and land use laws, promoting economic development and sustainability, and improving public health and the environment.

**Dept: Community Development**  
**Div: Planning/Administration**

Account Number & Title		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-150-0000-4101	SALARIES-PERMANENT EMPLOYEES	256,110	279,171	292,296	294,471	224,509	296,915
001-150-0000-4103	WAGES-TEMPORARY & PART-TIME			3,727	5,000	30,372	21,217
001-150-0000-4105	OVERTIME	939	3,400	8,259	-	6,577	-
001-150-0000-4111	COMMISSIONER'S REIMBURSEMENT	1,875	2,325	2,475	-	1,350	4,500
001-150-0000-4120	O.A.S.D.I.	19,187	19,550	19,818	20,800	20,128	16,953
001-150-0000-4124	RETIREMENT	-	(330)	-	-	6,863	-
001-150-0000-4126	HEALTH INSURANCE	36,400	38,718	37,178	47,385	12,529	19,641
001-150-0000-4128	DENTAL INSURANCE	3,808	3,881	3,881	1,743	587	1,306
001-150-0000-4129	RETIREE HEALTH SAVINGS	2,500	2,343	2,068	2,400	3,158	1,800
001-150-0000-4130	WORKER'S COMPENSATION INS.	4,085	4,383	4,643	4,943	4,215	3,546
001-150-0000-4134	LONG TERM DISABILITY INSURANCE	1,196	1,204	1,070	1,318	79	593
001-150-0000-4136	OPTICAL INSURANCE	714	728	632	342	86	342
001-150-0000-4138	LIFE INSURANCE	240	225	203	225	98	270
001-150-0000-4140	WELLNESS BENEFIT	600	249	-	600	600	300
001-150-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	2,100	-	-	-
<b>Personnel Costs</b>		<b>327,653</b>	<b>355,847</b>	<b>378,350</b>	<b>379,227</b>	<b>311,149</b>	<b>367,383</b>
001-150-0000-4220	COMM. DEV. CELL PHONES	-	-	-	-	-	-
001-150-0000-4230	ADVERTISING	1,491	1,331	3,405	7,700	4,181	10,058
001-150-0000-4270	PROFESSIONAL SERVICES	45,926	6,002	4,055	52,900	2,818	78,000
001-150-3673-4270	PROFESSIONAL SERVICES (EIR DWNTWN)	-	-	-	-	-	-
001-150-0000-4280	OFFICE SUPPLIES	-	-	-	400	-	-
001-150-0000-4300	DEPARTMENT SUPPLIES	5,324	2,519	4,251	5,000	1,224	4,500
001-150-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
001-150-0000-4360	PERSONNEL TRAINING	589	95	-	95	-	700
001-150-0000-4365	TUITION REIMBURSEMENT	-	-	-	-	-	-
001-150-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	1,695	1,352	50	3,200	-	3,200
001-150-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	1,470	1,447	1,547	2,700	745	2,042
001-150-0000-4390	VEHICLE ALLOW & MILEAGE	3,610	3,620	2,591	3,600	1,652	1,800
001-150-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>		<b>60,105</b>	<b>16,367</b>	<b>15,898</b>	<b>75,595</b>	<b>10,619</b>	<b>100,300</b>
001-150-0000-4706	LIABILITY CHARGE	19,818	6,178	-	22,872	22,260	19,817
001-150-0000-4743	FACILITY MAINTENANCE CHARGE	19,595	40,182	38,765	32,354	32,352	37,716
<b>Internal Service Charges</b>		<b>39,413</b>	<b>46,360</b>	<b>38,765</b>	<b>55,226</b>	<b>54,612</b>	<b>57,533</b>
001-150-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
<b>Capital Costs</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>		<b>427,171</b>	<b>418,574</b>	<b>433,013</b>	<b>510,048</b>	<b>376,380</b>	<b>525,216</b>

**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.

**Dept: Community Development**  
**Div: Community Preservation**

Account Number & Title	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-152-0000-4101 SALARIES-PERMANENT EMPLOYEES	155,732	174,183	140,779	168,668	164,159	279,419
001-152-0000-4103 WAGES-TEMPORARY & PART-TIME	57,020	52,172	48,155	-	37,324	69,166
001-152-0000-4105 OVERTIME	3,212	8,123	3,742	-	15,033	-
001-152-0000-4120 O.A.S.D.I.	16,627	18,009	14,790	12,903	16,631	22,054
001-152-0000-4124 RETIREMENT	-	(50)	-	-	9,488	-
001-152-0000-4126 HEALTH INSURANCE	20,400	21,320	15,596	42,975	20,027	42,350
001-152-0000-4128 DENTAL INSURANCE	1,799	1,799	1,377	535	782	316
001-152-0000-4129 RETIREE HEALTH SAVINGS	292	134	-	-	587	900
001-152-0000-4130 WORKER'S COMPENSATION INS.	15,015	15,458	12,919	11,182	14,659	17,790
001-152-0000-4134 LONG TERM DISABILITY INSURANCE	-	-	-	-	-	296
001-152-0000-4136 OPTICAL INSURANCE	311	311	311	96	24	96
001-152-0000-4138 LIFE INSURANCE	383	338	302	203	158	315
001-152-0000-4140 WELLNESS BENEFIT	-	-	-	-	-	150
001-152-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	-	34,253	-	8,870	-
<b>Personnel Costs</b>	<b>270,792</b>	<b>291,795</b>	<b>272,225</b>	<b>236,562</b>	<b>287,742</b>	<b>432,852</b>
001-152-0000-4220 TELEPHONE	1,908	1,913	2,898	2,240	2,308	2,700
001-152-0000-4230 ADVERTISING	-	-	-	2,100	-	2,500
001-152-0000-4260 CONTRACTUAL SERVICES	450	-	-	-	-	-
001-152-0000-4270 PROFESSIONAL SERVICES	240	-	-	25,000	-	25,000
001-152-0000-4300 DEPARTMENT SUPPLIES	9,913	7,272	8,746	10,949	10,925	4,500
001-152-0000-4325 UNIFORM ALLOWANCE	941	2,403	448	1,800	1,183	1,600
001-152-0000-4340 SMALL TOOLS	856	31	-	1,800	106	900
001-152-0000-4360 PERSONNEL TRAINING	543	560	50	500	451	500
001-152-0000-4365 TUITION REIMBURSEMENT	-	-	-	-	-	1,500
001-152-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	1,671	1,482	670	3,500	3,937	2,500
001-152-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	380	380	285	500	485	500
001-140-0000-4390 VEHICLE ALLOW & MILEAGE	-	-	-	900	-	900
001-150-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	-	-	-	8,870	-
<b>Operations &amp; Maintenance Costs</b>	<b>16,902</b>	<b>14,041</b>	<b>13,098</b>	<b>49,289</b>	<b>28,265</b>	<b>43,100</b>
001-152-0000-4706 LIABILITY CHARGE	16,658	5,723	-	15,062	14,664	26,588
001-152-0320-4741 EQUIP MAINT CHARGE	35,761	38,919	37,102	27,911	18,672	22,943
001-152-0000-4741 EQUIP REPLACEMENT CHARGE	4,375	4,375	4,375	4,375	4,380	4,375
001-152-0000-4743 FACILITY MAINTENANCE CHARGE	58,132	63,488	61,248	51,119	51,120	44,002
<b>Internal Service Charges</b>	<b>114,926</b>	<b>112,505</b>	<b>102,725</b>	<b>98,467</b>	<b>88,836</b>	<b>97,908</b>
001-152-0000-4500 CAPITAL EXPENSES	2,267	-	139,265	-	-	-
<b>Capital Costs</b>	<b>2,267</b>	<b>-</b>	<b>139,265</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>	<b>404,887</b>	<b>418,341</b>	<b>527,313</b>	<b>384,318</b>	<b>404,843</b>	<b>573,860</b>

**HOUSING****DIVISION NO. 155****DIVISION OVERVIEW**

The Housing Division develops and implements strategies to address homelessness and to promote and maintain affordable housing in San Fernando. The Division is responsible for implementing programs in the Housing Element and Homeless Action Plan, tracking affordable housing units to ensure long-term affordability and quality of affordable housing stock, and administering loan programs to promote homeownership and restoration of existing housing to enhance the quality of life. The Division works with third party consultants, non-profit organizations, and the greater San Fernando community to bring and maintain quality affordable housing, and manage homeless services coordination with neighboring jurisdictions and community outreach.

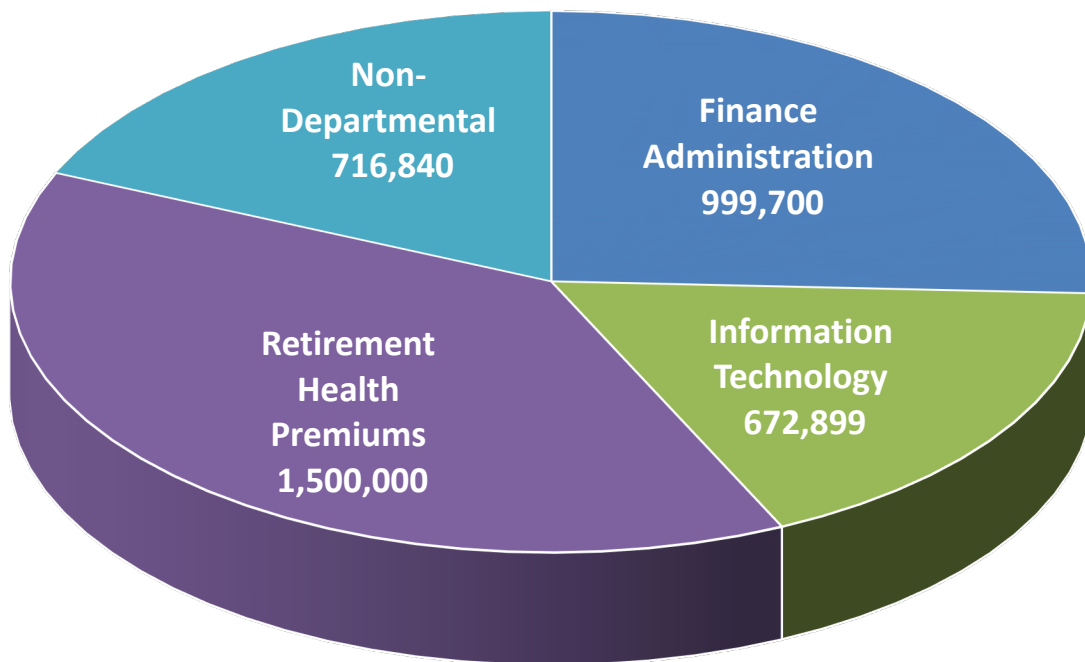


**Dept: Community Development**  
**Div: Low/Moderate Income Housing**

Account Number & Title	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	As of 12/31/21	2023 Adopted
001-155-0000-4101 SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	66,015
001-155-0000-4103 WAGES-TEMPORARY & PART-TIME	-	-	-	-	-	-
001-155-0000-4105 OVERTIME	-	-	-	-	-	-
001-155-0000-4120 O.A.S.D.I.	-	-	-	-	-	5,050
001-155-0000-4126 HEALTH INSURANCE	-	-	-	-	-	20,632
001-155-0000-4128 DENTAL INSURANCE	-	-	-	-	-	-
001-155-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	-	-	450
001-155-0000-4130 WORKER'S COMPENSATION INS.	-	-	-	-	-	4,799
001-155-0000-4134 LONG TERM DISABILITY INSURANCE	-	-	-	-	-	-
001-155-0000-4136 OPTICAL INSURANCE	-	-	-	-	-	-
001-155-0000-4138 LIFE INSURANCE	-	-	-	-	-	68
001-155-0000-4140 WELLNESS BENEFIT	-	-	-	-	-	-
<b>Personnel Costs</b>	-	-	-	-	-	<b>97,014</b>
001-155-0000-4220 COMM. DEV. CELL PHONES	-	-	-	-	-	-
001-155-0000-4230 ADVERTISING	-	-	-	-	-	-
001-155-0000-4270 PROFESSIONAL SERVICES	-	-	-	-	-	-
001-155-0000-4280 OFFICE SUPPLIES	-	-	-	-	-	-
001-155-0000-4300 DEPARTMENT SUPPLIES	-	-	-	-	-	-
001-155-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
001-155-0000-4360 PERSONNEL TRAINING	-	-	-	-	-	-
001-155-0000-4365 TUITION REIMBURSEMENT	-	-	-	-	-	-
001-155-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	-	-	-
001-155-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	-	-	-	-
001-155-0000-4390 VEHICLE ALLOW & MILEAGE	-	-	-	-	-	-
001-155-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>	-	-	-	-	-	-
001-155-0000-4706 LIABILITY CHARGE	-	-	-	-	-	6,848
001-155-0320-4741 EQUIP MAINT CHARGE	-	-	-	-	-	-
001-155-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-155-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	-	-	-	9,429
<b>Internal Service Charges</b>	-	-	-	-	-	<b>16,277</b>
001-155-0000-4500 CAPITAL EQUIPMENT	-	-	-	-	-	-
<b>Capital Costs</b>	-	-	-	-	-	-
001-155-3609-4600 CAPITAL PROJECTS	-	-	-	-	-	-
<b>Capital Projects</b>	-	-	-	-	-	-
<b>Division Total</b>	-	-	-	-	-	<b>113,291</b>

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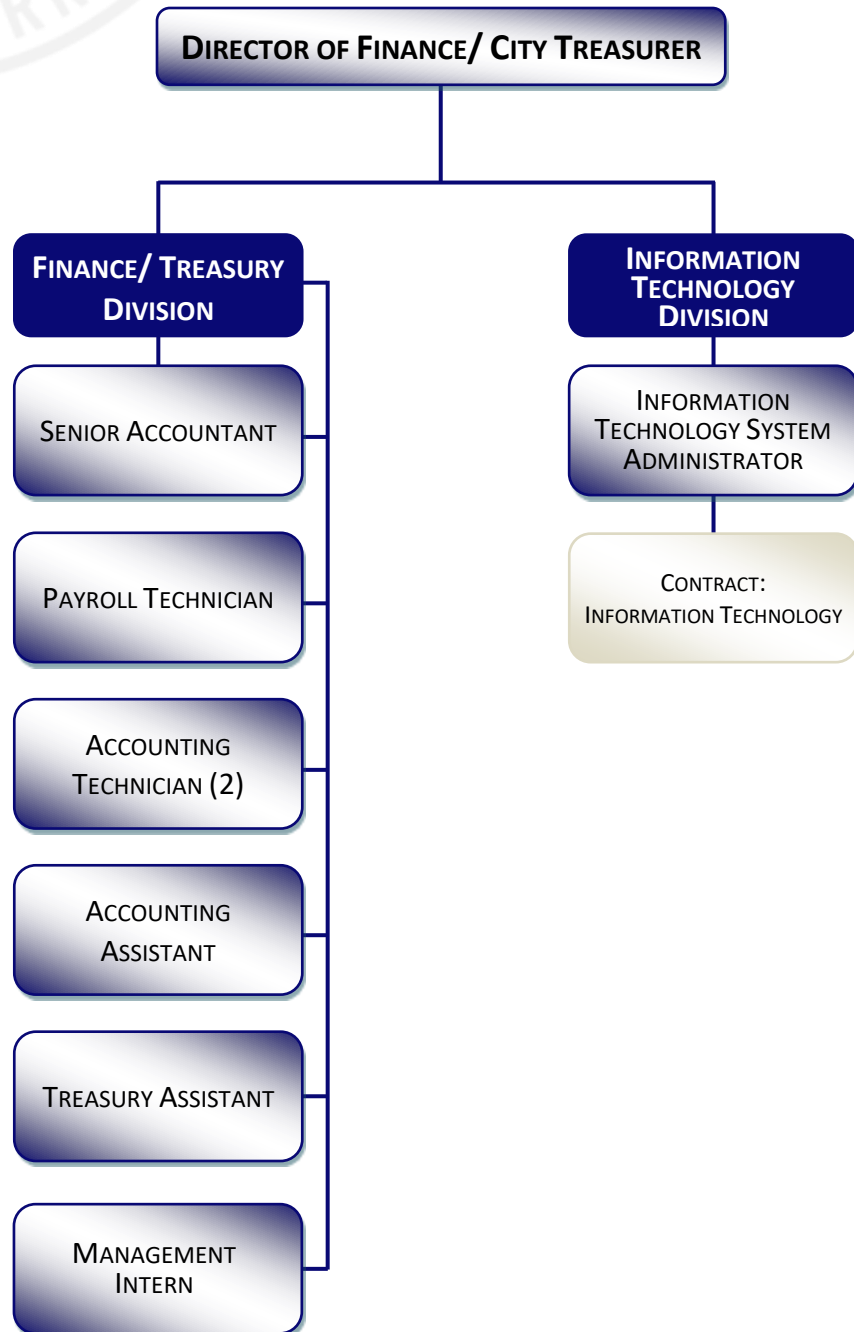
# FINANCE DEPARTMENT



# Organizational Chart

Finance Department

Fiscal Year 2022-2023



## 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 2021-2022

1. Assisted residents and small businesses with financial programs, fee waivers and utility bill assistance to help lessen the burden and stress of the COVID-19 Pandemic. (Strategic Goal II.3 and VIII.2)
2. Monitored Citywide expenses related to personnel and equipment charges related to the pandemic, submitted all actual expenditures to respective reporting agencies, and complied with funding requirements. (Strategy Goal VIII.3)
3. Received 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 2020-2021. (Strategic Goal VII.6)

## OBJECTIVES FOR FY 2022-2023

1. Evaluate and implement the Grant/Contract Management module in the City's current accounting system, Tyler Eden, or research a product that complements current system evaluate the City's current accounting system to determine a possible update/upgrade to meet future tech and department goals. Evaluate utility payment software to incorporate

into current IT infrastructure or as a standalone product to better assist residents with payment options. (Strategic Goal VII.5)

2. Review and update the City's Purchasing Policy and Procedures Manual to develop and implement strategies that will create efficiencies where possible. (Strategic Goal VII.2)
3. Consider a contract via RFP process for an experienced public fund investment manager to assist with managing the City's funds. (Strategic Goal VII.3)
4. Apply and receive the Government Finance Officers Association Distinguished Budget Presentation Award for the Fiscal Year 2021-2022 Adopted Budget and the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year 2021-2022. (Strategic Goal VII.6)
5. Update the User Fee for Services to ensure that cost for services are recovered.

**Enhancement to Services:**

6. Hire an Information Technology System Administrator to implement technological improvements in the City's telephone system, IT infrastructure, and increase the capabilities of the networks cybersecurity. (Strategic Goal I.6)

**PERFORMANCE MEASURES**

Finance Department	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
A. # of invoices processed	7,427	6,694	7,308	7,500
B. # of transactions	47,618	43,095	47,741	48,700
# Digitally	1,126	1,602	1,878	2,435
% Digitally	2.4%	3.7%	3.9%	5.0%
# In Person	46,492	41,493	45,863	46,265
% In Person	97.6%	96.3%	96.1%	95.0%
C. # of participants in Utility Rate Assistance Program	33	31	21	25
D. \$ Return on Investments	\$486,602	\$340,663	\$250,000	\$275,000
E. # of IT Service Tickets	N/A*	1,809	1,327	1,200
F. GFOA Distinguished Budget Award	✓	✓	✓	✓
G. GFOA Distinguished Financial Reporting Award	✓	✓	✓	✓

\* Prior year data unavailable.

**FUNDING SUMMARY FOR FY 2022-2023**
**SOURCES:**

<b>FINANCE</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Adjusted</b>	<b>2023 Adopted</b>
GENERAL REVENUE	2,911,918	2,762,864	3,028,677	5,389,567	3,817,439
BUSINESS LICENSE PROCESSING FEE	69,538	65,846	20,720	65,000	65,000
BUSINESS LICENSE PERMITS	9,020	7,450	6,660	7,000	7,000
<b>TOTAL FUNDING SOURCES</b>	<b>2,990,476</b>	<b>2,836,159</b>	<b>3,056,057</b>	<b>5,461,567</b>	<b>3,889,439</b>

**USES:**

<b>FINANCE</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Adjusted</b>	<b>2023 Adopted</b>
01-130 Finance Administration	699,465	652,054	731,350	891,403	999,700
01-131 Treasury	125,831	128,848	89,427	-	-
01-133 Personnel*	368,524	-	-	-	-
01-135 Information Technology	419,504	403,885	365,450	518,856	672,899
01-180 Retirement Health Premiums	867,854	908,004	1,011,782	1,000,000	1,500,000
01-190 Non-Departmental	509,298	743,369	858,048	3,051,308	716,840
<b>TOTAL FINANCE DEPARTMENT</b>	<b>2,990,476</b>	<b>2,836,159</b>	<b>3,056,057</b>	<b>5,461,567</b>	<b>3,889,439</b>

**PERSONNEL:**

<b>FINANCE</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>
Director of Finance/City Treasurer	1.00	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	1.00	1.00
Treasury Manager	1.00	1.00	1.00	0.00	0.00
Senior Account Clerk	2.00	2.00	2.00	0.00	0.00
Accounting Technician	0.00	0.00	0.00	2.00	2.00
Payroll Technician	1.00	1.00	1.00	1.00	1.00
Office Clerk	1.00	1.00	1.00	0.00	0.00
Treasurer Assistant	0.00	0.00	0.00	1.00	1.00
Finance Office Specialist	1.00	1.00	1.00	0.00	0.00
Accounting Assistant	0.00	0.00	0.00	1.00	1.00
Management Intern	0.00	0.00	0.00	0.46	0.46
Information Technology System Administrator <sup>(3)</sup>	0.00	0.00	0.00	0.00	1.00
Personnel Manager	1.00	0.00	0.00	0.00	0.00
Personnel Technician	1.00	0.00	0.00	0.00	0.00
Personnel Assistant (FTE)	0.70	0.00	0.00	0.00	0.00
<b>TOTAL FINANCE DEPARTMENT</b>	<b>10.70</b>	<b>8.00</b>	<b>8.00</b>	<b>7.46</b>	<b>8.46</b>

3) Adopted Addition of an Information Technology System Administrator Position. Net Staffing Change 1.00 FTE.



**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 Annual Budget Book and Comprehensive Annual Financial Report. 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		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-130-0000-4101	SALARIES-PERMANENT EMPLOY	319,049	314,554	386,247	439,547	378,715	488,265
001-130-0000-4103	WAGES-TEMPORARY & PART-TI	5,454	-	-	5,000	11,181	21,150
001-130-0000-4105	OVERTIME	527	3,993	3,790	-	8,559	-
001-130-0000-4112	TEMP. NON-EMPLOYEE WAGES	13,118	-	-	-	-	-
001-130-0000-4120	O.A.S.D.I.	22,928	24,479	28,797	31,146	30,695	36,465
001-130-0000-4124	RETIREMENT	-	(340)	-	-	21,269	-
001-130-0000-4126	HEALTH INSURANCE	62,863	60,189	64,598	91,932	61,683	111,151
001-130-0000-4128	DENTAL INSURANCE	7,296	6,786	7,313	4,978	6,060	4,979
001-130-0000-4129	RETIREE HEALTH SAVINGS	-	684	1,092	1,200	91	1,200
001-130-0000-4130	WORKER'S COMPENSATION INS	4,940	9,656	13,473	-	6,652	7,732
001-130-0000-4134	LONG TERM DISABILITY INSURA	1,470	1,345	1,954	-	761	2,271
001-130-0000-4136	OPTICAL INSURANCE	1,323	1,223	1,312	-	736	905
001-130-0000-4138	LIFE INSURANCE	366	323	360	-	225	450
001-130-0000-4140	WELLNESS BENEFIT	600	600	600	600	600	600
001-130-3649-XXXX	YOUTH REINVESTMENT PROG B	-	540	-	-	-	-
001-130-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	13,835	-	2,276	-
<b>Personnel Costs</b>		<b>439,933</b>	<b>424,031</b>	<b>523,370</b>	<b>574,403</b>	<b>529,501</b>	<b>675,168</b>
001-130-0000-4260	CONTRACTUAL SERVICES	104,152	69,460	35,954	65,000	53,244	98,800
001-130-0000-4270	PROFESSIONAL SERVICES	60,759	71,482	99,982	137,667	51,126	87,350
001-130-0000-4300	DEPARTMENT SUPPLIES	5,746	6,584	4,044	6,167	12,121	9,119
001-130-0000-4320	DEPARTMENT EQUIPMENT MAI	-	-	-	-	-	-
001-130-0000-4360	PERSONNEL TRAINING	166	35	947	12,000	150	6,000
001-130-0000-4370	MEETINGS, MEMBERSHIPS & TF	4,148	3,434	225	4,000	2,234	7,500
001-130-0000-4380	SUBSCRIPTIONS DUES & MMBR	1,009	1,305	1,195	1,500	1,015	1,945
001-130-0000-4390	VEHICLE ALLOW & MILEAGE	2,450	2,209	3,610	3,600	2,779	3,800
001-130-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	-	-	2,276	-
<b>Operations &amp; Maintenance Costs</b>		<b>178,430</b>	<b>154,509</b>	<b>145,956</b>	<b>229,934</b>	<b>124,946</b>	<b>214,514</b>
001-130-0000-4706	LIABILITY CHARGE	28,847	9,222	-	35,299	34,356	47,660
001-130-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-130-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-130-0000-4743	FACILITY MAINTENANCE CHARG	52,254	64,292	62,023	51,767	51,768	62,358
<b>Internal Service Charges</b>		<b>81,101</b>	<b>73,514</b>	<b>62,023</b>	<b>87,066</b>	<b>86,124</b>	<b>110,018</b>
001-130-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
<b>Capital Costs</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>		<b>699,465</b>	<b>652,054</b>	<b>731,350</b>	<b>891,403</b>	<b>740,570</b>	<b>999,700</b>

**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.

*Note: In FY 2021-2022, the Treasury division 131 was included in Finance Department division 130. For budgetary purposes, these two divisions have been combined.*

**Dept: Finance**  
**Div: Treasury**

Account Number & Title	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-131-0000-4101 SALARIES-PERMANENT EMPLOY	69,377	73,250	46,090	-	-	-
001-131-0000-4105 OVERTIME	35	49	470	-	-	-
001-131-0000-4120 O.A.S.D.I.	5,311	5,608	3,562	-	-	-
001-131-0000-4126 HEALTH INSURANCE	19,846	19,544	13,212	-	-	-
001-131-0000-4128 DENTAL INSURANCE	2,138	2,138	1,207	-	-	-
001-131-0000-4130 WORKER'S COMPENSATION INS	1,062	1,114	729	-	-	-
001-131-0000-4134 LONG TERM DISABILITY INSURA	356	338	87	-	-	-
001-131-0000-4136 OPTICAL INSURANCE	386	386	229	-	-	-
001-131-0000-4138 LIFE INSURANCE	113	90	60	-	-	-
<b>Personnel Costs</b>	<b>98,625</b>	<b>102,517</b>	<b>65,646</b>	-	-	-
001-131-0000-4300 DEPARTMENT SUPPLIES	172	337	522	-	-	-
001-131-0000-4370 MEETINGS, MEMBERSHIPS & TF	443	-	-	-	-	-
001-131-0000-4380 SUBSCRIPTIONS DUES & MMBR	-	-	-	-	-	-
001-131-0000-4390 VEHICLE ALLOW & MILEAGE	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>	<b>615</b>	<b>337</b>	<b>522</b>	-	-	-
001-131-0000-4706 LIABILITY CHARGE	5,690	1,885	-	-	-	-
001-131-0000-4743 FACILITY MAINTENANCE CHARG	20,902	24,109	23,259	-	-	-
<b>Internal Service Charges</b>	<b>26,592</b>	<b>25,994</b>	<b>23,259</b>	-	-	-
<b>Division Total</b>	<b>125,831</b>	<b>128,848</b>	<b>89,427</b>	-	-	-

NOTE: Division 131 (Treasury Department) was included into division 130 (Finance Department) in FY 2021-2022. 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	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-135-0000-4101 SALARIES-PERMANENT EMPLOY	-	-	-	-	-	159,755
001-135-0000-4120 O.A.S.D.I.	-	-	-	-	-	13,464
001-135-0000-4130 WORKER'S COMPENSATION INS	-	-	-	-	-	2,781
<b>Personnel Costs</b>	-	-	-	-	-	<b>176,000</b>
001-135-0000-4260 CONTRACTUAL SERVICES	243,192	248,813	246,937	390,431	287,194	367,416
001-135-0420-4260 CONTRACTUAL SERVICES	-	-	-	-	1,406	-
001-135-0000-4270 PROFESSIONAL SERVICES	123,000	127,479	118,368	127,425	106,306	128,483
001-135-0000-4300 DEPARTMENT SUPPLIES	275	681	145	1,000	791	1,000
001-135-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>	<b>366,467</b>	<b>376,973</b>	<b>365,450</b>	<b>518,856</b>	<b>395,697</b>	<b>496,899</b>
001-135-0000-4500 CAPITAL EQUIPMENT	53,037	26,911	-	-	-	-
<b>Capital Costs</b>	<b>53,037</b>	<b>26,911</b>	-	-	-	-
<b>Division Total</b>	<b>419,504</b>	<b>403,885</b>	<b>365,450</b>	<b>518,856</b>	<b>395,697</b>	<b>672,899</b>

**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	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-180-0000-4124 RETIREMENT	-	-	-	-	10	-
001-180-0000-4127 RETIRED EMP. HEALTH INS.	867,854	908,004	1,011,782	1,000,000	982,451	1,500,000
<b>Personnel Costs</b>	<b>867,854</b>	<b>908,004</b>	<b>1,011,782</b>	<b>1,000,000</b>	<b>982,461</b>	<b>1,500,000</b>
<b>Division Total</b>	<b>867,854</b>	<b>908,004</b>	<b>1,011,782</b>	<b>1,000,000</b>	<b>982,461</b>	<b>1,500,000</b>

**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		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-190-0000-4101	SALARIES-PERMANENT EMPLOY	-	-	-	75,000	-	85,000
001-190-0000-4111	COMMISSIONER REIMBURSEME	-	-	2,100	-	1,800	1,800
001-190-0000-4126	HEALTH INS. ADMIN FEE	3,830	4,608	4,113	5,000	2,659	5,000
001-190-0000-4132	UNEMPLOYMENT INSURANCE	-	4,500	-	5,000	-	10,000
001-190-0105-4132	UNEMPLOYMENT INSURANCE	-	450	-	-	-	-
001-190-0150-4132	COMMUNITY DEVELOPMENT	-	-	508	-	-	-
001-190-0152-4132	COMMUNITY PRESERVATION	-	126	-	-	-	-
001-190-0222-4132	POLICE - UNEMPLOYMENT INSU	6,750	3,090	5,868	-	-	-
001-190-0310-4132	ENGINEERING - UNEMPLOYMEN	1,364	1,908	-	-	-	-
001-190-0360-4132	SEWER DISPOSAL-UNEMPLOYM	-	1,220	-	-	-	-
001-190-0370-4132	TRAFFIC SAFETY-UNEMPLOYME	-	-	11,700	-	-	-
001-190-0390-4132	FACILITIES MGMT.-UNEMPLOYM	-	160	3,139	-	-	-
001-190-0420-4132	RECREATION DEPT - UNEMPLOY	28	2,396	3,422	-	-	-
001-190-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	(1,627)	-	(432)	-
<b>Personnel Costs</b>		<b>11,972</b>	<b>18,458</b>	<b>29,223</b>	<b>85,000</b>	<b>4,027</b>	<b>101,800</b>
001-190-0000-4210	UTILITIES	-	84	-	-	-	-
001-190-0000-4220	TELEPHONE	47,914	51,878	59,565	-	59,546	60,800
001-190-0000-4260	CONTRACTUAL SERVICES	103,112	144,714	80,244	250,000	80,720	109,000
001-190-0000-4267	APPROPRIATED RESERVE	49,672	24,523	12,297	75,000	56,936	75,000
001-190-0000-4270	PROFESSIONAL SERVICES	21,498	68,197	17,225	-	9,058	55,807
001-190-3608-4270	HAZARD MITIGATION PROGRAM	-	-	22,519	28,928	-	-
001-190-3689-4270	PROFESSIONAL SERVICES	-	-	-	24,999	-	-
001-190-0000-4280	POSTAGE	20,813	23,557	21,641	-	23,900	25,000
001-190-0000-4300	DEPARTMENT SUPPLIES	12,662	14,713	11,672	-	3,969	10,100
001-190-0000-4320	DEPARTMENT EQUIPMENT MAI	-	-	-	-	-	-
001-190-0000-4380	SUBSCRIPTIONS DUES & MMBR	30,965	31,303	32,803	-	30,953	33,000
001-190-0000-4405	INTEREST EXPENSE	35,420	32,191	843	29,422	50,617	-
001-190-0000-4420	PRINCIPAL EXPENSE	-	-	-	-	-	-
001-190-0000-4428	SMART METER LOAN PRINCIPAL	14,027	17,420	18,361	-	3,178	-
001-190-0000-4429	PRINCIPAL	-	-	514,174	-	-	-
001-190-0000-4430	ACTIVITIES & PROGRAMS	1,843	250	-	-	400	-
001-190-0000-4435	BANK CHARGES	14,647	17,332	15,918	-	18,752	15,000
001-190-0000-4437	CASH OVER & SHORT	139	153	226	-	11	-
001-190-0220-4437	CASH OVER & SHORT	(8)	(31)	75	-	(10)	-
001-190-0220-4455	BAD DEBIT EXPENSE	64,604	-	-	-	-	-
001-190-0000-4450	OTHER EXPENSE	18	129	1,263	18,156	5,283	5,000
<b>Operations &amp; Maintenance Costs</b>		<b>417,326</b>	<b>426,411</b>	<b>808,826</b>	<b>426,505</b>	<b>343,313</b>	<b>388,707</b>
001-190-0000-4500	CAPITAL EXPENSES	-	-	-	-	-	-
<b>Capital Costs</b>		-	-	-	-	-	-
001-190-0000-4918	TRANSFER TO RETIREMENT FUN	-	-	-	500,000	-	226,333
001-190-0000-4927	TRANSFER TO STREET LIGHTING	40,000	40,000	20,000	-	-	-
001-190-0178-4932	TRANSFER TO CAPITAL OUTLAY	-	25,000	-	-	-	-
001-190-0842-4932	TRANSFER TO CAPITAL OUTLAY	-	-	-	-	-	-
001-190-0000-4932	TRANSFER TO CAPITAL OUTLAY	-	-	-	500,000	500,000	-
001-190-0765-4932	TRANSFER TO CAPITAL OUTLAY	-	-	-	1,217,803	1,217,803	-
001-190-0000-4941	TRANSFER TO EQUIP REPLACE F	40,000	153,500	-	72,000	-	-

**Dept: Finance**  
**Div: Non-Departmental**

Account Number & Title	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-190-0000-4943 TRANSFER TO FACILITTY MAINT.	-	80,000	-	130,000	12,996	-
001-190-0000-4972 TRANSFER TO SEWER FUND	-	-	-	120,000	-	-
<b>Transfers</b>	<b>80,000</b>	<b>298,500</b>	<b>20,000</b>	<b>2,539,803</b>	<b>1,730,799</b>	<b>226,333</b>
<b>Division Total</b>	<b>509,298</b>	<b>743,369</b>	<b>858,048</b>	<b>3,051,308</b>	<b>2,078,139</b>	<b>716,840</b>

# **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.

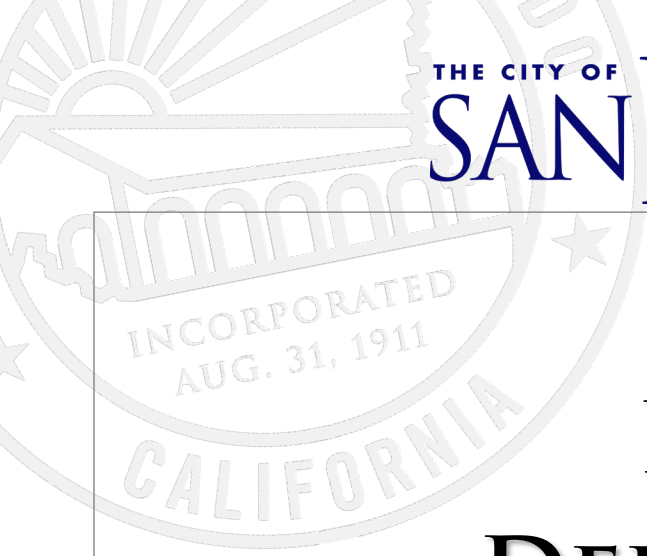


# Fund: Self-Insurance Fund

Resp. Dept: Finance

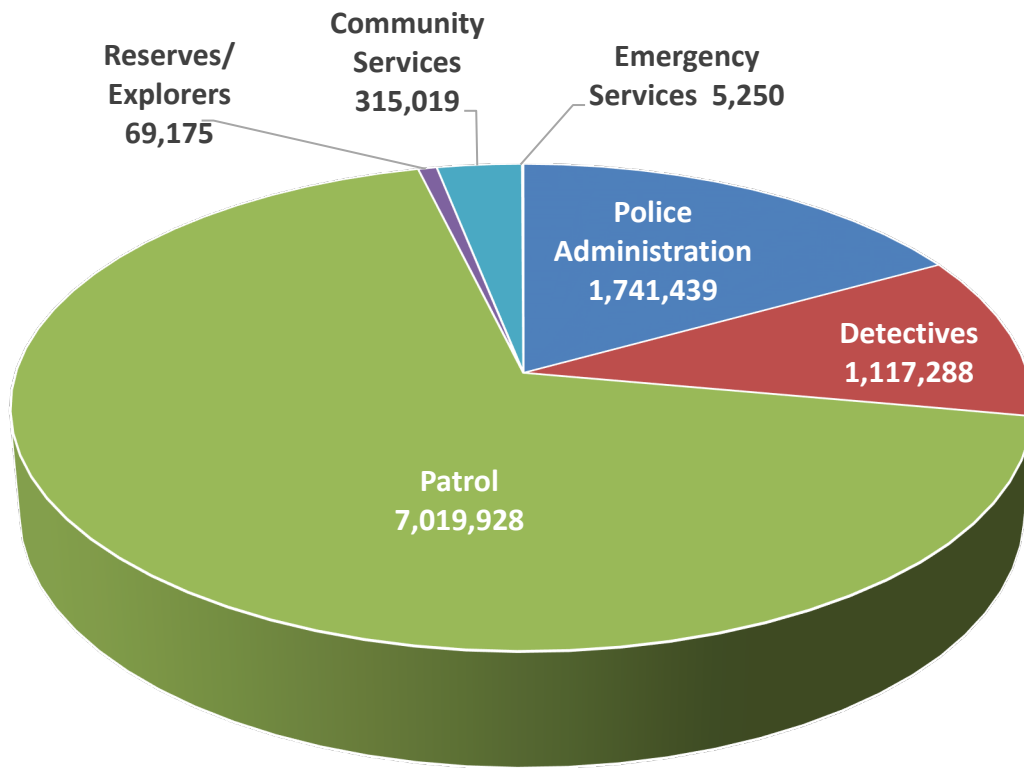
Beginning Fund Balance:		(2,023,253)	(2,433,499)	(1,721,304)	(2,211,537)		(2,211,537)
REVENUES		2019	2020	2021	2022	2022	2023
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	16,989	22,809	12,189	-	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	4,178	21,945	(19,211)	-	(6,912)	-
3901-0000	MISCELLANEOUS REVENUE	68,035	11,023	240	-	25,996	-
3925-0000	WORKER'S COMP PREMIUM TRANSFER	1,157,255	1,225,783	1,164,114	1,075,000	1,146,470	1,249,641
3951-0000	LIABILITY CHARGE	764,999	250,438	-	890,000	890,004	1,110,000
3995-0000	TRANSFER FROM THE WATER FUND	60,000	60,000	60,000	60,000	60,000	60,000
<b>Total Revenue</b>		<b>2,071,456</b>	<b>1,591,998</b>	<b>1,217,332</b>	<b>2,025,000</b>	<b>2,115,558</b>	<b>2,419,641</b>
APPROPRIATIONS		2019	2020	2021	2022	2022	2023
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
006-190-0000-4240	INSURANCE AND SURETY	266,712	243,388	279,278	300,000	321,032	350,000
006-190-0000-4300	DEPARTMENT SUPPLIES	547	-	(253)	-	309	-
006-190-0000-4480	COST ALLOCATION	-	-	-	-	-	-
006-190-0000-4800	LIABILITY INSURANCE CLAIMS	787,592	(99,287)	150,143	500,000	65,078	500,000
006-190-0000-4810	WORKER'S COMP CLAIMS	882,683	90,613	497,246	500,000	306,903	500,000
006-190-0000-4830	LIABILITY INS REQUIREMENTS	544,168	645,089	781,150	725,000	999,475	1,000,000
006-190-3711-4240	HEALTHY SF OPEN ST EVENT	-	-	-	-	-	-
<i>Operations &amp; Maintenance Costs</i>		<i>2,481,702</i>	<i>879,803</i>	<i>1,707,565</i>	<i>2,025,000</i>	<i>1,692,797</i>	<i>2,350,000</i>
<b>Total Appropriations</b>		<b>2,481,702</b>	<b>879,803</b>	<b>1,707,565</b>	<b>2,025,000</b>	<b>1,692,797</b>	<b>2,350,000</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>(410,246)</b>	<b>712,195</b>	<b>(490,233)</b>	<b>-</b>	<b>422,762</b>	<b>69,641</b>
<b>Ending Balance:</b>		<b>(2,433,499)</b>	<b>(1,721,304)</b>	<b>(2,211,537)</b>	<b>(2,211,537)</b>		<b>(2,141,896)</b>

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



# THE CITY OF SAN FERNANDO

## POLICE DEPARTMENT

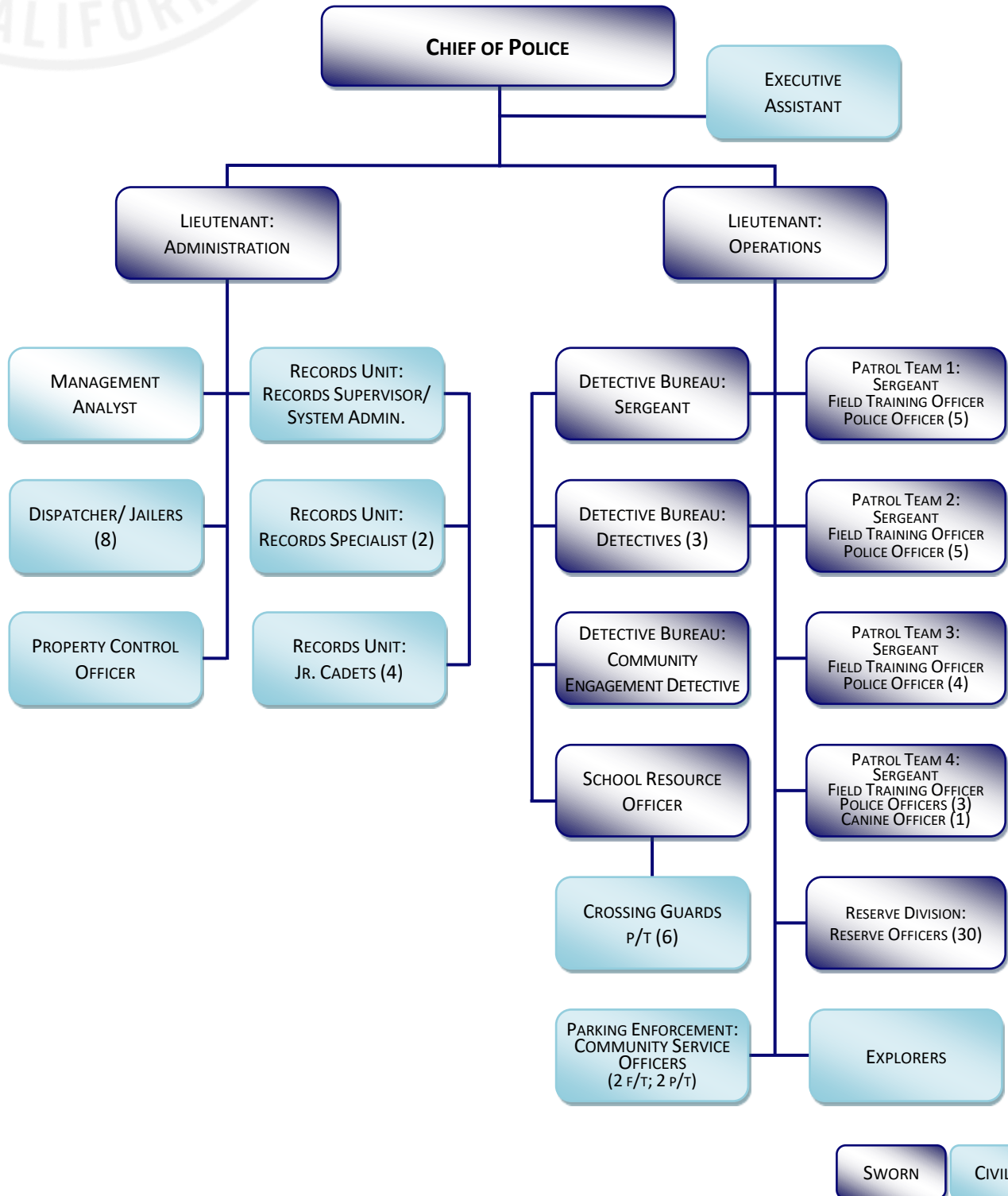


# THE CITY OF SAN FERNANDO

## Organizational Chart

Police Department

Fiscal Year 2022-2023



## **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 2021-2022**

1. Successfully filled vacant positions within the Police Department to strengthen and enhance the quality of life and to provide excellent public service. Hired positions included, a) four Police Officers, b) two Desk Officer/Jailers, c) one Junior Police Cadet, d) two School Crossing Guards, and f) one Community Volunteer. (Strategic Goal I.1)
2. Submitted and granted funding from, a) Office of Traffic Safety (OTS) to conduct traffic related enforcement such as DUI Saturation Patrols and DUI Checkpoints, and b) Alcohol Beverage Control (ABC) to conduct operations such as Selling to Minors. (Strategic Goal I.4 & VII.5)
3. Implemented mandatory statutes such as a) Assembly Bill 953 – Racial & Identity Profiling, and b) Senate Bill 384 – Tiered Sex Offender. (Strategic Goal I.1, I.4 & I.6)
4. Reestablished in person Community Policing events such as, a) Neighborhood Watch Meetings, b) Business Watch Meetings, c) National Night Out, and d) Annual Christmas Basket Program. (Strategic Goal I.1, I.2, I.4 & I.6)
5. Implemented monthly Chat-With-The-Chief featuring one dedicated Spanish chat and one dedicated English chat. (Strategic Goal I.1 & I.2)
6. Reestablished Bicycle Patrol (Strategic Goal I.1 & I.4)
7. Implemented City-Wide Radio System using state grant funds (Strategic Goal I.1, I.4 & I.6)
8. Purchased and implemented Body Worn Cameras using state grant funds (Strategic Goal I.1, I.4 & I.6)
9. Received grant and implemented De-escalation training software (Strategic Goal I.1, I.4 & I.6)

## ACCOMPLISHMENTS FOR FY 2021-2022

10. Reestablished in person meetings such as: a) Neighborhood Watch meetings, b) Business Watch meetings, c) Provided a modified Christmas Basket Program, and e) maintained Measure H funding Homeless Outreach Service Team (HOST). (Strategic Goal I.1, I.2, I.3, I.6, III.5 & VIII.25)
11. Provided ongoing training for, a) AB 392 Mental Health, b) SB 11 Crisis Intervention, c) Suicide Detection in Institutions, and d) De-escalation and Tactical Communications to staff through Peace Officer Standards and Training (POST) and Standard and Training for Corrections (STC). (Strategic Goal I.1 & I.4)
12. Initiated purchases of new and replacement of equipment such as, a) two police vehicles, b) tasers to outfit half the police force (Strategic Goal I.1, I.4 & I.6)
13. Participated in community events such as a) Torch Run, b) Tip-A-Cop, c) Holiday give-away and d) distribution of meals to the homeless. (Strategic Goal I.1, I.2 & I.7)
14. Implement a peer support group for all police personnel. (Strategic Goal I.1)

## OBJECTIVES FOR FY 2022-2023

1. Restructure Police Department into two Operative Divisions: Administrative Services Division and Operations Division. (Strategic Goal I.1 )
2. Create and fill the Community Engagement Detective Position (Strategic Goal I.1, I.2 & I.4,)
3. Initiate the Community Engagement Officer Program (Strategic Goal I.1, I.2 & I.4)
4. Initiate School Resource Officer program – funding from state grant. (Strategic Goal I.1 & I.4)
5. Pursue grant funding for, a) Office of Traffic and Safety (OTS), and b) Alcohol Beverage Control (ABC). (Strategic Goals I.1, I.4 & VII.5)
6. Establish Traffic Enforcement, Education, and Safety Detail (Strategic Goal I.1, I.4 & I.7)
7. Enter into an MOU with Taskforce for Regional Auto-theft Prevention (TRAP) to enhance auto theft prevention and enforcement efforts. (Strategic Goal I.1)
8. Active shooter training for personnel and active shooter community presentations. (Strategic Goal I.1, I.2, I.4 & I.6)
9. Replace and upgrade access control of police facility provided by UASI Grant. (Strategic Goal I.4 & I.6)

## OBJECTIVES FOR FY 2022-2023

10. Implement new De-escalation grant funded by the Department of Justice. Pursue U.S. Department of Justice grant for Mental Health and Wellness. (Strategic Goal I.1 & I.4 & I.5)
11. Implement wellness program for Police Department staff. (Strategic Goal I.4)
12. Enter into an MOU with the Drug Enforcement Agency (DEA) for the assignment of one SFPD officer to a multi-agency drug enforcement task force. (Strategic Goal I.1 & I.4)
13. Repurpose a current police unit with traffic enforcement equipment for traffic enforcement details (Strategic Goal I.1 & I.4)

### Enhancement to Services:

14. Fund additional critical positions needed to continue a high standard of services, a) one (1) Management Analyst (Ongoing: \$155,555). (Strategic Goal I.1 & I.4)
15. Purchase/replace equipment including, a) four (4) vehicles and transfer/replacement of equipment (One-time \$160,000), b) Ballistic vests (\$32,500 - 50% match with state grant), c) Bicycle equipment for 2 and update 4 currently owned (One-time \$18,420)
16. Equipment and uniforms for new officers (One-time \$10,000). (Strategic Goal I.1 & I.4)
17. Training as recommended with the department succession plan to include, a) Supervisor Leadership Institute (SLI) (One-time: \$8,500), b) Command College (One-time: 10,000), c) Community Policing Training (One-time: \$4,600), and d) Employee Development Training (One-time: \$5,000). (Strategic Goal I.1, I.2, I.4 & I.6)
18. Implement Jail Manual and daily training for jail and law enforcement. (One-time: 27,100) (Strategic Goal I.1, I.4 & I.6)

## PERFORMANCE MEASURES

Police Administration Division	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
A. # of Part 1 Crimes Reported to DOJ	449	441	617	600
B. # of Employee Trainings/Hours	2,825	3,696	3,938	4,000
C. # of Reports Processed	2,692	2,657	2,920	2,949
D. # of Walk Up Service Window Patrons	4,934	3,930	3,407	4,090
E. Timeliness of Answering 911 Calls*	93.995	92.345	93.411	93.25
F. # of Police Applicants	31	45	64	64

\* % of less or equal 10 sec

<b>Detectives Division</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimate</b>
A. # of Case Closures	1,732	1,248	723	737
B. # of Court Filings	684	469	454	450
C. # of Community Outreach Events	6	24	33	50
D. # of School Presentations	*	*	*	24

*\* Not Previously Tracked*

<b>Patrol Division</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimate</b>
A. Average Response Time	4:23	4:27	4:28	4.26
B. # of Field Service Audits (FSA)	0	0	10	144
C. Average Rating from FSAs	0	0	4.5	4.5
D. # and % Change In Traffic Collisions	211	229	257	233
E. # of Sustained and Unsustained Citizen Complaints	2/16	1/9	0/2	1/2

<b>Reserves/Explorer Division</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimate</b>
A. # of Events Participated In	14	14	14	14
B. # of Reserve officer Volunteer Hours	3,140	3,737	3,729	3,700
C. # of Explorers	12	10	8	8

<b>Community Services Division</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimate</b>
A. # of Parking Citations Written	10,567	6,321	7,349	6,835
B. # of Abandoned Vehicles Removed	25	29	9	21
C. # of Parking Complaints	807	729	840	792
D. # of Parking Disputes	598	475	271	448

<b>Emergency Services Division</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimate</b>
A. # of EOC Training/Practical Exercises	14	9	7	2
B. # of EOC Activations	*	5	0	1
C. # of Successful FEMA Reimbursements	**	**	**	1
D. # of EOC Training/Practical Exercises	14	9	7	2

*\* Training Only*

*\*\* Not Previously Tracked*



**FUNDING SUMMARY FOR FY 2022-2023**

**SOURCES:**

<b>POLICE</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Adjusted</b>	<b>2023 Adopted</b>
GENERAL REVENUE	6,924,124	7,592,627	8,515,742	8,283,212	9,233,429
VEHICLE TOW FRANCHISE FEE	29,925	25,355	31,861	22,000	29,000
VEHICLE REPOSSESSION FEES	810	650	950	800	800
GENERAL COURT FINES	3,877	2,892	4,869	2,000	3,800
PARKING CITATIONS	558,537	579,735	476,121	450,000	450,000
P.O.S.T. REIMBURSEMENT	17,449	21,894	4,444	15,000	15,000
CORRECTIONS TRAINING	2,422	6,068	2,112	5,000	5,000
DUPLICATING FEES	17,945	19,089	15,850	18,000	17,000
SPECIAL POLICE SERVICES	196,173	151,581	149,683	195,000	165,000
FINGERPRINT SERVICES	37,701	28,831	33,020	40,000	33,000
DUI RECOVERY COST PROGRAM	1,701	2,684	-	-	-
BOOKING & PROCESSING FEE REIMB	12,539	9,563	10,870	12,000	-
VEHICLE INSPECTION FEES	11,540	9,230	4,940	12,000	8,570
COURT COMMITMENT PROGRAM	95,920	39,980	22,051	100,000	100,000
IMPOUNDED VEHICLES	29,417	27,515	31,775	25,000	25,000
VEHICLE ADMIN. PROCESSING FEE	7,240	7,080	7,630	7,500	7,500
ALARM FEES	29,973	27,890	28,479	25,000	25,000
TRNSFR FROM COPS SLESF FUND 2	125,000	125,000	125,000	125,000	150,000
<b>TOTAL FUNDING SOURCES</b>	<b>8,102,293</b>	<b>8,677,664</b>	<b>9,465,397</b>	<b>9,337,512</b>	<b>10,268,099</b>

**USES:**

<b>POLICE</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Adjusted</b>	<b>2023 Adopted</b>
01-222 Police Admin	1,037,647	1,083,093	1,127,825	1,422,243	1,741,439
01-224 Detectives	1,173,855	1,208,833	1,163,289	1,061,456	1,117,288
01-225 Patrol	5,546,191	6,064,215	6,817,236	6,542,752	7,019,928
01-226 Reserves/Explorers	89,972	50,856	50,458	83,232	69,175
01-230 Community Service	250,108	270,667	306,590	219,087	315,019
01-250 Emergency Services	4,522	-	-	8,742	5,250
<b>TOTAL POLICE DEPARTMENT</b>	<b>8,102,293</b>	<b>8,677,664</b>	<b>9,465,397</b>	<b>9,337,512</b>	<b>10,268,099</b>

**PERSONNEL:**

<b>POLICE</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>
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	27.00	27.00
Administrative Assistant	1.00	1.00	1.00	0.00	0.00
Police Executive Assistant	0.00	0.00	0.00	1.00	1.00
Senior Desk Officer	0.00	0.00	0.00	0.00	1.00
Police Desk Officer	8.00	8.00	8.00	8.00	7.00
Management Analyst <sup>(4)</sup>	0.00	0.00	0.00	0.00	1.00
Police Records Administrator	1.00	1.00	1.00	1.00	1.00
Police Records Specialist	1.00	1.46	1.46	2.00	2.00
Property Control Officer	1.00	1.00	1.00	1.00	1.00
Community Service Officer (FTE)	3.00	3.00	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	1.96	1.96
<b>TOTAL POLICE DEPARTMENT</b>	<b>48.50</b>	<b>48.96</b>	<b>48.96</b>	<b>53.96</b>	<b>54.96</b>

<sup>4)</sup> Adopted to New Management Analyst Position. Net staff change is 1.00 FTE.

**ADMINISTRATIVE****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, and the Training Coordinator.

**Administrative Division Commander**

The Administrative Division Commander 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.

**Management Analyst – Training and Administrative Services**

The Management Analyst/Training and Administrative Services is primarily responsible for personnel matters, including supporting recruitment, background investigations, training scheduling and compliance excluding field training officer program, meeting legal mandates as assigned by the Administrative Services Commander.

**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.

**Property Control/Evidence**

The Property Control Officer, who is responsible for evidence management and disposition, property and subpoena control will now report directly to the Administrative Services Commander.

**Dept: Police**

**Div: Police Support Services**

Account Number & Title		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-222-0000-4101	SALARIES-PERMANENT EMPLOYEES	444,447	494,335	537,166	637,836	625,746	828,570
001-222-0000-4103	WAGES-TEMPORARY & PART-TIME	67,767	64,985	68,601	195,780	139,617	156,812
001-222-0000-4105	OVERTIME	49,826	26,458	13,177	35,000	46,052	35,000
001-222-0000-4109	OVERTIME-CONTRACT DUTY	18,829	14,842	1,781	-	1,801	-
001-222-0000-4120	O.A.S.D.I.	20,195	20,764	20,374	20,286	33,853	40,095
001-222-0000-4124	RETIREMENT	-	(1,014)	-	-	43,334	-
001-222-0000-4126	HEALTH INSURANCE	71,488	73,329	74,503	58,115	76,791	122,420
001-222-0000-4128	DENTAL INSURANCE	5,125	5,464	6,215	2,140	6,149	2,138
001-222-0000-4129	RETIREE HEALTH SAVINGS	-	-	-	-	1,287	2,100
001-222-0000-4130	WORKER'S COMPENSATION INS.	73,789	75,599	79,320	82,528	89,894	84,453
001-222-0000-4134	LONG TERM DISABILITY INSURANCE	2,299	2,289	2,552	1,713	1,515	1,639
001-222-0000-4136	OPTICAL INSURANCE	1,274	1,160	1,135	388	967	386
001-222-0000-4138	LIFE INSURANCE	649	615	408	432	341	990
001-222-0000-4140	WELLNESS BENEFIT	270	269	-	-	-	-
001-222-3689-41XX	COVID-19 GLOBAL OUTBREAK	-	-	376	-	-	-
<b>Personnel Costs</b>		<b>755,958</b>	<b>779,095</b>	<b>805,608</b>	<b>1,034,218</b>	<b>1,068,551</b>	<b>1,274,603</b>
001-222-0000-4220	TELEPHONE	62,494	66,724	74,087	61,790	63,391	61,790
001-222-0000-4260	CONTRACTUAL SERVICES	16,243	14,361	14,040	11,300	8,333	11,300
001-222-0000-4270	PROFESSIONAL SERVICES	13,292	1,102	10,047	33,400	22,568	16,800
001-222-0000-4300	DEPARTMENT SUPPLIES	98,585	77,406	102,281	99,841	87,316	100,395
001-222-0000-4320	DEPARTMENT EQUIPMENT MAINT	10,665	8,471	9,886	8,800	4,440	14,800
001-222-0000-4325	UNIFORM ALLOWANCE	-	-	-	1,500	2,428	-
001-222-0000-4350	CARE OF PERSONS	-	-	-	-	-	-
001-222-0000-4360	PERSONNEL TRAINING	4,120	1,969	3,227	10,070	5,081	7,769
001-222-0000-4370	MEETINGS, CONFERENCES & TRAVEL	3,801	2,127	2,997	9,200	3,726	9,200
001-222-0000-4380	SUBSCRIPTIONS, DUES & MILEAGE	3,009	618	1,820	1,615	2,200	2,095
001-222-0000-4390	VEHICLE ALLOW & MILEAGE	-	-	-	-	1,276	-
001-222-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	-	-	1,205	-
<b>Operations &amp; Maintenance Costs</b>		<b>212,210</b>	<b>172,777</b>	<b>218,384</b>	<b>237,516</b>	<b>201,962</b>	<b>224,149</b>
001-222-0000-4706	LIABILITY CHARGE	42,658	13,630	-	58,397	56,832	78,994
001-222-0320-4741	EQUIP MAINT CHARGE	26,821	29,189	18,551	20,933	14,004	22,943
001-222-0000-4741	EQUIPMENT REPLACEMENT CHRG	-	-	-	-	-	10,000
001-222-0000-4743	FACILITY MAINTENANCE CHARGE	-	88,401	85,282	71,179	71,184	130,750
<b>Internal Service Charges</b>		<b>69,479</b>	<b>131,220</b>	<b>103,833</b>	<b>150,509</b>	<b>142,020</b>	<b>242,687</b>
001-222-000-4500	CAPTIAL EQUIPMENT	-	-	-	-	-	-
<b>Capital Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>		<b>1,037,647</b>	<b>1,083,093</b>	<b>1,127,825</b>	<b>1,422,243</b>	<b>1,340,956</b>	<b>1,741,439</b>

**OPERATIONS / DETECTIVES****DIVISION No. 224****DIVISION OVERVIEW**

Under the reorganization of the Police Department for fiscal year 2022-2023, sworn and operational functions, including patrol, detectives, police reserve operations, School Resource Officer, Explorers and Community Service Officers (Parking Enforcement) have been consolidated to formulate the Operation Division. This will include Divisions 224, 225, 226 and 230. It will also include the funding previously allocated for the SRO and Administrative Sergeant from Divisions 222. The Administrative Sergeant will transition to become the Detective Bureau Sergeant. Community Engagement, including Neighborhood Watch, Business Watch and other community programs will be the responsibility of the Operation Division with primary responsibility and day-to-day oversight based with the Detective Sergeant with support from the Community Engagement Detective.

**DETECTIVES**

The primary responsibility of the Detective Division (Bureau) 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 day to day supervision of the Detective Bureau is the responsibility of the Detective Sergeant. The Sergeant, under the direction of the Operation Commander, manages criminal investigations, 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. The Detective Sergeant is also responsible for overseeing community engagement programs including the Community Engagement Detective Assignment, Neighborhood Watch, Business watch and special projects as assigned by the Operations Commander.

**Dept: Police**  
**Div: Police Detectives**

Account Number & Title	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-224-0000-4101 SALARIES-PERMANENT EMPLOYEES	609,783	672,432	621,883	568,560	688,806	619,330
001-224-0000-4103 WAGES-TEMPORARY & PART-TIME	-	-	-	-	-	-
001-224-0000-4105 OVERTIME	56,500	27,280	25,813	30,000	60,321	30,000
001-224-0000-4109 OVERTIME-CONTRACT DUTY	33,751	22,079	33,236	-	19,196	-
001-224-0000-4120 O.A.S.D.I.	18,393	19,560	16,061	-	19,275	12,730
001-224-0000-4124 RETIREMENT	-	(612)	-	-	44,900	-
001-224-0000-4126 HEALTH INSURANCE	89,902	106,973	114,508	112,560	89,829	101,772
001-224-0000-4128 DENTAL INSURANCE	8,943	8,021	7,157	5,303	8,212	3,839
001-224-0000-4129 RETIREE HEALTH SAVINGS	600	600	936	2,400	3,973	4,500
001-224-0000-4130 WORKER'S COMPENSATION INS.	113,376	113,099	114,187	104,976	126,010	109,997
001-224-0000-4134 LONG TERM DISABILITY INSURANCE	3,664	3,011	3,728	2,113	2,611	2,235
001-224-0000-4136 OPTICAL INSURANCE	1,586	1,586	1,559	1,306	1,014	1,135
001-224-0000-4138 LIFE INSURANCE	553	540	476	360	360	450
001-224-3689-41XX COVID-19 GLOBAL OUTBREAK	-	-	10,519	-	-	-
<b>Personnel Costs</b>	<b>937,051</b>	<b>974,571</b>	<b>950,062</b>	<b>827,578</b>	<b>1,064,507</b>	<b>885,988</b>
		1,949,142				
001-224-0000-4260 CONTRACTUAL SERVICES	-	-	150	-	-	-
001-224-0000-4270 PROFESSIONAL SERVICES	4,127	5,790	5,659	10,000	4,542	10,000
001-224-0000-4300 DEPARTMENT SUPPLIES	-	600	2,224	1,389	2,405	-
001-224-0000-4325 UNIFORM ALLOWANCE-FULL TIME EMP.	-	-	-	400	-	-
001-224-0000-4360 PERSONNEL TRAINING	2,552	3,181	3,163	8,400	5,818	21,101
001-224-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	537	60	1,239	3,555	-	3,555
001-224-0000-4380 SUBSCRIPTIONS, MEMBERSHIPS & DUES	-	-	-	60	-	60
<b>Operations &amp; Maintenance Costs</b>	<b>7,217</b>	<b>9,630</b>	<b>12,436</b>	<b>23,804</b>	<b>12,765</b>	<b>34,716</b>
001-224-0000-4706 LIABILITY CHARGE	51,803	15,897	-	57,647	56,100	62,542
001-224-0320-4741 EQUIP MAINT CHARGE	89,403	97,298	92,755	69,777	46,692	61,181
001-224-0000-4741 EQUIP REPLACEMENT CHARGE	10,000	15,000	15,000	5,000	5,004	10,000
001-224-0000-4743 FACILITY MAINTENANCE CHARGE	78,381	96,437	93,035	77,650	77,652	62,861
<b>Internal Service Charges</b>	<b>229,587</b>	<b>224,632</b>	<b>200,790</b>	<b>210,074</b>	<b>185,448</b>	<b>196,584</b>
<b>Division Total</b>	<b>1,173,855</b>	<b>1,208,833</b>	<b>1,163,289</b>	<b>1,061,456</b>	<b>1,262,720</b>	<b>1,117,288</b>

**OPERATIONS / PATROL****DIVISION No. 225****DIVISION OVERVIEW****PATROL**

The Patrol Division (Bureau) represents the first contact that community members have with the Department; either through the Police Dispatchers operating 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 Operations Commander manages deployment of all field personnel, which includes civilian and sworn field personnel, mid-line field supervisors, the Reserve Officer Program, the Community Service Officers and serves as Incident Commander for all critical incidents and scheduling.

**SCHOOL RESOURCE OFFICER**

The School Resource Officer (SRO) responsibilities include protecting lives and property of students, school personnel and parents while present at school campuses, working to improve and maintain a positive image of uniformed law enforcement personnel in the eyes of the students, school staff and the community at large. The SRO will develop expertise to work with local public and private schools to deliver programs and presentations on drug awareness, anti-bullying, and campus safety, and assisting in collaboration with school officials in developing campus threat assessments to improve campus safety. The SRO will also help coordinate and develop expertise to deliver active shooter training to students and school staff, support campus efforts to reduce absenteeism and improve school attendance rates, provide monthly Starbucks Stars events at local elementary schools, and when applicable, handle special projects as directed by the Detective Sergeant.



**Dept: Police**  
**Div: Police Patrol**

Account Number & Title		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-225-0000-4101	SALARIES-PERMANENT EMPLOYEES	2,780,175	3,232,809	3,146,898	3,671,642	3,240,571	3,910,893
001-225-0000-4103	WAGES-TEMPORARY & PART-TIME	6,462	-	-	-	-	-
001-225-0000-4105	OVERTIME	418,954	406,046	414,336	250,000	731,076	130,000
001-225-0000-4107	OVERTIME-COURT	22,827	43,913	27,662	25,000	24,687	25,000
001-225-0000-4109	OVERTIME-CONTRACT DUTY	124,886	123,080	121,896	200,000	91,215	165,000
001-225-0000-4120	O.A.S.D.I.	84,028	95,671	90,426	85,802	104,137	95,105
001-225-0000-4126	HEALTH INSURANCE	455,002	514,153	504,267	621,337	360,551	704,794
001-225-0000-4128	DENTAL INSURANCE	42,038	44,594	42,604	40,807	29,841	44,789
001-225-0000-4129	RETIREE HEALTH SAVINGS	10,205	21,284	19,524	19,801	21,348	31,500
001-225-0000-4130	WORKER'S COMPENSATION INS.	583,698	648,781	632,480	609,070	684,970	700,119
001-225-0000-4134	LONG TERM DISABILITY INSURANCE	16,103	18,254	18,046	12,134	12,112	14,299
001-225-0000-4136	OPTICAL INSURANCE	7,820	8,383	7,933	7,311	2,796	8,017
001-225-0000-4138	LIFE INSURANCE	2,880	2,745	2,585	2,252	1,724	3,330
001-225-3683-4109	HOMELESS OUTREACH SERV PROJ	502	-	-	-	-	-
001-225-3689-41XX	COIVD-19 GLOBAL OUTBREAK	-	-	-	-	1,123	-
<b>Personnel Costs</b>		<b>4,555,581</b>	<b>5,159,714</b>	<b>5,028,658</b>	<b>5,545,156</b>	<b>5,306,150</b>	<b>5,832,846</b>
001-225-0000-4260	CONTRACTUAL SERVICES	94	-	-	-	-	-
001-225-0000-4270	PROFESSIONAL SERVICES	2,743	3,160	4,293	6,000	3,568	6,000
001-225-0000-4300	DEPARTMENT SUPPLIES	682	1,665	677	15,000	16,344	60,920
001-225-0000-4320	DEPARTMENT EQUIPMENT MAINT.	-	-	-	-	200	-
001-225-0000-4325	UNIFORM ALLOW FULL TIME EMP	-	-	3,263	5,600	3,598	-
001-225-0000-4350	CARE OF PERSONS	24,534	23,521	19,485	33,600	21,111	36,500
001-225-0000-4360	PERSONNEL TRAINING	6,250	14,519	14,042	19,105	9,119	32,605
001-225-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	10,552	7,060	1,821	2,900	500	4,185
001-225-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	155	500	-	500
001-225-3688-4360	CORRECTIONS TRAINING (STC)	3,511	2,186	7,201	6,600	11,606	6,600
<b>Operations &amp; Maintenance Costs</b>		<b>48,366</b>	<b>52,112</b>	<b>50,937</b>	<b>89,305</b>	<b>66,046</b>	<b>147,310</b>
001-225-0000-4706	LIABILITY CHARGE	264,135	88,599	-	337,618	328,548	371,741
001-225-0320-4741	EQUIP MAINT CHARGE	160,926	175,136	139,133	125,599	84,048	122,362
001-225-0000-4741	EQUIP REPLACEMENT CHARGE	78,250	58,250	58,250	18,000	18,000	80,500
001-225-0000-4743	FACILITY MAINTENANCE CHARGE	438,933	530,405	511,692	427,074	427,044	465,169
<b>Internal Service Charges</b>		<b>942,244</b>	<b>852,390</b>	<b>709,075</b>	<b>908,291</b>	<b>857,640</b>	<b>1,039,772</b>
001-225-0000-4500	CAPITAL EQUIPMENT	-	-	1,028,566	-	-	-
<b>Capital Costs</b>		<b>-</b>	<b>-</b>	<b>1,028,566</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>		<b>5,546,191</b>	<b>6,064,215</b>	<b>6,817,236</b>	<b>6,542,752</b>	<b>6,229,836</b>	<b>7,019,928</b>

**OPERATIONS / POLICE RESERVES/  
EXPLORERS****DIVISION No. 226****DIVISION OVERVIEW**

The Police Reserves are dedicated community members who donate their time to serving the residents, businesses and visitors 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 dedicated youth between the ages of 14-21 years old 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, Relay for Life, 4th of July celebrations and Child ID, just to name a few. Mentoring of Explorers will continue with the goal of developing future law enforcement professionals.

**Dept: Police**

**Div: Police Reserves/Explorers**

Account Number & Title		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-226-0000-4103	PART-TIME EMPLOYEES	56,961	27,351	33,833	45,000	36,536	34,100
001-226-0000-4120	O.A.S.D.I.	2,230	1,333	1,926	-	1,838	1,000
001-226-0000-4130	WORKERS COMPENSATION INS	8,176	2,425	3,619	-	2517	9,900
<b>Personnel Costs</b>		<b>67,366</b>	<b>31,110</b>	<b>39,379</b>	<b>45,000</b>	<b>40,891</b>	<b>45,000</b>
001-226-0000-4300	DEPARTMENT SUPPLIES	-	-	234	1,389	1,389	-
001-226-0000-4360	PERSONNEL TRAINING-RESERVES	803	-	-	15,500	3,884	500
001-226-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	-	-	-	-
001-226-0000-4370	MEETINGS, CONFERENCES & TRAVEL	3,761	-	-	-	-	2,000
001-226-0230-4380	CONFERENCES, EXPLORER/ADVISOR MEMBE	-	4,718	-	6,000	1,620	4,000
001-226-0230-4430	EXPLORER POST PROGRAM	6,169	4,372	1,568	5,500	5,209	6,850
<b>Operations &amp; Maintenance Costs</b>		<b>10,733</b>	<b>9,090</b>	<b>1,803</b>	<b>28,389</b>	<b>12,101</b>	<b>13,350</b>
001-226-0000-4706	LIABILITY CHARGE	2,932	927	-	2,865	2,784	3,177
001-226-0320-4741	EQUIP MAINT CHARGE	8,940	9,730	9,276	6,978	4,668	7,648
001-226-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-226-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	-	-
<b>Internal Service Charges</b>		<b>11,872</b>	<b>10,657</b>	<b>9,276</b>	<b>9,843</b>	<b>7,452</b>	<b>10,825</b>
<b>Division Total</b>		<b>89,972</b>	<b>50,856</b>	<b>50,458</b>	<b>83,232</b>	<b>60,444</b>	<b>69,175</b>

**OPERATIONS - 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		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-230-0000-4101	SALARIES-PERMANENT EMPLOYEES	103,628	117,595	124,773	119,415	124,213	129,432
001-230-0000-4103	WAGES-TEMPORARY & PART-TIME	40,227	38,973	47,733	-	252	57,566
001-230-0000-4105	OVERTIME	-	92	-	-	-	-
001-230-0000-4120	O.A.S.D.I.	10,983	11,858	12,945	9,135	9,392	14,267
001-230-0000-4126	HEALTH INSURANCE	48,849	36,476	40,396	30,855	32,416	44,218
001-230-0000-4128	DENTAL INSURANCE	2,612	2,612	2,612	-	2,013	-
001-230-0000-4130	WORKER'S COMPENSATION INS.	9,117	10,577	12,487	8,681	8,987	13,558
001-230-0000-4136	OPTICAL INSURANCE	514	514	514	-	219	-
001-230-0000-4138	LIFE INSURANCE	272	270	270	180	120	270
<b>Personnel Costs</b>		<b>216,203</b>	<b>218,967</b>	<b>241,729</b>	<b>168,266</b>	<b>177,612</b>	<b>259,311</b>
001-230-0000-4325	UNIFORM ALLOWANCE	-	-	412	1,800	775	315
<b>Operations &amp; Maintenance Costs</b>		<b>-</b>	<b>-</b>	<b>412</b>	<b>1,800</b>	<b>775</b>	<b>315</b>
001-230-0000-4706	LIABILITY CHARGE	7,778	4,124	-	10,714	10,428	18,305
001-230-0320-4741	EQUIP MAINT CHARGE	-	-	9,276	-	-	-
001-230-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	9,276	-	-	-
001-230-0000-4743	FACILITY MAINTENANCE CHARGE	26,127	47,576	45,897	38,307	38,304	37,088
<b>Internal Service Charges</b>		<b>33,905</b>	<b>51,700</b>	<b>64,449</b>	<b>49,021</b>	<b>48,732</b>	<b>55,393</b>
<b>Division Total</b>		<b>250,108</b>	<b>270,667</b>	<b>306,590</b>	<b>219,087</b>	<b>227,119</b>	<b>315,019</b>

**ADMINISTRATION / EMERGENCY  
SERVICES****DIVISION No. 250****DIVISION OVERVIEW**

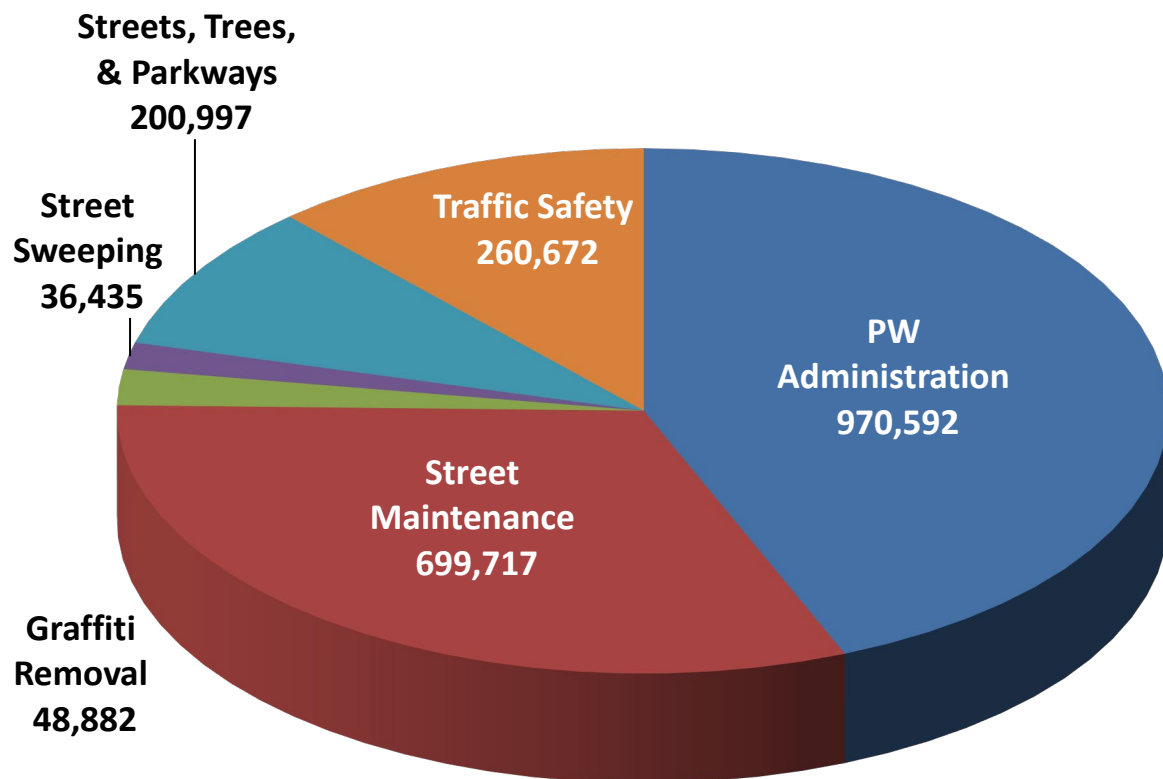
As mentioned above, The Administrative Commander will also serve as the Emergency Services Coordinator. The Emergency Services Division is responsible for developing emergency plans for natural and man-made disasters, hazardous materials incidents, and civil unrest. In addition to developing plans for 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	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-250-0000-4260 CONTRACTUAL SERVICES	-	-	-	-	-	-
001-250-0000-4300 DEPARTMENT SUPPLIES	4,197	-	-	8,742	3,742	5,250
001-250-0000-4360 PERSONNEL TRAINING	325	-	-	-	-	-
001-250-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>	<b>4,522</b>	<b>-</b>	<b>-</b>	<b>8,742</b>	<b>3,742</b>	<b>5,250</b>
<b>Division Total</b>	<b>4,522</b>	<b>-</b>	<b>-</b>	<b>8,742</b>	<b>3,742</b>	<b>5,250</b>



# PUBLIC WORKS DEPARTMENT

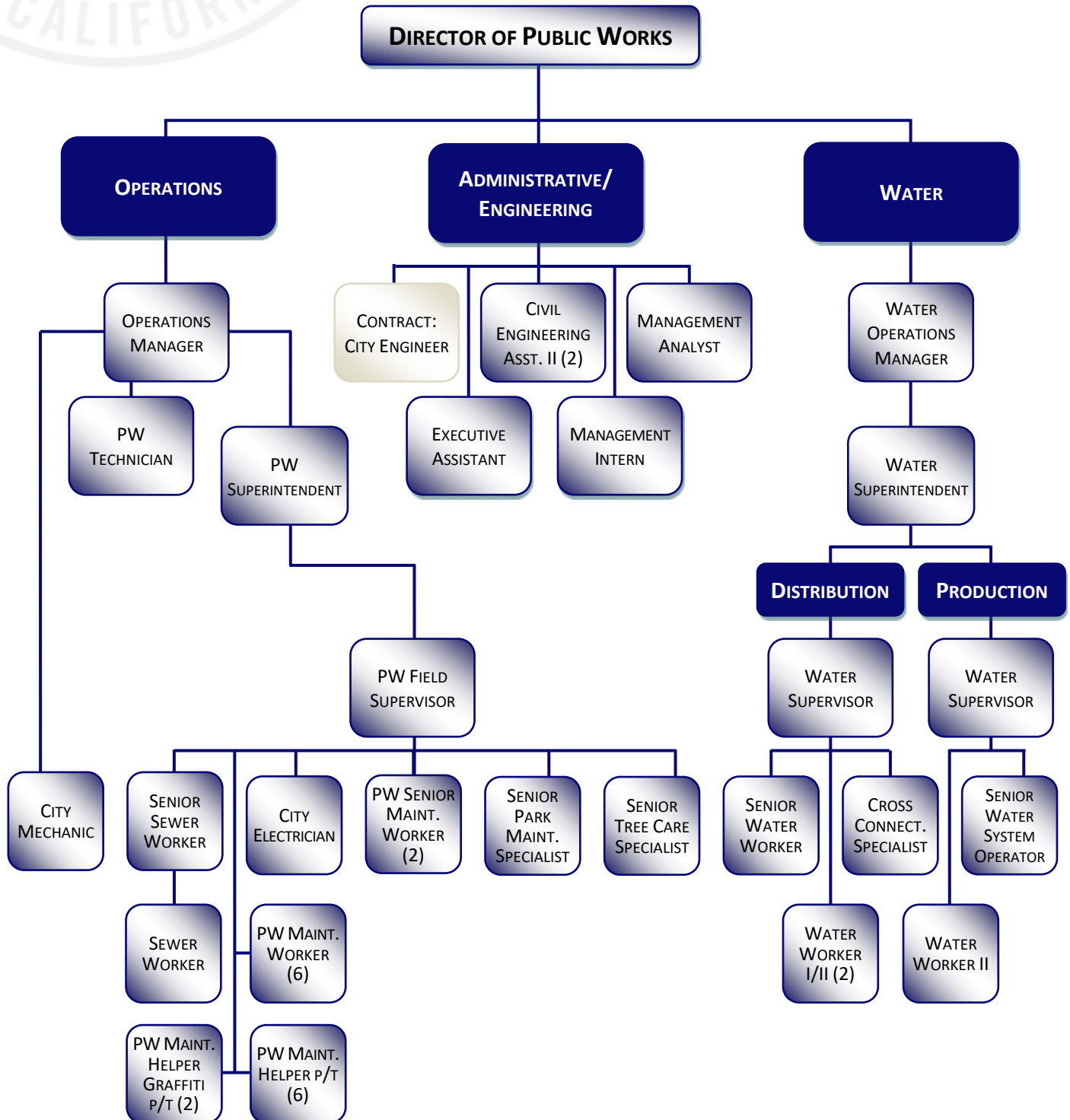


THE CITY OF  
**SAN FERNANDO**

# Organizational Chart

## Public Works Department

Fiscal Year 2022-2023



## 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 2021-2022

1. Completed the Pico Street Improvement Project, which included repaving of a 0.4-mile section of Pico Street, between Kalisher Street and Brand Boulevard. In addition to street paving, the project included the removal and replacement of certain sections of curb and gutter, sidewalk, and drive approaches, as well as reconstruction of non-ADA compliant wheelchair ramps, along this section of Pico Street. (Strategic Goal VI.2.a, Strategic Goal VI.1)
2. Completed the design, awarded contract, and began construction of the San Fernando Regional Park Infiltration Projection, which diverts approximately 130 million gallons of storm water runoff to recharge groundwater reserves. (Strategic Goal IV.3.a)
3. Awarded contract and began construction of new 1.1-million gallon reservoir for the water system. (Strategic Goal IV.3)
4. Awarded contract for the construction and installation of a new nitrate removal treatment system for Well 3. (Strategic Goal IV.3)
5. Secured a \$288,000 grant from Cal Fire for the creation of an Urban Forestry Management Plan, which will provide a blueprint for how the City will increase and maintain its tree canopy in the future. (Strategic Goal IV.2.b)
6. Calles Verdes Project – installed over 210 new trees through partnership with TreePeople and community volunteers, as well as through Public Works staff. (Strategic Goal IV.2)
7. Began the design phase for the Glenoaks Boulevard Bridge Improvements Project, which will install new fencing and close unsafe access to the Pacoima Wash. (Strategic Goal VI.1)

**ACCOMPLISHMENTS FOR FY 2021-2022**

8. Public Works staff responded to approximately 2,500 requests for pothole and sidewalk repairs, graffiti removal, streetlight, street tree, and sewer maintenance throughout the year. (Strategic Goal VI, Strategic Goal IV.2)
9. Completed the design, awarded the contract, and oversaw the construction of the Mall Street Bollards Project, which installed over 40 removable street bollards to facilitate closure of the San Fernando Mall for various events. (Strategic Goal II.4)
10. Awarded contract for daily sweeping of City-owned parking lots, alleys, and trash enclosures in the downtown mall area. (Strategic Goal II.4)
11. Worked closely with the San Fernando Mall Association to facilitate street closures of San Fernando Road and Maclay Avenue for the monthly Mall Market events. (Strategic Goal II.4)
12. Completed the Safe and Active Street Implementation Plan, which provided conceptual plans for intersection and active transportation improvements and created a biking and walking network to connect the community to parks, shopping, schools, places of worship, and public transportation. (Strategic Goal V.3)
13. Completed the design and permitting for the Pacoima Wash Bikeway Project, which will create a 1.34-mile long bike and pedestrian path between 4<sup>th</sup> and 8<sup>th</sup> Street along the Pacoima Wash. Additional Funding was secured from the Santa Monica Mountains Conservancy for a bioretention swale for storm water treatment and infiltration. (Strategic Goal V.7, Strategic Goal IV.3)
14. Completed the installation of new pumps at the Arroyo and Hubbard Booster Pump Stations to increase resiliency of the City's water system. (Strategic Goal IV.3)
15. Completed analysis of citywide pavement needs and developed plans and specifications for the slurry-seal pavement of streets throughout the City. (Strategic Goal VI.1)
16. Awarded contract and began analysis and design of HVAC, Solar, and Battery Energy Storage systems at Police Department, Public Works, and City Hall facilities. (Strategic Goal IV.4)

**OBJECTIVES FOR FY 2022-2023****Construction:**

1. Complete the construction of the Well 3 Nitrate Treatment Removal System. (Strategic Goal IV.3)
2. Complete the construction of the Glenoaks Boulevard Bridge Improvements Project (Strategic Goal VI.1)
3. Continue construction phase for the San Fernando Regional Park Infiltration Project. (Strategic Goal IV.3.a)
4. Continue construction phase for the Upper Reservoir Replacement Project. (Strategic Goal IV.3)
5. Begin the construction phase of the Pacoima Wash Bikeway Project. (Strategic Goal V.7, Strategic Goal IV.3)
6. Install HVAC system at Police Department, as well as Solar and Battery Energy Storage System at Police Department and Public Works facilities. (Strategic Goal IV.4)
7. Complete the Annual Street Resurfacing Program, including paving approximately 30 miles of streets with slurry seal treatment. (Strategic Goal VI.2.a)
8. Permit and implement new downtown mall solid waste management options [full trash enclosures, waste compactors, and other possible solutions]. (Strategic Goal II.4)
9. Complete next phase of bus shelter upgrades throughout the City. (Strategic Goal V.5)
10. Complete the design phase and begin the construction phase for traffic signal improvement projects throughout the City. (Strategic Goal V)

**Maintenance Efforts:**

11. Award contract for the Citywide Closed Circuit Video Program (CCTV), where the City will inspect 25% of sewer lines each year and results will inform the annual sewer main replacement project, as well as regular sewer line maintenance program. (Strategic Goal VI.1)
12. Award contract for sidewalk repair efforts. It is estimated that 5 percent of the City's sidewalks need to be replaced due to aging, damaged, and lifting concrete panels. (Strategic Goal VI.1, Strategic Goal VI.3)
13. Award contract for signage and striping maintenance work to install new traffic signage and pavement markings throughout the City.

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**OBJECTIVES FOR FY 2022-2023****Planning and Grant Funding Efforts:**

14. Secure funding to begin construction of projects outlined in the Safe and Active Streets Implementation Plan. (Strategic Goal V.3)
15. Pursue funding for the purchase of electric buses and installation of charging infrastructure for the City's Fixed Transit Service. (Strategic Goal V.6)
16. Pursue funding for water system improvements, including the Nitrate Treatment Removal System and Advanced Metering Infrastructure. (Strategic Goal IV.3)
17. Begin efforts to develop the Urban Forestry Management Plan, including significant community outreach to provide input and shape the contents of the plan. (Strategic Goal IV.2.b)

**Enhancement to Services:**

18. Hire a new Senior Tree Care Specialist to plan, schedule, and lead all tree maintenance activities in the City, including regular tree trimming, tree removal, stump grinding, emergency call-outs, and installation and watering of new trees. (Strategic Goal IV.2) (Ongoing: \$110,000)
19. Hire a new Senior Sewer Worker and a new Sewer Worker to devote full-time resources to overseeing and maintaining the City's sewer system, including regular sewer collection system monitoring and maintenance, responding to spills, and overseeing and reviewing the CCTV program. (Strategic Goal VI.1) (Ongoing: \$180,000)
20. Hire a new Senior Park Maintenance Specialist to plan, schedule, and lead all park maintenance activities in the City, including all scheduling of maintenance activity such as: turf and field maintenance, park facility upkeep, irrigation repair, tree and shrub trimming, and litter removal. (Strategic Goal I.5) (Ongoing: \$110,000)
21. Augment Public Works Engineering staffing through the addition of a part-time technician to help with issuing permits, community outreach on construction projects, and general support of engineering and administration staff in the office and the field. Position to be staffed through existing engineering services contract with Willdan Engineering. (Strategic Goal V1.1) (One-time: \$75,000)
22. Replace aging/dilapidated personnel trailer at City Yard. Funds were appropriated in FY 2021-2022, but pricing for trailers have increased significantly over the last year. (Strategic Goal II.7) (One-time: \$95,000)
23. Bring on a consultant to develop and implement the Residential Parking Permit Program (Strategic Goal I.1, Strategic Goal III) (One-time: \$100,000)

## PERFORMANCE MEASURES

Police Administration Division	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
A. # of Miles of Paving	1.0	2.0	0.4	30.0
B. # of Trees Planted	246	75	210	500
C. # of Miles of Sewer Lines Cleaned and Inspected	2	2	2	12
D. # of Miles of Sidewalks Installed/Repaired	0.5	1.0	0.5	1.5
E. # of Service Requests Filled	1,605	1,535	2,061	2,500

## FUNDING SUMMARY FOR FY 2022-2023

### SOURCES:

	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2023 Adopted
<b>PUBLIC WORKS</b>					
GENERAL REVENUE	883,673	768,618	1,011,651	1,036,048	1,967,295
ENGINEERING & INSPECTION FEES	108,047	82,037	94,530	75,000	85,000
PARKING METER REV-CIVIC CENTER	56,267	54,681	40,621	30,000	50,000
TRANSFER FROM GAS TAX FUND	254,642	273,805	205,000	228,038	250,000
TRANSFER FROM TRAFFIC SAFETY	10,000	-	-	-	-
<b>TOTAL FUNDING SOURCES</b>	<b>1,312,629</b>	<b>1,179,142</b>	<b>1,351,802</b>	<b>1,369,086</b>	<b>2,352,295</b>

### USES:

	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2023 Adopted
<b>PUBLIC WORKS</b>					
01-310 PW Administration	630,626	572,071	623,282	874,288	995,592
01-311 Street Maintenance	262,580	256,650	432,280	227,378	699,717
01-312 Graffiti Removal	-	-	-	-	48,882
01-313 Bus Shelter Maintenance	-	-	-	-	-
01-320 Equipment Maintenance	-	-	-	-	-
01-341 Mall Maintenance***	18,966	121	-	-	-
01-343 Street Sweeping	27,600	29,775	34,700	34,700	36,435
01-346 Streets, Trees, & Parkways	121,276	121,111	60,782	59,495	310,997
01-370 Traffic Safety	137,697	149,906	142,921	101,725	260,672
01-371 Traffic Signals	113,884	49,507	57,837	71,500	-
01-390 Facility Maintenance***	-	-	-	-	-
<b>Total Public Works</b>	<b>1,312,629</b>	<b>1,179,142</b>	<b>1,351,802</b>	<b>1,369,086</b>	<b>2,352,295</b>

\*\*\*Division 341 was Separated from General Fund and Moved to a Special Fund in FY 2019-2020 and Division 390 was converted to an Internal Service Fund in FY 2015-2016

**PERSONNEL:**

<b>PUBLIC WORKS</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>
Director of Public Works/City Engineer	1.00	1.00	1.00	1.00	1.00
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
Office Specialist	2.00	2.00	2.00	0.00	0.00
Executive Assistant	0.00	0.00	0.00	1.00	1.00
Public Works Technician	0.00	0.00	0.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	0.00	0.00
Management Intern (FTE)	0.00	0.00	0.00	0.46	0.46
City Electrician	0.00	0.00	0.00	1.00	1.00
Electrical Supervisor	1.00	1.00	1.00	0.00	0.00
Bldg. Maintenance Worker/Electrical Helper	1.00	1.00	1.00	0.00	0.00
Operations Manager	0.00	0.00	0.00	1.00	1.00
Equipment & Materials Supervisor	1.00	1.00	1.00	0.00	0.00
Public Works Supervisor	0.00	0.00	0.00	0.00	1.00
City Mechanic	1.00	1.00	1.00	1.00	1.00
Public Works Superintendent <sup>(5)</sup>	2.00	3.00	3.00	2.00	1.00
Water Superintendent <sup>(5)</sup>	0.00	0.00	0.00	0.00	1.00
Maintenance Worker <sup>(5)</sup>	8.00	8.00	8.00	7.00	6.00
Field Supervisor II	3.00	3.00	3.00	2.00	0.00
Field Supervisor I	1.00	1.00	1.00	1.00	0.00
Water Supervisor <sup>(5)</sup>	0.00	0.00	0.00	0.00	2.00
Senior Maintenance Worker	6.00	6.00	6.00	4.00	2.00
Senior Water Worker	0.00	0.00	0.00	0.00	1.00
Water Worker I	0.00	0.00	0.00	0.00	1.00
Water Worker II	0.00	0.00	0.00	0.00	2.00
Meter Technician	1.00	1.00	1.00	1.00	0.00
Cross Connection Specialist	0.00	0.00	0.00	0.00	1.00
Senior Water System Operator	0.00	0.00	0.00	0.00	1.00
Water Pumping Operator / Backflow Technician	1.00	1.00	1.00	2.00	0.00
Water Operations Manager	0.00	0.00	0.00	1.00	1.00
Street Tree Trimmer <sup>(5)</sup>	0.00	0.00	0.00	0.00	1.00
Senior Park Maintenance Specialist <sup>(5)</sup>	0.00	0.00	0.00	0.00	1.00
Senior Sewer Worker <sup>(5)</sup>	0.00	0.00	0.00	0.00	1.00
Sewer Worker <sup>(5)</sup>	0.00	0.00	0.00	0.00	1.00
City Maintenance Helper - Graffiti (FTE) <sup>(5)</sup>	0.00	0.00	0.00	0.00	0.75
Maintenance Helper (FTE)	0.80	0.80	0.80	2.76	2.76
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>33.80</b>	<b>34.80</b>	<b>34.80</b>	<b>32.22</b>	<b>36.97</b>

<sup>5)</sup> Adopted Reclassification of (1) PW Superintendent to Water Superintendent, (1) Maintenance Worker to Water Worker II, Field Supervisor I&II to Water Supervisor and proposed to add Senior Maintenance Worker (Trees) position, Senior Maintenance Worker position (Sewer) position, Maintenance Worker (Sewer) position and moved City Maintenance Helper (Graffiti). Net staff change is 3.75 FTE.



**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		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-310-0000-4101	SALARIES-PERMANENT EMPLOYEES	297,440	249,414	316,286	376,219	285,659	347,553
001-310-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	5,000	15,829	19,956
001-310-0000-4105	OVERTIME	5,698	6,802	3,755	-	9,362	-
001-310-0000-4111	COMMISSIONER'S REIMBURSEMENT	1,300	2,325	3,525	4,500	2,625	4,500
001-310-0000-4120	O.A.S.D.I.	22,387	20,561	24,621	23,196	22,792	26,049
001-310-0000-4124	RETIREMENT	-	(153)	-	-	11,978	-
001-310-0000-4126	HEALTH INSURANCE	49,645	45,598	57,202	66,058	38,962	65,692
001-310-0000-4128	DENTAL INSURANCE	5,138	4,247	5,316	3,178	3,694	3,178
001-310-0000-4129	RETIREE HEALTH SAVINGS	450	-	598	-	540	600
001-310-0000-4130	WORKER'S COMPENSATION INS.	13,135	12,722	18,340	13,749	16,351	14,377
001-310-0000-4134	LONG TERM DISABILITY INSURANCE	652	323	876	980	588	1,121
001-310-0000-4136	OPTICAL INSURANCE	948	787	980	594	479	594
001-310-0000-4138	LIFE INSURANCE	244	225	269	270	150	360
001-310-0000-4140	WELLNESS BENEFIT	227	-	-	-	-	300
001-310-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	985	-	-	-
<b>Personnel Costs</b>		<b>397,263</b>	<b>342,851</b>	<b>432,752</b>	<b>493,744</b>	<b>409,008</b>	<b>484,280</b>
001-310-0000-4210	UTILITIES	-	-	-	-	-	-
001-310-0000-4220	TELEPHONE	2,862	2,673	2,239	-	2,010	2,500
001-310-0000-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
001-310-0000-4270	PROFESSIONAL SERVICES	156,447	166,890	133,319	167,566	110,430	352,500
001-310-0000-4300	DEPARTMENT SUPPLIES	10,017	9,507	6,577	7,000	5,588	7,000
001-310-0000-4310	EQUIPMENT AND SUPPLIES	548	1,291	763	2,000	318	8,327
001-310-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	2,000
001-310-0000-4360	PERSONNEL TRAINING	684	31	-	1,500	299	1,500
001-310-0000-4365	TUITION REIMBURSEMENT	-	-	-	-	-	-
001-310-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	3,283	24	-	1,000	-	1,000
001-310-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	840	865	890	1,605	1,340	2,000
001-310-0000-4390	VEHICLE ALLOW & MILEAGE	1,460	55	1,805	1,800	1,625	1,800
001-310-0000-4430	ACTIVITIES AND PROGRAMS	-	38	-	-	-	-
001-310-0000-4450	OTHER EXPENSE	-	-	-	-	-	-
001-310-0159-4260	CONTRACTUAL SERVICES	130	-	-	-	-	-
001-310-0628-4270	PROFESSIONAL SERVICES	-	-	6,173	11,829	9,228	-
001-310-3636-4230	ADVERTISING	-	-	-	-	-	-
001-310-3636-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
001-310-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	-	-	-	-
001-310-3697-4270	CLEAN TRANSP MSRC NO. ML14062	-	-	-	-	-	-
001-310-6673-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>		<b>176,269</b>	<b>181,374</b>	<b>151,765</b>	<b>194,300</b>	<b>130,838</b>	<b>378,627</b>
001-310-0000-4706	LIABILITY CHARGE	23,129	7,664	-	28,890	28,116	34,185
001-310-0000-4743	FACILITY MAINTENANCE CHARGE	33,965	40,182	38,765	32,354	32,352	43,500
<b>Internal Service Charges</b>		<b>57,094</b>	<b>47,846</b>	<b>38,765</b>	<b>61,244</b>	<b>60,468</b>	<b>77,685</b>
001-310-0000-4943	TRANSFER TO FACILITY MAINT. FUND	-	-	-	-	-	55,000
<b>Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,000</b>
001-310-0000-4500	CAPITAL EQUIPMENT	-	-	-	125,000	-	-
<b>Capital Costs</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>125,000</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>		<b>630,626</b>	<b>572,071</b>	<b>623,282</b>	<b>874,288</b>	<b>600,315</b>	<b>995,592</b>

**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 divisions is included for historical purposes.

**Dept: Public Works**  
**Div: Street Maintenance**

Account Number & Title		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-311-0000-4101	SALARIES-PERMANENT EMPLOYEES	44,397	39,010	31,759	20,245	35,564	162,419
001-311-0000-4103	WAGES-TEMPORARY & PART-TIME	6,342	6,149	16,702	-	19,529	108,280
001-311-0000-4105	OVERTIME	39,806	28,963	8,087	-	21,480	-
001-311-0000-4120	O.A.S.D.I.	6,811	5,670	4,326	1,549	5,858	20,385
001-311-0000-4126	HEALTH INSURANCE	8,189	8,124	6,305	5,738	5,607	63,679
001-311-0000-4128	DENTAL INSURANCE	729	643	507	297	341	1,124
001-311-0000-4129	RETIREE HEALTH SAVINGS	90	354	505	180	986	1,800
001-311-0000-4130	WORKER'S COMPENSATION INS.	12,222	9,331	6,359	-	7,516	30,862
001-311-0000-4134	LONG TERM DISABILITY	79	-	-	-	-	294
001-311-0000-4136	OPTICAL INSURANCE	178	161	103	-	40	354
001-311-0000-4138	LIFE INSURANCE	68	49	33	27	18	360
001-311-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	172	-	-	-
<b>Personnel Costs</b>		<b>118,912</b>	<b>98,453</b>	<b>74,857</b>	<b>28,036</b>	<b>96,939</b>	<b>389,557</b>
001-311-0000-4260	CONTRACTUAL SERVICES	55,512	59,060	68,962	93,300	67,703	97,500
001-311-0000-4300	DEPARTMENT SUPPLIES	16,512	21,641	16,860	49,409	15,427	47,668
001-311-0000-4310	EQUIPMENT AND SUPPLIES	290	512	440	290	-	4,350
001-311-0000-4325	UNIFORM ALLOWANCE	-	-	-	-	-	200
001-311-0000-4330	BLDG MAINT & REPAIRS	-	-	-	1,351	-	-
001-311-0000-4360	PERSONNEL TRAINING	-	-	-	-	-	-
001-311-0000-4400	VEHICLE OPERATIONS & MAINT.	-	-	-	-	-	-
001-311-0000-4430	ACTIVITIES AND PROGRAMS	555	-	-	-	-	1,850
001-311-0301-4300	PW MAINT. & REPAIR SUPPLIES	-	2,100	14,225	-	-	-
001-311-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>		<b>72,869</b>	<b>83,313</b>	<b>100,488</b>	<b>144,350</b>	<b>83,130</b>	<b>151,568</b>
001-311-0000-4706	LIABILITY CHARGE	3,887	1,195	-	1,785	1,740	27,499
001-311-0000-4741	EQUIP REPLACEMENT CHARGE	9,800	16,200	16,200	11,200	11,196	61,181
001-311-0320-4741	EQUIP MAINT CHARGE	44,702	48,649	55,653	34,889	23,352	11,200
001-311-0000-4743	FACILITY MAINTENANCE CHARGE	12,410	8,840	8,528	7,118	7,116	58,712
<b>Internal Service Charges</b>		<b>70,799</b>	<b>74,884</b>	<b>80,381</b>	<b>54,992</b>	<b>43,404</b>	<b>158,592</b>
001-311-0000-4500	CAPITAL EQUIPMENT	-	-	174,379	-	-	-
<b>Capital Costs</b>		<b>-</b>	<b>-</b>	<b>174,379</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-311-0000-4600	CAPITAL PROJECTS	-	-	-	-	-	-
<b>Capital Projects</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>		<b>262,580</b>	<b>256,650</b>	<b>430,104</b>	<b>227,378</b>	<b>223,472</b>	<b>699,717</b>

**Dept: Public Works**  
**Div: Graffiti Removal**

Account Number & Title		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-312-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	28,233
001-312-0000-4120	O.A.S.D.I.	-	-	-	-	-	2,160
001-312-0000-4130	WORKER'S COMPENSATION INS.	-	-	-	-	-	4,015
001-312-0000-4138	LIFE INSURANCE	-	-	-	-	-	90
<b>Personnel Costs</b>		-	-	-	-	-	<b>34,498</b>
001-312-0000-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	2,120
001-312-0000-4325	UNIFORM ALLOWANCE	-	-	-	-	-	400
<b>Operations &amp; Maintenance Costs</b>		-	-	-	-	-	<b>2,520</b>
001-312-0000-4706	LIABILITY CHARGE	-	-	-	-	-	2,435
001-312-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	-	9,429
<b>Internal Service Charges</b>		-	-	-	-	-	<b>11,864</b>
<b>Division Total</b>		-	-	-	-	-	<b>48,882</b>

**Dept: Public Works**  
**Div: Street Cleaning**

Account Number & Title	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-343-0000-4260 CONTRACTUAL SERVICES	27,600	29,775	34,700	34,700	34,700	36,435
<b>Operations &amp; Maintenance Costs</b>	27,600	29,775	34,700	34,700	34,700	36,435
<b>Division Total</b>	<b>27,600</b>	<b>29,775</b>	<b>34,700</b>	<b>34,700</b>	<b>34,700</b>	<b>36,435</b>

**STREETS, TREES AND PARKWAYS****DIVISION NO. 346****DIVISION OVERVIEW**

The Streets Trees and Parkways Division provides a program of tree general maintenance for 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		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-346-0000-4101	SALARIES-PERMANENT EMPLOYEES	19,785	24,047	15,070	7,254	41,727	252,709
001-346-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	-	-
001-346-0000-4105	OVERTIME	27,504	24,973	5,931	-	16,505	5,000
001-346-0000-4120	O.A.S.D.I.	3,618	3,751	1,607	555	4,456	2,502
001-346-0000-4126	HEALTH INSURANCE	1,892	3,480	2,642	2,004	10,498	11,651
001-346-0000-4128	DENTAL INSURANCE	168	290	171	126	474	316
001-346-0000-4129	RETIREE HEALTH SAVINGS	36	101	43	-	768	450
001-346-0000-4130	WORKER'S COMPENSATION INS.	6,601	6,044	2,087	115	7,152	2,304
001-346-0000-4136	OPTICAL INSURANCE	54	73	34	21	93	54
001-346-0000-4138	LIFE INSURANCE	24	27	15	7	52	45
001-346-0000-4140	WELLNESS BENEFIT	-	-	-	-	-	-
<b>Personnel Costs</b>		<b>59,682</b>	<b>62,786</b>	<b>27,601</b>	<b>10,082</b>	<b>81,725</b>	<b>275,031</b>
001-346-0000-4260	CONTRACTUAL SERVICES	95	1,215	12,000	5,500	285	5,500
001-346-0000-4300	DEPARTMENT SUPPLIES	2,393	2,389	-	4,500	1,023	5,000
001-346-0000-4310	EQUIPMENT AND SUPPLIES	990	546	7,253	-	-	-
001-346-0000-4320	DEPARTMENT EQUIPMENT MAINT	3,172	-	-	-	-	-
001-346-0000-4340	SMALL TOOLS	-	-	-	-	-	-
001-346-0000-4390	VEHICLE ALLOW & MILEAGE	-	-	-	-	-	-
001-346-0000-4430	ACTIVITIES AND PROGRAMS	-	-	-	-	-	-
001-346-0301-4300	PW MAINT. & REPAIR SUPPLIES	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>		<b>6,650</b>	<b>4,150</b>	<b>19,253</b>	<b>10,000</b>	<b>1,308</b>	<b>10,500</b>
001-346-0000-4706	LIABILITY CHARGE	1,751	704	-	642	642	3,885
001-346-0320-4741	EQUIP MAINT CHARGE	44,702	48,649	9,276	34,889	23,352	15,295
001-346-0000-4743	FACILITY MAINTENANCE CHARGE	8,491	4,822	4,652	3,882	3,888	6,286
<b>Internal Service Charges</b>		<b>54,944</b>	<b>54,175</b>	<b>13,928</b>	<b>39,413</b>	<b>27,882</b>	<b>25,466</b>
001-346-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
<b>Capital Costs</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>		<b>121,276</b>	<b>121,111</b>	<b>60,782</b>	<b>59,495</b>	<b>110,915</b>	<b>310,997</b>



**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 with 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.

**Dept: Public Works**

**Div: Traffic Safety**

Account Number & Title		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-370-0000-4101	SALARIES-PERMANENT EMPLOYEES	44,539	56,385	21,786	34,231	24,168	64,493
001-370-0000-4103	WAGES-TEMPORARY & PART-TIME	3,133	-	-	-	-	-
001-370-0000-4105	OVERTIME	732	2,737	3,576	-	4,644	15,000
001-370-0000-4120	O.A.S.D.I.	3,006	4,523	1,940	2,619	2,204	4,934
001-370-0000-4126	HEALTH INSURANCE	9,829	12,174	5,800	7,343	8,370	24,592
001-370-0000-4128	DENTAL INSURANCE	779	1,095	409	-	511	-
001-370-0000-4129	RETIREE HEALTH SAVINGS	430	846	2	1,170	211	1,530
001-370-0000-4130	WORKER'S COMPENSATION INS.	5,576	7,148	2,164	4,868	3,178	9,171
001-370-0000-4136	OPTICAL INSURANCE	135	210	109	60	76	-
001-370-0000-4138	LIFE INSURANCE	46	81	25	10	21	99
<b>Personnel Costs</b>		<b>68,205</b>	<b>85,200</b>	<b>35,810</b>	<b>50,301</b>	<b>43,382</b>	<b>119,819</b>
001-370-0000-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
001-370-0000-4300	DEPARTMENT SUPPLIES	-	82	-	10,841	6,832	11,383
001-370-0000-4310	EQUIPMENT AND SUPPLIES	9,963	1,074	579	-	-	-
001-370-0000-4340	SMALL TOOLS	-	-	-	-	-	-
001-370-0000-4360	PERSONNEL TRAINING	-	-	-	-	-	6,000
001-370-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	-	-	-	-
001-370-0000-4430	ACTIVITIES AND PROGRAMS	-	-	-	-	-	-
001-370-0301-4300	PW MAINT. & REPAIR SUPPLIES	14,765	13,488	9,096	-	-	32,325
<b>Operations &amp; Maintenance Costs</b>		<b>24,728</b>	<b>14,644</b>	<b>9,676</b>	<b>10,841</b>	<b>6,832</b>	<b>49,708</b>
001-370-0000-4706	LIABILITY CHARGE	3,999	1,607	-	3,203	3,120	8,458
001-370-0320-4741	EQUIP MAINT CHARGE	26,821	29,189	83,480	20,933	14,004	45,886
001-370-0000-4741	EQUIP REPLACEMENT CHARGE	4,800	4,800	-	4,800	4,800	14,800
001-370-0000-4743	FACILITY MAINTENANCE CHARGE	9,144	14,466	13,955	11,647	11,652	22,001
<b>Internal Service Charges</b>		<b>44,764</b>	<b>50,062</b>	<b>97,435</b>	<b>40,583</b>	<b>33,576</b>	<b>91,145</b>
001-370-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
001-370-0000-4600	CAPITAL PROJECTS	-	-	-	-	-	-
<b>Capital Projects</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>		<b>137,697</b>	<b>149,906</b>	<b>142,921</b>	<b>101,725</b>	<b>83,790</b>	<b>260,672</b>

**Dept: Public Works**

**Div: Traffic Signals**

Account Number & Title	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-371-0000-4210 UTILITIES	-	-	-	-	-	-
001-371-0000-4260 CONTRACT SERVICES	-	-	-	-	-	-
001-371-0000-4300 DEPARTMENT SUPPLIES	-	-	-	-	-	-
001-371-0000-4310 EQUIPMENT AND SUPPLIES	-	-	-	-	-	-
001-371-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
001-371-0000-4340 SMALL TOOLS	-	-	-	-	-	-
001-371-0000-4360 PERSONNEL TRAINING	-	1,158	-	6,000	-	-
001-371-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	-	-	-
001-371-0301-4300 PW MAINT. & REPAIR SUPPLIES	30,756	23,350	34,770	30,500	465	-
001-371-0564-4300 STREET LIGHT KNOCKDOWNS	83,128	25,000	23,067	35,000	31,350	-
<b>Operations &amp; Maintenance Costs</b>	<b>113,884</b>	<b>49,507</b>	<b>57,837</b>	<b>71,500</b>	<b>31,815</b>	<b>-</b>
001-371-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
<b>Internal Service Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-371-0000-4500 CAPITAL EQUIPMENT	-	-	-	-	-	-
<b>Capital Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>	<b>113,884</b>	<b>49,507</b>	<b>57,837</b>	<b>71,500</b>	<b>31,815</b>	<b>-</b>

\*Note: Division 371 was combined with division 370 in FY 2022-2023.

**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, 13 mid-duty trucks, 11 light-duty trucks, 10 heavy-duty pieces of equipment, 12 compressed natural gas (CNG) fueled vehicles, 2 electric vehicles, 27 small pieces of equipment, 4 portable emergency generators, and 2 fixed-site emergency generators.

**MAJOR PROJECTS/PROGRAMS**

- Replace vehicles based on designated replacement schedule.
  - Purchase of four (4) new vehicles for the Police Department.
- Build reserve for future vehicle replacements.

**Dept: Public Works**  
**Div: Equipment/Vehicle Maintenance**

Beginning Fund Balance:		577,678	728,940	922,277	1,175,125	876,386	
REVENUES		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	11,089	16,395	11,295	-	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	2,151	13,987	(10,160)	-	(5,977)	-
3910-0000	SALE OF PROPERTY & EQUIPMENT	23,620	-	-	-	12,550	-
3941-0152	EQUIP REPLACEMENT REIMB	4,375	4,375	4,375	4,375	4,380	4,375
3941-0222	EQUIP REPLACEMENT REIMB	-	-	-	-	-	10,000
3941-0224	EQUIP REPLACEMENT REIMB	10,000	15,000	15,000	5,000	5,004	10,000
3941-0225	ANNUAL EQUIP REPLACE REIM	78,250	58,250	58,250	18,000	18,000	80,500
3941-0230	ANNUAL EQUIP REPLACE REIM	-	-	9,276	-	-	-
3941-0311	ANNUAL EQUIP REPLACE REIM	9,800	16,200	16,200	11,200	11,196	11,200
3941-0360	ANNUAL EQUIP REPLACE REIM	11,250	11,250	11,250	11,250	11,256	11,250
3941-0370	ANNUAL EQUIP REPLACEMENT REIMB	4,800	4,800	-	4,800	4,800	14,800
3941-0371	ANNUAL EQUIP REPLACEMENT REIMB	-	-	-	-	-	-
3941-0381	ANNUAL EQUIP REPLACEMENT REIMB	23,283	30,183	30,183	30,183	30,180	33,117
3941-0390	EQUIP REPLACE REIMB-FCLTY MNGE	5,500	5,500	5,500	5,500	5,496	4,500
3941-0420	EQUIP REPLACE REIMB-RECREATION	-	-	-	-	-	-
3950-0000	PROPERTY DAMAGE REIMBURSEMENT	69,579	8,753	-	-	-	-
3970-0000	TRANSFER FROM GENERAL FUND	40,000	153,500	-	197,000	125,000	-
3995-0000	TRANSFER FROM THE WATER FUND	-	-	-	-	-	-
3952-0000	EQUIPMENT MAINTENANCE CHARGE	650,465	720,259	683,920	326,200	326,196	509,850
<b>Total Revenue</b>		<b>944,162</b>	<b>1,058,453</b>	<b>835,089</b>	<b>613,508</b>	<b>548,081</b>	<b>689,592</b>
APPROPRIATIONS		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimate	Adopted
041-180-0000-4127	RETIRED EMP. HEALTH INS.	-	-	4,587	-	16,079	-
041-320-0000-4101	SALARIES-PERMANENT EMPLOYEES	202,596	205,110	161,978	103,599	107,807	122,464
041-320-0000-4105	OVERTIME	3,827	3,593	1,658	-	4,865	-
041-320-0000-4120	O.A.S.D.I.	15,791	15,966	12,518	7,859	8,609	9,045
041-320-0000-4124	RETIREMENT	-	49,016	38,666	24,784	26,548	29,009
041-320-0000-4126	HEALTH INSURANCE	51,320	53,977	48,882	35,320	24,840	33,988
041-320-0000-4128	DENTAL INSURANCE	5,152	4,783	3,881	2,391	2,038	2,240
041-320-0000-4130	WORKER'S COMPENSATION INS.	27,111	27,790	21,470	9,914	14,010	9,783
041-320-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	106	-	114	294
041-320-0000-4136	OPTICAL INSURANCE	1,060	856	681	429	168	401
041-320-0000-4138	LIFE INSURANCE	259	243	201	392	84	126
041-320-3661-4105	OVERTIME	90	-	-	-	-	-
041-320-3661-4120	CNG FUELING STATION	7	-	-	-	-	-
041-320-3661-4130	CNG FUELING STATION	13	-	-	-	-	-
041-320-3689-4101	SALARIES-PERMANENT EMPLOYEES	-	-	160	-	-	-
041-320-3689-4120	O.A.S.D.I.	-	-	12	-	-	-
041-320-3689-4124	RETIREMENT	-	-	40	-	-	-
041-320-3689-4130	WORKER'S COMPENSATION INS.	-	-	23	-	-	-
<i>Personnel Costs</i>		<i>307,226</i>	<i>361,333</i>	<i>294,865</i>	<i>184,688</i>	<i>205,163</i>	<i>207,350</i>
041-320-0000-4220	TELEPHONE	260	308	239	308	315	200
041-320-0000-4260	CONTRACTUAL SERVICES	3,216	1,863	1,377	10,000	3,088	9,800
041-320-0000-4300	DEPARTMENT SUPPLIES	1,766	4,044	3,823	4,000	3,950	4,000
041-320-0000-4310	EQUIPMENT AND SUPPLIES	5,262	5,948	5,103	5,000	4,632	5,000
041-320-0000-4320	DEPARTMENT EQUIPMENT MAINT	2,017	1,255	3,393	6,000	6,829	6,000
041-320-0000-4340	SMALL TOOLS	2,775	1,955	2,225	2,250	2,320	2,250
041-320-0000-4360	PERSONNEL TRAINING	-	-	-	5,000	-	5,000
041-320-0000-4400	VEHICLE MAINT	-	-	-	-	18	-

**Dept: Public Works**  
**Div: Equipment/Vehicle Maintenance**

APPROPRIATIONS (Continued)		2019	2020	2021	2022	2022	2023
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
041-320-0000-4402	FUEL	17,121	-	258	-	-	-
041-320-0000-4450	OTHER EXPENSE	3,314	1,630	1,150	6,450	1,396	6,450
041-320-0152-4400	COMMUNITY PRESERVATION	3,338	910	2,782	2,000	2,789	2,000
041-320-0152-4402	FUEL	4,801	3,555	3,661	4,000	3,469	4,000
041-320-0152-4450	COMMUNITY PRESERVATION	-	-	-	1,500	-	-
041-320-0221-4400	VEHICLE OPERATION & MAINT	1,359	1,472	294	1,000	-	1,000
041-320-0221-4402	FUEL	2,246	2,172	2,516	2,000	7,054	2,500
041-320-0221-4450	OTHER EXPENSE	-	-	-	-	-	-
041-320-0222-4400	VEHICLE OPERATION & MAINT	2,019	581	685	1,000	669	1,000
041-320-0222-4402	FUEL	2,144	1,977	1,936	2,000	2,339	2,500
041-320-0224-4400	VEHICLE OPERATION & MAINT	6,762	6,948	4,803	12,500	12,128	8,000
041-320-0224-4402	FUEL	7,997	9,664	8,823	10,000	20,044	10,000
041-320-0224-4450	OTHER EXPENSE	-	-	-	-	-	-
041-320-0225-4400	VEHICLE OPERATION & MAINT	56,986	34,832	58,825	50,000	29,401	50,000
041-320-0225-4402	FUEL	56,570	55,533	46,710	50,000	61,519	50,000
041-320-0225-4450	OTHER EXPENSE	-	-	-	-	-	-
041-320-0226-4400	VEHICLE OPERATION & MAINT	-	-	-	-	-	-
041-320-0226-4402	FUEL	111	224	-	-	-	-
041-320-0226-4450	OTHER EXPENSE	-	-	-	-	-	-
041-320-0228-4400	VEHICLE OPERATION & MAINT	13,583	927	1,632	7,250	1,309	5,000
041-320-0228-4402	FUEL	6,787	6,342	7,499	6,342	8,544	6,500
041-320-0311-4400	VEHICLE OPERATION & MAINT	22,851	18,181	11,720	18,181	12,541	12,000
041-320-0311-4402	FUEL	11,109	8,751	7,226	8,751	12,269	10,000
041-320-0311-4450	STREET MAINTENANCE	-	-	-	-	-	-
041-320-0312-4400	VEHICLE OPERATION & MAINT	-	-	-	-	-	-
041-320-0312-4402	FUEL	510	1,762	657	-	320	-
041-320-0320-4400	VEHICLE OPERATION & MAINT	2,850	1,616	2,766	1,000	3,386	3,000
041-320-0320-4402	FUEL	1,948	2,305	797	1,500	2,499	1,500
041-320-0346-4400	VEHICLE OPERATION & MAINT	310	80	-	28,000	-	10,000
041-320-0346-4402	FUEL	881	910	908	-	692	1,000
041-320-0370-4400	VEHICLE OPERATION & MAINT	38,033	9,634	1,778	15,000	3,180	10,000
041-320-0370-4402	FUEL	8,972	11,596	5,836	10,000	12,571	10,000
041-320-0371-4400	VEHICLE OPERATION & MAINT	-	-	-	-	-	-
041-320-0371-4402	FUEL	-	-	-	-	-	-
041-320-0371-4450	OTHER EXPENSE	-	-	-	-	-	-
041-320-0390-4400	VEHICLE OPERATION & MAINT	14,367	24,178	7,181	7,500	10,159	7,500
041-320-0390-4402	FUEL	16,460	15,271	14,415	15,000	24,183	15,000
041-320-0420-4400	VEHICLE OPERATION & MAINT	468	2,513	296	1,000	-	1,000
041-320-0420-4402	FUEL	119	152	112	-	70	-
041-320-3661-4402	FUEL	195	-	-	-	-	-
041-320-3661-4430	ACTIVITIES AND PROGRAMS	-	-	-	-	-	-
041-320-3661-4435	BANK CHARGES	-	-	-	-	-	-
041-320-3661-4450	OTHER EXPENSE	-	-	-	-	-	-
041-190-0000-4457	EXCISE TAX RETURN	78	-	-	-	-	-
041-320-3661-4457	EXCISE TAX RETURN	-	-	-	-	-	-
041-320-3689-4300	DEPARTMENT SUPPLIES-COVID-19	-	-	-	-	-	-
Operations & Maintenance Costs		319,583	239,089	211,426	294,532	253,679	262,200



**Dept: Public Works**  
**Div: Equipment/Vehicle Maintenance**

APPROPRIATIONS (Continued)		2019	2020	2021	2022	2022	2023
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
041-320-0000-4706	LIABILITY CHARGE	17,559	6,562	-	21,939	21,936	14,637
041-320-0320-4741	EQUIP MAINT CHARGE	26,821	29,189	27,827	15,007	14,004	15,295
041-320-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
041-320-0000-4743	FACILITY MAINTENANCE CHARGE	36,000	43,400	43,400	43,400	34,944	17,601
<i>Internal Service Charges</i>		<u>80,380</u>	<u>79,151</u>	<u>71,227</u>	<u>80,346</u>	<u>70,884</u>	<u>47,533</u>
041-224-0000-4500	CAPITAL EXPENSES	-	36,582	-	-	-	120,000
041-225-0000-4500	CAPITAL EXPENSES	35,712	7,280	-	227,681	152,042	40,000
041-230-0000-4500	CAPITAL EXPENSES	-	26,388	4,723	-	-	-
041-311-0000-4500	CAPITAL EXPENSES	-	-	-	125,000	-	-
041-346-0000-4500	CAPITAL EXPENSES	50,000	-	-	-	-	-
041-370-0000-4500	CAPITAL EXPENSES	-	109,492	-	-	-	-
041-390-0000-4500	CAPITAL EXPENSES	-	5,800	-	-	-	-
<i>Capital Projects</i>		<u>85,712</u>	<u>185,542</u>	<u>4,723</u>	<u>352,681</u>	<u>152,042</u>	<u>160,000</u>
041-320-3661-4974	TRANSFER TO CNG FUND	-	-	-	-	-	-
<i>Transfers</i>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Appropriations</b>		<b>792,900</b>	<b>865,116</b>	<b>582,241</b>	<b>912,247</b>	<b>681,767</b>	<b>677,083</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>151,262</b>	<b>193,337</b>	<b>252,848</b>	<b>(298,739)</b>	<b>(133,687)</b>	<b>12,509</b>
<b>Ending Balance:</b>		<b>728,940</b>	<b>922,277</b>	<b>1,175,125</b>	<b>876,386</b>		<b>888,895</b>

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.

**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**

- Complete projects focused on modernization of City facilities, including new flooring at the Police facility and a new personnel trailer at the City Yard facility.
- Move forward with various energy and water efficiency improvements recommended as part of the energy efficiency audit.
- In concert with the Recreation and Community Services Department, develop a capital improvement plan and funding strategy for City facilities.
- Complete an assessment and install permanent back-up generator units at San Fernando Recreation Park and Las Palmas Park. The units will provide emergency power at the parks, which are used as cooling centers during periods of hot weather and act as shelter locations during emergencies.

**Dept: Public Works**

**Div: Facilities Management**

Beginning Fund Balance:		159,283	49,329	242,689	261,177	211,534	
REVENUES		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	4,426	3,429	3,011	-	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	809	4,022	(3,406)	-	(1,424)	-
3737-0000	EV CHARGING STATIONS	600	1,474	1,748	-	1,540	-
3953-0000	FACILITY MAINTENANCE CHARGE	1,420,074	1,667,003	1,609,721	1,323,474	1,323,480	1,525,000
3970-0000	TRANSFER FROM GENERAL FUND	-	80,000	-	130,000	129,996	55,000
3992-0000	TRANSFER FROM SEWER FUND	-	-	-	20,000	20,004	20,000
3995-0000	TRANSFER FROM WATER FUND	-	-	-	20,000	20,004	20,000
<b>Total Revenue</b>		<b>1,425,909</b>	<b>1,755,927</b>	<b>1,611,074</b>	<b>1,493,474</b>	<b>1,493,599</b>	<b>1,620,000</b>
APPROPRIATIONS		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
043-180-0000-4127	REITRED EMP. HEALTH INS.	-	-	8,631	-	32,081	-
043-390-0000-4101	SALARIES-PERMANENT EMPLOYEES	379,421	421,352	413,489	253,878	336,948	381,286
043-390-3689-4101	SALARIES-PERMANENT EMPLOYEES	-	-	6,733	-	1,262	-
043-390-0000-4103	WAGES-TEMPORARY & PART-TIME	31,959	16,418	12,381	-	13,618	16,864
043-390-0000-4105	OVERTIME	12,370	8,286	9,402	-	33,782	-
043-390-0000-4120	O.A.S.D.I.	32,418	34,123	33,299	19,388	29,398	29,811
043-390-3689-4120	O.A.S.D.I.	-	-	515	-	97	-
043-390-0000-4124	RETIREMENT	-	80,124	77,636	38,230	52,453	61,278
043-390-3689-4124	RETIREMENT	-	-	1,442	-	294	-
043-390-0000-4126	HEALTH INSURANCE	99,051	118,061	128,061	71,543	62,540	105,285
043-390-0000-4128	DENTAL INSURANCE	8,171	8,889	7,926	3,499	4,455	3,304
043-390-0000-4129	RETIREE HEALTH SAVINGS	2,903	4,338	5,385	-	4,368	4,800
043-390-3689-4129	RETIREE HEALTH SAVINGS	-	-	67	-	8	-
043-390-0000-4130	WORKER'S COMPENSATION INS.	57,370	60,789	59,114	31,859	50,172	43,702
043-390-3689-4130	WORKER'S COMPENSATION INS.	-	-	957	-	179	-
043-390-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	106	-	57	589
043-390-0000-4136	OPTICAL INSURANCE	2,046	2,001	1,842	731	489	782
043-390-0000-4138	LIFE INSURANCE	668	657	597	392	254	518
<i>Personnel Costs</i>		<i>626,376</i>	<i>755,038</i>	<i>767,582</i>	<i>419,520</i>	<i>622,452</i>	<i>648,219</i>
043-390-0000-4210	UTILITIES	460,833	343,767	392,030	400,000	349,773	375,000
043-390-0000-4220	TELEPHONE	260	308	239	277	315	-
043-390-0000-4250	RENTS AND LEASES	481	1,688	-	4,000	392	-
043-390-0000-4260	CONTRACTUAL SERVICES	219,669	255,453	256,555	267,000	216,706	274,055
043-390-0000-4290	OFFICE EQUIPMENT MAINTENANCE	-	-	-	200	-	-
043-390-0000-4300	DEPARTMENT SUPPLIES	62,626	46,493	39,334	50,400	52,733	50,000
043-390-0000-4310	EQUIPMENT AND SUPPLIES	4,142	3,893	7,884	4,500	3,191	4,500
043-390-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
043-390-0000-4325	UNIFORM ALLOWANCE	-	-	-	-	-	100
043-390-0000-4330	BLDG MAINT & REPAIRS	37,479	25,098	36,973	50,000	41,284	30,000
043-390-0000-4340	SMALL TOOLS	3,168	2,999	2,699	3,000	-	3,000
043-390-0000-4360	PERSONNEL TRAINING	650	565	309	7,875	1,810	7,875
043-390-3698-4405	PUBLIC SAFETY RADIOS/BODY CAMERAS	-	-	-	-	3,804	1,930
043-390-0000-4450	ACTIVITIES AND PROGRAMS	-	-	-	2,700	-	-
<i>Operations &amp; Maintenance Costs</i>		<i>789,309</i>	<i>680,265</i>	<i>736,023</i>	<i>789,952</i>	<i>670,007</i>	<i>746,460</i>

**Dept: Public Works**  
**Div: Facilities Management**

APPROPRIATIONS (Continued)		2019	2020	2021	2022	2022	2023
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
043-390-0000-4706	LIABILITY CHARGE	34,214	13,879	-	46,405	46,404	45,758
043-390-0320-4741	EQUIP MAINT CHARGE	80,463	87,568	83,480	83,480	42,024	68,828
043-390-0000-4741	EQUIP REPLACEMENT CHARGE	5,500	5,500	5,500	5,500	5,496	4,500
<i>Internal Service Charges</i>		<u>120,177</u>	<u>106,947</u>	<u>88,980</u>	<u>135,385</u>	<u>93,924</u>	<u>119,086</u>
043-390-0000-4500	CAPITAL EXPENSES	-	20,317	-	198,260	-	125,000
<i>Capital Costs</i>		<u>-</u>	<u>20,317</u>	<u>-</u>	<u>198,260</u>	<u>-</u>	<u>125,000</u>
<b>Total Appropriations</b>		<b>1,535,862</b>	<b>1,562,567</b>	<b>1,592,586</b>	<b>1,543,117</b>	<b>1,386,383</b>	<b>1,638,765</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>(109,953)</b>	<b>193,360</b>	<b>18,488</b>	<b>(49,643)</b>	<b>107,216</b>	<b>(18,765)</b>
<b>Ending Balance:</b>		<b>49,329</b>	<b>242,689</b>	<b>261,177</b>	<b>211,534</b>		<b>192,769</b>

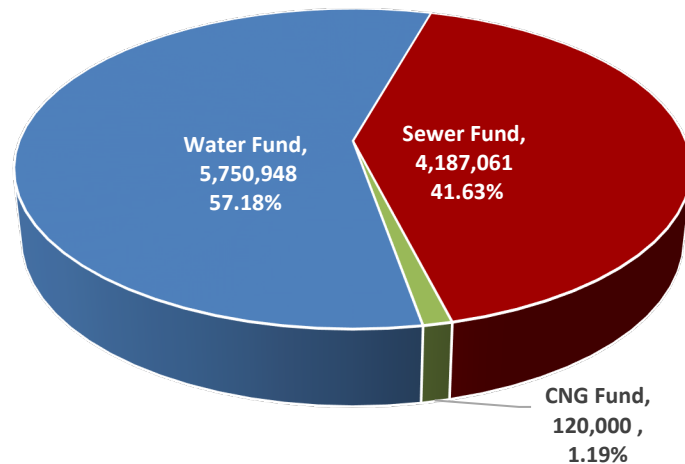
NOTE: This Division was converted to an Internal Service Fund in FY 2015-2016

## 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 (CNG).

The adopted revenue for all Enterprise Funds in FY 2022-2023 is \$10,058,009, which is an increase of \$611,047 or 6.47%, from adjusted FY 2021-2022 revenues. The increase is primarily attributable to increased water collections. A water and sewer rate study was completed in 2019 and new rates were effective on January 1, 2020. The updated rate schedule ensures that fees charged to customers are sufficient to meet the cost of operating the water and sewer system.

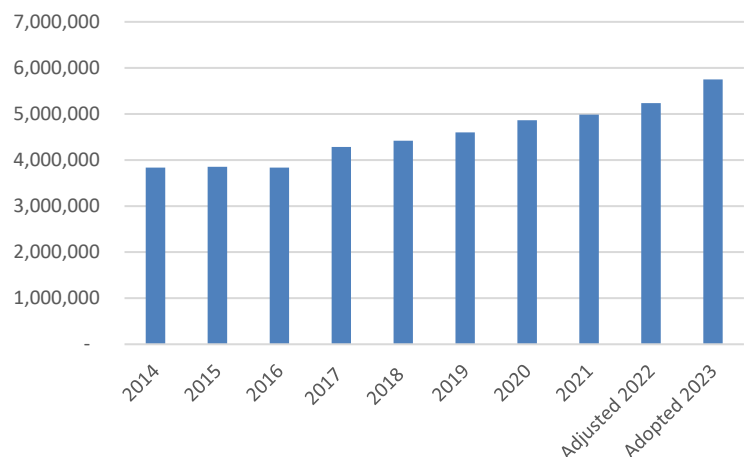
**Enterprise Fund Revenues**



### 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, 5,264 water service points, and 548 fire hydrants. Imported water is purchased from Metropolitan Water District (MWD) of Southern California to supplement the local ground water supplies.

**Water Fund Revenue**



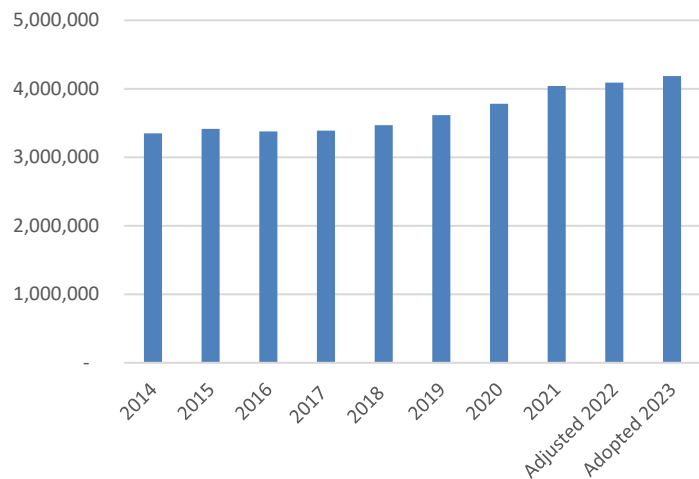
The operation is primarily funded by selling water to residential and commercial customers in the City of San Fernando. Total revenues in FY 2022-2023 are projected to be \$5,750,948, which is an increase of 9.8% from the adjusted FY 2022-2023 revenues due to anticipated heightened post COVID-19 collection rates.

### 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. A new rate study was completed in 2019 and new rates were effective January 1, 2020 to better align revenues with operating costs.

**Sewer Fund Revenue**

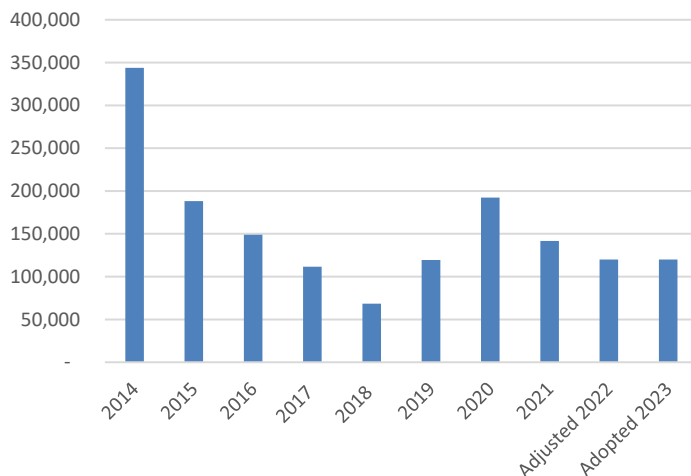


Total revenues in FY 2022-2023 are projected to be \$4,187,061, which is an increase of \$95,991 or 2.3% from the adjusted FY 2021-2022 revenues. The increase is due to anticipated heightened post COVID-19 collection rates.

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

**CNG Fund Revenue**



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. Therefore, revenues are projected to remain unchanged from the prior year budget at \$120,000.

**CITY OF SAN FERNANDO  
ENTERPRISE FUNDS  
SUMMARY OF REVENUES AND APPROPRIATIONS  
FISCAL YEAR 2022-2023**

**Fund: Water Enterprise Fund**

<b>Beginning Balance:</b>		<b>4,995,312</b>	<b>5,348,544</b>	<b>5,899,545</b>	<b>6,423,696</b>		<b>1,468,733</b>
<b>REVENUE</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Account Number &amp; Title</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
3500-0000	INTEREST INCOME	93,928	112,161	69,015	-	38,732	50,000
3508-0000	NET INCR/DECR FAIR VAL INVEST.	78,972	93,718	(77,216)	-	(45,151)	-
3699-0000	MISCELLANEOUS REIMBURSEMENT	-	30,000	-	-	-	-
3810-0000	SALE OF WATER	4,016,093	4,141,003	4,605,456	4,973,892	3,896,410	5,371,804
3820-0000	DELINQUENT PENALTIES	85,805	51,793	-	75,000	-	-
3830-0000	METER & FIRE SERVICE	132,457	132,372	130,234	120,000	107,073	128,385
3835-0000	WATER INSTALLATION CHARGE	106,676	88,222	139,103	50,000	91,151	90,688
3840-0000	CAPITAL FACILITY CHARGES	38,249	115,951	43,042	5,000	148,221	58,313
3885-0000	BACKFLOW PREVENTION FEE	30,514	74,869	79,150	12,000	65,782	42,442
3901-0000	MISCELLANEOUS REVENUE	16,513	19,516	(3,686)	-	401	9,316
3910-0000	SALE OF PROPERTY & EQUIPMENT	505	-	-	-	-	-
3945-0000	BOND/LOAN PROCEEDS	-	-	-	-	2,372,500	-
3950-0000	PROPERTY DAMAGE REIMBURSEMENT	-	3,020	-	-	-	-
3996-0000	TRANSFER FROM OPERATING GRANT FD	-	-	-	-	163,673	-
<b>Total Revenue</b>		<b>4,599,713</b>	<b>4,862,625</b>	<b>4,985,098</b>	<b>5,235,892</b>	<b>6,838,791</b>	<b>5,750,948</b>
<b>APPROPRIATIONS</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Account Number &amp; Title</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
070-110	Water Attorney	753	18,482	483	-	40	1,000
070-180	Water Retirement	390,985	119,615	326,728	755,000	835,049	421,258
070-381	Water Administration	2,097,451	2,058,151	1,962,197	2,455,658	2,024,259	2,867,316
070-382	Utility Billing	242,630	305,390	337,211	268,152	229,875	247,617
070-383	Water Distribution	87,702	124,747	90,929	127,500	108,611	126,200
070-384	Water Production	646,846	802,141	793,944	751,250	1,046,148	2,152,975
070-385	Water Capital Projects	780,115	883,096	949,456	5,833,294	1,493,260	776,681
<b>Total Appropriations</b>		<b>4,246,481</b>	<b>4,311,623</b>	<b>4,460,948</b>	<b>10,190,854</b>	<b>5,737,242</b>	<b>6,593,047</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>353,232</b>	<b>551,002</b>	<b>524,150</b>	<b>(4,954,962)</b>	<b>1,101,549</b>	<b>(842,099)</b>
<b>Ending Balance:</b>		<b>5,348,544</b>	<b>5,899,545</b>	<b>6,423,696</b>	<b>1,468,733</b>		<b>626,634</b>

**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		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
070-180-0000-4123	OPEB EXPENSE GASB 75	85,213	67,163	(348,344)	150,000	-	50,000
070-180-0000-4124	RETIREMENT	246,063	240,153	281,868	400,000	2,348,709	-
070-180-0000-4125	PENSION EXPENSE-GSAB 68	(4,237)	(256,673)	307,667	50,000	(1,740,880)	50,000
070-180-0000-4127	RETIRED EMP. HEALTH INS.	63,945	68,972	85,537	155,000	90,820	115,000
<b>Personnel Costs</b>		<b>390,985</b>	<b>119,615</b>	<b>326,728</b>	<b>755,000</b>	<b>698,650</b>	<b>215,000</b>
070-180-0000-4265	ADMINISTRATIVE EXPENSE	-	-	-	-	22,828	-
070-180-0872-4405	PENSION OBLIGATION BONDS-INT.	-	-	-	-	21,072	89,258
070-180-0872-4429	PENSION OBLIGATION BONDS-PRIN	-	-	-	-	92,500	117,000
<b>Operations &amp; Maintenance Costs</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>136,399</b>	<b>206,258</b>
<b>Division Total</b>		<b>390,985</b>	<b>119,615</b>	<b>326,728</b>	<b>755,000</b>	<b>835,049</b>	<b>421,258</b>

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

Account Number & Title	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
070-110-0000-4270 PROFESSIONAL SERVICES	753	18,482	483	-	40	1,000
<b>Operations &amp; Maintenance Costs</b>	<b>753</b>	<b>18,482</b>	<b>483</b>	<b>-</b>	<b>40</b>	<b>1,000</b>
<b>Division Total</b>	<b>753</b>	<b>18,482</b>	<b>483</b>	<b>-</b>	<b>40</b>	<b>1,000</b>

**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	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
070-381-0000-4101 SALARIES-PERMANENT EMPLOYEES	594,495	574,261	558,293	730,259	610,060	951,882
070-381-0000-4103 WAGES-TEMPORARY & PART-TIME	8,618	8,312	-	-	-	-
070-381-0000-4105 OVERTIME	89,146	64,131	46,807	-	59,559	-
070-381-0000-4120 O.A.S.D.I.	52,556	50,659	46,409	54,673	50,678	67,060
070-381-0000-4124 RETIREMENT	111,973	110,560	103,894	107,107	107,160	123,688
070-381-0000-4126 HEALTH INSURANCE	139,764	165,126	150,661	210,188	108,903	248,337
070-381-0000-4128 DENTAL INSURANCE	9,560	10,588	8,718	5,386	6,669	4,404
070-381-0000-4129 RETIREE HEALTH SAVINGS	1,840	3,439	3,876	5,700	3,522	9,300
070-381-0000-4130 WORKER'S COMPENSATION INS.	79,277	81,496	74,081	76,011	81,998	94,323
070-381-0000-4133 COMPENSATED ABSENCES	12,064	(2,474)	(12,498)	-	-	-
070-381-0000-4134 LONG TERM DISABILITY INSURANCE	529	161	438	1,308	327	1,665
070-381-0000-4136 OPTICAL INSURANCE	2,608	2,578	2,434	1,793	1,147	1,617
070-381-0000-4138 LIFE INSURANCE	885	1,122	694	833	463	968
070-381-0000-4140 WELLNESS BENEFIT	114	-	-	150	-	150
070-381-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	-	-	-	2,844	-
<b>Personnel Costs</b>	<b>1,103,429</b>	<b>1,069,960</b>	<b>983,807</b>	<b>1,193,408</b>	<b>1,033,328</b>	<b>1,503,394</b>
070-381-0000-4210 UTILITIES	320	353	230	500	89	-
070-381-0000-4260 CONTRACTUAL SERVICES	11,031	14,112	1,993	64,960	24,972	25,960
070-381-0000-4270 PROFESSIONAL SERVICES	44,807	18,393	47,091	72,254	26,985	47,700
070-381-0000-4290 OFFICE EQUIPMENT MAINTENANCE	117	395	720	-	-	-
070-381-0000-4300 DEPARTMENT SUPPLIES	1,654	3,980	2,444	5,000	4,122	3,000
070-381-0000-4320 DEPARTMENT EQUIPMENT MAINT	867	6,991	1,415	2,000	-	1,500
070-381-0000-4325 UNIFORM ALLOWANCE	-	-	-	200	-	-
070-381-0000-4360 PERSONNEL TRAINING	318	955	2,380	5,000	1,580	3,000
070-381-0000-4370 MEETINGS, MEMBERSHIPS & TRAVE	822	277	286	5,000	767	3,000
070-381-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIP	603	220	-	7,540	55	7,540
070-381-0000-4390 VEHICLE ALLOW & MILEAGE	868	27	903	750	903	900
070-381-0000-4400 VEHICLE OPERATION & MAINT	955	47	930	2,675	1,514	675
070-381-0000-4402 FUEL	641	470	797	450	1,080	450
070-381-0000-4405 INTEREST EXPENSE	22,325	17,207	5,304	131,000	3,601	5,738
070-381-0000-4429 PRINCIPAL	-	-	-	-	-	137,997
070-381-0000-4430 ACTIVITIES AND PROGRAMS	8,356	4,829	6,376	7,000	3,000	7,000
070-381-0000-4450 OTHER EXPENSE	43,733	48,953	49,485	55,404	46,203	55,404
070-381-0000-4480 COST ALLOCATION	463,939	511,160	520,072	520,072	520,068	607,954
070-381-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	-	6,984	-	-	-
070-381-0450-4260 CONTRACTUAL SERVICES	-	-	-	-	-	6,453
070-381-0450-4300 DEPARTMENT SUPPLIES	-	-	-	6,453	-	-
<b>Operations &amp; Maintenance Costs</b>	<b>601,355</b>	<b>628,370</b>	<b>647,409</b>	<b>886,258</b>	<b>634,939</b>	<b>914,271</b>
070-381-0000-4706 LIABILITY CHARGE	60,540	19,106	-	73,948	73,944	102,158
070-381-0320-4741 EQUIP MAINT CHARGE	66,701	82,040	76,134	24,505	24,504	39,226
070-381-0000-4741 EQUIP REPLACEMENT CHARGE	23,283	30,183	30,183	30,183	30,180	33,117
070-381-0000-4743 FACILITY MAINTENANCE CHARGE	122,144	108,492	104,664	107,356	87,360	135,150
<b>Internal Service Charges</b>	<b>272,668</b>	<b>239,821</b>	<b>210,981</b>	<b>235,992</b>	<b>215,988</b>	<b>309,651</b>
070-381-0000-4901 TRANSFER TO GENERAL FUND	60,000	60,000	60,000	60,000	60,000	60,000
070-381-0000-4906 TRANSFER TO SELF-INSURANCE FND	60,000	60,000	60,000	60,000	60,000	60,000
070-381-0000-4918 TRANSFER TO RETIREMENT FUND	-	-	-	-	-	-
070-381-0000-4943 TRANSFER TO FACILITY MAINT. FND	-	-	-	20,000	20,004	20,000
<b>Transfers</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>140,000</b>	<b>140,004</b>	<b>140,000</b>
<b>Division Total</b>	<b>2,097,451</b>	<b>2,058,151</b>	<b>1,962,197</b>	<b>2,455,658</b>	<b>2,024,259</b>	<b>2,867,316</b>

**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		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
070-382-0000-4101	SALARIES-PERMANENT EMPLOYEES	107,421	110,255	99,118	90,407	103,077	95,947
070-382-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	-	-
070-382-0000-4105	OVERTIME	675	518	469	-	867	-
070-382-0000-4120	O.A.S.D.I.	8,270	8,475	7,619	6,829	7,952	7,244
070-382-0000-4124	RETIREMENT	22,531	22,972	21,325	19,824	22,342	21,141
070-382-0000-4126	HEALTH INSURANCE	28,634	30,192	28,827	27,493	19,986	28,267
070-382-0000-4128	DENTAL INSURANCE	3,010	3,010	2,544	2,475	1,804	2,475
070-382-0000-4130	WORKER'S COMPENSATION INS.	1,691	1,728	1,570	1,411	1,640	1,496
070-382-0000-4134	LONG TERM DISABILITY INSURANCE	136	169	58	-	-	-
070-382-0000-4136	OPTICAL INSURANCE	557	557	478	460	143	460
070-382-0000-4138	LIFE INSURANCE	138	158	143	135	95	135
<b>Personnel Costs</b>		<b>173,062</b>	<b>178,033</b>	<b>162,151</b>	<b>149,034</b>	<b>157,907</b>	<b>157,165</b>
070-382-0000-4260	CONTRACTUAL SERVICES	8,306	8,469	8,728	25,000	8,989	10,000
070-382-0000-4270	PROFESSIONAL SERVICES	-	-	-	25,000	-	2,500
070-382-0000-4280	OFFICE SUPPLIES	-	-	-	5,000	-	-
070-382-0000-4300	DEPARTMENT SUPPLIES	13,995	16,348	15,463	15,000	13,881	15,000
070-382-0000-4320	DEPARTMENT EQUIPMENT MAINT	1,548	1,439	1,302	5,000	1,302	2,000
070-382-0000-4390	VEHICLE ALLOW & MILEAGE	-	-	-	-	-	-
070-382-0000-4400	VEHICLE OPERATION & MAINT	8,006	571	1,467	2,000	1,567	2,000
070-382-0000-4402	FUEL	2,958	7,311	6,320	3,000	7,711	4,000
070-382-0000-4455	BAD DEBTS EXPENSE	4,003	58,274	110,769	4,000	3,393	25,000
<b>Operations &amp; Maintenance Costs</b>		<b>38,816</b>	<b>92,411</b>	<b>144,049</b>	<b>84,000</b>	<b>36,844</b>	<b>60,500</b>
070-382-0000-4706	LIABILITY CHARGE	9,850	2,800	-	9,235	9,240	11,094
070-382-0000-4743	FACILITY MAINTENANCE CHARGE	20,902	32,146	31,012	25,883	25,884	18,858
<b>Internal Service Charges</b>		<b>30,752</b>	<b>34,946</b>	<b>31,012</b>	<b>35,118</b>	<b>35,124</b>	<b>29,952</b>
<b>Division Total</b>		<b>242,630</b>	<b>305,390</b>	<b>337,211</b>	<b>268,152</b>	<b>229,875</b>	<b>247,617</b>

**WATER FUND – DISTRIBUTION****FUND NO. 70-383****DIVISION OVERVIEW**

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

**MAJOR PROJECTS/PROGRAMS**

- Repair leaks on City's water mains
- Replace or install new water services
- Repair and maintain City's fire hydrant
- Testing backflow devices per City's backflow and cross-connection program

**Dept: Public Works/Water Fund**  
**Div: Water Distribution**

Account Number & Title	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 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	-	-	-	-	-
<b>Personnel Costs</b>	<b>251</b>	-	-	-	-	-
070-383-0000-4260 CONTRACTUAL SERVICES	5,676	16,374	4,797	31,000	19,991	22,000
070-383-0000-4270 PROFESSIONAL SERVICES	3,381	2,200	2,200	3,000	1,154	4,000
070-383-0000-4300 DEPARTMENT SUPPLIES	5,004	1,978	304	4,500	2,824	6,700
070-383-0000-4310 EQUIPMENT AND SUPPLIES	13,277	14,731	9,681	71,500	66,987	77,000
070-383-0000-4320 DEPARTMENT EQUIPMENT MAINT	348	34	198	-	138	-
070-383-0000-4330 BLDG MAINT & REPAIRS	-	-	89	-	-	-
070-383-0000-4340 SMALL TOOLS	1,275	3,500	2,087	3,500	2,395	2,500
070-383-0000-4360 PERSONNEL TRAINING	-	-	-	-	-	-
070-383-0000-4400 VEHICLE OPERATION & MAINT	4,655	4,316	3,962	5,000	3,227	5,000
070-383-0000-4402 FUEL	10,451	9,578	8,211	9,000	11,894	9,000
070-383-0301-4300 PW MAINT. & REPAIR SUPPLIES	43,384	72,035	59,231	-	-	-
070-383-3689-4310 COVID-19 GLOBAL OUTBREAK	-	-	168	-	-	-
<b>Operations &amp; Maintenance Costs</b>	<b>87,451</b>	<b>124,747</b>	<b>90,929</b>	<b>127,500</b>	<b>108,611</b>	<b>126,200</b>
070-383-0000-4500 CAPITAL EQUIPMENT	-	-	-	-	-	-
070-383-0000-4600 CAPITAL PROJECTS	-	-	-	-	-	-
<b>Capital Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>	<b>87,702</b>	<b>124,747</b>	<b>90,929</b>	<b>127,500</b>	<b>108,611</b>	<b>126,200</b>



**WATER FUND – PRODUCTION****FUND NO. 70-384****DIVISION OVERVIEW**

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

**MAJOR PROJECTS/PROGRAMS**

- Prepare and Submit Annual Water Quality Report
- Daily and other required EPA & State Lab Water Sampling
- Coordinate operation of water quality treatment system to treat groundwater

**Dept: Public Works/Water Fund**

**Div: Water Production**

Account Number & Title		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
070-384-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	-
070-384-0000-4105	OVERTIME	3,746	-	-	-	-	-
070-384-0000-4120	O.A.S.D.I.	287	-	-	-	-	-
070-384-0000-4130	WORKER'S COMPENSATION INS.	533	-	-	-	-	-
<b>Personnel Costs</b>		<b>4,565</b>	-	-	-	-	-
070-384-0000-4210	UTILITIES	346,566	477,919	488,685	360,000	424,801	400,000
070-384-0000-4220	TELEPHONE	17,700	19,570	20,674	20,000	21,047	20,000
070-384-0000-4250	RENTS AND LEASES	-	-	149	600	169	-
070-384-0000-4260	CONTRACTUAL SERVICES	138,565	127,631	122,583	149,000	98,406	149,000
070-384-0000-4300	DEPARTMENT SUPPLIES	9,806	9,448	35,138	71,500	51,381	126,500
070-384-0000-4310	EQUIPMENT AND SUPPLIES	12,298	4,856	4,506	5,400	4,422	5,400
070-384-0000-4320	DEPARTMENT EQUIPMENT MAINT	6,691	4,979	6,048	5,000	4,889	5,000
070-384-0000-4330	BLDG MAINT & REPAIRS	4,490	6,964	8,417	6,500	4,579	6,500
070-384-0000-4340	SMALL TOOLS	(131)	-	900	1,000	359	1,000
070-384-0000-4360	PERSONNEL TRAINING	-	195	420	1,000	-	1,000
070-384-0000-4370	MEETINGS, MEMBERSHIPS & TRAVE	-	445	459	750	-	1,075
070-384-0000-4400	VEHICLE OPERATION & MAINT	2,563	6,500	1,681	6,000	1,133	3,000
070-384-0000-4402	FUEL	3,598	3,367	2,845	3,000	4,393	3,000
070-384-0000-4430	ACTIVITIES AND PROGRAMS	-	1,212	-	1,500	-	1,500
070-384-0000-4450	OTHER EXPENSE	-	-	-	-	326,833	1,250,000
070-384-0301-4300	PW MAINT. & REPAIR SUPPLIES	3,553	10,951	6,558	-	-	-
070-384-0842-4260	PIPE INSTALLATION SYSTEM	-	-	-	-	-	-
070-384-0857-4260	CONTRACTUAL SERVICES	94,143	120,445	94,882	120,000	103,735	180,000
070-384-0857-4300	NITRATE REMOVAL SYSTEM	-	7,660	-	-	-	-
070-384-0857-4600	NITRATE REMOVAL SYSTEM	-	-	-	-	-	-
070-384-0862-4260	NPDES & WATERSHED COMPLIANCE	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>		<b>639,841</b>	<b>802,141</b>	<b>793,944</b>	<b>751,250</b>	<b>1,046,148</b>	<b>2,152,975</b>
070-384-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
070-384-0000-4600	CAPITAL PROJECTS	2,440	-	-	-	-	-
<b>Capital Costs</b>		<b>2,440</b>	-	-	-	-	-
070-384-0000-4901	TRANSFER TO GENERAL FUND	-	-	-	-	-	-
070-384-0000-4912	TRANSFER TO MEASURE R	-	-	-	-	-	-
<b>Transfers</b>		-	-	-	-	-	-
<b>Division Total</b>		<b>646,846</b>	<b>802,141</b>	<b>793,944</b>	<b>751,250</b>	<b>1,046,148</b>	<b>2,152,975</b>

**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 (FY) 2021-2022 saw the award of contracts for the Upper Reservoir #4 Replacement Project, as well as the award of a new Ion Exchange (IX) Nitrate Removal Treatment System at Well 3. New pump and motor assemblies were installed at Hubbard and Arroyo Booster Stations.

In FY2022-2023, construction will continue on both the Upper Reservoir and IX System projects. Upgrades will also be completed at Well 2A and the lower reservoir to allow for Well 2A groundwater to be treated at the combined treatment systems located at the lower reservoir site.

**MAJOR PROJECTS/PROGRAMS**

- Water Main Replacement – Replacement of deteriorated water mains in conjunction with street resurfacing projects
- Water Meter Replacement Program
- Water Service Replacement (on an as-needed basis)
- Fire Hydrant Repair (on an as-needed basis due to knockdowns)
- Upper Reservoir Replacement Project
- Ion Exchange Nitrate Removal Treatment System – Well 3
- Well 2A and Lower Reservoir Upgrades
- Develop GIS system for City's water system

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

Account Number & Title		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
070-385-0000-4260	CONTRACTUAL SERVICES	-	21,000	11,146	54,210	4,875	-
070-385-0000-4270	PROFESSIONAL SERVICES	12,545	27,781	83,388	24,232	19,015	-
070-385-0000-4320	DEPT EQUIP. MAINTENANCE	39,316	7,725	3,903	103,000	98,145	-
070-385-0000-4500	CAPITAL EQUIPMENT	-	-	-	157,000	36,738	-
070-385-0000-4600	CAPITAL PROJECTS	6,811	-	-	456,771	602	-
070-385-0178-4600	CAPITAL PROJECTS	-	-	-	-	-	-
070-385-0560-4600	CP-STREET RESURFACING PROGRAM	-	-	-	311,191	29,238	-
070-385-0635-4600	WATER MAIN REPLACEMENT	-	-	-	-	-	-
070-385-0700-4500	CP-WTR MTR REPLACEMENT	-	-	-	-	-	-
070-385-0700-4600	CP-WTR MTR REPLACEMENT	89,334	58,840	69,764	100,000	22,118	100,000
070-385-0701-4500	CP-FIRE HYDRANT UPGRADE	-	-	-	-	-	-
070-385-0701-4600	CP-FIRE HYDRANT UPGRADE	4,252	28,334	25,889	50,000	6,703	50,000
070-385-0716-4600	UPPER RESERVOIR REPL PROJ	-	-	-	1,902,091	-	-
070-385-0763-4600	CP-STORMWATER INFILTRATION PR	-	-	-	-	-	-
070-385-0763-4615	LAND ACQUISITION	30,000	-	-	-	-	-
070-385-0765-4932	SELF GENERATION INCENTIVE PRG.	-	-	-	169,926	169,926	-
070-385-0806-4270	13441 FOOTHILL PROPERTY ACQUIS	-	67,838	8,190	197,453	15,850	-
070-385-0806-4600	13441 FOOTHILL PROPERTY ACQUIS	-	-	-	-	-	-
070-385-0806-4405	INTEREST EXPENSE	-	6,769	25,650	25,650	23,268	-
070-385-0806-4429	PRINCIPAL	-	-	-	-	-	-
070-385-0857-4270	NITRATE REMOVAL SYSTEM	-	-	-	-	-	-
070-385-0857-4600	NITRATE REMOVAL SYSTEM	-	-	-	1,652,110	1,063,472	-
070-385-3698-4405	PUBLIC SAFETY RADIOS/BODY CAMI	-	-	-	-	3,312	1,681
070-385-6673-4600	CP-GLENOAKS RESURFACING PROJE	-	-	-	4,660	-	-
<b>Capital Costs</b>		<b>182,259</b>	<b>218,286</b>	<b>227,930</b>	<b>5,208,294</b>	<b>1,493,260</b>	<b>151,681</b>
070-385-0000-4820	DEPRECIATION EXPENSE	597,856	664,810	721,526	625,000	-	625,000
<b>Depreciation Expense</b>		<b>597,856</b>	<b>664,810</b>	<b>721,526</b>	<b>625,000</b>	<b>-</b>	<b>625,000</b>
<b>Division Total</b>		<b>780,115</b>	<b>883,096</b>	<b>949,456</b>	<b>5,833,294</b>	<b>1,493,260</b>	<b>776,681</b>

**CITY OF SAN FERNANDO  
ENTERPRISE FUNDS  
SUMMARY OF REVENUES AND APPROPRIATIONS  
FISCAL YEAR 2022-2023**

**Fund: Sewer Enterprise Fund**

<b>Beginning Balance:</b>		<b>3,184,621</b>	<b>3,064,042</b>	<b>3,884,790</b>	<b>4,867,098</b>		<b>4,128,368</b>
<b>REVENUE</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
	<b>Account Number &amp; Title</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
3500-0000	INTEREST INCOME	97,786	88,311	54,670	-	26,688	-
3508-0000	NET INCR/DECR FAIR VAL INVEST.	67,674	50,183	(39,578)	-	(32,151)	-
3745-0000	SEWER SERVICE CHARGES	3,324,288	3,470,084	3,952,029	4,031,070	3,190,906	4,111,691
3810-0000	SEWER COLLECTIONS-MO. BILLS	-	-	-	-	-	-
3820-0000	DELINQUENT PENALTIES	41,413	23,792	-	-	-	-
3821-0000	INDUSTRIAL WASTE PERMITS	40,772	39,618	46,316	30,000	26,033	39,641
3840-0000	CAPITAL FACILITY CHARGES	44,963	46,932	26,741	30,000	24,084	35,729
3885-0000	BACKFLOW PREVENTION FEE	(1,634)	-	-	-	-	-
3945-0000	BOND/LOAN PROCEEDS	-	-	-	-	2,372,500	-
3950-0000	PROPERTY DAMAGE REIMBURSEMENT	-	62,750	-	-	-	-
3970-0000	TRANS FROM GENERAL FUND	-	-	-	-	-	-
3978-0000	TRANS FROM RETIREMENT TAX FUND	-	-	-	-	-	-
<b>Total Revenue</b>		<b>3,615,261</b>	<b>3,781,670</b>	<b>4,040,178</b>	<b>4,091,070</b>	<b>5,608,059</b>	<b>4,187,061</b>
<b>APPROPRIATIONS</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
	<b>Account Number &amp; Title</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
072-110	Sewer Attorney	40	11,547	-	-	-	1,000
072-180	Sewer Retirement	197,204	(113,066)	(481,342)	535,000	2,538,155	508,175
072-360	Sewer Maintenance	2,506,293	2,024,497	2,450,061	2,644,548	2,365,972	2,756,310
072-365	Sewer Capital Projects	1,032,304	1,037,944	1,089,151	1,650,251	652,281	1,160,000
<b>Total Appropriations</b>		<b>3,735,841</b>	<b>2,960,921</b>	<b>3,057,870</b>	<b>4,829,799</b>	<b>5,556,408</b>	<b>4,425,485</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>(120,579)</b>	<b>820,749</b>	<b>982,308</b>	<b>(738,730)</b>	<b>51,651</b>	<b>(238,424)</b>
<b>Ending Balance:</b>		<b>3,064,042</b>	<b>3,884,790</b>	<b>4,867,098</b>	<b>4,128,368</b>		<b>3,889,944</b>

**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**

- Inspection – Closed Captioned Television Inspection, Root Clearing of Sewer System.
- 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.
- Sewer Cleaning – Maintenance of sewer system through use of City's sewer combination truck and trained and certified staff.

**Dept: Public Works/Sewer Fund**  
**Div: Sewer Maintenance**

Account Number & Title		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
072-180-0000-4123	OPEB EXPENSE GASB 75	57,961	107,541	(341,490)	150,000	-	150,000
072-180-0000-4124	RETIREMENT	174,970	155,393	140,934	385,000	2,348,709	200,000
072-180-0000-4125	PENSION EXPENSE GASB 68	(43,698)	(383,840)	(308,628)	-	-	50,000
072-180-0000-4127	RETIRED EMP. HEALTH INS.	7,970	7,839	27,841	-	53,047	50,000
072-180-0000-4265	ADMINISTRATIVE EXPENSE	-	-	-	-	22,828	-
072-180-0872-4405	PENSION OBLIGATION BONDS-INT.	-	-	-	-	21,072	25,175
072-180-0872-4429	PENSION OBLIGATION BONDS-PRIN	-	-	-	-	92,500	33,000
072-360-0000-4101	SALARIES-PERMANENT EMPLOYEES	503,094	398,778	379,544	406,946	411,613	462,728
072-360-0000-4103	WAGES-TEMPORARY & PART-TIME	8,637	12,641	11,852	-	19	-
072-360-0000-4105	OVERTIME	30,665	22,478	8,874	-	17,014	-
072-360-0000-4112	TEMP. NON-EMPLOYEE WAGES	-	-	-	-	-	-
072-360-0000-4120	O.A.S.D.I.	43,177	33,195	30,690	30,171	32,221	20,533
072-360-0000-4124	RETIREMENT	95,642	78,164	63,313	-	71,853	42,785
072-360-0000-4126	HEALTH INSURANCE	108,452	98,408	86,511	-	84,835	74,696
072-360-0000-4127	RETIRED EMP. HEALTH INS.	-	-	-	-	-	-
072-360-0000-4128	DENTAL INSURANCE	9,824	8,269	6,985	-	6,207	3,107
072-360-0000-4129	RETIREE HEALTH SAVINGS	761	2,015	3,348	1,740	2,960	1,650
072-360-0000-4130	WORKER'S COMPENSATION INS.	52,029	38,325	27,796	37,252	38,729	17,978
072-360-0000-4133	COMPENSATED ABSENCES	8,043	(7,750)	-	-	-	-
072-360-0000-4134	LONG TERM DISABILITY INSURANCE	516	330	496	822	554	560
072-360-0000-4136	OPTICAL INSURANCE	1,949	1,729	1,313	883	843	568
072-360-0000-4138	LIFE INSURANCE	683	518	396	459	278	315
072-360-0000-4140	WELLNESS BENEFIT	114	-	-	-	-	150
072-360-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	1,180	-	-	-
<b>Personnel Costs</b>		<b>1,060,790</b>	<b>574,034</b>	<b>140,957</b>	<b>1,013,273</b>	<b>3,205,280</b>	<b>1,133,245</b>
072-110-0000-4270	PROFESSIONAL SERVICES	40	11,547	-	-	-	1,000
072-360-0000-4210	UTILITIES	320	353	230	5,000	189	500
072-360-0000-4220	TELEPHONE	1,787	1,915	1,977	2,000	1,727	2,000
072-360-0000-4250	RENTS AND LEASES	2,329	1,141	-	11,300	-	6,300
072-360-0000-4260	CONTRACTUAL SERVICES	141,749	60,022	39,751	307,800	116,398	234,840
072-360-0629-4260	CONTRACTUAL SERVICES	836,610	594,776	1,152,431	1,000,000	920,643	1,200,000
072-360-0000-4270	PROFESSIONAL SERVICES	10,043	4,244	4,244	50,000	4,513	25,000
072-360-0000-4280	OFFICE SUPPLIES	-	-	-	3,167	1,922	-
072-360-0000-4290	OFFICE EQUIPMENT MAINTENANCE	686	-	-	3,680	2,155	3,680
072-360-0000-4300	DEPARTMENT SUPPLIES	29,860	30,795	22,258	30,000	23,242	35,500
072-360-0000-4310	EQUIPMENT AND SUPPLIES	3,549	3,363	7,040	12,526	8,626	6,900
072-360-0000-4320	DEPARTMENT EQUIPMENT MAINT	1,302	1,302	1,302	4,167	1,302	3,500
072-360-0000-4325	UNIFORM ALLOWANCE	-	-	-	175	-	300
072-360-0000-4340	SMALL TOOLS	-	3,555	3,360	5,000	4,942	5,000
072-360-0000-4360	PERSONNEL TRAINING	216	-	-	5,000	1,042	5,000
072-360-0000-4390	VEHICLE ALLOW & MAINT	707	27	902	900	902	900
072-360-0000-4400	VEHICLE OPERATION & MAINT	1,414	175	1,777	5,000	1,733	5,000
072-360-0000-4402	FUEL	4,968	4,228	2,923	-	3,350	-
072-360-0000-4405	INTEREST EXPENSE	1,738	1,738	1,738	1,389	1,738	1,738
072-360-0000-4429	PRINCIPAL	-	-	-	47,845	-	10,697
072-360-0000-XXXX	INTEREST	-	-	-	-	-	-
072-360-0000-4430	ACTIVITIES AND PROGRAMS	-	-	-	5,200	-	-
072-360-0000-4450	OTHER EXPENSE	39,864	47,533	36,953	86,400	43,160	86,400
072-360-0000-4455	BAD DEBTS EXPENSE	2,322	21,057	62,154	-	1,786	-
072-360-0000-4480	COST ALLOCATION	330,030	360,538	299,436	330,030	330,036	327,730
072-360-0301-4300	PW MAINT. & REPAIR SUPPLIES	104	-	5,453	3,000	-	3,000
072-360-3698-4405	PUBLIC SAFETY RADIOS/BODY CAM	-	-	-	-	2,738	1,389
<b>Operations &amp; Maintenance Costs</b>		<b>1,409,635</b>	<b>1,148,310</b>	<b>1,643,928</b>	<b>1,919,579</b>	<b>1,472,143</b>	<b>1,966,374</b>

**Dept: Public Works/Sewer Fund**  
**Div: Sewer Maintenance**

Account Number & Title	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
072-360-0000-4706 LIABILITY CHARGE	52,649	11,722	-	53,492	53,496	31,418
072-360-0320-4741 EQUIP MAINT CHARGE	20,523	25,243	23,426	7,540	7,536	11,768
072-360-0000-4741 EQUIP REPLACEMENT CHARGE	11,250	11,250	11,250	11,250	11,256	11,250
072-360-0000-4743 FACILITY MAINTENANCE CHARGE	96,670	92,419	89,158	114,414	74,412	31,430
<b>Internal Service Charges</b>	<b>181,092</b>	<b>140,634</b>	<b>123,834</b>	<b>186,696</b>	<b>146,700</b>	<b>85,866</b>
072-360-0000-4500 CAPITAL EQUIPMENT	-	-	-	-	-	-
072-360-0000-4600 CAPITAL PROJECTS	(7,980)	-	-	-	-	-
<b>Capital Costs</b>	<b>(7,980)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-	-
072-360-0000-4943 TRANSFER TO FACILITY MAINT. FUN	-	-	-	-	20,004	20,000
<b>Transfers</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>80,004</b>	<b>80,000</b>
<b>Division Total</b>	<b>2,703,537</b>	<b>1,922,978</b>	<b>1,968,719</b>	<b>3,179,548</b>	<b>4,904,127</b>	<b>3,265,485</b>



**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**

- 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.

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

Account Number & Title	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
072-365-0000-4260 CONTRACT SERVICES	-	4,760	1,300	29,700	21,747	-
072-365-0000-4300 DEPARTMENT SUPPLIES	-	-	-	-	-	-
<b>Operations &amp; Maintenance</b>	<b>-</b>	<b>4,760</b>	<b>1,300</b>	<b>29,700</b>	<b>21,747</b>	<b>-</b>
072-365-0000-4500 CAPITAL EQUIPMENT	-	-	-	409,000	-	-
<b>Capital Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>409,000</b>	<b>-</b>	<b>-</b>
072-365-0000-4600 CAPITAL PROJECTS	500	-	-	92,390	-	-
072-365-0560-4600 CAPITAL PROJECTS	-	-	-	312,840	29,238	-
072-365-0629-4600 CAPITAL PROJECTS	886,752	893,541	928,631	778,000	572,976	1,000,000
072-365-0754-4600 CAPITAL PROJECTS	-	-	-	-	-	-
072-365-6673-4600 CAPITAL PROJECTS	-	-	-	-	-	-
<b>Capital Projects</b>	<b>887,252</b>	<b>893,541</b>	<b>928,631</b>	<b>1,183,230</b>	<b>602,214</b>	<b>1,000,000</b>
072-365-0000-4820 DEPRECIATION EXPENSE	145,052	139,643	159,220	-	-	160,000
<b>Depreciation Expense</b>	<b>145,052</b>	<b>139,643</b>	<b>159,220</b>	<b>-</b>	<b>-</b>	<b>160,000</b>
072-365-0765-4932 TRANSFER TO CAPITAL OUTLAY	-	-	-	28,321	28,321	-
<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,321</b>	<b>28,321</b>	<b>-</b>
<b>Division Total</b>	<b>1,032,304</b>	<b>1,037,944</b>	<b>1,089,151</b>	<b>1,650,251</b>	<b>652,281</b>	<b>1,160,000</b>

**CITY OF SAN FERNANDO  
ENTERPRISE FUNDS  
SUMMARY OF REVENUES AND APPROPRIATIONS  
FISCAL YEAR 2022-2023**

**Fund: Refuse Fund**

<b>Beginning Balance:</b>		<b>54,756</b>	<b>59,085</b>	<b>57,509</b>	<b>51,664</b>	<b>51,664</b>	
<b>REVENUE</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
	<b>Account Number &amp; Title</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
3500-0000	INTEREST INCOME	664	795	511	-	402	-
3508-0000	NET INCR/DECR FAIR VAL INVEST.	476	635	(510)	-	(500)	-
3682-0350	BEV CNTNR & LTTR REDUCTION	6,416	-	114	-	-	-
3755-0000	REFUSE COLLECTION FEES	-	-	-	-	-	-
3760-0000	RECYCLING PROGRAM FEES	-	-	-	-	-	-
3820-0000	DELINQUENT PENALTIES	-	-	-	-	-	-
3901-0000	MISCELLANEOUS REVENUE	-	278	-	-	-	-
3956-0000	LIQUIDATED DAMAGES	-	-	-	-	-	-
3970-0000	TRANS FROM GENERAL FUND	-	-	-	-	-	-
3978-0000	TRANS FROM RETIREMENT TAX FUND	-	-	-	-	-	-
<b>Total Revenue</b>		<b>7,556</b>	<b>1,708</b>	<b>115</b>	<b>-</b>	<b>(98)</b>	<b>-</b>
<b>APPROPRIATIONS</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
	<b>Account Number &amp; Title</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
073-350	REFUSE	3,227	3,284	5,960	-	516	51,000
<b>Total Appropriations</b>		<b>3,227</b>	<b>3,284</b>	<b>5,960</b>	<b>-</b>	<b>516</b>	<b>51,000</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>4,329</b>	<b>(1,576)</b>	<b>(5,845)</b>	<b>-</b>	<b>(614)</b>	<b>(51,000)</b>
<b>Ending Balance:</b>		<b>59,085</b>	<b>57,509</b>	<b>51,664</b>	<b>51,664</b>		<b>664</b>

**Dept: Public Works/Refuse Fund**

**Div: Refuse**

Account Number & Title		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
073-180-0000-4124	RETIREMENT	-	-	-	-	-	-
073-180-0000-4127	RETIRED EMP. HEALTH INS.	558	655	689	-	516	-
073-350-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	-
<b>Personnel Costs</b>		<b>558</b>	<b>655</b>	<b>689</b>	<b>-</b>	<b>516</b>	<b>-</b>
073-110-0000-4270	PROFESSIONAL SERVICES	40	-	-	-	-	-
073-350-0842-4230	ADVERTISING	-	-	-	-	-	-
073-350-0000-4260	CONTRACTUAL SERVICES	-	-	-	-	-	48,370
073-350-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
073-350-0000-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	-
073-350-0000-4310	EQUIPMENT & SUPPLIES	-	-	-	-	-	-
073-350-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
073-350-0000-4400	VEHICLE OPERATION & MAINT.	-	-	-	-	-	-
073-350-0000-4402	FUEL	-	-	-	-	-	-
073-350-0000-4455	BAD DEBTS EXPENSE	-	-	2,642	-	-	-
073-350-0000-4480	COST ALLOCATION	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>		<b>40</b>	<b>-</b>	<b>2,642</b>	<b>-</b>	<b>-</b>	<b>48,370</b>
073-350-0842-4500	***CAPITAL EXPENSES***	-	-	-	-	-	-
<b>Capital Projects</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
073-350-0000-4820	DEPRECIATION EXPENSE	2,629	2,629	2,630	-	-	2,630
<b>Depreciation Expense</b>		<b>2,629</b>	<b>2,629</b>	<b>2,630</b>	<b>-</b>	<b>-</b>	<b>2,630</b>
<b>Division Total</b>		<b>3,227</b>	<b>3,284</b>	<b>5,960</b>	<b>-</b>	<b>516</b>	<b>51,000</b>

**CITY OF SAN FERNANDO  
ENTERPRISE FUNDS  
SUMMARY OF REVENUES AND APPROPRIATIONS  
FISCAL YEAR 2022-2023**

**Fund: Compressed Natural Gas Fund**

<b>Beginning Balance:</b>		<b>43,209</b>	<b>82,256</b>	<b>137,716</b>	<b>183,777</b>		<b>188,412</b>
<b>REVENUE</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Account Number &amp; Title</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
3500-0000 INTEREST INCOME		1,222	2,331	1,980	-	1,075	-
3508-0000 NET INCR/DECR FAIR VAL INVEST.		824	1,972	(1,215)	-	(1,215)	-
3735-3661 CNG FUELING STATION		111,356	183,434	135,162	120,000	125,000	120,000
3907-0000 REFUND OF EXCISE TAXES		5,999	4,560	5,748	-	-	-
3987-0000 TRANS FROM EQUIP REPL FUND		-	-	-	-	-	-
<b>Total Revenue</b>		<b>119,402</b>	<b>192,297</b>	<b>141,676</b>	<b>120,000</b>	<b>124,860</b>	<b>120,000</b>
<b>APPROPRIATIONS</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Account Number &amp; Title</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
074-320 CNG VEHICLE MAINTENANCE		80,355	136,837	95,616	115,365	150,147	120,816
<b>Total Appropriations</b>		<b>80,355</b>	<b>136,837</b>	<b>95,616</b>	<b>115,365</b>	<b>150,147</b>	<b>120,816</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>39,047</b>	<b>55,460</b>	<b>46,061</b>	<b>4,635</b>	<b>(25,287)</b>	<b>(816)</b>
<b>Ending Balance:</b>		<b>82,256</b>	<b>137,716</b>	<b>183,777</b>	<b>188,412</b>		<b>187,596</b>

**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**

- Regular Maintenance and Compliance programs related to the operation of the CNG fueling station by City Mechanic.

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

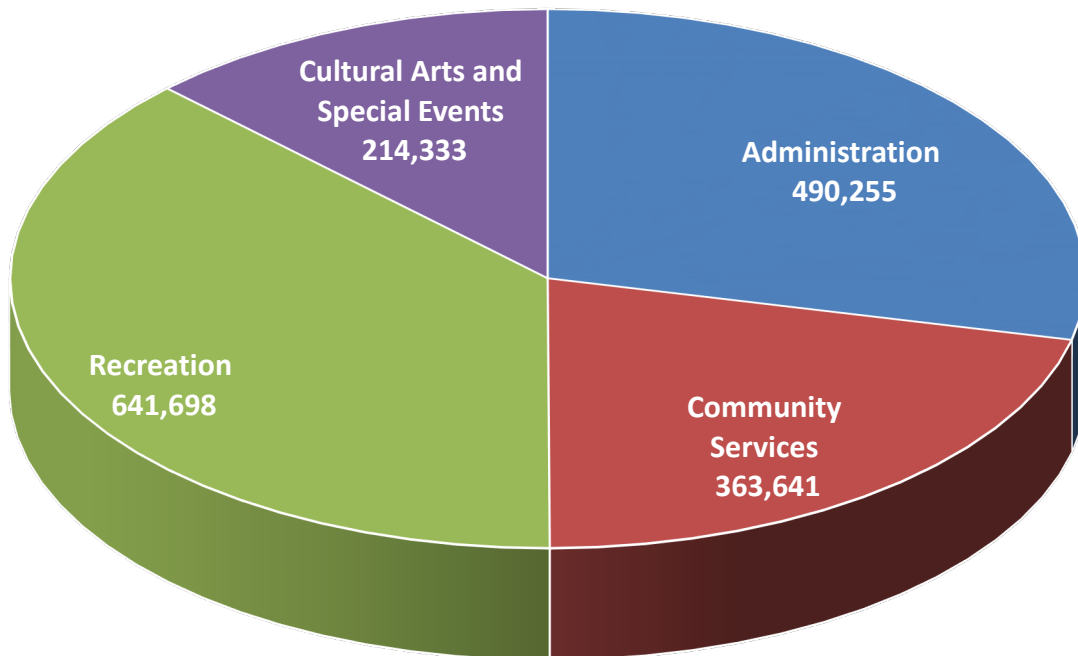
Account Number & Title	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
074-320-0000-4101 SALARIES-PERMANENT EMPLOYEES	-	820	-	-	-	6,920
074-320-0000-4105 OVERTIME	-	-	-	-	-	-
074-320-0000-4120 O.A.S.D.I.	-	63	-	-	-	529
074-320-0000-4124 RETIREMENT	-	-	-	-	-	1,669
074-320-0000-4126 HEALTH INSURANCE	-	-	-	-	-	2,482
074-320-0000-4128 DENTAL INSURANCE	-	-	-	-	-	214
074-320-0000-4129 RETIREE HEALTH SAVINGS	-	4	-	-	-	-
074-320-0000-4130 WORKERS COMPENSATION INS.	-	117	-	-	-	984
074-320-0000-4136 OPTICAL INSURANCE	-	-	-	-	-	39
074-320-0000-4138 LIFE INSURANCE	-	-	-	-	-	9
<b>Personnel Costs</b>	-	<b>1,004</b>	-	-	-	<b>12,846</b>
074-320-0000-4210 UTILITIES	12,192	18,787	11,166	15,000	41,217	18,000
074-320-0000-4220 TELEPHONE	556	623	629	700	635	700
074-320-0000-4260 CONTRACTUAL SERVICES	5,482	8,099	5,071	15,000	7,477	10,000
074-320-0000-4270 PROFESSIONAL SERVICES	-	-	-	-	-	-
074-320-0000-4300 DEPARTMENT SUPPLIES	848	763	69	1,000	1,368	1,000
074-320-0000-4310 EQUIPMENT & SUPPLIES	-	-	-	-	-	-
074-320-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
074-320-0000-4400 VEHICLE OPERATION & MAINT.	4,334	2,128	3,428	5,000	4,462	5,000
074-320-0000-4402 FUEL	35,738	53,066	48,882	40,000	73,244	40,000
074-320-0000-4430 ACTIVITIES & PROGRAMS	390	-	-	-	-	-
074-320-0000-4435 BANK CHARGES	5,603	9,953	7,166	10,000	6,761	10,000
074-320-0000-4450 OTHER EXPENSE	152	-	-	-	-	-
074-320-0000-4457 EXCISE TAX RETURN	9,106	20,112	15,540	25,000	11,324	10,000
074-320-0000-4480 COST ALLOCATION	5,956	5,244	3,665	3,665	3,660	11,106
<b>Operations &amp; Maintenance Costs</b>	<b>80,355</b>	<b>118,774</b>	<b>95,616</b>	<b>115,365</b>	<b>150,147</b>	<b>105,806</b>
074-320-0000-4706 LIABILITY CHARGE	-	-	-	-	-	907
074-320-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	-	-	-	1,257
<b>Internal Service Charges</b>	-	-	-	-	-	<b>2,164</b>
074-320-0000-4600 CAPITAL PROJECTS	-	17,060	-	-	-	-
<b>Capital Projects</b>	-	<b>17,060</b>	-	-	-	-
074-320-0000-4820 DEPRECIATION EXPENSE	-	-	-	-	-	-
<b>Depreciation Expense</b>	-	-	-	-	-	-
<b>Division Total</b>	<b>80,355</b>	<b>136,837</b>	<b>95,616</b>	<b>115,365</b>	<b>150,147</b>	<b>120,816</b>

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

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# RECREATION & COMMUNITY SERVICES DEPARTMENT



## MISSION STATEMENT

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

## DEPARTMENT OVERVIEW

The Recreation and Community Services Department is comprised of four (4) divisions, which include Administration, Community Services, Recreation, and Cultural Arts/Special Events. Collectively, the divisions provide programming, services, and resources that include youth/adult sports, day camps, cultural arts, wellness/fitness, senior services, teen programming, volunteer opportunities, and city-wide special events.

Annually, an estimated 250,000 individuals participate in the organized programs facilitated by the Department, and an additional 200,000 people visit park facilities for non-organized activities. Combined, park patrons approximate 450,000 per year.

## ACCOMPLISHMENTS FOR FY 2021-2022

1. The Department successfully completed the design phase of the Layne Park Revitalization Project, selected a general contractor to build the project, and hosted a Ground Breaking Ceremony to kick off the renovations to the park. (Strategic Goal I.2.5, VI.2 & VII.5)
2. Staff initiated the start of a Community Focal Point by making direct contact with our senior population and conducting over 700 wellness calls throughout the year. The wellness calls inquired about participants' food security and the need for any social resources. Staff provided updates on the County of Los Angeles Department of Public Health Order, the availability of PPE/cleaning supplies, and made referrals or registered seniors for the Covid-19 vaccines and the Regional Food Bank distribution program that is hosted at Las Palmas Park. The program serves an average of 175 seniors monthly. (Strategic Goal I.5 & 6)
3. The Recreation and Community Services (RCS) staff participated and played a key role in disseminating the Covid-19 vaccine to the San Fernando community. The Department helped facilitate the CORE vaccines and testing site at San Fernando Recreation Park, operating 6 days a week. The Department also hosted several vaccine clinics at Las Palmas Park in partnership with the Los Angeles Department of Public Health and Elements Pharmacy. The Department also collaborated with various organizations to distribute personal protection equipment (PPE) and disinfectant wipes to the community. (Strategic Goal I.1 & VIII.2a)
4. The Department successfully transitioned from virtual programming and limited outdoor activities to a robust array of classes, activities, and services. The Department is also at full capacity to host the citywide special events for the San Fernando community. RCS staff has and will continue to

**ACCOMPLISHMENTS FOR FY 2021-2022**

take great care and follow the guidelines and protocols called for by the County of Los Angeles Department of Public Health Order. (Strategic Goal VIII.2a)

5. The Department successfully implemented a Slow Street event along San Fernando Road providing an open space playground void of motorized transportation. The event collaborated with the Mall Association and Outdoor Night Market to produce the Holiday Tree Lighting Ceremony. The event featured a concert from the San Fernando Mariachi Masters Apprentice Program and other local musical groups. Shopping, arts and crafts for the kids, pictures with Santa, and food vendors were all part of the magical night attended by over 1,500 people. (Strategic Goal I.5.6) (Strategic Goal I.5, V.1 & VII.5)
6. The Department reestablished the Family Hike program that introduces participants to local hiking trails, state, and national parks. Participants also learn about how people affect various ecosystems and how they can become better stewards of the environment. The hikes held during the year included visits to Cold Water Canyon, Malibu Creek, and Malibu Lagoon. (Strategic Goal I.5 & IV.1)
7. Staff established a weekly Tech Support program for seniors at Las Palmas Park. The program focused on assisting seniors to navigate their smartphones, tablets, or home computers. Knowing how to use these devices allows seniors to self-register for events hosted by the Department or other agencies. The goal is to provide confidence and promote independence. (Strategic Goal I.5.6 )
8. A youth baseball program was reestablished for the Las Palmas Park community. The return of the program provides the opportunity for youth, ages three through thirteen, to learn the baseball fundamentals such as batting, base running, fielding, and teamwork in a positive and safe environment. Staff will continue to support league development, volunteer recruitment, scheduling practice, and league play until the league can transition towards a volunteer-based program. (Strategic Goal I.2.5)
9. The Department expanded programming offered to families with children under the age of ten. Two new programs developed with the collaboration of Youth Evolution Athletics, include the soccer and basketball clinics. The Department also partnered with Johnny Allen Tennis to provide lessons for children. In addition, the Department hosts a monthly Parent and Me art class at Las Palmas Park sponsored by the Los Angeles Education Partnership organization. (Strategic Goal I.5)
10. During the fiscal year 2021-2022, the Department received several grants. The grant funds will assist with implementing the programming and renovating facilities identified in the Parks and Recreation Master Plan. The funds awarded include State of California Prop. 68 Per Capita Grant (\$192,907), the Statewide Park Development and Community Revitalization Grant (\$4.2 million),

## ACCOMPLISHMENTS FOR FY 2021-2022

The County of Los Angeles Measure A Grant Programs (\$180,000), and the National Endowment of the Arts Grant and the California Arts Council Grant (\$55,000 and \$18,000). (Strategic Goal I.5., IV.3b & VII.5)

## OBJECTIVES FOR FY 2022-2023

1. The Department will complete two major renovation projects during the fiscal year. One being the construction of the Layne Park Revitalization Project, and the second project consists of completing the Pioneer Park Playground Renovation. Both projects will host a ground breaking ceremony to kick off the construction of the renovations to the park.  
(Strategic Goal I.2.5, VI.2 & VII.5)
2. The Department will continue to collaborate with Community Based Organizations to establish a Social Services Focal Point for the San Fernando community. The proposed Social Services Focal Point will include but is not limited to Legal Services, Housing Rights Information, Immigration Services, Health Care Education Nutrition and Exercise Services, Public Transportation Information, Home Modifications, Family Caregiver Services, and Volunteer Opportunities.  
(Strategic Goal I.2.5)
3. The Department will transition the 5K Relay Run event to the San Fernando Valley Mile Run (Run). The event will close Maclay Avenue from 8<sup>th</sup> Street to 1<sup>st</sup> Street to accommodate a one-mile run from start to finish. The Run will also be incorporated into the Día de Los Muertos festivities to include live entertainment, art exhibitions, nutrition demos, and cultural foods. The local merchants, non-profit/faith-based organizations, and private corporations will be invited to participate in the event. (Strategic Goal I.5, V.1 & VII.5)
4. The Department will expand the Movies and Concerts in the Park program from two (2) to four (4) per year. The extended program provides more opportunities for families and neighbors to mingle and interact with one another. The Movies and Concerts in the Park program also provides a venue for the Department to disseminate the Healthy San Fernando Campaign message of Healthy Eating and Active Living. (Strategic Goal I.5)
5. The Department will expand the Tech Support program that will provide programming for children ages 10 years and above and adults 18 years and above. Collaborate with existing partners or pursue new ones to provide workshops and access to computers for the community. (Strategic Goal I.5.6.)
6. Develop a Financial Literacy Program for the community by establishing partnerships with Ceballos Estate Planning, Project Money 101, and Cal State Northridge to host several financial workshops.

**OBJECTIVES FOR FY 2022-2023**

The objective is to provide the economic skills needed to make sound financial decisions. (Strategic Goal I.7)

7. The Department will evaluate the current organized sports programs and identify areas for improvement and explore potential collaborations and partnerships to provide new sports programs for both children and adults. Possible programs include an adult softball league at Las Palmas Park and a flag football league at Recreation Park. (Strategic Goal I.5)
8. The Department will continue to research and identify available funding sources to implement the recommendations identified in the Parks and Recreation Master Plan. Possible funding sources include the State of California Prop. 68 Per Capita Grant, the County of Los Angeles Measure A grant programs, and the National Endowment of the Arts Grant and the California Arts Council Grant. (Strategic Goal I.5., IV.3b & VII.5)

**Enhancement to Services:**

9. Hire a full-time Program Specialist to assist in the development, implementation, and expansion of the Youth Sports, Adult Sports, and Special Events programming. Expanding the workforce to with a Program Specialist position allows the Department to build upon the existing youth sports programs such as the basketball and soccer clinics, the tennis class, and the Mission City Baseball program. The position would assist in developing, implementing, and expanding the adult sports program and include emerging adult sports like Pickle Ball, Kickball, and Basketball. The added position would assist with implementing the Special Events such as the Dia de Los Muertos Celebration, the Holiday Tree Lighting, Concerts in the Park, the 4<sup>th</sup> of July event, etc. (Strategic Goal I.5)
10. Hire a full-time Program Coordinator to assist with the implementation of Social Service programs for the community. The position will be responsible for coordinating with other agencies to develop, evaluate and promote special services for youths, adults, and seniors. Develop programs and outreach strategies to engage at-risk youth, foster care, and the special needs population. Provide direct services or acts as a resource/referral service for financial literacy, food insecurity, legal assistance, and related services. Networks with service providers; collaborates with the private sector, and implements grant-funded social programs to enhance the quality of life for the community. (Strategic Goal I.5)
11. Hire a Part-Time Office Clerk to perform various clerical tasks. The position will assist the public at the front counter, answer questions and provide information via telephone or electronically. The Office Clerk will prepare bulletins, brochures, and reports as needed. In addition, the position accepts and processes rental and special event applications, handles registrations for programs and activities, and provides clerical assistance for the department. The position will be assigned to the Community Services Division housed at Las Palmas Park. (Strategic Goal I.5)

**OBJECTIVES FOR FY 2022-2023**

12. Acquire a new vehicle for the Department to spport off site special events. The Department host an average of 14 special events throughout the year. The new vehicle will help transport supplies and equipment between facilities. Typical supplies transported to other sites include but not limited to: canopies, tables, chairs, and a PA system, decorations. (Strategic Goal I.5)
13. Add three new special events to the calendar. The RCS Department will developed, planned, and implemented the City's Birthday Celebration wchich will be held on August 31, of each year, a Veterans Banner Recognition Program that displayed and hornors local veterans, and the 4<sup>th</sup> of July Celebration. The three new special events provide the residents with an opportunity to interact with family, friends, and neighbors. The programs are family-friendly that offer a sense of community for participants. (Strategic Goal I.5)

**PERFORMANCE MEASURES**

Administration Division	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
A. No. of Online vs Counter Registration *	13 / 1,275	882 / 726	2,566 / 5,231	76,020 / 85,836
B. No. of Activity Hours *	1,381	627	6,555	14,616
C. No. of Scholarships Processed	0	0	0	250
D. No. of Facility Use Applications Processed *	2	1	55	168

*\*Anticipating Return to Pre-COVID Service Rate Levels*

Community Seviles Division	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
A. No. of Senior Meals Served *	1,760	0	0	10,560
B. No. of Educational and Wellness Seminars Offered	6	18	36	42
C. No. of Participants In Social Activities	484	707	795	840

*\*Anticipating Return to Pre-COVID Service Rate Levels*

Cultural Arts & Special Events Division	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
A. No. of Special Events Completed	4	6	12	14
B. No. of Special Events Applications Processed	2	0	4	36
C. No. of Cultural Activities Offered	13	5	8	16



Recreation Division	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
A. No. of Activities and Programs Offered	13	0	14	14
B. No. of Participants In Activities/Programs	845	0	1,474	2,800
C. No. of Youth vs. Adult Programming Completed	3 / 3	0	5 / 7	7 / 7

**FUNDING SUMMARY FOR FY 2022-2023****SOURCES:**

	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2023 Adopted
<b>RECREATION &amp; COMM SVCS</b>					
GENERAL REVENUE	1,246,888	1,234,913	1,254,370	1,265,983	1,634,927
FACILITY RENTAL	97,148	52,913	1,319	80,000	75,000
<b>TOTAL FUNDING SOURCES</b>	<b>1,344,036</b>	<b>1,287,826</b>	<b>1,255,689</b>	<b>1,345,983</b>	<b>1,709,927</b>

**USES:**

	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2023 Adopted
<b>RECREATION &amp; COMM SERVICES</b>					
01-420 Administration	464,371	483,862	723,152	573,114	490,255
01-422 Community Services	171,099	158,897	113,196	111,546	363,641
01-423 Recreation	537,295	482,262	354,470	438,086	641,698
01-424 Special Events	171,271	162,805	64,871	223,237	214,333
01-430 Aquatics	-	-	-	-	-
<b>Total Recreation &amp; Comm Services</b>	<b>1,344,036</b>	<b>1,287,826</b>	<b>1,255,689</b>	<b>1,345,983</b>	<b>1,709,927</b>

**PERSONNEL:**

	2019	2020	2021	2022	2023
RECREATION AND COMMUNITY SERVICES	Actual	Actual	Actual	Actual	Adopted
RCS Director	1.00	1.00	1.00	1.00	1.00
Office Specialist	2.00	2.00	2.00	0.00	0.00
Administrative Assistant	0.00	0.00	0.00	1.00	1.00
Executive Assistant	0.00	0.00	0.00	1.00	1.00
Community Services Supervisor	1.00	1.00	1.00	1.00	2.00
Cultural Arts Supervisor	1.00	1.00	1.00	0.00	0.00
Recreation Coordinator <sup>(6)</sup>	0.00	0.00	0.00	1.00	2.00
Recreation Supervisor	1.00	1.00	1.00	1.00	0.00
Aquatic Supervisor	0.00	0.00	0.00	0.00	0.00
Program Specialist <sup>(6)</sup>	1.75	1.75	1.75	1.00	2.00
Management Intern (FTE)	0.00	0.00	0.00	0.46	0.46
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	0.00	0.00
Office Clerk (FTE) <sup>(6)</sup>	0.00	0.00	0.00	0.48	0.96
<b>TOTAL RECREATION &amp; COMMUNITY SERVICES DEPARTMENT</b>	<b>23.96</b>	<b>23.96</b>	<b>23.96</b>	<b>23.85</b>	<b>26.33</b>

<sup>(6)</sup> Adopted New Part-Time Office Clerk Position at Recreation Park, Community Service Coordinator Position and a Program Specialist Position. Net staff change is 2.49 FTE.





### 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. RCS oversees the planning and implementation of parks improvement projects and park facility renovations. RCS provides guidance, training, and marketing strategies for other departments to ensure quality programs and services are provided to the San Fernando community.

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 2021-2022, 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 will continue to pursue grant funding, partnerships, and collaborations to leverage City resources and enhance the programs, services, and activities offered to the community.

The Division processes rental and special event permit applications and manages the use of both public and private land. RCS staff ensures that all documents such as certificates of liability insurance, health permits, and LAFD approval have been included in the final rental or special event permit. The Division handles all financial matters associated with the Department's programs, activities, and services.

# Dept: Recreation & Community Services

## Div: Recreation Administration

Account Number & Title		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-420-0000-4101	SALARIES-PERMANENT EMPLOYEE	242,961	237,584	321,738	287,872	275,961	254,828
001-420-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	7,576	-	-
001-420-0000-4105	OVERTIME	-	235	1,420	-	1,935	-
001-420-0000-4111	COMMISSIONER'S REIMBURSEMENT	1,525	2,433	3,525	4,500	1,500	9,000
001-420-0000-4120	O.A.S.D.I.	18,863	18,125	24,306	21,097	20,726	18,546
001-420-0000-4124	RETIREMENT	-	(1,721)	-	-	13,926	-
001-420-0000-4126	HEALTH INSURANCE	54,319	67,367	72,916	71,406	52,109	63,300
001-420-0000-4128	DENTAL INSURANCE	5,477	6,118	6,118	3,339	4,896	3,295
001-420-0000-4129	RETIREE HEALTH SAVINGS	1,200	1,139	2,105	1,200	1,132	900
001-420-0000-4130	WORKER'S COMPENSATION INS.	3,863	3,723	5,023	4,357	4,306	3,869
001-420-0000-4134	LONG TERM DISABILITY INSURANCE	992	963	1,068	1,109	746	865
001-420-0000-4136	OPTICAL INSURANCE	975	1,117	1,117	590	548	581
001-420-0000-4138	LIFE INSURANCE	303	351	351	266	177	243
001-420-0000-4140	WELLNESS BENEFIT	600	445	600	600	448	450
001-420-3689-41XX	COVID-19 GLOBAL OUTBREAK	-	4,037	10,925	-	5,151	-
<b>Personnel Costs</b>		<b>331,078</b>	<b>341,915</b>	<b>451,213</b>	<b>403,912</b>	<b>383,562</b>	<b>355,877</b>
001-420-0000-4220	TELEPHONE	18,415	19,561	16,525	19,000	16,686	19,000
001-420-0000-4260	CONTRACTUAL SERVICES	20,556	15,251	9,256	19,650	8,985	22,700
001-420-0000-4270	PROFESSIONAL SERVICES	207	-	-	-	-	-
001-420-0000-4300	DEPARTMENT SUPPLIES	9,395	7,186	7,112	10,100	9,466	10,210
001-420-0000-4320	DEPARTMENT EQUIPMENT MAINT	432	-	-	500	-	600
001-420-0000-4360	PERSONNEL TRAINING	1,930	65	-	460	120	390
001-420-0000-4370	MEETINGS, MEMBERSHIPS & TRAV	747	-	-	390	170	460
001-420-0000-4380	SUBSCRIPTIONS DUES & MEMBERSHIP	940	655	335	340	-	340
001-420-0000-4390	VEHICLE ALLOW & MILEAGE	4,643	4,280	3,707	4,100	4,145	4,817
001-420-3649-XXXX	YOUTH REINVESTMENT PROG.	-	357	-	-	-	-
001-420-0000-4450	OTHER EXPENSE	-	-	-	-	-	1,500
<b>Operations &amp; Maintenance Costs</b>		<b>57,265</b>	<b>47,355</b>	<b>36,936</b>	<b>54,540</b>	<b>39,571</b>	<b>60,017</b>
001-420-0000-4706	LIABILITY CHARGE	19,610	8,063	-	25,235	24,564	25,121
001-420-0320-4741	EQUIP MAINT CHARGE	17,881	19,460	18,551	13,955	9,336	15,295
001-420-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-420-0000-4743	FACILITY MAINTENANCE CHARGE	38,537	62,684	60,473	50,472	50,472	33,945
<b>Internal Service Charges</b>		<b>76,028</b>	<b>90,207</b>	<b>79,024</b>	<b>89,662</b>	<b>84,372</b>	<b>74,361</b>
001-420-0000-4500	CAPITAL EQUIPMENT	-	4,385	155,979	-	-	-
<b>Capital Costs</b>		<b>-</b>	<b>4,385</b>	<b>155,979</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-420-0000-4917		-	-	-	25,000	25,000	-
<b>Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>
<b>Division Total</b>		<b>464,371</b>	<b>483,862</b>	<b>723,152</b>	<b>573,114</b>	<b>532,505</b>	<b>490,255</b>



**COMMUNITY SERVICES**

**DIVISION No. 422**

**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 contracts like the agreement with the YWCA that manages the Elderly Nutrition Program. The 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, the Teens for a Better Community Youth 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. The staff has been successful in securing grant funds and 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 the 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.

The staff strives 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		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-422-0000-4101	SALARIES-PERMANENT EMPLOYEE	102,659	112,523	70,844	64,469	64,080	245,707
001-422-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	-	18,834
001-422-0000-4105	OVERTIME	-	264	-	-	5,833	-
001-422-0000-4120	O.A.S.D.I.	7,853	8,628	5,420	4,932	5,348	10,935
001-422-0000-4124	RETIREMENT	-	(320)	-	-	1,255	-
001-422-0000-4126	HEALTH INSURANCE	13,863	7,698	8,005	8,038	5,459	17,620
001-422-0000-4128	DENTAL INSURANCE	1,236	674	674	674	449	1,348
001-422-0000-4129	RETIREE HEALTH SAVINGS	3,087	2,216	1,292	1,200	1,149	2,400
001-422-0000-4130	WORKER'S COMPENSATION INS.	4,547	4,803	4,689	4,687	5,083	10,392
001-422-0000-4136	OPTICAL INSURANCE	274	150	150	150	-	299
001-422-0000-4138	LIFE INSURANCE	164	90	90	90	60	180
001-422-0000-4140	WELLNESS BENEFIT	-	-	-	-	-	-
001-422-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	81	-	-	-
<b>Personnel Costs</b>		<b>133,684</b>	<b>136,726</b>	<b>91,244</b>	<b>84,240</b>	<b>88,716</b>	<b>307,715</b>
001-422-0000-4260	CONTRACTUAL SERVICES	700	640	69	1,350	65	7,300
001-422-0000-4300	DEPARTMENT SUPPLIES	6,404	3,638	6,347	4,950	5,106	7,450
001-422-0000-4360	PERSONNEL TRAINING	-	-	-	800	115	800
001-422-0000-4370	MEETINGS, MEMBERSHIPS & TRAV	-	451	30	1,500	1,423	1,500
001-422-0000-4380	SUBSCRIPTIONS DUES & MMBRSHI	-	-	-	400	119	400
<b>Operations &amp; Maintenance Costs</b>		<b>7,104</b>	<b>4,729</b>	<b>6,446</b>	<b>9,000</b>	<b>6,828</b>	<b>17,450</b>
001-422-0000-4706	LIABILITY CHARGE	7,450	1,369	-	5,364	5,220	13,332
001-422-0000-4743	FACILITY MAINTENANCE CHARGE	22,861	16,073	15,506	12,942	12,948	25,144
<b>Internal Service Charges</b>		<b>30,311</b>	<b>17,442</b>	<b>15,506</b>	<b>18,306</b>	<b>18,168</b>	<b>38,476</b>
<b>Division Total</b>		<b>171,099</b>	<b>158,897</b>	<b>113,196</b>	<b>111,546</b>	<b>113,712</b>	<b>363,641</b>

**RECREATION (FACILITY OPERATIONS  
& PLAYGROUNDS)****DIVISION NO. 423****DIVISION OVERVIEW**

The Recreation Division is responsible for providing social, physical, and educational recreation programs that offer access to healthier lifestyles to persons of all ages. According to the National Recreation and Park Association, parks are a reflection of the quality of life in a community, and access to recreation services is an important factor in determining the livability of communities. In addition, recreation reduces alienation, loneliness, and anti-social behavior by providing access to community engagement opportunities.

The scope of responsibility under the Recreation Division includes youth and adult sports programs, recreation activities, leisure classes, contract classes, community wellness programs, and the management of partnerships with community-based organizations. 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 general facility operations. Recreation plans and leads quarterly staff trainings, tracks and provides CPR/First Aid certification to the part-time workforce as well as promote outside training opportunities that may be beneficial to the staff.

During FY 2021-2022, the operations of the Recreation Division involved slowly reintroducing in-person programming under pandemic and post-pandemic guidelines. The division began by offering outdoor programs such as fitness classes, wellness programs, and small-group sports clinics followed by adult sports, the inaugural Mission City Baseball league, and the return of indoor programming.

Recreation also developed a formal Contract Class Program to better manage existing and future leisure classes. The program created a specific assignment for a Recreation Leader III and offered a training opportunity in program development and management. Under the direction of the Recreation Supervisor, the designated staff was responsible for new class outreach, instructor recruitment, contract development, and program oversight.

FY 2022-2023 will require direct action or creative thinking to manage the staffing shortage and hardships being faced by the Department, all while continuing the current level of service offered to the community. Priorities will focus on rebuilding and properly training the workforce in an effort to assist the division and overall department to ensure that all services fall in line with City Council's Strategic Goal 1.5: Community First, exploring opportunities to expand recreation and sports programs, senior programs, and the Healthy San Fernando initiative.

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

Account Number & Title		2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-423-0000-4101	SALARIES-PERMANENT EMPLOYEE	85,355	85,276	82,071	79,497	114,637	176,028
001-423-0000-4103	WAGES-TEMPORARY & PART-TIME	244,212	200,242	79,172	200,000	208,851	271,639
001-423-0000-4105	OVERTIME	53	119	457	-	6,368	-
001-423-0000-4120	O.A.S.D.I.	25,217	21,848	12,367	5,967	25,235	26,961
001-423-0000-4124	RETIREMENT	-	(213)	-	6,006	3,042	-
001-423-0000-4126	HEALTH INSURANCE	11,417	12,147	12,950	8,038	13,005	8,810
001-423-0000-4128	DENTAL INSURANCE	1,306	1,306	1,306	674	657	674
001-423-0000-4129	RETIREE HEALTH SAVINGS	-	-	-	-	1,133	-
001-423-0000-4130	WORKER'S COMPENSATION INS.	24,254	21,104	12,185	5,670	20,443	13,158
001-423-0000-4136	OPTICAL INSURANCE	257	257	257	150	89	150
001-423-0000-4138	LIFE INSURANCE	2,015	1,560	1,424	90	841	2,340
001-423-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	22,090	-	45	-
<b>Personnel Costs</b>		<b>394,085</b>	<b>343,645</b>	<b>224,278</b>	<b>306,092</b>	<b>394,346</b>	<b>499,760</b>
001-423-0000-4260	CONTRACTUAL SERVICES	361	950	850	2,000	987	2,000
001-423-0000-4270	PROFESSIONAL SERVICES	450	-	-	1,000	-	1,413
001-423-0000-4300	DEPARTMENT SUPPLIES	4,832	1,642	4,442	4,000	5,129	4,000
001-423-0000-4360	PERSONNNEL TRAINING	-	-	-	1,000	-	1,000
001-423-0000-4370	MEETINGS, MEMBERSHIPS & TRAV	-	-	-	-	-	-
001-423-0000-4380	SUBSCRIPTIONS DUES & MMBRSHI	-	-	-	260	265	260
001-423-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>		<b>5,643</b>	<b>2,592</b>	<b>5,292</b>	<b>8,260</b>	<b>6,381</b>	<b>8,673</b>
001-423-0000-4706	LIABILITY CHARGE	19,996	6,558	-	19,489	18,972	28,665
001-423-0000-4743	FACILITY MAINTENANCE CHARGE	117,571	129,467	124,899	104,245	104,244	104,600
<b>Internal Service Charges</b>		<b>137,567</b>	<b>136,025</b>	<b>124,899</b>	<b>123,734</b>	<b>123,216</b>	<b>133,265</b>
<b>Division Total</b>		<b>537,295</b>	<b>482,262</b>	<b>354,470</b>	<b>438,086</b>	<b>523,943</b>	<b>641,698</b>

**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 citywide 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 (CAC) Grant Program supports projects that foster the 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. CAC 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 students' development of creativity, overall well-being, and academic achievement through meaningful arts-learning environments. Funding supports the Mariachi Master Apprentice Program (MMAP) 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 strengthens communities through the arts, by prioritizing historically underserved populations. Funding supports the Mariachi Master Apprentice Program (MMAP) which connects music masters with community youth to preserve mariachi music traditions through quality music programs. MMAP focuses on multi-level instrument instruction, arrangement, and performance skills, and targets youth ages 8 to 19. MMAP incorporates the following elements: Experience: Participants experience exemplary works of art, in a live form when 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 the national or state arts education standards.

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

Account Number & Title	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
001-424-0000-4101 SALARIES-PERMANENT EMPLOYEE	77,111	62,459	15,287	109,335	82,042	61,016
001-424-0000-4105 OVERTIME	-	-	-	-	6,480	-
001-424-0000-4120 O.A.S.D.I.	5,899	4,778	1,170	6,179	6,772	4,668
001-424-0000-4126 HEALTH INSURANCE	9,105	10,649	5,587	8,038	5,459	20,470
001-424-0000-4128 DENTAL INSURANCE	674	674	674	674	449	-
001-424-0000-4130 WORKER'S COMPENSATION INS.	5,606	4,541	1,111	5,872	6,436	4,436
001-424-0000-4136 OPTICAL INSURANCE	150	150	150	150	37	-
001-424-0000-4138 LIFE INSURANCE	96	90	38	90	60	90
<b>Personnel Costs</b>	<b>98,641</b>	<b>83,341</b>	<b>24,016</b>	<b>130,338</b>	<b>107,735</b>	<b>90,680</b>
001-424-0000-4260 CONTRACTUAL SERVICES	37,009	40,542	3,974	40,600	23,266	83,680
001-424-0000-4300 DEPARTMENT SUPPLIES	4,947	9,137	8,879	20,877	14,831	9,000
001-424-0000-4430 ACTIVITIES AND PROGRAMS	12,000	11,810	12,496	12,000	-	12,000
001-424-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>	<b>53,956</b>	<b>61,488</b>	<b>25,350</b>	<b>73,477</b>	<b>38,096</b>	<b>104,680</b>
001-424-0000-4706 LIABILITY CHARGE	5,611	1,903	-	6,480	6,312	6,401
001-424-0000-4743 FACILITY MAINTENANCE CHARGE	13,063	16,073	15,506	12,942	12,948	12,572
<b>Internal Service Charges</b>	<b>18,674</b>	<b>17,976</b>	<b>15,506</b>	<b>19,422</b>	<b>19,260</b>	<b>18,973</b>
<b>Division Total</b>	<b>171,271</b>	<b>162,805</b>	<b>64,871</b>	<b>223,237</b>	<b>165,091</b>	<b>214,333</b>





**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.

**SECTION V.  
SPECIAL REVENUE,  
CAPITAL AND GRANT  
FUNDS**

**DESCRIPTION**

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

<b><u>FUND NO.</u></b>	<b><u>FUND DESCRIPTION</u></b>
002	Supplemental Law Enforcement Services Fund (SLESF)
007	Proposition "A"
008	Proposition "C" – Transit Development Fund
009	Proposition "C" – Discretionary
010	Capital Grant Fund
011	State Gas Tax Fund
012	Measure "R" Fund
013	Traffic Safety Fund
014	Cash in-lieu of Parking Fund
015	Local Transportation Fund (SB 325)
016	Air Quality Management District Fund (AQMD)
017	Self-Sustaining Recreational Activities
018	Retirement Fund
019	Quimby Act Fees
020	Asset Seizure – State
021	Asset Seizure – Federal
022	Surface Transportation Program – Local (STPL)
023	Measure "W" Fund
024	Measure "M" Fund
025	Road Maintenance & Rehabilitation Fund (SB1)
026	Community Development Block Grant (CDBG)
027	Street Lighting Fund
029	Parking and Maintenance Operations (M & O) – Off Street
030	Mall Maintenance Operations
032	Capital Outlay Fund
050	Pavement Management Fund
053	Community Investment Fund
055	Community Development Surcharge Fund
094	Low Income Housing Fund
101	Safety Realignment Fund (AB109)
108	California Arts Council
109	National Endowment for the Arts (NEA)
110	Operating Grants



## SPECIAL REVENUE, CAPITAL, AND GRANT FUNDS

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<b><u>FUND NO.</u></b>	<b><u>FUND DESCRIPTION</u></b>
119	Community Oriented Policing Services (COPS) Safe Schools
120	Alcohol Beverage Control (ABC) Grant
121	American Rescue Plan Act Fund

**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**

<b>Beginning Fund Balance:</b>		<b>70,071</b>	<b>96,867</b>	<b>132,362</b>	<b>164,588</b>		<b>164,588</b>
<b>REVENUES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Account Number &amp; Title</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
3500-0000 INTEREST INCOME		1,795	2,549	1,900	-	-	-
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT		1,254	1,998	(1,400)	-	(912)	-
3679-0000 COPS MORE		148,747	155,948	156,727	125,000	161,285	150,000
3679-2206 SLESF		-	-	-	-	-	-
<b>Total Revenue</b>		<b>151,796</b>	<b>160,495</b>	<b>157,226</b>	<b>125,000</b>	<b>160,373</b>	<b>150,000</b>
<b>APPROPRIATIONS</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Account Number &amp; Title</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
002-190-0000-4901 TRANSFER TO GENERAL FUND		125,000	125,000	125,000	125,000	125,004	150,000
<i>Transfers</i>		125,000	125,000	125,000	125,000	125,004	150,000
<b>Total Appropriations</b>		<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,004</b>	<b>150,000</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>26,796</b>	<b>35,495</b>	<b>32,226</b>	<b>-</b>	<b>35,369</b>	<b>-</b>
<b>Ending Balance:</b>		<b>96,867</b>	<b>132,362</b>	<b>164,588</b>	<b>164,588</b>		<b>164,588</b>

**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:		54,919	73,603	71,817	83,762	64,857	
REVENUES	Account Number & Title	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
3210-0000	SALES AND USE TAXES	491,583	476,955	501,353	509,042	582,214	603,918
3500-0000	INTEREST INCOME	2,845	2,459	2,104	-	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	1,287	1,487	(984)	-	(1,022)	-
3794-0000	DIAL-A-RIDE TICKETS	2,825	2,767	-	-	1,954	2,800
3794-3630	AQMD NATURAL GAS TROLLEYS	8,111	5,357	-	-	4,075	6,734
3796-0000	MTA BUS PASS SUBSIDY	6,634	4,881	60	-	1,134	5,780
<b>Total Revenue</b>		<b>513,286</b>	<b>493,906</b>	<b>502,533</b>	<b>509,042</b>	<b>588,356</b>	<b>619,232</b>
APPROPRIATIONS	Account Number & Title	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
007-313-0000-4101	SALARIES-PERMANENT EMPLOYEE	9,349	5,817	-	-	-	-
007-440-0000-4101	SALARIES-PERMANENT EMPLOYEE	14,414	-	6,870	3,350	3,375	43,765
007-440-0000-4105	OVERTIM E	-	12	68	-	97	-
007-440-0000-4120	O.A.S.D.I.	1,103	446	530	-	265	3,091
007-440-0000-4124	RETIREMENT	-	711	884	224	629	7,478
007-440-0000-4126	HEALTH INSURANCE	2,043	1,275	1,389	1,002	657	8,118
007-440-0000-4128	DENTAL INSURANCE	176	97	97	63	42	107
007-440-0000-4129	RETIREE HEALTH SAVINGS	163	56	59	-	-	300
007-440-0000-4130	WORKER'S COMPENSATION INS.	228	92	110	52	55	651
007-440-0000-4134	LONG TERM DISABILITY INSURANC	-	-	-	-	-	288
007-440-0000-4136	OPTICAL INSURANCE	36	18	18	11	3	19
007-440-0000-4138	LIFE INSURANCE	32	9	6	-	3	27
007-440-0000-4140	WELLNESS BENEFIT REIMBURSMEN	-	-	-	-	-	150
<i>Personnel Costs</i>		<i>27,543</i>	<i>8,533</i>	<i>10,032</i>	<i>4,702</i>	<i>5,126</i>	<i>63,994</i>
007-190-0000-4480	COST ALLOCATION	29,935	28,818	24,203	24,203	24,204	41,788
007-313-0000-4260	CONTRACTUAL SERVICES	134,000	149,000	149,000	149,000	149,000	149,000
007-313-3630-4402	FUEL	4,141	20,781	37,827	22,042	3,610	22,042
007-440-0000-4390	VEHICLE ALLOWANCE & MILEAGE	-	-	-	-	-	900
007-440-0441-4220	TELEPHONE	1,673	1,803	1,763	2,000	1,681	2,000
007-440-0441-4260	MTA BUS PASS SALES	12,412	8,833	120	16,000	1,312	16,000
007-440-0442-4260	CONTRACTUAL SERVICES	269,280	270,000	267,643	270,000	259,196	270,000
007-440-0443-4260	CONTRACTUAL SERVICES	15,619	7,924	-	40,000	5,268	40,000
<i>Operations &amp; Maintenance Costs</i>		<i>467,060</i>	<i>487,159</i>	<i>480,556</i>	<i>523,245</i>	<i>444,271</i>	<i>541,730</i>
<b>Total Appropriations</b>		<b>494,602</b>	<b>495,692</b>	<b>490,588</b>	<b>527,947</b>	<b>449,397</b>	<b>605,724</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>18,684</b>	<b>(1,786)</b>	<b>11,946</b>	<b>(18,905)</b>	<b>138,959</b>	<b>13,508</b>
<b>Ending Balance:</b>		<b>73,603</b>	<b>71,817</b>	<b>83,762</b>	<b>64,857</b>	<b>78,365</b>	



**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:**

- Annual Street Resurfacing Projects
- Project Match – FTA Grant – Phase 2 Bus Project

# Fund: Proposition C - Transit Development Fund

Resp. Dept: Public Works

Beginning Fund Balance:		329,646	574,536	739,623	618,508		180,508
<b>REVENUES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3210-0000	SALES AND USE TAXES	407,755	395,635	415,854	422,237	482,935	500,934
3500-0000	INTEREST INCOME	7,174	12,461	6,802	-	-	-
3508-0000	NET INC/DECR FAIR VAL INVESTMENT	5,887	11,152	(9,564)	-	(3,030)	-
<b>Total Revenue</b>		<b>420,816</b>	<b>419,249</b>	<b>413,092</b>	<b>422,237</b>	<b>479,905</b>	<b>500,934</b>
<b>APPROPRIATIONS</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
008-311-0000-4101	SALARIES-PERMANENT EMPLOYEE	6,015	15,482	16,753	-	-	-
008-311-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	-	-
008-311-0000-4105	OVERTIME	-	-	-	-	-	-
008-311-0000-4120	O.A.S.D.I.	-	-	1,280	-	-	-
008-311-0000-4124	RETIREMENT	-	-	4,046	-	-	-
008-311-0000-4126	HEALTH INSURANCE	-	-	5,980	-	-	-
008-311-0000-4128	DENTAL INSURANCE	-	-	948	-	-	-
008-311-0000-4130	WORKERS COMPENSATION INS.	-	-	2,380	-	-	-
008-311-0000-4136	OPTICAL INSURANCE	-	-	125	-	-	-
008-311-0000-4138	LIFE INSURANCE	-	-	28	-	-	-
<i>Personnel Costs</i>		<i>6,015</i>	<i>15,482</i>	<i>31,540</i>	<i>-</i>	<i>-</i>	<i>-</i>
008-190-0000-4480	COST ALLOCATION	23,306	26,509	26,556	26,556	26,556	13,886
008-311-0000-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
008-313-0000-4260	CONTRACTUAL SERVICES	144,720	145,000	145,000	218,000	160,544	218,000
<i>Operations &amp; Maintenance Costs</i>		<i>168,026</i>	<i>171,509</i>	<i>171,556</i>	<i>244,556</i>	<i>187,100</i>	<i>231,886</i>
008-190-0000-4901	TRANSFER TO GENERAL FUND	-	-	-	-	-	-
<i>Transfers</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
008-313-XXXX-4600	BUS SHELTER PROJECT: MATCH	-	-	-	62,704	-	-
008-311-0560-4600	STREET RESURFACING PROGRAM	-	-	-	552,977	20,169	400,000
008-311-0562-4600	TRAFFIC SIGNALS ON GLENOAKS H	-	-	-	-	-	-
008-311-6673-4600	GLENOAKS RESURFACING PROJECT	-	66,530	331,111	-	-	-
008-311-6676-4600	CALTRANS TCSP TRUMAN ST	1,885	641	-	-	-	-
<i>Capital Projects</i>		<i>1,885</i>	<i>67,171</i>	<i>331,111</i>	<i>615,681</i>	<i>20,169</i>	<i>400,000</i>
<b>Total Appropriations</b>		<b>175,926</b>	<b>254,161</b>	<b>534,207</b>	<b>860,237</b>	<b>207,269</b>	<b>631,886</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>244,890</b>	<b>165,088</b>	<b>(121,115)</b>	<b>(438,000)</b>	<b>272,636</b>	<b>(130,952)</b>
Ending Balance:		574,536	739,623	618,508	180,508		49,556

**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:		20,685	21,335	21,999	21,995		(753,381)
<b>REVENUES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	339	370	237	-	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	311	294	(242)	-	(115)	-
3686-0510	SIGNAL IMPROVEMENTS	-	-	-	-	-	753,381
<b>Total Revenue</b>		<b>650</b>	<b>664</b>	<b>(4)</b>	<b>-</b>	<b>(115)</b>	<b>753,381</b>
<b>APPROPRIATIONS</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Account Number & Title		Actual	Adjusted	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	-	-
<b>Total Appropriations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>775,376</b>	<b>-</b>	<b>-</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>650</b>	<b>664</b>	<b>(4)</b>	<b>(775,376)</b>	<b>(115)</b>	<b>753,381</b>
Ending Balance:		21,335	21,999	21,995	(753,381)		-

**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**

- FTA Grant: Phase 2 Bus Shelters Project
- MSRC Grant, ATP Cycle 3 Grant, CMAQ Grant, SMMC Grant: Pacoima Wash Bikeway 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
- Measure W: SF Regional Park Infiltration System Project
- LADWP Grant: SF Regional Park Infiltration System Project
- CalOES Community Power Resiliency Grant Program: Parks Emergency Generator Project
- Department of Water Resources Grant: Upper Reservoir Replacement Project

**Fund: Capital Grants Fund**

**Resp. Dept: Various**

Beginning Fund Balance:		(711,477)	(125,302)	(483,916)	2,607,454		2,874,365
REVENUES		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	-	-	-	-	-	-
3680-3698	PUBLIC SAFETY RADIOS/BODY CAMERAS (BS	-	-	-	2,000,000	2,000,000	-
3683-3709	LA COUNTY PROP A	-	-	102,002	19,223	22,737	-
3686-0175	BUS SHELTERS	-	-	-	250,816	-	-
3686-0510	SIGNAL IMPROVEMENTS	10,000	-	-	-	-	-
3686-0549	PACOIMA WASH BIKEWAY CMAQ	-	-	-	1,513,000	-	-
3686-0550	PACOIMA WASH BIKEWAY ATP CYCLE 3	-	-	-	973,000	-	-
3686-0551	PACOIMA WASH BIKEWAY MSRC	-	-	-	1,348,124	-	-
3686-0552	SAFE ROUTES TO SCHOOL CYCLE 1	-	-	324	-	-	-
3686-0553	SAFE ROUTES TO SCHOOL CYCLE 2	-	-	324	999,850	-	-
3686-0557	GLENOAKS SAFE ST IMPROV HSIP CYCLE	-	-	-	-	-	-
3686-0560	STREET RESURFACING	-	-	-	-	-	-
3686-0562	TRAFFIC SIGNALS GLENOAKS HSIP	-	-	-	1,096,000	-	-
3686-0620	SF PARK INFILTRATION LACFCD	-	-	3,115,000	9,201,200	5,785,000	-
3686-0628	SF SAFE & ACTIVE ST IMPLEMENTATION PLA	-	-	-	1,231	127,696	-
3686-0645	SF INFILTRATION SYST PROP1 IRWM PROG	-	-	-	1,029,764	-	-
3686-0687	CALTRANS SUST. TRANSPRT PLANNING GRT	-	-	-	-	-	-
3686-0716	UPPER RESERVOIR REPLACEMENT-DWR	-	-	257,716	4,750,000	-	-
3686-0763	STORMWATER INFILTRATION PROJECT	199,951	-	96,343	-	-	-
3686-0764	DWP STORMWATER INFILTRATION PROJECT	117,200	-	-	-	-	2,244,662
3686-0765	SELF GENERATION INCENTIVE PROGRAM	-	-	-	583,950	-	-
3686-0823	VISTA DEL VALLE SAFETY IMPROVEMENTS	-	-	-	-	-	-
3686-3636	SAFE ROUTES TO SCHOOL	-	-	-	-	-	-
3686-3648	COM. POWER RESIL. PROGRAM	-	-	300,000	300,000	-	-
3686-3665	PEDESTRAIN CT DWN SIGNALS HSIPL5202(01	-	-	-	-	-	-
3686-3697	CLEAN TRANS MSRC NO. ML 14062	325,679	-	-	-	-	-
3686-3699	ELECTRICAL VEHICLES CHARGING STATIONS	43,994	-	-	-	-	-
3686-6673	GLENOAKS RESURFACING PROJECT	-	12,511	904,817	-	-	-
3686-6676	CALTRANS TCSP TRUMAN-ST. ENHANCEMEN	85,384	34,459	-	-	-	-
3686-6677	PLAINS ALL AMERICAN PIPELINE	-	229,648	-	-	-	-
3696-3449	"911" SECURITY UPGRADE	2,741	9,800	-	27,000	27,000	-
3696-3602	CPD DE-ESCALATION TRAINING SOLICIATION	-	-	-	91,845	-	-
3696-3604	BULLETPROOF VEST 2016	1,341	-	-	-	-	-
3696-3608	HAZARD MITIGATION PROGRAM	-	-	11,812	-	-	-
3696-3662	UASI URBAN AREA SEC INITIRATIVE NO. C121	20,598	-	-	-	-	-
3696-3684	UASI 2015	45,452	-	-	-	-	-
3696-3711	HEALTH SF OPEN STREETS EVENT	-	-	-	-	18,375	-
3697-0671	PIONEER PARK PLYGROUND 2018 BOND ACT	-	-	-	192,905	-	-
3697-3669	CP-LAYNE PARK REVITALIZATION	-	-	-	1,134,245	109,573	-
3940-3661	CNG FUELING STATION	197,255	-	-	-	-	-
3970-0000	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
3979-0000	TRANSFER FROM PAVEMENT MGMT FUND	-	-	-	-	-	-
<b>Total Revenue</b>		<b>1,049,595</b>	<b>286,417</b>	<b>4,788,338</b>	<b>25,512,153</b>	<b>8,090,381</b>	<b>2,244,662</b>

# Fund: Capital Grants Fund

## Resp. Dept: Various

APPROPRIATIONS	2019	2020	2021	2022	2022	2023
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
<b>Community Development Grants</b>						
010-152-0000-4500 ELECTRIC VEHICLE REPLACEMENT	10,000	-	-	-	-	-
<i>Total Community Development Grants</i>	<i>10,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<b>Police Grants</b>						
010-220-3449-4370 9-1-1 EMERGENCY COMMUNICATIC	2,741	-	-	-	-	-
010-220-3449-4500 9-1-1 EMERGENCY COMMUNICATIC	9,800	-	-	27,000	39,817	-
010-220-3602-4370 CPD DE-ESCALATION TRAINING SOL	-	-	-	5,285	1,606	-
010-220-3602-4500 CPD DE-ESCALATION TRAINING SOL	-	-	-	86,560	-	-
010-220-3662-4500 UASI URBAN AREA SEC INITIATIVE	20,598	-	-	-	-	-
010-225-3698-4405 PUBLIC SAFETY RADIOS/BODY CAM	-	-	-	44,349	29,422	-
010-225-3698-4500 PUBLIC SAFETY RADIOS/BODY CAM	-	-	-	1,955,651	620,209	-
<i>Total Police Grants</i>	<i>33,139</i>	<i>-</i>	<i>-</i>	<i>2,118,845</i>	<i>691,054</i>	<i>-</i>
<b>Public Works Grants</b>						
010-310-0620-4600 SF PARK INFILTRATION-LACFCD	-	-	-	9,201,200	1,659,225	-
010-310-0645-4600 SF INFILTR SYST PROP 1 IRWM PROJ	-	-	-	1,029,764	-	-
010-310-0687-4270 CALTRANS SUST TRANSPRT PLANNI	-	-	-	-	-	-
010-310-0763-4600 STORMWATER INFILTRATION PROJ	244,409	24,958	7,319	-	-	-
010-310-0764-4600 DWP STORMWATER INFILTRATION	117,200	-	-	-	13,200	2,244,662
010-310-3661-4600 CNG FUELING STATION	46,213	-	-	-	-	-
010-311-0175-4600 PHASE 2 BUS SHELTERS PROJECT	-	-	-	250,816	-	-
010-311-0549-4600 PACOIMA WASH BIKEWAY CMAQ	-	-	-	1,513,000	-	-
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	-	-	324	994,124	-	-
010-311-0553-4600 SAFE ROUTES TO SCHOOL CYCLE 2	-	-	324	999,850	-	-
010-311-0560-4600 STREET RESURFACING PROGRAM	-	-	-	-	-	-
010-311-0562-4600 TRAFFIC SIGNALS GLENOAKS HSIP	-	-	-	1,096,000	-	-
010-311-0628-4600 SF SAFE & ACTIVE ST IMPLEMENTA	-	-	61,654	80,026	63,313	-
010-311-6673-4101 GLENOAKS RESURFACING PROJECT	-	12,511	-	-	-	-
010-311-6673-4600 GLENOAKS RESURFACING PROJECT	182	255,044	1,107,048	-	-	-
010-311-6676-4270 CALTRANS TCSP TRUMAN ST. ENHA	722	20	-	-	-	-
010-311-6677-4600 PLAINS ALL AMERICAN PIPELINE	-	229,648	1,480	-	-	-
010-320-3697-4600 CLEAN TRANSP MSRC #ML14062	11,553	-	-	-	-	-
010-335-3699-4600 ELECTRICAL VEHICLE CHARGING ST/	-	-	-	-	-	-
010-370-0765-4600 SELF GENERATION INCENTIVE PROC	-	-	29,198	-	-	-
010-370-3648-4500 COM. POWER RESIL. PROGRAM	-	-	-	300,000	-	-
010-371-0510-4600 SIGNAL IMPROVEMENTS	-	-	-	-	-	-
010-385-0716-4600 UPPER RESERVOIR REPL-DWR	-	104,476	318,646	4,326,878	112,269	-
010-390-0765-4600 SELF GENERATION INCENTIVE PROC	-	-	-	583,950	-	-
<i>Total Public Works Grants</i>	<i>420,280</i>	<i>626,657</i>	<i>1,525,993</i>	<i>21,702,608</i>	<i>1,848,007</i>	<i>2,244,662</i>
<b>Recreation and Community Service Grants</b>						
010-420-0671-4600 PIONEER PARK PLYGRD 2018 PARKS	-	-	-	192,905	-	-
010-420-3669-4600 CP-LAYNE PARK REVITALIZATION	-	-	48,209	1,086,036	131,391	-
010-420-3711-4260 HEALTHY SF OPEN ST EVENT	-	18,375	-	125,625	11,495	-
010-422-3709-4600 LAS PALMAS PARK FACILITY IMPROV	-	-	122,765	19,223	1,500	-
<i>Total Recreation and Community Service Grants</i>	<i>-</i>	<i>18,375</i>	<i>170,975</i>	<i>1,423,789</i>	<i>144,386</i>	<i>-</i>
<b>Total Appropriations</b>	<b>463,419</b>	<b>645,032</b>	<b>1,696,967</b>	<b>25,245,242</b>	<b>2,683,447</b>	<b>2,244,662</b>
<b>ANNUAL SURPLUS/DEFICIT</b>	<b>586,176</b>	<b>(358,615)</b>	<b>3,091,371</b>	<b>266,911</b>	<b>5,406,934</b>	<b>-</b>
<b>Ending Balance:</b>	<b>(5125,301.62)</b>	<b>(483,916)</b>	<b>2,607,454</b>	<b>2,874,365</b>		<b>2,874,365</b>

**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**

<b>Beginning Fund Balance:</b>		<b>66,482</b>	<b>41,727</b>	<b>(59,970)</b>	<b>5,313</b>		<b>34,988</b>
<b>REVENUES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Account Number &amp; Title</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
3500-0000 INTEREST INCOME		-	-	-	-	-	-
3610-0000 GAS TAX ALLOCATION SECT 2105		142,161	127,109	128,421	142,695	125,963	159,709
3611-0000 GAS TAX ALLOCATION SECT 2106		78,117	76,888	76,788	84,367	76,398	93,684
3612-0000 GAS TAX ALLOCATION SECT 2107		169,755	160,499	173,775	181,481	148,558	218,188
3613-0000 GAS TAX ALLOCATION SECTION 2103		82,189	171,819	168,174	194,247	183,354	243,802
3615-0000 GAS TAX ALLOCATION SECT 2107.5		5,000	5,000	6,000	6,000	5,000	6,000
3901-0000 MISC REVENUE		-	-	-	-	-	-
3917-0000 TRAFFIC CONGESTION RELIEF		27,744	28,013	-	-	-	-
<b>Total Revenue</b>		<b>504,965</b>	<b>569,328</b>	<b>553,159</b>	<b>608,790</b>	<b>539,272</b>	<b>721,383</b>
<b>APPROPRIATIONS</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Account Number &amp; Title</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
011-311-0000-4101 SALARIES-PERMANENT EMPLOYEE		-	25	-	-	-	-
011-311-0000-4105 OVERTIME		426	240	-	-	-	-
011-311-0000-4120 O.A.S.D.I.		33	20	-	-	-	-
011-311-0000-4126 HEALTH INSURANCE		-	-	-	-	-	-
011-311-0000-4128 DENTAL INSURANCE		-	-	-	-	-	-
011-311-0000-4130 WORKER'S COMPENSATION INS.		61	38	-	-	-	-
011-311-0000-4136 OPTICAL INSURANCE		-	-	-	-	-	-
<i>Personnel Costs</i>		<i>519</i>	<i>323</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
011-190-0000-4480 COST ALLOCATION		22,054	22,852	11,885	11,885	11,880	21,186
011-311-0000-4260 CONTRACTUAL SERVICES		249,560	263,657	265,000	274,621	274,621	277,886
011-311-0000-4270 PROFESSIONAL SERVICES		2,445	3,000	3,000	-	3,000	-
011-311-0558-4260 CITYWIDE STREET REPAIR		-	-	-	-	-	-
011-371-3665-4270 PROFESSIONAL SERVICES		-	-	-	-	-	-
011-311-7510-4300 NORTH MACLAY STREETSCAPE		-	-	-	-	-	-
<i>Operations &amp; Maintenance Costs</i>		<i>274,059</i>	<i>289,509</i>	<i>279,885</i>	<i>286,506</i>	<i>289,501</i>	<i>299,072</i>
011-190-0000-4901 TRANSFER TO GENERAL FUND		254,642	273,805	205,000	228,038	228,036	250,000
011-190-0000-4910 TRANSFER TO GRANT FUND		-	-	-	-	-	-
<i>Transfers</i>		<i>254,642</i>	<i>273,805</i>	<i>205,000</i>	<i>228,038</i>	<i>228,036</i>	<i>250,000</i>
011-311-0000-4600 CAPITAL PROJECTS		-	-	-	-	-	-
011-311-0558-4600 CITYWIDE STREET REPAIR		-	-	-	-	-	-
011-311-0560-4600 STREET RESURFACING PROGRAM		-	107,389	2,990	64,571	-	-
011-311-7510-4600 NORTH MACLAY STREETSCAPE		500	-	-	-	-	-
<i>Capital Projects</i>		<i>500</i>	<i>107,389</i>	<i>2,990</i>	<i>64,571</i>	<i>-</i>	<i>-</i>
<b>Total Appropriations</b>		<b>529,720</b>	<b>671,026</b>	<b>487,875</b>	<b>579,115</b>	<b>517,537</b>	<b>549,072</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>254,642</b>	<b>(101,697)</b>	<b>65,284</b>	<b>29,675</b>	<b>21,736</b>	<b>172,311</b>
<b>Ending Balance:</b>		<b>41,727</b>	<b>(59,970)</b>	<b>5,313</b>	<b>34,988</b>		<b>207,299</b>

**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
  - Annual Street Resurfacing
  - Pacoima Wash Bikeway Project
  - SF Regional Park Infiltration System Project
  - Glenoaks Boulevard Bridge of the Pacoima Creek Safety Improvements
  - HSIP Cycle 8 Traffic Signal Improvements

**Fund: Measure R**

**Resp. Dept: Public Works**

Beginning Fund Balance:		2,595,858	2,613,644	2,336,160	1,528,617		350,526
REVENUES		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3210-0000	SALES AND USE TAXES	305,904	296,302	312,323	358,902	362,141	375,701
3500-0000	INTEREST INCOME	13,666	12,811	2,451	-	-	-
3500-3556	INTEREST INCOME-WILMINGTON TRUST	37,111	24,947	492	-	178	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	3,101	7,430	(7,883)	-	(1,998)	-
3970-0000	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
<b>Total Revenue</b>		<b>359,782</b>	<b>341,490</b>	<b>307,383</b>	<b>358,902</b>	<b>360,320</b>	<b>375,701</b>

APPROPRIATIONS		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
012-310-0000-4101	SALARIES-PERMANENT EMPLOYEE'	-	-	-	-	-	-
012-310-0000-4120	O.A.S.D.I.	-	-	-	-	-	-
012-310-0000-4126	HEALTH INSURANCE	-	-	-	-	-	-
012-310-0000-4128	DENTAL INSURANCE	-	-	-	-	-	-
012-310-0000-4129	RETIREE HEALTH SAVINGS	-	-	-	-	-	-
012-310-0000-4130	WORKERS COMPENSATION INS.	-	-	-	-	-	-
012-310-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	-	-	-	-
012-310-0000-4136	OPTICAL INSURANCE	-	-	-	-	-	-
012-310-0000-4138	LIFE INSURANCE	-	-	-	-	-	-
012-311-0000-4101	SALARIES-PERMANENT EMP	-	-	-	-	-	-
012-311-0000-4120	O.A.S.D.I.	-	-	-	-	-	-
012-311-0000-4130	WORKERS COMPENSATION INS.	-	-	-	-	-	-
012-311-0560-4101	STREET RESURFACING PROGRAM	-	-	-	-	-	-
012-311-0560-4120	STREET RESURFACING PROGRAM	-	-	-	-	-	-
012-311-0560-4126	HEALTH INSURANCE	-	-	-	-	-	-
012-311-0560-4128	DENTAL INSURANCE	-	-	-	-	-	-
012-311-0560-4130	STREET RESURFACING PROGRAM	-	-	-	-	-	-
<i>Personnel Costs</i>		-	-	-	-	-	-
012-190-0000-4265	ADMINISTRATIVE EXPENSE	3,872	2,871	1,008	1,008	1,371	2,584
012-310-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
012-310-0000-4410	BOND INTEREST	94,588	92,038	88,638	95,000	85,038	81,238
012-310-0000-4420	BOND PRINCIPAL	85,000	85,000	90,000	90,000	95,000	95,000
<i>Operations &amp; Maintenance Costs</i>		<b>183,459</b>	<b>179,908</b>	<b>179,646</b>	<b>186,008</b>	<b>181,408</b>	<b>178,822</b>
012-311-0551-4600	PACOIMA WASH BIKEWAY PROJEC	-	-	459	399,541	75	-
012-311-0552-4600	SAFE ROUTES TO SCHOOL CYCLE 1	33,071	1,443	-	181,000	910	-
012-311-0553-4600	SAFE ROUTES TO SCHOOL CYCLE 2	43,640	2,028	-	269,000	845	-
012-311-0558-4600	CITY WIDE STREET REPAIR PROJEC	-	-	-	-	-	-
012-311-0560-4600	STREET RESURFACING	-	346,897	153,571	447,074	-	425,000
012-311-0562-4600	HSIP CYCLE 8 TRAFFIC SIGNAL IMPI	-	50,840	9,160	-	-	-
012-311-0565-4600	GLEN Oaks BRIDGE FENCING	-	6,498	130	54,370	4,739	-
012-311-3636-4600	SAFE ROUTES TO SCHOOL PROJECT	-	-	-	-	-	-
012-311-6673-4600	GLEN Oaks RESURFACING PROJECT	66,825	31,361	771,959	-	-	-
012-311-6674-4600	BRIDGE PREVENTIVE MAINT.	15,000	-	-	-	-	-
<i>Capital Projects</i>		<b>158,536</b>	<b>439,066</b>	<b>935,279</b>	<b>1,350,985</b>	<b>6,569</b>	<b>425,000</b>
<b>Total Appropriations</b>		<b>341,996</b>	<b>618,974</b>	<b>1,114,925</b>	<b>1,536,993</b>	<b>187,977</b>	<b>603,822</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>17,786</b>	<b>(277,484)</b>	<b>(807,542)</b>	<b>(1,178,091)</b>	<b>172,342</b>	<b>(228,121)</b>
<b>Ending Balance:</b>		<b>2,613,644</b>	<b>2,336,160</b>	<b>1,528,617</b>	<b>350,526</b>		<b>122,405</b>

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

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

**Fund: Traffic Safety Fund**  
**Resp. Dept: Public Works**

Beginning Fund Balance:		(4,780)	(2,116)	3,547	4,483		4,483
<b>REVENUES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3410-0000 VEHICLE CODE FINES		12,664	5,663	936	-	1,787	-
<b>Total Revenue</b>		<b>12,664</b>	<b>5,663</b>	<b>936</b>	<b>-</b>	<b>1,787</b>	<b>-</b>
<b>APPROPRIATIONS</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
013-190-0000-4901 TRANSFER TO GENERAL FUND		10,000	-	-	-	-	-
Transfers		10,000	-	-	-	-	-
<b>Total Appropriations</b>		<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>2,664</b>	<b>5,663</b>	<b>936</b>	<b>-</b>	<b>1,787</b>	<b>-</b>
Ending Balance:		(2,116)	3,547	4,483	4,483		4,483



**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: Community Development**

Beginning Fund Balance:		433,807	442,128	455,888	513,483		513,483
<b>REVENUES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	7,027	7,672	5,054	-	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	1,294	6,088	(4,807)	-	(2,576)	-
3854-0000	OFF STREET PARKING SPACES	-	-	57,348	-	-	-
<b>Total Revenue</b>		<b>8,321</b>	<b>13,760</b>	<b>57,595</b>	<b>-</b>	<b>(2,576)</b>	<b>-</b>
<b>APPROPRIATIONS</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
014-311-0000-4600	CAPITAL PROJECTS	-	-	-	-	-	-
<i>Capital Projects</i>		-	-	-	-	-	-
<b>Total Appropriations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>8,321</b>	<b>13,760</b>	<b>57,595</b>	<b>-</b>	<b>(2,576)</b>	<b>-</b>
Ending Balance:		442,128	455,888	513,483	513,483		513,483

**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	-	
REVENUES		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	195	(49)	-	-	-	-
3695-0866	SIDEWALK REPAIR PROJECT	16,611	6,084	30,000	45,519	-	23,311
Total Revenues		16,806	6,035	30,000	45,519	-	23,311
APPROPRIATIONS		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
015-190-0000-4480	COST ALLOCATION	-	-	-	-	-	-
Operations & Maintenance Costs		-	-	-	-	-	-
015-190-0000-4901	TRANSFER TO GENERAL FUND	-	-	-	-	-	-
Transfers		-	-	-	-	-	-
015-310-0000-4600	CAPITAL PROJECTS	14,811	-	-	-	-	-
015-310-0866-4600	CP-SIDEWALK REPAIR PROJECT	1,994	6,035	-	45,519	25,010	23,311
015-311-6673-4600	GLENOAKS RESURFACING PROJECT			30,000	-	-	-
Capital Projects		16,805	6,035	30,000	45,519	25,010	23,311
Total Appropriations		16,805	6,035	30,000	45,519	25,010	23,311
ANNUAL SURPLUS/DEFICIT		-	-	-	-	(25,010)	-
Ending Balance:		1	1	1	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**

<b>Beginning Fund Balance:</b>		<b>105,473</b>	<b>62,885</b>	<b>82,399</b>	<b>123,463</b>		<b>123,463</b>
<b>REVENUES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Account Number &amp; Title</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
3500-0000 INTEREST INCOME		1,260	1,174	1,071	-	-	-
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT		1,455	1,056	(720)	-	(570)	-
3605-0000 MOTOR VEHICLE IN-LIEU TAX		31,910	23,654	40,713	20,000	23,549	30,000
3901-0000 MISCELLANEOUS REVENUE		4,500	-	-	-	-	-
3910-0000 SALE OF PROPERTY & EQUIPMENT		1,580	-	-	-	-	-
<b>Total Revenues</b>		<b>40,705</b>	<b>25,883</b>	<b>41,064</b>	<b>20,000</b>	<b>22,979</b>	<b>30,000</b>
<b>APPROPRIATIONS</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Account Number &amp; Title</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
016-152-0000-4500 CAPITAL EQUIPMENT		24,177	-	-	-	-	-
016-225-0000-4500 CAPITAL EQUIPMENT		42,710	6,369	-	-	-	-
016-310-3661-4270 PROFESSIONAL SERVICES		-	-	-	-	-	-
016-310-3661-4500 CAPITAL EQUIPMENT		-	-	-	-	-	-
016-310-3661-4600 CAPITAL PROJECTS		16,407	-	-	-	-	-
016-311-0000-4500 CAPITAL EQUIPMENT		-	-	-	20,000	-	-
016-371-0000-4500 CAPITAL EQUIPMENT		-	-	-	-	-	-
<i>Capital Projects</i>		<i>83,293</i>	<i>6,369</i>	<i>-</i>	<i>20,000</i>	<i>-</i>	<i>-</i>
<b>Fund Total Appropriations</b>		<b>83,293</b>	<b>6,369</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>(42,588)</b>	<b>19,515</b>	<b>41,064</b>	<b>-</b>	<b>22,979</b>	<b>30,000</b>
<b>Ending Balance:</b>		<b>62,885</b>	<b>82,399</b>	<b>123,463</b>	<b>123,463</b>		<b>153,463</b>

**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:		46,854	45,414	15,928	15,634	29,254	
REVENUES		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3770-1321	SENIOR YOGA	-	-	-	3,000	-	2,500
3770-1322	SENIOR AEROBICS	4,337	4,904	720	5,250	2,737	6,000
3770-1323	SENIOR MUSIC	2,995	2,587	-	3,000	2,411	3,000
3770-1326	KARATE	7,730	7,791	(40)	6,800	3,114	6,500
3770-1327	TENNIS/PICKLEBALL	60	-	-	1,400	7,461	11,000
3770-1328	YOUTH SPORTS	27,034	8,758	1,180	19,600	19,748	34,000
3770-1330	YOUTH BASEBALL	-	1,780	5,090	40,700	18,362	54,000
3770-1332	YOUTH SOCCER	481	160	2,510	1,400	8,819	10,000
3770-1334	ADULT SPORTS	8,893	6,603	(320)	4,200	1,971	6,000
3770-1337	AEROBICS	9,880	9,808	1,039	5,950	9,051	16,500
3770-1338	SWIM LESSONS	-	-	-	-	-	-
3770-1339	LINE DANCE CLASS	698	813	-	350	573	600
3770-1340	SOCCER SCHOOL	-	-	-	-	9	-
3770-1342	TINY TOTS RECREATION CLASSES	-	-	-	15,000	-	-
3770-1343	ART RECREATION CLASSES	3,366	256	-	3,900	-	3,900
3770-1354	ADMINISTRATIVE FEES	-	-	-	4,400	3,103	8,203
3770-1355	VETERANS PROGRAM	-	4,240	2,630	2,025	350	2,100
3770-1362	FOLK DANCE	5,133	2,642	300	3,000	6,008	5,000
3770-1364	AZTEC DANCE	34	179	-	450	-	500
3770-1380	L P SR CHECKBOOK	-	-	-	-	45	-
3770-1387	CONCERTS	108	-	-	-	-	-
3770-1393	DAY CAMP TEENS FUNDRAISERS	-	(335)	-	100	-	-
3770-1395	5K RUNNING RACE	8,549	8,009	9,235	12,000	-	5,000
3770-1396	FOUNDATION PARK & REC PROGRAM	-	-	-	-	100	-
3770-1399	PARK REC PROG-DAY CAMP PROGRAM	97,941	68,176	17,750	85,000	32,332	97,941
3970-0000	TRANSFER FROM GENERAL FUND	-	-	-	25,000	25,000	-
Total Revenues		177,239	126,370	40,094	242,525	141,195	272,744

APPROPRIATIONS		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
017-420-0000-4101	SALARIES-PERMANENT EMPLOYEE	2,160	1,792	1,395	-	30,407	-
017-420-0000-4103	WAGES-TEMPORARY & PART-TIME	300	300	300	-	-	-
017-420-0000-4105	OVERTIME	-	-	-	-	924	-
017-420-0000-4120	O.A.S.D.I.	188	160	129	-	2,397	-
017-420-0000-4124	RETIREMENT	-	456	403	-	5,791	-
017-420-0000-4126	HEALTH INSURANCE	3,849	4,449	4,944	-	7,547	-
017-420-0000-4128	DENTAL INSURANCE	632	632	632	-	657	-
017-420-0000-4130	WORKER'S COMPENSATION INS.	179	152	123	-	2,278	-
017-420-0000-4136	OPTICAL INSURANCE	107	107	107	-	52	-
017-420-0000-4138	LIFE INSURANCE	20	338	322	-	190	-
017-420-1371-4101	SALARIES-PERMANENT EMPLOYEE	78	90	-	-	-	-
017-420-1371-4120	GRDLY/MRNNGSD SCHL-O.A.S.D.I.	6	-	-	-	-	-
017-420-1371-4130	GRIDLY/MRNNGSD SCHL-WRKRS C	6	-	-	-	-	-

## Fund: Self Sustaining Recreation Programs

### Resp. Dept: Recreation & Community Services

APPROPRIATIONS (cont.)		2019	2020	2021	2022	2022	2023
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
017-420-1399-4101	DAY CAMP-SALARIES PERM. EMP.	667	425	150	4,650	568	-
017-420-1399-4103	DAY CAMP WAGES-TEMP & P/T	70,335	58,422	13,108	55,234	38,688	83,000
017-420-1399-4105	DAY CAMP OVERTIME	81	-	-	-	-	-
017-420-1399-4120	DAY CAMP-O.A.S.D.I.	5,438	4,501	1,014	3,572	3,003	10,998
017-420-1399-4124	DAY CAMP-RETIREMENT	-	-	702	-	636	2,523
017-420-1399-4126	DAY CAMP HEALTH INS.	-	1,958	-	-	-	-
017-420-1399-4130	DAY CAMP-WRKRS. COMP. INS.	5,168	4,278	964	1,580	2,828	2,271
017-420-1399-4138	DAY CAMP-LIFE INS.	-	-	-	-	-	2,115
<i>Personnel Costs</i>		<i>91,233</i>	<i>80,079</i>	<i>26,316</i>	<i>67,058</i>	<i>97,986</i>	<i>102,930</i>
017-420-1321-4260	CONTRACTUAL SERVICES	-	-	-	3,000	-	2,000
017-420-1321-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	500
017-420-1322-4260	CONTRACTUAL SERVICES	5,480	4,645	870	5,250	1,940	5,400
017-420-1322-4300	DEPARTMENT SUPPLIES	131	61	-	-	-	600
017-420-1323-4260	CONTRACTUAL SERVICES	2,520	2,100	-	3,000	2,359	3,000
017-420-1326-4260	CONTRACTUAL SERVICES	5,910	5,655	-	5,500	2,016	5,500
017-420-1327-4260	CONTRACTUAL SERVICES	-	-	-	4,900	5,430	8,300
017-420-1327-4300	DEPARTMENT SUPPLIES	873	-	59	700	-	1,200
017-420-1328-4260	CONTRACTUAL SERVICES	11,020	9,933	-	11,200	11,115	22,000
017-420-1328-4300	DEPARTMENT SUPPLIES	5,552	6,703	-	7,000	5,780	7,000
017-420-1330-4260	YOUTH BASEBALL	-	-	-	16,000	21,656	35,000
017-420-1330-4300	DEPARTMENT SUPPLIES	-	1,334	-	9,000	12,700	19,000
017-420-1332-4260	CONTRACTUAL SERVICES	567	557	-	9,600	7,755	9,000
017-420-1332-4300	DEPARTMENT SUPPLIES	-	-	-	1,900	499	1,000
017-420-1333-4260	DEPARTMENT SUPPLIES	-	-	-	-	-	1,500
017-420-1333-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	1,000
017-420-1334-4260	CONTRACTUAL SERVICES	304	32	-	300	-	300
017-420-1334-4300	DEPARTMENT SUPPLIES	2,575	3,043	-	3,300	960	2,000
017-420-1335-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	-
017-420-1337-4260	CONTRACTUAL SERVICES	13,148	12,775	375	12,100	6,957	15,000
017-420-1337-4300	DEPARTMENT SUPPLIES	173	378	-	1,400	-	1,500
017-420-1338-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
017-420-1338-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	-
017-420-1339-4260	CONTRACTUAL SERVICES	483	413	-	550	434	600
017-420-1339-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	200
017-420-1340-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
017-420-1340-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	-
017-420-1342-4260	CONTRACTUAL SERVICES	-	-	-	13,000	-	-
017-420-1342-4300	DEPARTMENT SUPPLIES	-	-	-	2,000	-	-
017-420-1343-4260	CONTRACTUAL SERVICES	2,875	400	19	3,300	-	2,800
017-420-1343-4300	DEPARTMENT SUPPLIES	143	-	-	500	33	600
017-420-1342-4260	CONTRACTUAL SERVICES	-	-	-	4,650	-	-

# Fund: Self Sustaining Recreation Programs

## Resp. Dept: Recreation & Community Services

APPROPRIATIONS (cont.)		2019	2020	2021	2022	2022	2023
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
017-420-1354-4260	CONTRACTUAL SERVICES	-	-	-	-	-	8,203
017-420-1355-4300	DEPARTMENT SUPPLIES		4,443	2,520	2,025	-	2,000
017-420-1362-4260	CONTRACTUAL SERVICES	3,885	1,886	290	4,500	4,316	5,000
017-420-1364-4260	CONTRACTUAL SERVICES	-	-	-	450	-	500
017-420-1364-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	200
017-420-1366-4260	CONTRACTUAL SERVICES	-	-		2,500	-	-
017-420-1395-4260	CONTRACTUAL SERVICES	1,189	250	3,436	9,500	(280)	2,500
017-420-1395-4300	DEPARTMENT SUPPLIES	13,785	10,027	2,605	2,500	-	1,500
017-420-1396-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
017-420-1399-4260	DAY CAMP-CONTRACTUAL SRVCS.	1,091	750	37	1,200	193	1,200
017-420-1399-4300	DAY CAMP-DEPT. SUPPLIES	13,722	8,370	1,840	19,000	4,242	12,500
<i>Operations &amp; Maintenance Costs</i>		<u>87,446</u>	<u>75,777</u>	<u>14,072</u>	<u>161,847</u>	<u>90,127</u>	<u>180,626</u>
017-420-3708-4600	CP LAYNE PARK PLAYGROUND	-	-	-	-	-	-
<i>Capital Costs</i>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations		<b>178,679</b>	<b>155,856</b>	<b>40,388</b>	<b>228,905</b>	<b>188,113</b>	<b>283,556</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>(1,440)</b>	<b>(29,486)</b>	<b>(294)</b>	<b>13,620</b>	<b>(46,918)</b>	<b>(10,812)</b>
Ending Balance:		<b>45,414</b>	<b>15,928</b>	<b>15,634</b>	<b>29,254</b>		<b>18,442</b>



**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:		10,517,650	11,378,090	11,555,394	11,743,821		12,447,912
REVENUES		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3110-0000	SECURED PROPERTY TAXES-CURR YR	3,038,273	2,933,975	3,044,413	2,809,080	2,511,084	2,865,262
3120-0000	UNSECURED PROPERTY TAXES C/Y	75,230	74,724	67,515	-	65,575	-
3130-0000	PRIOR YEARS PROPERTY TAXES	(735)	(8,474)	3,011	-	(135)	-
3150-0000	PROPERTY TAX PENALTIES & INT	84,927	62,716	113,649	-	63,263	-
3175-0000	PROJECT 4 TAX LEVY	-	-	-	-	-	-
3181-0000	PROJECT 1 TAX LEVY	141,347	116,266	149,352	167,817	110,317	171,173
3183-0000	PROJECT 1A TAX LEVY	168,848	170,807	154,664	191,121	159,943	194,943
3185-0000	PROJECT 2 TAX LEVY	103,649	98,876	139,101	135,668	111,380	138,381
3188-0000	PROJECT 3 TAX LEVY	309,760	264,869	306,299	348,430	256,045	355,399
3191-0000	PROJECT 3A TAX LEVY	795,324	714,822	824,151	845,117	699,846	862,019
3500-0000	INTEREST INCOME	130,826	207,465	(11,731)	-	53,416	-
3625-0000	HOMEOWNERS PROPERTY TAX RELIEF	29,867	27,767	26,186	-	21,771	-
3903-0000	EMPLOYEES PENSION CONTRIBUTION	-	48,292	110,504	-	135,904	100,000
3945-0000	BOND PROCEEDS	-	-	-	-	31,780,000	-
3970-0000	TRANSFER FROM GENERAL FUND	-	-	-	500,000	-	176,333
3992-0000	TRANSFER FROM SEWER FUND	-	-	-	12,434	-	12,434
3995-0000	TRANSFER FROM WATER FUND	-	-	-	12,434	-	12,434
<b>Total Revenue</b>		<b>4,877,317</b>	<b>4,712,106</b>	<b>4,927,113</b>	<b>5,022,101</b>	<b>35,968,409</b>	<b>4,888,379</b>

APPROPRIATIONS		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
018-101-0000-4124	RETIREMENT	3,665	2,975	2,846	9,858	2,171	9,845
018-102-0000-4124	RETIREMENT	-	-	-	-	-	-
018-105-0000-4124	RETIREMENT	35,781	55,143	60,533	57,161	44,302	82,054
018-106-0000-4124	RETIREMENT	7,269	45,952	52,112	46,784	43,024	64,272
018-115-0000-4124	RETIREMENT	30,114	30,715	26,390	27,761	21,559	30,037
018-116-0000-4124	RETIREMENT	-	-	52	-	-	-
018-130-0000-4124	RETIREMENT	61,925	55,938	69,936	20,027	63,717	79,577
018-131-0000-4124	RETIREMENT	14,108	15,218	8,564	-	28	-
018-133-0000-4124	RETIREMENT	36,342	602	-	-	-	-
018-140-0000-4124	RETIREMENT	26,185	27,357	14,102	4,583	3,324	7,394
018-150-0000-4124	RETIREMENT	39,986	44,445	40,112	26,502	15,263	21,540
018-152-0000-4124	RETIREMENT	34,742	75,839	38,355	27,629	23,751	38,727
018-155-0000-4124	RETIREMENT	230	10	-	-	-	5,050
018-190-0000-4124	RETIREMENT	1,983,325	2,324,873	2,607,585	2,520,000	34,653,166	900,000
018-190-0000-4127	RETIRED EMP. HEALTH INS.	-	-	-	-	-	-
018-190-0000-4265	ADMINISTRATIVE EXPENSE	-	-	-	-	565,568	6,500
018-190-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
018-222-0000-4124	RETIREMENT	124,659	141,896	158,809	116,278	119,624	166,536
018-224-0000-4124	RETIREMENT	164,446	181,455	183,866	158,811	126,620	150,366
018-225-0000-4124	RETIREMENT	647,208	800,498	759,234	683,962	547,300	783,250
018-226-0000-4124	RETIREMENT	267	-	-	-	-	-
018-230-0000-4124	RETIREMENT	27,062	38,777	40,037	-	22,530	34,808
018-310-0000-4124	RETIREMENT	46,715	44,556	53,379	41,565	31,944	53,469
018-311-0000-4124	RETIREMENT	18,519	7,191	4,849	3,770	2,851	39,770
018-312-0000-4124	RETIREMENT	-	-	-	-	-	982
018-320-0000-4124	RETIREMENT	47,527	208	-	-	-	-
018-335-0000-4124	RETIREMENT	11,208	154	-	-	-	-

**Fund: Retirement Fund**  
**Resp. Dept: Finance**

APPROPRIATIONS (Cont.)		2019	2020	2021	2022	2022	2023
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
018-341-0000-4124	RETIREMENT	-	-	-	1,617	-	-
018-344-0000-4124	RETIREMENT	13,674	178	-	-	-	-
018-346-0000-4124	RETIREMENT	4,595	5,800	3,157	10,048	5,105	5,562
018-350-0000-4124	RETIREMENT	-	-	-	-	-	-
018-360-0000-4124	RETIREMENT	-	1,115	-	-	-	-
018-370-0000-4124	RETIREMENT	7,331	10,707	4,487	7,076	2,582	4,934
018-381-0000-4124	RETIREMENT	-	1,407	-	-	-	-
018-382-0000-4124	RETIREMENT	-	313	-	-	-	-
018-383-0000-4124	RETIREMENT	-	-	-	-	-	-
018-384-0000-4124	RETIREMENT	-	-	-	-	-	-
018-390-0000-4124	RETIREMENT	73,486	474	-	-	-	-
018-420-0000-4124	RETIREMENT	43,312	45,831	54,467	18,974	36,498	44,837
018-420-1399-4124	RETIREMENT	1,967	-	-	-	-	-
018-422-0000-4124	RETIREMENT	7,551	8,605	5,451	-	3,583	10,935
018-423-0000-4124	RETIREMENT	20,938	22,128	21,586	1,481	8,610	18,638
018-424-0000-4124	RETIREMENT	18,093	15,327	3,721	5,542	11,269	11,268
018-430-0000-4124	RETIREMENT	-	-	-	-	-	-
018-440-0000-4124	RETIREMENT	1,368	10	-	-	-	-
<i>Personnel Costs</i>		<u>3,553,596</u>	<u>4,005,699</u>	<u>4,213,630</u>	<u>3,789,429</u>	<u>36,354,390</u>	<u>2,570,351</u>
018-101-0000-4450	OTHER EXPENSE	11,267	3,688	4,025	5,000	3,203	5,000
018-190-0000-4450	OTHER EXPENSE	2,450	3,950	2,450	5,000	2,950	5,000
018-190-0000-4480	COST ALLOCATION	449,564	521,465	518,581	518,581	518,580	450,288
<i>Operations &amp; Maintenance Costs</i>		<u>463,281</u>	<u>529,103</u>	<u>525,056</u>	<u>528,581</u>	<u>524,733</u>	<u>460,288</u>
018-190-0872-4405	PENSION OBLIGATION BONDS-II	-	-	-	-	262,213	712,126
018-190-0872-4429	PENSION OBLIGATION BONDS-P	-	-	-	-	1,240,000	1,030,000
<i>Pension Obligation Bonds</i>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,502,213</u>	<u>1,742,126</u>
<b>Total Appropriations</b>		<b>4,016,877</b>	<b>4,534,801</b>	<b>4,738,686</b>	<b>4,318,010</b>	<b>38,381,336</b>	<b>4,772,765</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>860,440</b>	<b>177,304</b>	<b>188,427</b>	<b>704,091</b>	<b>(2,412,927)</b>	<b>115,614</b>
<b>Ending Balance:</b>		<b>11,378,090</b>	<b>11,555,394</b>	<b>11,743,821</b>	<b>12,447,912</b>		<b>12,563,525</b>

**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:		0	3	8	8	8	
REVENUES		2019	2020	2021	2022	2022	2023
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	3	5	2	-	-	-
3901-0000	MISCELLANEOUS REVENUE	-	-	(2)	-	(1)	-
<b>Total Revenue</b>		<b>3</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>-</b>
APPROPRIATIONS		2019	2020	2021	2022	2022	2023
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	-	-	-	-	-	-
019-423-0201-4105	OVERTIME	-	-	-	-	-	-
<i>Personnel Costs</i>		-	-	-	-	-	-
019-430-0000-4330	BLDG MAINT & REPAIRS	-	-	-	-	-	-
<i>Operations &amp; Maintenance Costs</i>		-	-	-	-	-	-
019-423-0201-4600	CAPITAL PROJECTS	-	-	-	-	-	-
019-423-3708-4600	LAYNE PARK PLAYGROUND	-	-	-	-	-	-
<i>Capital Projects</i>		-	-	-	-	-	-
<b>Total Appropriations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>3</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>-</b>
Ending Balance:		<b>3</b>	<b>8</b>	<b>8</b>	<b>8</b>		<b>8</b>

**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**

<b>Beginning Fund Balance:</b>		<b>37,118</b>	<b>37,951</b>	<b>9,114</b>	<b>10,009</b>	<b>10,009</b>	
<b>REVENUES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Account Number &amp; Title</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
3500-0000 INTEREST INCOME		714	603	63	-	-	-
3508-0000 NET INCR/DECR Fair VALUE		-	364	(436)	-	(38)	-
3875-0000 ASSET FORFEITURE FUND		119	492	7,660	-	98	-
<b>Total Revenue</b>		<b>833</b>	<b>1,458</b>	<b>7,287</b>	<b>-</b>	<b>59</b>	<b>-</b>
<b>APPROPRIATIONS</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Account Number &amp; Title</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
020-222-0000-4450 OTHER EXPENSE		-	-	-	-	-	-
020-222-0000-4500 CAPITAL EQUIPMENT		-	-	-	-	-	-
020-225-0000-4500 CAPITAL EXPENSES		-	30,296	6,392	-	-	-
<i>Capital Costs</i>		-	30,296	6,392	-	-	-
<b>Total Appropriations</b>		<b>-</b>	<b>30,296</b>	<b>6,392</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>833</b>	<b>(28,837)</b>	<b>895</b>	<b>-</b>	<b>59</b>	<b>-</b>
<b>Ending Balance:</b>		<b>37,951</b>	<b>9,114</b>	<b>10,009</b>	<b>10,009</b>	<b>10,009</b>	

**ASSET SEIZURE – FEDERAL****FUND NO. 021****FUND OVERVIEW**

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

**MAJOR PROJECTS/PROGRAMS**

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

**Fund: Federal Asset Seizure**

**Resp. Dept: Police**

<b>Beginning Fund Balance:</b>		<b>7,656</b>	<b>8,634</b>	<b>8,904</b>	<b>8,902</b>		<b>8,902</b>
<b>REVENUES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Account Number &amp; Title</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
3500-0000 INTEREST AND RENTS		127	150	96	-	-	-
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT		116	120	(98)	-	(46)	-
3875-0000 ASSET FORFEITURE FUND		735	-	-	-	-	-
<b>Total Revenue</b>		<b>978</b>	<b>270</b>	<b>(2)</b>	<b>-</b>	<b>(46)</b>	<b>-</b>
<b>APPROPRIATIONS</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Account Number &amp; Title</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
021-222-0000-4500 CAPITAL EXPENSES		-	-	-	-	-	-
021-225-0000-4500 CAPITAL EXPENSES		-	-	-	-	-	-
<i>Capital Costs</i>		-	-	-	-	-	-
<b>Total Appropriations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>978</b>	<b>270</b>	<b>(2)</b>	<b>-</b>	<b>(46)</b>	<b>-</b>
<b>Ending Balance:</b>		<b>8,634</b>	<b>8,904</b>	<b>8,902</b>	<b>8,902</b>		<b>8,902</b>



**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**

- Sidewalk Repair Project
- Curb & Gutter

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

<b>Beginning Fund Balance:</b>		<b>4,690</b>	<b>5,389</b>	<b>5,557</b>	<b>5,556</b>		<b>5,556</b>
<b>REVENUES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Account Number &amp; Title</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
3500-0000 INTEREST INCOME		96	94	60	-	-	-
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT		603	74	(61)	-	(29)	-
3664-0000 SURFACE TRANSP. PROG.-LOCAL FUND (STP		-	-	-	-	-	-
<b>Total Revenue</b>		<b>699</b>	<b>168</b>	<b>(1)</b>	<b>-</b>	<b>(29)</b>	<b>-</b>
<b>APPROPRIATIONS</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Account Number &amp; Title</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
022-311--0000-4101 SALARIES-PERMANENT EMPLOYEE		-	-	-	-	-	-
022-311-0560-4270 STREET RESURFACING PROGRAM		-	-	-	-	-	-
022-311-0560-4600 STREET RESURFACING PROGRAM		-	-	-	-	-	-
<i>Capital Projects</i>		-	-	-	-	-	-
<b>Total Appropriations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>699</b>	<b>168</b>	<b>(1)</b>	<b>-</b>	<b>(29)</b>	<b>-</b>
<b>Ending Balance:</b>		<b>5,389</b>	<b>5,557</b>	<b>5,556</b>	<b>5,556</b>		<b>5,556</b>

**MEASURE “W” FUND****FUND No. 023****FUND OVERVIEW**

SCWP, also known as Measure W, was an initiative placed on the ballot in 2018 and approved by Los Angeles County voters. The goals of SCWP are to improve and protect water quality, increase the number of gallons of water captured each year to increase the supply of safe drinking water and prepare for future droughts, and protect public health and marine life by reducing pollution, trash, toxins and plastics that make it to local waterways and beaches. The City began receiving its allocation in FY 2020-2021, which are allocated to each local jurisdiction in Los Angeles County on a per capita basis.

**MAJOR PROJECTS/PROGRAMS**

- Catch basin maintenance efforts, compliance monitoring, and reporting as required by the National Pollutant Discharge Elimination System (NPDES) permit. Sweeping of City-owned Parking lots, alleys, and trash enclosures in Downtown Mall area.
- Downtown Mall solid waste management options (trash enclosures, trash compactors, other options)
- Purchase of pressure washer trailer for sidewalk, alley, and trash enclosures in the downtown mall area.
- Purchase of grapple truck (dump truck with grabber arm for picking up large bulky items)

**Fund: Measure W Fund - SCW Program**

**Resp. Dept: Public Works**

<b>Beginning Fund Balance:</b>		-	-	-	217,551		33,938
<b>REVENUES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Account Number &amp; Title</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
3110-0000 TAX INCREMENT		-	-	267,325	265,000	277,266	280,000
3500-0000 INTEREST INCOME		-	-	1,312	-	-	-
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT		-	-	1,300	-	(1,300)	-
<b>Total Revenue</b>		-	-	<b>269,938</b>	<b>265,000</b>	<b>275,966</b>	<b>280,000</b>
<b>APPROPRIATIONS</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Account Number &amp; Title</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
023-190-0000-4480 COST ALLOCATION		-	-	-	-	-	6,480
<i>Operations &amp; Maintenance Costs</i>		-	-	-	-	-	6,480
023-311-0000-4260 CONTRACTUAL SERVICES		-	-	-	51,000	39,102	64,000
023-311-0000-4270 PROFESSIONAL SERVICES		-	-	44,887	89,798	76,983	75,000
023-311-0000-4600 CAPITAL PROJECTS		-	-	-	142,815	-	134,520
023-341-6556-4600 SF MALL TRASH MANAGEMENT		-	-	7,500	165,000	-	-
<i>Capital Projects</i>		-	-	<b>52,387</b>	<b>448,613</b>	<b>116,085</b>	<b>273,520</b>
<b>Total Appropriations</b>		-	-	<b>52,387</b>	<b>448,613</b>	<b>116,085</b>	<b>280,000</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		-	-	<b>217,551</b>	<b>(183,613)</b>	<b>159,881</b>	<b>0</b>
<b>Ending Balance:</b>		-	-	<b>217,551</b>	<b>33,938</b>		<b>33,938</b>

**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
- Pacoima Wash Bikeway Project
- Citywide Traffic Signal Synchronization Project
- HSIP Cycle 8 Traffic Sign Improvements Project

**Fund: Measure M Fund**  
**Resp. Dept: Public Works**

Beginning Fund Balance:		256,689	555,508	731,751	1,076,180		335,219
<b>REVENUES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3210-0000	SALES AND USE TAX	344,563	333,499	353,873	358,902	410,208	425,794
3500-0000	INTEREST INCOME	7,894	11,960	10,076	-	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	4,383	10,016	(6,259)	-	(5,388)	-
<b>Total Revenue</b>		<b>356,840</b>	<b>355,476</b>	<b>357,690</b>	<b>358,902</b>	<b>404,820</b>	<b>425,794</b>
<b>APPROPRIATIONS</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
024-311-0000-4600	CAPITAL PROJECTS	-	-	-	-	-	100,000
024-311-0157-4600	SAN FERNANDO RD REHAB NO. 60:	58,020	-	-	-	-	-
024-311-0551-4600	PACOIMA WASH BIKEWAY PROJEC	-	-	-	228,000	8,187	-
024-311-0560-4600	STREET RESURFACING PROJECT	-	179,233	-	579,669	-	525,794
024-371-0510-4600	SIGNAL IMPROVEMENTS	-	-	-	193,884	-	-
024-371-0562-4600	HSIP TRAFFIC SIGNAL IMPROVEME	-	-	13,261	98,310	27,622	-
<i>Capital Projects</i>		<i>58,020</i>	<i>179,233</i>	<i>13,261</i>	<i>1,099,863</i>	<i>35,808</i>	<i>625,794</i>
<b>Total Appropriations</b>		<b>58,020</b>	<b>179,233</b>	<b>13,261</b>	<b>1,099,863</b>	<b>35,808</b>	<b>625,794</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>298,820</b>	<b>176,243</b>	<b>344,429</b>	<b>(740,961)</b>	<b>369,012</b>	<b>(200,000)</b>
Ending Balance:		555,508	731,751	1,076,180	335,219		135,219

**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
- Glenoaks Boulevard Bridge over the Pacoima Creek Safety Improvements Project

**Fund: Road Maintenance and Rehab Act Fund (SB1)**

**Resp. Dept: Public Works**

<b>Beginning Fund Balance:</b>		<b>134,242</b>	<b>593,196</b>	<b>693,114</b>	<b>1,165,635</b>		<b>307,847</b>
<b>REVENUES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Account Number &amp; Title</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
3500-0000 INTEREST INCOME		6,034	11,591	9,752	-	-	-
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT		2,237	8,564	(4,531)	-	(5,437)	-
3623-0000 RMRA TAX ALLOCATION SECT 2032		451,156	431,577	467,301	484,234	410,524	564,259
<b>Total Revenue</b>		<b>459,427</b>	<b>451,733</b>	<b>472,522</b>	<b>484,234</b>	<b>405,086</b>	<b>564,259</b>
<b>APPROPRIATIONS</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Account Number &amp; Title</b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
025-311-0000-4600 CAPITAL PROJECTS		-	-	-	-	-	100,000
025-311-0182-4600 PICO ST & SF RD IMPROVEMENTS		-	-	-	50,000	48,795	-
025-311-0560-4600 STREET RESURFACING PROGRAM		472	345,318	-	1,219,522	-	664,259
025-311-0565-4600 GLEANOAKS BRIDGE FENCING			6,498	-	72,500	-	-
<i>Capital Projects</i>		<u>472</u>	<u>351,815</u>	<u>-</u>	<u>1,342,022</u>	<u>48,795</u>	<u>764,259</u>
<b>Total Appropriations</b>		<b>472</b>	<b>351,815</b>	<b>-</b>	<b>1,342,022</b>	<b>48,795</b>	<b>764,259</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>458,955</b>	<b>99,917</b>	<b>472,522</b>	<b>(857,788)</b>	<b>356,291</b>	<b>(200,000)</b>
<b>Ending Balance:</b>		<b>593,196</b>	<b>693,114</b>	<b>1,165,635</b>	<b>307,847</b>		<b>107,847</b>





**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 2019-2020 and FY 2020-2021, the City received approval for a street overlay and improvement project in qualifying census tracts. In FY 2021-2022, the City use funds for a business assistance grant program.

**MAJOR PROJECTS/PROGRAMS**

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

		Beginning Fund Balance:					
		(12,255)	(18,759)	(2,536)	(2,182)		(12,317)
REVENUES		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3693-0127	ALEXANDER ST OVERLAY PROJ.#601819-16	-	-	-	-	-	-
3693-0138	HUNTINGTON ST. OVERLAY PROJ #601716-16	-	-	-	-	-	-
3693-0157	SAN FERNANDO ROAD REHAB	312,265	23,147	-	-	-	-
3693-0159	SF RD STREET, CURB, GUTTER REHAB.	15,401	-	-	-	-	-
3693-0182	PICO ST. & SF RD IMPROVEMENTS	-	20,879	22,000	199,149	10,341	-
3693-0185	BUSINESS ASSISTANCE PRG NO. 602318	-	-	-	219,128	-	200,000
3693-0329	PPE BUSINESS ASSISTANCE CV 1089-19	-	-	18,345	-	-	-
3693-0336	RESIDENTIAL FOOD DISTRIBUTION CV 1088-19	-	-	108,127	-	-	-
3693-8530	WATER BILL ASSISTANCE PROGRAM	-	-	-	15,000	-	-
3693-0887	RESIDENTIAL RECREATION PROG. SCHOLARSHIPS	-	-	-	-	-	25,000
<b>Total Revenue</b>		<b>327,666</b>	<b>44,026</b>	<b>148,472</b>	<b>433,277</b>	<b>10,341</b>	<b>225,000</b>
APPROPRIATIONS		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
026-311-0127-4101	ALEXANDER ST OVERLAY PROJ. #601819-16	-	-	-	-	-	-
026-311-0127-4120	ALEXANDER ST OVERLAY PROJ. #601819-16	-	-	-	-	-	-
026-311-0127-4130	ALEXANDER ST OVERLAY PROJ. #601819-16	-	-	-	-	-	-
026-311-0127-4136	ALEXANDER ST OVERLAY PROJ. #601819-16	-	-	-	-	-	-
026-311-0138-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	-
026-311-0138-4120	O.A.S.D.I.	-	-	-	-	-	-
026-311-0138-4126	HUNTINGTON ST PROJECT	-	-	-	-	-	-
026-311-0138-4128	HUNTINGTON ST PROJECT	-	-	-	-	-	-
026-311-0138-4130	WORKER'S COMPENSATION INS.	-	-	-	-	-	-
026-311-0138-4136	HUNTINGTON ST PROJECT	-	-	-	-	-	-
<i>Personnel Costs</i>		-	-	-	-	-	-
026-311-0127-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
026-311-0157-4260	SAN FERNANDO RD REHAB	20,603	4,388	-	-	-	-
026-311-0159-4260	CONTRACTUAL SERVICES	3,146	-	-	-	-	-
026-311-0182-4260	CONTRACTUAL SERVICES	-	13,860	20,264	10,934	23,935	-
026-382-8530-4270	WATER BILL ASSISTANCE PRG	-	-	-	15,000	-	-
026-420-0185-4270	BUSINESS ASSISTANCE PRG.	-	-	-	219,128	18,585	200,000
026-420-0329-4260	CONTRACTUAL SERVICES	-	-	2,190	-	-	-
026-420-0329-4300	DEPARTMENT SUPPLIES	-	-	16,845	-	-	-
026-420-0887-4260	RESIDENTIAL RECREATION PROG. SCHOLARSHIPS	-	-	-	-	-	25,000
026-422-0336-4260	CONTRACTUAL SERVICES	-	-	8,799	-	-	-
026-422-0336-4300	DEPARTMENT SUPPLIES	-	-	100,019	-	-	-
<i>Operations &amp; Maintenance Costs</i>		<b>23,749</b>	<b>18,248</b>	<b>148,117</b>	<b>245,062</b>	<b>42,520</b>	<b>225,000</b>
026-311-0157-4600	SAN FERNANDO RD REHAB NO. 601994-18	310,422	-	-	-	-	-
026-311-0159-4600	SF RD ST., CURB, GUTTER & RAMP	-	-	-	-	-	-
026-311-0182-4600	PICO ST. & SF RD IMPROVEMENTS	-	9,555	-	198,350	459,846	-
026-311-XXXX-4600	TBD	-	-	-	-	-	-
<i>Capital Costs</i>		<b>310,422</b>	<b>9,555</b>	<b>-</b>	<b>198,350</b>	<b>459,846</b>	<b>-</b>
<b>Total Appropriations</b>		<b>334,171</b>	<b>27,803</b>	<b>148,117</b>	<b>443,412</b>	<b>502,366</b>	<b>225,000</b>
ANNUAL SURPLUS/DEFICIT		(6,505)	16,223	355	(10,135)	(492,025)	-
Ending Balance:		(18,759)	(2,536)	(2,182)	(12,317)		(12,317)

**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:		39,772	139,057	232,111	377,643		439,910
REVENUES	Account Number & Title	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
3110-0000	SECURED PROPERTY TAXES-CURR YR	322,602	315,929	323,283	331,181	312,279	327,550
3130-0000	PRIOR YEARS PROPERTY TAXES	83	-	(7)	-	-	-
3150-0000	PROPERTY TAX PENALTIES & INT	16,577	7,695	17,878	-	5,902	-
3970-0000	TRANSFER FROM GENERAL FUND	40,000	40,000	20,000	-	-	-
<b>Total Revenues</b>		<b>379,262</b>	<b>363,624</b>	<b>361,153</b>	<b>331,181</b>	<b>318,181</b>	<b>327,550</b>
APPROPRIATIONS	Account Number & Title	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
027-180-0000-4127	RETIRED EMP. HEALTH INS.	-	-	8,631	-	18,354	-
027-344-0000-4101	SALARIES-PERMANENT EMPLOYEE!	65,800	86,217	23,076	50,595	68,092	42,745
027-344-0000-4103	WAGES-TEMPORARY & PART TIME	5,818	-	-	-	-	-
027-344-0000-4105	OVERTIME	6,441	2,902	-	-	729	-
027-344-0000-4120	O.A.S.D.I.	5,972	6,818	1,765	6,600	5,148	3,270
027-344-0000-4124	RETIREMENT	-	15,482	4,060	15,200	10,162	3,270
027-344-0000-4126	HEALTH INSURANCE	18,254	17,350	6,343	17,300	15,067	17,881
027-344-0000-4128	DENTAL INSURANCE	1,447	1,619	482	1,390	1,447	-
027-344-0000-4129	RETIREE HEALTH SAVINGS	798	1,576	3	780	471	1,170
027-344-0000-4130	WORKER'S COMPENSATION INS.	11,094	12,673	2,800	12,600	7,579	6,078
027-344-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	-	-	150	-
027-344-0000-4136	OPTICAL INSURANCE	251	290	148	250	182	-
027-344-0000-4138	LIFE INSURANCE	86	117	24	117	21	59
027-344-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	30	-	-	-
<i>Personnel Costs</i>		<i>115,961</i>	<i>145,044</i>	<i>47,362</i>	<i>104,832</i>	<i>127,400</i>	<i>74,473</i>
027-344-0000-4210	UTILITIES	113,972	67,135	107,886	95,000	108,383	100,000
027-344-0000-4260	CONTRACTUAL SERVICES	5,020	5,588	5,000	10,000	5,000	5,500
027-344-0000-4300	DEPARTMENT SUPPLIES	-	-	-	-	417	10,000
027-344-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	148	200	-	375
027-344-0000-4340	SMALL TOOLS	-	-	240	200	87	375
027-344-0000-4390	VEHICLE ALLOW & MILEAGE	-	-	-	-	179	-
027-344-0000-4480	COST ALLOCATION	45,025	46,222	51,182	51,182	51,180	14,323
027-344-0301-4300	PW MAINT. & REPAIR SUPPLIES	-	6,582	3,803	7,500	7,443	8,000
<i>Operations &amp; Maintenance Costs</i>		<i>164,016</i>	<i>125,526</i>	<i>168,260</i>	<i>164,082</i>	<i>172,689</i>	<i>138,573</i>
027-344-0000-4500	CAPITAL EXPENSES	-	-	-	-	-	114,504
<i>Capital Projects</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>114,504</i>
<b>Total Appropriations</b>		<b>279,977</b>	<b>270,570</b>	<b>215,621</b>	<b>268,914</b>	<b>300,089</b>	<b>327,550</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>99,285</b>	<b>93,054</b>	<b>145,532</b>	<b>62,267</b>	<b>18,091</b>	<b>-</b>
Ending Balance:		139,057	232,111	377,643	439,910		439,910

**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
- Phase 2 of advanced parking metering in downtown mall area with ability to accept credit card payment.

## Fund: Parking & Maintenance Operations

### Resp. Dept: Public Works

Beginning Fund Balance:		318,172	404,001	374,846	342,810		374,046
REVENUES		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	6,047	6,935	3,879	-	-	-
3500-0008	NET INCR/DECR FAIR VAL INVESTMENT	1,202	5,438	(4,763)	-	(1,877)	-
3520-0000	RENTAL INCOME	23,973	26,347	22,345	24,000	25,355	25,789
3737-0000	EV CHARGING STATIONS	2,325	2,127	1,699	2,000	5,052	2,500
3850-0000	PARKING METER REVENUE-STREETS	152,079	116,544	88,897	130,000	127,802	130,000
3855-0000	PARKING METER REVENUE-LOT 6N	-	-	-	-	-	-
3870-0000	BUSINESS LICENSE TAX-AREA A	59,985	57,255	21,979	50,000	54,841	50,000
3978-0000	TRANS FROM RETIREMENT TAX FUND	-	-	-	-	-	-
<b>Total Revenue</b>		<b>245,611</b>	<b>214,644</b>	<b>134,037</b>	<b>206,000</b>	<b>211,173</b>	<b>208,289</b>
APPROPRIATIONS		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
029-335-0000-4101	SALARIES-PERMANENT EMPLOYEES	54,184	51,861	48,189	43,777	73,312	46,822
029-335-0000-4103	WAGES-TEMPORARY & PART-TIME	6	-	-	-	-	-
029-335-0000-4105	OVERTIME	752	2,656	2,633	-	1,517	-
029-335-0000-4120	O.A.S.D.I.	4,104	4,171	3,888	3,349	5,718	3,555
029-335-0000-4124	RETIREMENT	-	10,751	8,245	7,076	12,659	5,529
029-335-0000-4126	HEALTH INSURANCE	16,353	19,742	16,601	3,954	18,697	17,104
029-335-0000-4128	DENTAL INSURANCE	1,966	1,543	1,232	482	1,145	535
029-335-0000-4129	RETIREE HEALTH SAVINGS	62	233	500	630	773	900
029-335-0000-4130	WORKER'S COMPENSATION INS.	7,688	7,753	7,227	5,308	10,539	6,609
029-335-0000-4136	OPTICAL INSURANCE	600	328	249	118	169	96
029-335-0000-4138	LIFE INSURANCE	107	86	59	63	63	68
<i>Personnel Costs</i>		<i>85,823</i>	<i>99,123</i>	<i>88,823</i>	<i>64,757</i>	<i>124,591</i>	<i>81,218</i>
029-335-0000-4210	UTILITIES	23,290	21,251	26,041	21,000	22,032	22,000
029-335-0000-4250	RENTS AND LEASES	-	-	-	-	-	-
029-335-0000-4260	CONTRACT SERVICES	11,068	13,298	-	13,308	4,445	73,500
029-335-0000-4270	PROFESSIONAL SERVICES	-	-	-	5,000	1,978	-
029-335-0000-4300	DEPARTMENT SUPPLIES	6,298	7,963	17,619	29,000	20,507	20,232
029-335-0000-4302	PERMIT PARKING EXPENSE	-	-	-	-	-	-
029-335-0000-4320	DEPARTMENT EQUIPMENT MAINT	641	-	-	3,400	-	-
029-335-0000-4340	SMALL TOOLS	287	-	181	250	-	250
029-335-0000-4360	PERSONNEL TRAINING	-	-	-	150	-	150
029-335-0000-4370	MEETINGS, MEMBERSHIPS & TRAV	-	-	-	100	-	-
029-335-0000-4400	VEHICLE OPERATION & MAINT	600	1,520	1,120	4,500	3,511	3,000
029-335-0000-4402	FUEL	1,331	1,042	1,729	2,700	1,997	2,700
029-335-0000-4480	COST ALLOCATION	30,447	38,281	30,559	30,599	30,600	23,813
029-335-0301-4300	PW MAINT. & REPAIR SUPPLIES	-	-	-	-	-	-
<i>Operations &amp; Maintenance Costs</i>		<i>73,960</i>	<i>83,354</i>	<i>77,249</i>	<i>110,007</i>	<i>85,070</i>	<i>145,645</i>
029-335-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-	50,000
029-335-0000-4600	CAPITAL PROJECTS	-	61,323	-	-	-	100,000
029-335-0559-4600	CP PARKING LOT 5 IMPROVEMENTS	-	-	-	-	-	-
029-335-3699-4600	ELECTR VEH CHARGING STATIONS	-	-	-	-	-	-
<i>Capital Projects</i>		<i>-</i>	<i>61,323</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>150,000</i>
<b>Total Appropriations</b>		<b>159,782</b>	<b>243,799</b>	<b>166,073</b>	<b>174,764</b>	<b>209,662</b>	<b>376,863</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>85,829</b>	<b>(29,154)</b>	<b>(32,036)</b>	<b>31,236</b>	<b>1,511</b>	<b>(168,574)</b>
Ending Balance:		404,001	374,846	342,810	374,046		205,472

**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:		-	-	(18,120)	(30,829)	(12,488)	
REVENUES		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3930-0000	MALL MAINTENANCE LEVY	96,685	75,917	29,024	85,000	45,156	85,000
Total Revenue		96,685	75,917	29,024	85,000	45,156	85,000

APPROPRIATIONS		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
030-341-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	38,219	11,568	40,088	48,012	52,535
030-341-0000-4103	WAGES-PERMANENT EMPLOYEES	-	5,734	4,849	-	21,269	-
030-341-0000-4105	OVERTIME	8,109	14,350	2,161	-	11,586	-
030-341-0000-4120	O.A.S.D.I.	620	4,459	1,421	3,050	6,186	4,019
030-341-0000-4124	RETIREMENT	-	7,799	2,129	1,617	4,352	-
030-341-0000-4126	HEALTH INSURANCE	-	4,259	2,962	2,605	4,650	-
030-341-0000-4128	DENTAL INSURANCE	-	323	238	170	380	-
030-341-0000-4129	RETIREE HEALTH SAVINGS	-	624	122	-	975	-
030-341-0000-4130	WORKER'S COMPENSATION INS.	1,153	7,988	2,287	5,700	10,033	7,470
030-341-0000-4136	OPTICAL INSURANCE	-	77	49	30	63	-
030-341-0000-4138	LIFE INSURANCE	-	23	15	99	37	135
<i>Personnel Costs</i>		<i>9,882</i>	<i>83,853</i>	<i>27,801</i>	<i>53,359</i>	<i>107,543</i>	<i>64,159</i>
030-341-0000-4210	UTILITIES	-	40	590	-	772	-
030-341-0000-4250	RENT & LEASES	-	-	-	500	-	-
030-341-0000-4260	CONTRACT SERVICES	-	-	-	2,500	-	-
030-341-0000-4300	DEPARTMENT SUPPLIES	3,512	5,536	2,777	2,450	4,537	2,450
030-341-0000-4310	EQUIPMENT AND SUPPLIES	150	150	-	150	-	-
030-341-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	1,200	-	-
030-341-0000-4325	UNIFORM ALLOWANCE	-	-	-	-	-	300
030-341-0000-4340	SMALL TOOLS	371	-	495	500	200	-
030-341-0301-4300	PW MAINT. & REPAIR SUPPLIES	4,694	-	6,193	6,000	4,178	6,000
<i>Operations &amp; Maintenance Costs</i>		<i>8,727</i>	<i>5,726</i>	<i>10,055</i>	<i>13,300</i>	<i>9,687</i>	<i>8,750</i>
030-341-0000-4706	LIABILITY CHARGE	-	439	-	-	-	-
030-341-0000-4743	FACILITY MAINTENANCE CHARGE	-	4,018	3,876	-	-	17,350
<i>Internal Service Charges</i>		<i>-</i>	<i>4,457</i>	<i>3,876</i>	<i>-</i>	<i>-</i>	<i>17,350</i>
030-341-0000-4500	CAPITAL EXPENSES	-	-	-	-	-	-
<i>Capital Costs</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<b>Total Appropriations</b>		<b>18,609</b>	<b>94,037</b>	<b>41,732</b>	<b>66,659</b>	<b>117,229</b>	<b>90,259</b>

<b>ANNUAL SURPLUS/DEFICIT</b>	<b>78,076</b>	<b>(18,120)</b>	<b>(12,708)</b>	<b>18,341</b>	<b>(72,073)</b>	<b>(5,259)</b>
<b>Ending Balance:</b>	<b>-</b>	<b>(18,120)</b>	<b>(30,829)</b>	<b>(12,488)</b>		<b>(17,747)</b>

\*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**

- Annual Street Resurfacing Project
- Sidewalk Repair Project
- Signage and Pavement Marking Program
- Project Match – CalOES Community Power Resiliency Grant – Park Emergency Generators Project
- Tree Replacement Program

# Fund: Capital Outlay (General Fund)

Resp. Dept: Public Works

Beginning Fund Balance:		49,752	49,752	68,838	60,390		49,752
REVENUES		2019	2020	2021	2022	2022	2023
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3231-0174 PEG CAPITAL FEE		-	-	-	-	-	-
3970-0000 TRANSFER FROM GENERAL FUND		-	25,000	-	1,717,803	1,742,803	-
3992-0000 TRANSFER FROM SEWER FUND		-	-	-	28,321	28,321	-
3970-0000 TRANSFER FROM WATER FUND		-	-	-	169,926	169,926	-
<b>Total Revenues</b>		-	<b>25,000</b>	-	<b>1,916,050</b>	<b>1,941,050</b>	-
APPROPRIATIONS		2019	2020	2021	2022	2022	2023
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
032-311-0000-4600 CAPITAL PROJECTS		-	-	-	437,556	-	-
032-311-0182-4600 PICO ST & SF RD IMPROVEMENTS		-	-	-	40,000	-	-
032-311-0628-4600 SF SAFE & ACTIVE ST IMPLEMENTA		-	-	-	7,444	6,448	-
032-346-0665-4600 TREE REPLACEMENT PROGRAM		-	5,914	8,448	10,638	4,000	-
032-370-3648-4270 COMMUNITY POWER RESILIENCY P		-	-	-	15,000	12,750	-
032-390-0765-4600 SELF GENERATION INCENTIVE PRG		-	-	-	1,416,050	14,471	-
<i>Capital Projects</i>		-	<i>5,914</i>	<i>8,448</i>	<i>1,926,688</i>	<i>37,669</i>	-
<b>Total Appropriations</b>		-	<b>5,914</b>	<b>8,448</b>	<b>1,926,688</b>	<b>37,669</b>	-
<b>ANNUAL SURPLUS/DEFICIT</b>		-	<b>19,086</b>	<b>(8,448)</b>	<b>(10,638)</b>	<b>1,903,381</b>	
Ending Balance:		49,752	68,838	60,390	49,752	1,903,381	49,752



**PAVEMENT MANAGEMENT FUND**

**FUND NO. 050**

**FUND OVERVIEW**

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

**MAJOR PROJECTS/PROGRAMS**

**Fund: Pavement Management Fund**  
**Resp. Dept: Public Works**

Beginning Fund Balance:		13,334	13,753	14,181	14,178		14,178
<b>REVENUES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
	<b>Account Number &amp; Title</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
3500-0000	INTEREST INCOME	219	239	153	-	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	200	189	(156)	-	(74)	-
<b>Total Revenue</b>		<b>419</b>	<b>428</b>	<b>(3)</b>	<b>-</b>	<b>(74)</b>	<b>-</b>
<b>APPROPRIATIONS</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
	<b>Account Number &amp; Title</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
050-311-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
<i>Operations &amp; Maintenance Costs</i>		-	-	-	-	-	-
050-311-0000-4600	PARKING LOT IMPROVEMENTS	-	-	-	-	-	-
<i>Capital Projects</i>		-	-	-	-	-	-
050-310-0000-4901	TRANSFER TO GENERAL FUND	-	-	-	-	-	-
050-370-0000-4910	TRANSFER TO GRANT FUND	-	-	-	-	-	-
<i>Transfers</i>		-	-	-	-	-	-
<b>Total Appropriations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>419</b>	<b>428</b>	<b>(3)</b>	<b>-</b>	<b>(74)</b>	<b>-</b>
Ending Balance:		13,753	14,181	14,178	14,178	(74)	14,178

**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:		6,972	(2,486)	18,525	21,278		21,278
REVENUES		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3954-0000	RECYCLING REVENUE SHARE PROGRAM	-	20,000	10,000	10,000	10,000	10,000
3607-0000	ICFA COMMUNITY INVESTMENT FUNDS	-	-	-	-	-	-
3607-1307	WOMEN'S RIGHT TO VOTE MURAL PRG.	-	-	-	-	1,553	-
3607-1355	VETERANS PROGRAM	-	5,000	-	7,500	-	-
3607-1380	L P SR CHECKBOOK	-	2,500	-	-	-	-
3607-3711	HEALTHY SF OPEN ST EVENT	-	3,500	-	-	-	-
<b>Total Revenues</b>		-	<b>31,000</b>	<b>10,000</b>	<b>17,500</b>	<b>11,553</b>	<b>10,000</b>

APPROPRIATIONS		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
053-101-0101-4430	ACTIVITIES AND PROGRAMS	2,000	1,500	750	2,000	1,747	2,000
053-101-0102-4430	ACTIVITIES AND PROGRAMS	-	1,750	1,000	2,000	250	2,000
053-101-0103-4430	ACTIVITIES AND PROGRAMS	2,000	700	4,553	-	-	-
053-101-0104-4430	ACTIVITIES AND PROGRAMS	-	-	-	2,000	-	2,000
053-101-0107-4430	ACTIVITIES AND PROGRAMS	2,000	-	-	2,000	1,672	2,000
053-101-0108-4430	ACTIVITIES AND PROGRAMS	-	-	-	2,000	1,246	2,000
053-101-0109-4430	ACTIVITIES AND PROGRAMS	2,000	2,000	944	-	-	-
053-101-0111-4430	ACTIVITIES AND PROGRAMS	1,458	2,000	-	-	-	-
053-115-0000-4390	ICFA SCHOLARSHIP (ED. COMM)	-	-	-	-	-	-
053-101-9818-4430	ACTIVITIES AND PROGRAMS	-	-	-	-	-	-
053-194-1395-4300	5K RUNNING RACE	-	-	-	-	-	-
053-194-9810-4430	SENIOR ORCHESTRA	-	-	-	-	-	-
053-420-1355-4300	VETERANS PROGRAM	-	2,039	-	7,500	7,500	-
053-420-1380-4300	L P SR CHECKBOOK	-	-	-	-	-	-
053-420-3711-4260	HEALTHY SF OPENT ST EVENT	-	-	-	-	-	-
053-420-0000-4430	ICFA SCHOLARSHIP (SP. ED. PRGM.	-	-	-	-	-	-
<i>Operations &amp; Maintenance Costs</i>		<i>9,458</i>	<i>9,989</i>	<i>7,247</i>	<i>17,500</i>	<i>12,415</i>	<i>10,000</i>
<b>Total Appropriations</b>		<b>9,458</b>	<b>9,989</b>	<b>7,247</b>	<b>17,500</b>	<b>12,415</b>	<b>10,000</b>

<b>ANNUAL SURPLUS/DEFICIT</b>		<b>(9,458)</b>	<b>21,011</b>	<b>2,753</b>	<b>-</b>	<b>(863)</b>	<b>-</b>
<b>Ending Balance:</b>		<b>(2,486)</b>	<b>18,525</b>	<b>21,278</b>	<b>21,278</b>		<b>21,278</b>

**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 license 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	61,098	93,312		112,312
<b>REVENUES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
055-3315-0000	GENERAL PLAN UPDATE SURCHARGE	-	4,545	9,291	10,000	9,488	10,000
055-3351-0000	SB1186 STATE FEE	11,127	10,833	11,083	10,000	12,258	10,000
055-3500-0000	INTEREST INCOME	347	855	931	-	-	-
055-3508-0000	NET INCR/DECR FAIT VAL INVESTMEI	95	872	(463)	-	(504)	-
055-3719-0154	AIMS MAINT & DEVELOP SURCHARG	39,057	35,827	36,333	30,000	33,241	30,000
055-3900-0000	OTHER REVENUE	-	-	-	-	-	-
<b>Total Revenue</b>		<b>50,626</b>	<b>52,932</b>	<b>57,173</b>	<b>50,000</b>	<b>54,482</b>	<b>50,000</b>
<b>APPROPRIATIONS</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
055-135-0000-4260	CONTRACTUAL SERVICES	17,500	24,960	24,960	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
055-140-0000-4480	COST ALLOCATION	-	-	-	-	-	1,402
<i>Operations &amp; Maintenance Costs</i>		<i>17,500</i>	<i>24,960</i>	<i>24,960</i>	<i>31,000</i>	<i>24,960</i>	<i>32,402</i>
<b>Total Appropriations</b>		<b>17,500</b>	<b>24,960</b>	<b>24,960</b>	<b>31,000</b>	<b>24,960</b>	<b>32,402</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>33,126</b>	<b>27,972</b>	<b>32,213</b>	<b>19,000</b>	<b>29,522</b>	<b>17,598</b>
Ending Balance:		33,126	61,098	93,312	112,312		129,910



**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:		367,413	468,921	956,954	1,905,158		1,900,348
<b>REVENUES</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3110-0000	TAX INCREMENT	-	441,833	797,321	-	-	-
3502-0000	INTEREST RECEIVE/RDA LOANS	9,532	1,041	615	-	432	700
3503-0000	REVENUE/RDA LOANS	19,528	49,289	86,463	-	-	-
3505-0000	EQUITY SHARE	75,000	-	67,990	-	-	-
<b>Total Revenues</b>		<b>104,060</b>	<b>492,163</b>	<b>952,389</b>	<b>-</b>	<b>432</b>	<b>700</b>
<b>APPROPRIATIONS</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
094-155-0000-4101	SALARIES-PERMANENT EMPLOYEES	1,010	3,117	3,292	3,798	3,439	22,005
094-155-0000-4120	O.A.S.D.I.	77	238	252	238	263	1,683
094-155-0000-4124	RETIREMENT	-	-	589	725	-	1,683
094-155-0000-4126	HEALTH INSURANCE	-	725	52	-	-	6,877
094-155-0000-4129	RETIREE HEALTH SAVINGS	-	-	-	-	-	150
094-155-0000-4130	WORKER'S COMPENSATION INS.	16	49	-	49	54	1,600
094-155-0000-4138	LIFE INSURANCE	-	-	-	-	-	23
<i>Personnel Costs</i>		<i>1,103</i>	<i>4,130</i>	<i>4,185</i>	<i>4,810</i>	<i>3,756</i>	<i>34,021</i>
094-110-0000-4270	PROFESSIONAL SERVICES	1,449	-	-	-	-	-
094-155-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-	50,000
<i>Operations &amp; Maintenance Costs</i>		<i>1,449</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>50,000</i>
094-155-0000-4405	INTEREST EXPENSE	-	-	-	-	-	-
094-155-0000-4450	OTHER EXPENSE	-	-	-	-	-	-
<i>Capital Costs</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<b>Total Appropriations</b>		<b>2,552</b>	<b>4,130</b>	<b>4,185</b>	<b>4,810</b>	<b>3,756</b>	<b>84,021</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>101,508</b>	<b>488,033</b>	<b>948,204</b>	<b>(4,810)</b>	<b>(3,324)</b>	<b>(83,321)</b>
Ending Balance:		468,921	956,954	1,905,158	1,900,348		1,817,027



**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:		14,107	14,107	14,107	14,107		14,107
REVENUES	Account Number & Title	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
	3500-0000 INTEREST INCOME	-	-	-	-	-	-
	3696-0101 AB109 TASK FORCE (STATE)	-	-	-	-	20	-
<b>Total Revenues</b>		-	-	-	-	20	-
APPROPRIATIONS	Account Number & Title	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
	101-225-0000-4105 OVERTIME	-	-	-	-	-	-
	101-225-0000-4120 O.A.S.D.I.	-	-	-	-	-	-
	101-225-0000-4130 WORKER'S COMPENSATION INS.	-	-	-	-	-	-
<i>Personnel Costs</i>		-	-	-	-	-	-
	101-225-0000-4360 PERSONNEL TRAINING	-	-	-	-	-	-
<i>Operations &amp; Maintenance Costs</i>		-	-	-	-	-	-
<b>Total Appropriations</b>		-	-	-	-	-	-
<b>ANNUAL SURPLUS/DEFICIT</b>		-	-	-	-	20	-
Ending Balance:		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:		-	(1,710)	-	(2,000)	(2,000)	
REVENUES		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3697-3639	CA ARTS COUNCIL #AIS-16-00134	-	-	-	-	-	-
3697-3647	CALIFORNIA ARTS COUNCIL #AE-EXT-17-159	15,390	1,710	-	-	-	-
3697-3653	CA ARTS COUNCIL #YAA-18-5353	-	18,000	-	-	-	-
3697-3657	CALIFORNIA ARTS COUNCIL #YAA-19-7014	-	-	18,000	-	2,000	-
3697-3658	CA ARTS COUNCIL #AS-14-0415	-	-	-	-	-	-
3697-3659	CA ARTS COUNCIL #AS-15-0503	-	-	-	-	-	-
3697-3694	CA ARTS COUNCIL #AIS 16-00118	-	-	-	-	-	-
3697-3657	CA ARTS COUNCIL #AA-19-701	-	-	-	-	-	-
Total Revenue		15,390	19,710	18,000	-	2,000	-
APPROPRIATIONS		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
108-424-3639-4260	CA ARTS COUNCIL #AIS-16-00134	-	-	-	-	-	-
108-424-3647-4300	DEPARTMENT SUPPLIES	17,100	-	-	-	-	-
108-424-3657-4260	CONTRACTUAL SERVICES	-	-	20,000	-	-	-
108-424-3658-4260	CONTRACTUAL SERVICES	-	18,000	-	-	-	-
108-424-3658-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	-
108-424-3658-4370	MEETINGS, MEMBERSHIPS & TRAV	-	-	-	-	-	-
108-424-3659-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
108-424-3694-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
108-424-3659-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	-
Operations & Maintenance Costs		17,100	18,000	20,000	-	-	-
Total Appropriations		17,100	18,000	20,000	-	-	-
ANNUAL SURPLUS/DEFICIT		(1,710)	1,710	(2,000)	-	2,000	-
Ending Balance:		(1,710)	-	(2,000)	(2,000)		(2,000)

**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:		(45,292)	(35,584)	(18,149)	(17,348)		(39,999)
REVENUES	Account Number & Title	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
3697-3614	NATIONAL ENDOWMENT FOR ARTS #18295	-	50,000	-	-	-	-
3697-3618	NATIONAL ENDOWMENT ARTS #16-5100-7(	-	-	-	-	-	-
3697-3638	PARK GRANTS	-	-	-	-	50,000	-
3697-3678	NATIONAL ENDOWMENT ARTS	57,000	-	-	-	-	-
3697-3692	NATIONAL ENDOWMENT FOR ARTS #18582	-	-	-	40,000	40,000	-
3697-3693	NATIONAL ENDOWMENT ARTS #1847750-5	-	-	50,000	-	-	-
<b>Total Revenues</b>		<b>57,000</b>	<b>50,000</b>	<b>50,000</b>	<b>40,000</b>	<b>90,000</b>	<b>-</b>
APPROPRIATIONS	Account Number & Title	2019 Actual	2020 Actual	2021 Actual	2022 Adjusted	2022 Estimated	2023 Adopted
109-424-3614-4260	CONTRACTUAL SERVICES	35,584	14,416	-	-	-	-
109-424-3618-4260	NAT. ENDOW. ARTS #16-5100-705	-	-	-	-	-	-
109-424-3637-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
109-424-3638-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
109-424-3656-4260	CONTRACTUAL SERVICES	-	-	-	40,000	38,520	-
109-424-3678-4260	CONTRACTUAL SERVICES	11,708	-	-	-	-	-
109-424-3692-4260	CONTRACTUAL SERVICES	-	-	17,348	22,651	22,652	-
109-424-3693-4260	CONTRACTUAL SERVICES	-	18,149	31,852	-	-	-
<i>Operations &amp; Maintenance Costs</i>		<i>47,292</i>	<i>32,565</i>	<i>49,200</i>	<i>62,651</i>	<i>61,172</i>	<i>-</i>
<b>Total Appropriations</b>		<b>47,292</b>	<b>32,565</b>	<b>49,200</b>	<b>62,651</b>	<b>61,172</b>	<b>-</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>9,708</b>	<b>17,435</b>	<b>800</b>	<b>(22,651)</b>	<b>28,828</b>	<b>-</b>
Ending Balance:		(35,584)	(18,149)	(17,348)	(39,999)		(39,999)





**OPERATING GRANTS FUND**

**FUND NO. 110**

**FUND OVERVIEW**

This section provides a consolidated look at operating grants. These funds are restricted and received from several different funding sources to fund specific operating purposes, including law enforcement and parks and recreation.

## Fund: Operating Grants

### Resp. Dept: Various

Beginning Fund Balance:		-	(203)	182,774	(79,931)		(819,305)
REVENUES		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-3649	YOUTH REINVESTMENT PRG	-	232	26	-	32	-
3601-0184	COMMUNITY RESILIENCE PROGRAM	-	-	-	5,000	5,000	-
3640-3672	CENSUS 2020 EDU & OUTREACH ACTIVITIE	-	13,509	8,717	-	-	-
3668-3608	HAZARD MITIGATION PROGRAM	-	-	-	4,375	-	-
3668-3689	COVID-19 GLOBAL OUTBREAK	-	-	311,234	-	-	-
3670-3609	PLANNING GRANT PRG 19-PGP-14026	-	-	-	-	-	-
3670-3687	LOCAL EARLY ACTION PLANNING GRT (LEA	-	-	-	-	-	-
3686-3671	CA WTR & WASTEWTR ARREARAGE PROGR	-	-	-	292,846	272,845	-
3686-7527	SOCALGAS CLIMATE ADAPTATION & RESILI	-	-	-	-	50,000	-
3696-3625	2019 URBAN AREA SECURITY INITIATIVE U/	-	-	37,475	-	6,986	-
3696-3627	OFFICE OF TRAFFIC SAFETY STEP PT20155	-	7,727	30,744	-	-	-
3696-3628	OTS SELECTIVE TRAFFIC ENFOR STEP PT210	-	-	2,201	-	13,164	-
3696-3642	SCHOOL RESOURCE OFFICER	-	360,000	(360,000)	-	-	-
3696-3649	YOUTH REINVESTMENT PROG BSCC 582-19	-	333,333	139,731	-	-	-
3696-3662	UASI URBAN AREA SEC. INITIATIVE #C1985	-	-	-	-	-	-
3696-3667	TOBACCO GRANT PROGRAM	-	-	-	113,735	-	-
3696-3676	BSCC BEHAVOIORAL HEALTH TRAINING GR	-	2,970	-	-	-	-
3696-3677	OFFICE OF TRAFFIC SAFETY (STEP) PT22070	-	-	-	55,000	-	-
3696-3681	ABC-OTS GRANT PROG 21-OTS-14	-	-	5,352	-	7,997	-
3696-3683	HOMELESS OUTREACH SERVS TEAM PROJ	490	3,643	1,682	-	-	-
3696-3713	ALCOHOLIC BEVERAGE CONTROL (ABC) GR	-	-	-	63,704	28,938	-
3697-3682	HOMELESS SERVICES NO. AO-20-633	-	-	-	25,247	15,003	-
3697-3691	FAMILY HIKE & WILDLIFE ACTIVITIES	-	-	-	26,486	-	-
3697-3748	SAN FERNANDO VALLEY MILE	-	-	-	40,000	40,000	-
Total Revenues		490	721,414	177,162	626,393	439,965	-

APPROPRIATIONS		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
<b>Administration Grants</b>							
110-101-3689-4300	COVID-19 GLOBAL OUTBREAK	-	661	-	-	-	-
110-105-0184-4300	COMMUNITY RESILIENCE PROGRA	-	-	-	5,000	459	-
110-105-3672-41XX	CENSUS 2020 EDU & OUTREACH A	-	-	1,400	-	-	-
110-105-3672-4270	CENSUS 2020 EDU & OUTREACH A	-	11,198	9,157	-	-	-
110-105-3672-4300	CENSUS 2020 EDU & OUTREACH A	-	-	471	-	-	-
110-105-3689-41XX	COVID-19 GLOBAL OUTBREAK	-	19,682	9,717	-	-	-
110-105-3689-4270	COVID-19 GLOBAL OUTBREAK	-	87	-	-	-	-
110-105-3689-4300	COVID-19 GLOBAL OUTBREAK	-	16,731	4,218	-	-	-
110-105-3689-4320	COVID-19 GLOBAL OUTBREAK	-	-	995	-	-	-
110-106-3689-41XX	COVID-19 GLOBAL OUTBREAK	-	12,943	246	-	-	-
110-110-3689-4270	COVID-19 GLOBAL OUTBREAK	-	8,694	-	-	-	-
<b>Total Administration Grants</b>		<b>-</b>	<b>69,996</b>	<b>26,203</b>	<b>5,000</b>	<b>459</b>	<b>-</b>
<b>City Clerk</b>							
110-115-3689-41XX	COVID-19 GLOBAL OUTBREAK	-	584	-	-	-	-
<b>Total City Clerk Grants</b>		<b>-</b>	<b>584</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Finance Grants</b>							
110-130-3649-41XX	YOUTH REINVESTMENT PROG BSC	-	1,135	2,633	-	2,087	-
110-130-3689-41XX	COVID-19 GLOBAL OUTBREAK	-	9,519	6,332	-	-	-
110-130-3689-4300	COVID-19 GLOBAL OUTBREAK	-	938	518	-	-	-
110-135-3689-4260	COVID-19 GLOBAL OUTBREAK	-	45	-	-	-	-
110-190-3689-4132	COVID-19 GLOBAL OUTBREAK	-	9,571	-	-	-	-
<b>Total Finance Grants</b>		<b>-</b>	<b>21,208</b>	<b>9,483</b>	<b>-</b>	<b>2,087</b>	<b>-</b>

## Fund: Operating Grants

### Resp. Dept: Various

APPROPRIATIONS (Cont.)		2019	2020	2021	2022	2022	2023
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
<b>Community Development Grants</b>							
110-140-3689-4300	COVID-19 GLOBAL OUTBREAK	-	48	-	-	-	-
110-150-3609-4270	PLANNING GRANT PRG 19-PGP-14	-	-	53,816	94,220	94,220	-
110-150-3687-4270	LOCAL EARLY ACTION PLANNING (	-	-	-	99,920	66,237	-
110-150-3689-41XX	COVID-19 GLOBAL OUTBREAK	-	10,511	3,155	-	-	-
110-150-3689-4300	COVID-19 GLOBAL OUTBREAK	-	156	-	-	-	-
110-152-3689-41XX	COVID-19 GLOBAL OUTBREAK	-	14,402	8,910	-	-	-
110-152-3689-4300	COVID-19 GLOBAL OUTBREAK	-	537	159	-	-	-
<i>Total Community Development Grants</i>		-	25,654	66,040	194,140	160,457	-
<b>POLICE GRANTS</b>							
110-220-3625-4500	2019 URAB AREA SECURITY INITIA	-	37,475	585	-	-	-
110-220-3662-4500	UASI URBAN AREA SEC. INITIATIVE	-	-	-	-	-	-
110-222-3689-41XX	COVID-19 GLOBAL OUTBREAK	-	8,290	-	-	-	-
110-222-3689-4300	COVID-19 GLOBAL OUTBREAK	-	5,380	45	-	-	-
110-224-3689-41XX	COVID-19 GLOBAL OUTBREAK	-	15,790	2,360	-	-	-
110-225-3627-4105	OFFICE OF TRAFFIC SAFETY STEP P	-	6,387	26,744	-	-	-
110-225-3627-4120	OFFICE OF TRAFFIC SAFETY STEP P	-	122	-	-	-	-
110-225-3627-4129	OFFICE OF TRAFFIC SAFETY STEP P	-	-	-	-	-	-
110-225-3627-4130	OFFICE OF TRAFFIC SAFETY STEP P	-	1,218	-	-	-	-
110-225-3627-4300	OFFICE OF TRAFFIC SAFETY STEP P	-	-	4,000	-	-	-
110-225-3628-4105	OTS SELECTIVE TRAFFIC ENFOR ST	-	-	3,907	-	10,845	-
110-225-3628-4120	OTS SELECTIVE TRAFFIC ENFOR ST	-	-	-	-	-	-
110-225-3628-4130	OTS SELECTIVE TRAFFIC ENFOR ST	-	-	-	-	-	-
110-225-3628-4300	OTS SELECTIVE TRAFFIC ENFOR ST	-	-	-	-	-	-
110-225-3628-4370	OTS SELECTIVE TRAFFIC ENFOR ST	-	-	275	-	-	-
110-225-3667-4105	TOBACCO GRANT PROGRAM	-	-	-	71,573	2,749	-
110-225-3667-4120	TOBACCO GRANT PROGRAM	-	-	-	3,243	48	-
110-225-3667-4130	TOBACCO GRANT PROGRAM	-	-	-	12,973	532	-
110-225-3667-4270	TOBACCO GRANT PROGRAM	-	-	-	5,416	-	-
110-225-3667-4300	TOBACCO GRANT PROGRAM	-	-	-	19,000	81	-
110-225-3667-4370	TOBACCO GRANT PROGRAM	-	-	-	1,530	-	-
110-225-3676-4360	BSCC BEHAVIORAL HEALTH TRAIN	-	-	495	-	-	-
110-225-3676-4450	BSCC BEHAVIORAL HEALTH TRAIN	-	-	-	-	2,475	-
110-225-3677-4105	OFFICE OF TRAFFIC SAFETY STEP P	-	-	-	41,700	-	-
110-225-3677-4120	OFFICE OF TRAFFIC SAFETY STEP P	-	-	-	1,789	-	-
110-225-3677-4130	OFFICE OF TRAFFIC SAFETY STEP P	-	-	-	7,156	-	-
110-225-3677-4300	OFFICE OF TRAFFIC SAFETY STEP P	-	-	-	2,431	-	-
110-225-3677-4370	OFFICE OF TRAFFIC SAFETY STEP P	-	-	-	1,924	-	-
110-225-3681-4105	ABC-OTS GRANTS PROG. 21-OTS-1	-	-	11,010	-	5,255	-
110-225-3681-4120	ABC-OTS GRANTS PROG. 21-OTS-1	-	-	160	-	76	-
110-225-3681-4129	ABC-OTS GRANTS PROG. 21-OTS-1	-	-	19	-	18	-
110-225-3681-4130	ABC-OTS GRANTS PROG. 21-OTS-1	-	-	2,161	-	1,051	-
110-225-3683-4105	HOMELESS OUTREACH SERVS TEA	482	4,358	4,590	-	2,891	-
110-225-3683-4120	HOMELESS OUTREACH SERVS TEA	14	63	67	-	42	-
110-225-3683-4129	HOMELESS OUTREACH SERVS TEA	-	31	26	-	22	-
110-225-3683-4130	HOMELESS OUTREACH SERVS TEA	197	872	918	-	578	-
110-225-3689-41XX	COVID-19 GLOBAL OUTBREAK	-	5,598	-	-	-	-
110-225-3689-4300	COVID-19 GLOBAL OUTBREAK	-	770	-	-	-	-
110-225-3713-4105	OVERTIME	-	-	-	49,339	28,819	-
110-225-3713-4120	O.A.S.D.I.	-	-	-	200	609	-
110-225-3713-4129	ALCOHOLIC BEVERAGE CONTROL	-	-	-	-	139	-
110-225-3713-4130	WORKERS COMPENSATION INS.	-	-	-	10,915	5,369	-
110-225-3713-4300	DEPARTMENT SUPPLIES	-	-	-	3,250	2,172	-
110-250-3689-4500	COVID-19 GLOBAL OUTBREAK	-	5,634	-	-	-	-
<i>Total Police Grants</i>		693	91,988	57,362	232,439	63,770	-

## Fund: Operating Grants

### Resp. Dept: Various

APPROPRIATIONS (Cont.)		2019	2020	2021	2022	2022	2023
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
<b>Public Works Grants</b>							
110-310-3608-4270	HAZARD MITIGATION PROGRAM	-	-	12,481	8,750	-	-
110-310-3689-41XX	COVID-19 GLOBAL OUTBREAK	-	5,060	570	-	-	-
110-311-3689-41XX	COVID-19 GLOBAL OUTBREAK	-	407	125	-	-	-
110-311-3689-4300	COVID-19 GLOBAL OUTBREAK	-	1,321	-	-	-	-
110-320-3689-41XX	COVID-19 GLOBAL OUTBREAK	-	2,108	1,191	-	-	-
110-320-3689-4300	COVID-19 GLOBAL OUTBREAK	-	349	-	-	-	-
110-344-3689-41XX	COVID-19 GLOBAL OUTBREAK	-	452	101	-	-	-
110-360-3689-41XX	COVID-19 GLOBAL OUTBREAK	-	4,663	2,283	-	-	-
110-370-3689-4300	COVID-19 GLOBAL OUTBREAK	-	88	-	-	-	-
110-381-3689-41XX	COVID-19 GLOBAL OUTBREAK	-	4,332	1,555	-	-	-
110-382-3671-4970	CA WTR & WASTEWTR ARREARAG	-	-	-	292,846	163,673	-
110-383-3689-4310	COVID-19 GLOBAL OUTBREAK	-	368	176	-	-	-
110-390-3689-41XX	COVID-19 GLOBAL OUTBREAK	-	8,175	1,525	-	-	-
110-390-3689-4260	COVID-19 GLOBAL OUTBREAK	-	25,611	-	-	-	-
110-390-3689-4300	COVID-19 GLOBAL OUTBREAK	-	17,600	2,645	-	-	-
<i>Total Public Works Grants</i>		-	70,534	22,652	301,596	163,673	-
<b>Recreation and Community Service Grants</b>							
110-420-3649-41XX	YOUTH REINVESTMENT PROG BSC	-	2,877	7,278	-	6,167	-
110-420-3689-41XX	COVID-19 GLOBAL OUTBREAK	-	16,862	1,182	-	-	-
110-420-3689-4300	COVID-19 GLOBAL OUTBREAK	-	33	687	-	-	-
110-420-3748-4260	SAN FERNANDO VALLEY MILE	-	-	-	40,000	3,500	-
110-422-3649-4270	YOUTH REINVESTMENT PRG BSCC	-	213,686	245,455	440,859	147,712	-
110-422-3649-4300	YOUTH REINVESTMENT PRG BSCC	-	-	-	35,516	-	-
110-422-3649-4370	YOUTH REINVESTMENT PRG BSCC	-	-	-	62,757	-	-
110-422-3649-4450	YOUTH REINVESTMENT PRG BSCC	-	-	-	1,727	-	-
110-422-3682-4270	HOMELESS SERVICES NO. AO-20-6	-	-	-	21,247	21,247	-
110-422-3682-4300	HOMELESS SERVICES NO. AO-20-6	-	-	-	4,000	-	-
110-422-3689-41XX	COVID-19 GLOBAL OUTBREAK	-	10,033	-	-	-	-
110-422-3689-4300	COVID-19 GLOBAL OUTBREAK	-	342	109	-	-	-
110-422-3691-4101	FAMILY HIKE & WILDLIFE ACTIVITI	-	-	-	17,640	4,665	-
110-422-3691-4230	ADVERTISING	-	-	-	1,166	-	-
110-422-3691-4260	CONTRACTUAL SERVICES	-	-	-	5,874	-	-
110-422-3691-4270	PROFESSIONAL SERVIVCES	-	-	-	1,556	-	-
110-422-3691-4310	EQUIPMENT & SUPPLIES	-	-	-	250	57	-
110-423-3689-41XX	COVID-19 GLOBAL OUTBREAK	-	14,640	3,414	-	-	-
<i>Total Recreation and Community Service Grants</i>		-	258,473	258,126	632,592	183,348	-
<b>Total Appropriations</b>		<b>693</b>	<b>538,437</b>	<b>439,867</b>	<b>1,365,767</b>	<b>573,794</b>	<b>-</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>(203)</b>	<b>182,977</b>	<b>(80,965)</b>	<b>(6,199)</b>	<b>256,617</b>	<b>-</b>
<b>Ending Balance:</b>		<b>(203)</b>	<b>182,774</b>	<b>(79,931)</b>	<b>(819,305)</b>		<b>(819,305)</b>

**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:		-	-	(12,053)	(12,053)		(12,053)
REVENUES		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3696-3641	COPS SAFE SCHOOLS	49,342	-	-	-	-	-
<b>Total Revenue</b>		<b>49,342</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
APPROPRIATIONS		2019	2020	2021	2022	2022	2023
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
119-225-3641-4101	SALARIES-PERMANENT EMPLOYEE	33,831	8,543	-	-	-	-
119-225-3641-4105	OVERTIME	-	-	-	-	-	-
119-225-3641-4120	O.A.S.D.I.	490	124	-	-	-	-
119-225-3641-4126	HEALTH INSURANCE	3,027	904	-	-	-	-
119-225-3641-4124	RETIREMENT	3,900	495	-	-	-	-
119-225-3641-4128	DENTAL INSURANCE	270	45	-	-	-	-
119-225-3641-4129	RETIREE HEALTH SAVINGS	720	180	-	-	-	-
119-225-3641-4130	WORKERS COMPENSATION INS.	6,766	1,709	-	-	-	-
119-225-3641-4134	LONG TERM DISABILITY INSURANC	240	38	-	-	-	-
119-225-3641-4136	OPTICAL INSURANCE	60	10	-	-	-	-
119-225-3641-4138	LIFE INSURANCE	38	6	-	-	-	-
<i>Personnel Costs</i>		<i>49,342</i>	<i>12,053</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<b>Total Appropriations</b>		<b>49,342</b>	<b>12,053</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>-</b>	<b>(12,053)</b>	<b>-</b>			<b>-</b>
Ending Balance:		-	(12,053)	(12,053)	(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: Local Transportation Fund**  
**Resp. Dept: Public Works**

Beginning Fund Balance:		-	1	1	1	-	
REVENUES		2019	2020	2021	2022	2022	2023
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	195	(49)	-	-	-	-
3695-0866	SIDEWALK REPAIR PROJECT	16,611	6,084	30,000	45,519	-	23,311
Total Revenues		16,806	6,035	30,000	45,519	-	23,311
APPROPRIATIONS		2019	2020	2021	2022	2022	2023
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
015-190-0000-4480	COST ALLOCATION	-	-	-	-	-	-
Operations & Maintenance Costs		-	-	-	-	-	-
015-190-0000-4901	TRANSFER TO GENERAL FUND	-	-	-	-	-	-
Transfers		-	-	-	-	-	-
015-310-0000-4600	CAPITAL PROJECTS	14,811	-	-	-	-	-
015-310-0866-4600	CP-SIDEWALK REPAIR PROJECT	1,994	6,035	-	45,519	25,010	23,311
015-311-6673-4600	GLENOAKS RESURFACING PROJECT			30,000	-	-	-
Capital Projects		16,805	6,035	30,000	45,519	25,010	23,311
Total Appropriations		16,805	6,035	30,000	45,519	25,010	23,311
ANNUAL SURPLUS/DEFICIT		-	-	-	-	(25,010)	-
Ending Balance:		1	1	1	1		-



**AMERICAN RESCUE PLAN ACT (ARPA)**  
**FUND****FUND NO. 121****FUND OVERVIEW**

The Coronavirus State and Local Fiscal Recovery Funds were approved as part of the American Rescue Plan Act to provide \$350 billion to state, local, and Tribal governments across the United States to support the response to, and recovery from, the COVID-19 public health emergency.

**MAJOR PROJECTS/PROGRAMS**

- Fight the pandemic and support families and businesses struggling with its public health and economic impacts
- Maintain vital public services, even amid declines in revenue
- Build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity

**Fund: American Rescue Plan Act**  
**Resp. Dept: Administration**

Beginning Fund Balance:		-	-	-	2,796,292		2,498,410
REVENUES		2019	2020	2021	2022	2022	2023
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3668-3689	AMERICAN RESCUE PLAN ACT-COVID-19	-	-	2,909,170	-	137,122	-
<b>Total Revenues</b>		-	-	<b>2,909,170</b>	-	<b>137,122</b>	-
APPROPRIATIONS		2019	2020	2021	2022	2022	2023
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
<b>Administration</b>							
121-101-3689-4300	DEPARTMENT SUPPLIES	-	-	1,400	-	-	-
121-105-3689-4260	CONTRACTUAL SERVICES	-	-	425	-	-	-
121-105-3689-4270	PROFESSIONAL SERVICES	-	-	3,531	-	-	-
121-105-3689-4280	OFFICE SUPPLIES	-	-	2,654	-	-	-
121-105-3689-4300	DEPARTMENT SUPPLIES	-	-	6,174	-	-	-
121-110-3689-4270	PROFESSIONAL SERVICES	-	-	5,454	483	483	-
<i>Total Administration Grants</i>		-	-	<i>19,638</i>	<i>483</i>	<i>483</i>	-
<b>Finance</b>							
121-130-3689-4300	DEPARTMENT SUPPLIES	-	-	1,058	22	22	-
121-135-3689-4260	CONTRACTUAL SERVICES	-	-	460	299	300	-
121-190-0000-4300	DEPARTMENT SUPPLIES	-	-	-	-	4,285	-
121-190-3689-4270	PROFESSIONAL SERVICES	-	-	-	86,593	41,414	-
<i>Total Finance Grants</i>		-	-	<i>1,518</i>	<i>86,914</i>	<i>46,021</i>	-
<b>Community Development</b>							
121-150-3689-4300	DEPARTMENT SUPPLIES	-	-	31	-	-	-
121-152-3689-4300	DEPARTMENT SUPPLIES	-	-	57	-	-	-
<i>Total Community Development Grants</i>		-	-	<i>88</i>	-	-	-
<b>POLICE</b>							
121-222-3689-4300	DEPARTMENT SUPPLIES	-	-	3,446	394	394	-
<i>Total Police Grants</i>		-	-	<i>3,446</i>	<i>394</i>	<i>394</i>	-
<b>Public Works</b>							
121-311-3689-4300	DEPARTMENT SUPPLIES	-	-	764	-	-	-
121-320-3689-4300	DEPARTMENT SUPPLIES	-	-	132	-	-	-
121-383-3689-4310	EQUIPMENT & SUPPLIES	-	-	96	-	-	-
121-390-0000-4260	CONTRACTUAL SERVICES	-	-	-	21,750	43,500	-
121-390-3689-4260	CONTRACTUAL SERVICES	-	-	73,982	30,860	2,175	-
121-390-3689-4300	DEPARTMENT SUPPLIES	-	-	4,812	-	-	-
<i>Total Public Works Grants</i>		-	-	<i>79,785</i>	<i>52,610</i>	<i>45,675</i>	-
<b>Recreation and Community Service</b>							
121-420-3689-4300	DEPARTMENT SUPPLIES	-	-	3,132	-	-	-
121-422-3689-4300	DEPARTMENT SUPPLIES	-	-	720	-	-	-
121-424-3689-4300	DEPARTMENT SUPPLIES	-	-	2,110	-	-	-
<i>Total Recreation and Community Service Grants</i>		-	-	<i>5,961</i>	-	-	-
<i>Operations &amp; Maintenance Costs</i>		-	-	<i>110,436</i>	<i>140,401</i>	<i>92,573</i>	-
121-115-3689-4500	CAPITAL EXPENSE	-	-	-	62,481	36,377	-
121-135-3689-4500	CAPITAL EXPENSE	-	-	-	95,000	-	-
121-250-3689-4500	CAPITAL EXPENSE	-	-	2,442	-	-	-
<i>Capital Costs</i>		-	-	<i>2,442</i>	<i>157,481</i>	<i>36,377</i>	-
<b>Total Appropriations</b>		-	-	<b>112,878</b>	<b>297,882</b>	<b>128,950</b>	-
<b>ANNUAL SURPLUS/DEFICIT</b>		-	-	<b>2,796,292</b>	<b>(297,882)</b>	<b>8,172</b>	-
Ending Balance:		-	-	<b>2,796,292</b>	<b>2,498,410</b>		<b>2,498,410</b>

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# **SECTION VI. APPENDIX**

# APPENDIX A

**CAPITAL IMPROVEMENT  
PROGRAM  
FISCAL YEAR 2022-2023  
&  
FISCAL YEAR 2023-2024**

**Capital Improvement Program  
Project Status (FY2022-23 and FY2023-24)**

Road Infrastructure Projects				
Project Number	Project Name	Program Year		Strategic Goals
		FY2022-23	FY2023-24	
0560	Annual Street Resurfacing Project	\$4,599,228	\$2,000,000 (estimate)	VI.2.a – Street Resurfacing
0552 0553	Safe Routes to School Project- Cycles 1 and 2	\$2,033,370		V.3 – Pedestrian-focused Improvements
0565	Glenoaks Boulevard Bridge Improvements	\$126,740		V.3 – Pedestrian-focused Improvements
0175	Phase 2 Bus Shelter Project	\$313,520		V.5 – Beautify and Update Bus Stops
0550/0551	Pacoima Wash Bikeway Project	\$4,392,000		V.7 – Improve City’s Trail Network
0510	Citywide Traffic Signal Synchronization Project	\$969,220		V – Reducing Traffic Congestion
0562	HSIP Cycle 8 Traffic Signal Improvements	\$1,177,816		V – Reducing Traffic Congestion
0000	Parking Lots Re-Surfacing Project	\$100,000		II.7 – Investment in Public Infrastructure
Water System Projects				
Project Number	Project Name	Program Year		Strategic Goals
		FY2022-23	FY2023-24	
0620/0645/0764	San Fernando Recreation Park Infiltration System Project	\$12,475,626		IV.3 – Safeguard Local Water Supply
0716	Reservoir 4 Replacement Project	\$7,702,901		IV.3 – Water Storage Improvements
0857	Nitrate Treatment System	\$1,652,110		IV.3.e – Continue to use 100% local groundwater supply
0000	Well 2A, Well 3, and Lower Reservoir Upgrades	\$200,000		IV.3 – Water Resiliency; VI.1 – Reliable Infrastructure

**Title: Annual Street Resurfacing Project**
**Program Years:** FY2022-23

**Strategic Goals:** VI.2.a – Street Resurfacing

**Project:** 0560

<b>SOURCES</b>			
<b>Fund</b>	<b>Account Number</b>	<b>Allocation</b>	
		<b>Carryover from Previous Years</b>	<b>FY2022-23 Funds</b>
SB1	025-3623-0560	\$1,188,930	\$664,259
Measure R	012-3210-0560	\$395,130	\$425,000
Measure M	024-3210-0560	\$559,754	\$525,794
Prop C	008-3210-0000	\$132,465	\$400,000
State Gas Tax	011-XXXX-0560	\$52,896	\$0
Capital Outlay (General Fund)	032-XXXX-0000	\$255,000	\$0
Subtotals from previous and new Fiscal Years:		<b>\$2,584,175</b>	<b>\$2,015,053</b>
<b>Total Sources:</b>		<b>\$4,599,228</b>	

<b>USES</b>		
<b>Activity</b>	<b>Account Number</b>	<b>Cost</b>
Pavement Design/Construction Management	025/012/024/008/032-311-0560-4600	\$ 689,884
Street Construction	025/012/024/008/032-311-0560-4600	\$ 3,909,344
<b>Total Uses</b>		<b>\$ 4,599,228</b>

**Project Description:**

The project will consist of: pavement design, field inspection, and construction management services for street repaving and sidewalk improvements; paving of approximately 30 miles of roads; repairs to sidewalks; drive approaches and curb and gutter; installation of access ramps; striping and pavement markings. Pavement treatments include Slurry Seal (16.0 miles), Cape Seal (10 miles), 3-Step Slurry Seal (4 miles).

**Schedule:** Slurry Seal (July – November 2022); Cape Seal (September – June 2023); 3-Step Slurry Seal (September – June 2023)



**Title: Safe Routes to School Project – Cycles 1 and 2**
**Program Years:** FY2022-23 & FY2023-24

**Strategic Goals:** V.3 – Pedestrian-focused Improvements

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

SOURCES			
Fund	Account Number	Allocation	
		Carryover from Previous Years	FY2022-23 Funds
Safe Routes to School (Cycle 1)	010-3686-0552	\$994,124	\$0
Safe Routes to School (Cycle 2)	010-3686-0553	\$999,850	\$0
Measure R	012-3946-0000	\$39,396	\$0
Subtotals from previous and new Fiscal Years:		<b>\$2,033,370</b>	<b>\$0</b>
<b>Total Sources:</b>		<b>\$2,033,370</b>	

USES		
Activity	Account Number	Cost
Engineering/Design/Construction Management	012-311-0552/0553-4600	\$ 372,505
Construction	010-311-0552/0553-4600	\$ 1,660,865
<b>Total Uses</b>		<b>\$ 2,033,370</b>

**Project Description:**

Safe Routes to School Project - Cycles 1 and 2 - consist of safety improvements around the vicinities of three elementary schools (O'Melveny, Morningside, and Gridley) and San Fernando Middle School. The improvements include perpendicular curb ramps, raised crosswalks, 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.

**Schedule - FY2022-23:** Additional Community Outreach on the Project, Completion of Design, Preparation of Bid Documents, Bidding the Project, Awarding Contract, Beginning Construction (May 2023)

**Schedule - FY2023-24:** Construction Period: May 2023 – December 2023

**Title:** Glenoaks Boulevard Bridge over the Pacoima Creek Safety Improvements

**Program Years:** FY2022-23

**Strategic Goals:** VI.1 – Reliable Infrastructure

**Project:** 0565

SOURCES			
Fund	Account Number	Allocation	
		Carryover from Previous Years	FY2022-23 Funds
Measure R	012-3210-0000	\$54,240	\$0
SB1	025-3623-0000	\$72,500	\$0
Subtotals from previous and new Fiscal Years:		<b>\$126,740</b>	<b>\$0</b>
<b>Total Sources:</b>		<b>\$126,740</b>	

USES		
Activity	Account Number	Cost
Design/Construction Management/Inspection	012/025-311-0565-4600	\$ 20,000
Construction	012/025-311-0565-4600	\$ 106,740
<b>Total Uses</b>		<b>\$ 126,740</b>

**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.

**Schedule:** Project Design will be complete by July 2022. Construction expected to start in September and be completed by November 2022.

**Title: Phase 2 Bus Shelter Project**

**Program Years:** FY2022-23

**Strategic Goals:** V.5 – Beautify and Update Bus Stops

**Project:** 0175

SOURCES			
Fund	Account Number	Allocation	
		Carryover from Previous Years	FY2022-23 Funds
FTA 5309 Grant	010-3686-0175	\$250,816	\$0
Prop C	008-3686-0551	\$62,704	\$0
Subtotals from previous and new Fiscal Years:		<b>\$313,520</b>	<b>\$0</b>
<b>Total Sources:</b>		<b>\$313,520</b>	

USES		
Activity	Account Number	Cost
Construction	010-311-0175-4600	\$ 250,816
Match requirement	008-311-0175-4600	\$ 62,704
<b>Total Uses</b>		<b>\$ 313,520</b>

**Project Description:**

The City is using the remainder of FTA funds left over from the Phase 1 Bus Shelter project to upgrade approximately 15 bus stops by adding shade structures and other bus stop modifications to improve the quality and comfort of passengers waiting for the bus.

**Schedule:** Staff is completing an analysis of bus stops that lack shade structures and benches throughout the City. The project will enter design phase in Summer 2022. Construction of new shade structures and bus stop improvements will be completed by the Spring 2023.

**Title: Pacoima Wash Bikeway Project**

**Program Years:** FY2022-23 & FY2023-24

**Strategic Goals:** V.7 – Improve City’s Trail Network

**Project:** 0550/0551

SOURCES			
Fund	Account Number	Allocation	
		Carryover from Previous Years	FY2022-23 Funds
ATP Cycle 3	010-3686-0550	\$973,000	\$0
AQMD/MSRC AB2766	010-3686-0551	\$354,000	\$0
Measure R	012-3210-0551	\$398,000	\$0
Measure M	024-3210-0551	\$217,000	\$0
CMAQ Funds	010-3686-0549	\$1,513,000	\$0
Santa Monica Mountains Conservancy Funds	010-3686-XXXX	\$937,000	\$0
Subtotals from previous and new Fiscal Years:		<b>\$4,392,000</b>	<b>\$0</b>
<b>Total Sources:</b>		<b>\$4,392,000</b>	

USES		
Activity	Account Number	Cost
Construction Engineering	010/012/024-311-0551-4600	\$ 439,200
Construction	010/012/024-311-0551-4600	\$ 3,513,600
Contingency (10%)	010/012/024-311-0551-4600	\$ 439,200
<b>Total Uses</b>		<b>\$ 4,392,000</b>

**Project Description:**

Construction of new bike path that extends a 1.34-mile length of the Pacoima Wash within the City of San Fernando, from 4<sup>th</sup> Street to 8<sup>th</sup> Street. It will also include a pedestrian/bike bridge over the Pacoima Wash at 8<sup>th</sup> Street, new fencing, lighting, wayfinding signage, and a bioretention swale.

**Schedule:** Construction anticipated to begin in Fall 2022 and continue through June 2024.

**Title: Citywide Traffic Signal Synchronization Project**

**Program Years:** FY2022-23

**Strategic Goals:** V – Reducing Traffic Congestion

**Project:** 0510

SOURCES			
Fund	Account Number	Allocation	
		Carryover from Previous Years	FY2022-23 Funds
Prop C 25% Grant	009-3686-0510	\$775,376	\$0
Measure M	024-3210-0510	\$193,844	\$0
Subtotals from previous and new Fiscal Years:		<b>\$969,220</b>	<b>\$0</b>
<b>Total Sources:</b>		<b>\$969,220</b>	

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
<b>Total Uses</b>		<b>\$ 969,220</b>

**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 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.

**Schedule:** Design and analysis phase will begin in Summer 2022. Construction contract will be awarded by April 2023. Construction will be completed by Spring 2024.

**Title: HSIP Cycle 8 Traffic Signal Improvements**

**Program Years:** FY2022-23 & FY2023-24

**Strategic Goals:** V – Reducing Traffic Congestion

**Project:** 0562

SOURCES			
Fund	Account Number	Allocation	
		Carryover from Previous Years	FY2022-23 Funds
HSIP Grant	010-311-0562	\$1,096,000	\$0
Measure M	024-311-0562	\$81,816	\$0
Measure R	012-311-0562	\$0	\$0
Subtotals from previous and new Fiscal Years:		<b>\$1,177,816</b>	<b>\$0</b>
<b>Total Sources:</b>		<b>\$1,177,816</b>	

USES		
Activity	Account Number	Cost
Design	012-311-0562-4600	\$ 40,000
Construction Engineering	010/024-311-0562-4600	\$ 125,000
Construction	010/024-311-0562-4600	\$ 1,012,816
<b>Total Uses</b>		<b>\$ 1,177,816</b>

**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.

**Schedule:** Design is complete for this project, but going through review and modifications by Caltrans. Construction contract will be awarded by December 2022. Construction will be completed by Fall 2023.

**Title:** Parking Lot Improvements

**Program Years:** FY2022-23

**Strategic Goals:** II.7 – Investment in Public Infrastructure

**Project:** 0000

SOURCES			
Fund	Account Number	Allocation	
		Carryover from Previous Years	FY2022-23 Funds
Parking Meter Revenue- Streets	029-3850-0000	\$0	\$100,000
Subtotals from previous and new Fiscal Years:		\$0	\$100,000
<b>Total Sources:</b>		<b>\$100,000</b>	

USES		
Activity	Account Number	Cost
Re-paving of City Owned Parking Lots	029-335-0000-4600	\$ 100,000
<b>Total Uses</b>		<b>\$ 100,000</b>

**Project Description:**

Re-surfacing of City-owned parking lots.

**Schedule:** Staff will begin analysis and project plans for resurfacing of various City-owned lots in Summer 2022. Resurfacing of lots to take place in Spring 2023.

# **WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM**

**FISCAL YEAR 2022-2023  
&  
FISCAL YEAR 2023-2024**



**Title: San Fernando Regional Park Infiltration Project**

**Program Years:** FY2022-23 & FY2022-24

**Strategic Goals:** IV.3 – Safeguard Local Water Supply

**Project:** 0620/0645/0764

<b>SOURCES</b>			
<b>Fund</b>	<b>Account Number</b>	<b>Allocation</b>	
		<b>Carryover from Previous Years</b>	<b>FY2023-23 Funds</b>
Safe Clean Water(Regional) Program	010-3686-0620	\$9,201,200	\$0
Prop 1 IRWM Program	010-3686-0645	\$1,029,764	\$0
LA DWP Gap Funding	010-3686-0764	\$2,244,662	\$0
Subtotals from previous and new Fiscal Years:		<b>\$12,475,626</b>	<b>\$0</b>
<b>Total Sources:</b>		<b>\$12,475,626</b>	

<b>USES</b>		
<b>Activity</b>	<b>Account Number</b>	<b>Cost</b>
Construction/Implementation	010-310-0620/0645/0764-4600	\$ 11,189,930
Construction Management	010-310-0620/0645/0764-4600	\$ 984,496
O&M (three years)	010-310-0620-4600	\$ 301,200
<b>Total Uses</b>		<b>\$ 12,475,626</b>

**Project Description:**

The project consists of constructing a below-ground retention/infiltration basin (system) that will allow for the recharging of groundwater sources with approximately 400 acre-feet (130 million gallons) of storm water annually. The system will be situated beneath open space and baseball field areas within Recreation Park. The project will also see the installation of diversion structures and new pipeline to bring the storm water to the park.

**Schedule:** The project began construction phase in April 2022. It is anticipated that all aspects of work will be complete by Summer 2023.

**Title: Reservoir 4 Replacement Project**

**Program Years:** FY2022-23 & FY2022-24

**Strategic Goals:** IV.3 – Water Storage Improvements

**Project:** 0716

<b>SOURCES</b>			
<b>Fund</b>	<b>Account Number</b>	<b>Allocation</b>	
		<b>Carryover from Previous Years</b>	<b>FY2022-23 Funds</b>
State of California Funding - DWR	010-3686-0716	\$5,000,000	\$0
Water Fund	070-3686-0716	\$2,702,901	\$0
Subtotals from previous and new Fiscal Years:		<b>\$7,702,901</b>	<b>\$0</b>
<b>Total Sources:</b>		<b>\$7,702,901</b>	

<b>USES</b>		
<b>Activity</b>	<b>Account Number</b>	<b>Cost</b>
DWR Grant Administration Fee	010-385-0716-4600	\$ 200,000
Grant Match Requirement	070-385-0716-4600	\$ 50,000
Design and Specifications	010-385-0716-4600	\$ 545,345
Construction Management	010-385-0716-4600	\$ 427,746
Construction	010/070-385-0716-4600	\$ 5,890,000
Contingency (10%)	010/070-385-0716-4600	\$ 589,000
<b>Total Uses:</b>		<b>\$ 7,702,091</b>

**Project Description:**

This project will replace an existing 1MG concrete reservoir with a new 1.1MG rectangular 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, and effectively meet water demands.

**Schedule:** Construction contract was awarded in April 2022. Construction will begin in the field in June 2022 and will be completed by December 2023.

**Title: Nitrate Treatment System – Well 2A/3A**

**Program Years:** FY2022-23

**Strategic Goals:** IV.3.e – Continue to use 100% local groundwater supply

**Project:** 0857

<b>SOURCES</b>			
<b>Fund</b>	<b>Account Number</b>	<b>Allocation</b>	
		<b>Carryover from Previous Years</b>	<b>FY2022-23 Funds</b>
Sale of Water	070-3810-0000	\$1,652,110	\$0
Subtotals from previous and new Fiscal Years:		<b>\$1,652,110</b>	<b>\$0</b>
<b>Total Sources:</b>		<b>\$1,652,110</b>	

<b>USES</b>		
<b>Activity</b>	<b>Account Number</b>	<b>Cost</b>
IX Treatment System construction and installation for Well 3A	070-385-0000-4260	\$ 1,552,110
IX Treatment System – Engineering and Permitting	070-385-0857-4600	100,000
<b>Total Uses</b>		<b>\$ 1,652,110</b>

**Project Description:**

The second phase of the nitrate treatment system at Well 3 will allow for all four wells in the City's water system to operate and ensure resiliency and a consistent water supply. The ion exchange treatment technology is the same that was developed and installed successfully for Well 7A in 2018. The new system will be installed next to the existing Well 7A system. The two systems combined can treat all the water extracted from Well 3 and Well 7A. It can also be used to treat water extracted from Well 2A.

**Schedule:** The system was purchased and has been under construction since November 2021. It is expected to be completed and in operation by December 2022.

**Title: Well 2A, Well 3, and Lower Reservoir Upgrades**

**Program Years:** FY2022-23

**Strategic Goals:** IV.3 – Water Resiliency; VI.1 – Reliable Infrastructure

**Project:** 0000

<b>SOURCES</b>			
<b>Fund</b>	<b>Account Number</b>	<b>Allocation</b>	
		<b>Carryover from Previous Years</b>	<b>FY2022-23 Funds</b>
Sale of Water	070-3810-0000	\$200,000	\$0
Subtotals from previous and new Fiscal Years:		<b>\$200,000</b>	<b>\$0</b>
<b>Total Sources:</b>		<b>\$200,000</b>	

<b>USES</b>		
<b>Activity</b>	<b>Account Number</b>	<b>Cost</b>
Construction/modification to existing infrastructure	070-385-0000-4600	\$ 200,000
<b>Total Uses</b>		<b>\$ 200,000</b>

**Project Description:**

This project includes the upgrades to the electrical panels at the Well 2A, which outdated and undersized. Well 3 requires a new pump before initiating the new treatment system. The lower reservoir requires an expansion of the concrete pads that support the treatment systems and salt tanks. Piping, valve, electrical, and access road modifications are also needed to get prepared for the expanding nitrate treatment systems.

**Schedule:** Upgrades will begin in May 2022 and will be completed by December 2022.

## APPENDIX B

## Enhancement Request Summary

FY 2022-2023

Request	Dept.	Request	Ongoing Recommend	One-Time Recommend
Reclassify Economic Development Manager to Deputy City Manager/Econ. Dev.	Admin.	41,265	41,265	-
Add a Personnel Office Clerk (PT)	Admin.	18,834	18,834	-
Advertising for added recruitments	Admin.	7,500	-	7,500
Additional Contractual Services for pre-employment physicals/DOJ Bkgrd checks	Admin.	5,000	-	5,000
Agenda & Meeting Management Software Program	City Clerk	5,500	-	5,500
Add a Information Technology System Administrator	Finance	176,000	176,000	-
Lexipol Jail Manual Daily Training for Jail & Law Enforcement	PD	27,100	-	27,100
Building Inspection Services	CD	100,000	-	25,000
Add Administrative Assistant	CD	86,651	86,651	-
On-Call Environmental / Architectural Design Review & Planning	CD	75,000	-	50,000
Tuition Reimbursement	CD	1,500	-	1,500
Add a Management Analyst	PD	155,555	155,555	-
Additional Detective Training	PD	14,600	-	14,600
Ballistic Vests (replacement required every 5 years)	PD	32,500	-	32,500
New Officers Equipment and Uniforms	PD	10,000	-	10,000
Four (4) New Bicycles & Equipment for six (6)	PD	45,844	-	18,420
Additional Police Officers Training	PD	13,500	-	13,500
Staff Augmentation for Public Work Engineering	PW	150,000	-	150,000
Personnel Trailer Improvements and Furniture	PW	55,000	-	55,000
Add a Senior Tree Care Specialist	PW	110,000	110,000	-
Add a RCS Office Clerk (PT) - Recreation Park	RCS	39,360	18,834	-
Add a Program Specialist	RCS	93,679	93,679	-
City Birthday Celebration	RCS	8,530	5,000	-
Fourth of July Celebration	RCS	35,000	35,000	-
<b>Total Included in the Adopted Budget</b>		<b>1,307,918</b>	<b>740,818</b>	<b>415,620</b>

### FY 2022-2023 Measure A/SF funds: Establish Reserves

	Dept.	Request	Ongoing Recommend	One-Time Recommend
Other Pension Employee Benefits (OPEB)	FIN	500,000	-	500,000
Self Insurance Fund (SIF)	FIN	750,000	-	750,000
<b>Total Measure A/SF Uses</b>		<b>1,250,000</b>	<b>-</b>	<b>1,250,000</b>

### Total Enhancements Request

2,557,918      740,818      1,665,620

### Total Proposed General Fund Expenditures

25,032,914

### City Council Enhancement Request: Not Included in Proposed Budget

	Dept.	Request	Ongoing Recommend	One-Time Recommend
Add FT Community Preservation Officer (\$112,391) <sup>(a)</sup>	CD	56,196	56,196	-
Implementation of the Residential Parking Permit Program	PW	100,000	-	100,000
Add FT Community Service Coordinator	RCS	100,018	100,018	-
Implement Social Programs by collaborating with outside Agencies	RCS	8,000	8,000	-
Add FT Senior Park Maintenance Specialist	PW	110,000	110,000	-
<b>Total</b>		<b>374,214</b>	<b>274,214</b>	<b>100,000</b>
<b>GENERAL FUND</b>		<b>2,932,132</b>	<b>1,015,032</b>	<b>1,765,620</b>

### Recommended Enhancement Adjustments:

Less: Staff Augmentation for Public Work Engineering	75,000
Less: Self Insurance Fund (SIF)	40,000
<b>Total</b>	<b>115,000</b>

### Council Recommended Enhancements

259,214

### Total Adopted General Fund Expenditures

25,292,128

### Total Adopted General Fund Revenues

25,293,996

### General Fund Annual Surplus/Deficit

1,868

### NOTES:

a) To be split with Water fund 50%.

**Enhancement Request Summary**  
**FY 2022-2023**

	<b>Dept.</b>	<b>Request</b>	<b>Ongoing Recommend</b>	<b>One-Time Recommend</b>
Replace three Detective vehicles	PW	120,000	-	<b>120,000</b>
Replace one CSO vehicle		40,000	-	<b>40,000</b>
<b>EQUIPMENT/VEHICLE REPLACEMENT FUND</b>	PD	160,000	-	<b>160,000</b>
Modular work stations for Recreation office & City Hall	PW	30,000	-	<b>30,000</b>
<b>FACILITIES MAINTENANCE FUND</b>		30,000	-	<b>30,000</b>
Add FT Community Preservation Officer (\$112,391) <sup>(a)</sup>	CD	56,196	<b>56,196</b>	-
Personnel Trailer Improvements and Furniture	PW	20,000	-	<b>20,000</b>
<b>WATER FUND</b>		76,196	<b>56,196</b>	<b>20,000</b>
Add a Senior Sewer Worker	PW	110,000	<b>110,000</b>	-
Add a Sewer Worker	PW	70,000	<b>70,000</b>	-
Personnel Trailer Improvements and Furniture	PW	20,000	-	<b>20,000</b>
<b>SEWER FUND</b>		200,000	<b>180,000</b>	<b>20,000</b>
<b>ALL FUNDS</b>		3,398,328	<b>1,251,228</b>	<b>1,995,620</b>

# APPENDIX C



**CITY OF SAN FERNANDO**  
**SUMMARY OF BLANKET PURCHASE ORDERS**  
**FISCAL YEAR 2022-2023**  
**BLANKET ORDER**

<b>VENDOR NAME</b>	<b>NOT TO EXCEED</b>	<b>SUMMARY OF GOODS TO BE PROVIDED UNDER BLANKET ORDER</b>
ADVANCED AUTO REPAIR	100,000	VEHICLE REPAIR AND BODY WORK
ALL STAR ELITE SPORTS	25,000	UNIFORMS-RCS SPORTS PROGRAMS
AQUA-METRIC SALES COMPANY	50,000	WATER METERS, FIRE SERVICE MATL'S, FIRE HYDRANT SERVICE LINES
ARROYO BUILDING MATERIAL	25,000	MISC LOCAL HARDWARE SUPPLIES
AUTOZONE STORE 5681	25,000	VEHICLE SERVICE. MAINTENANCE AND REPAIR MATL'S & SUPPLIES
BADGER METER, INC	100,000	WATER METERS, FIRE SERVICE MATL'S, FIRE HYDRANT SERVICE LINES
COOPER HARDWARE	25,000	MISC SUPPLIES
CORE & MAIN LP	125,000	WATER METERS, FIRE SERVICE MATL'S, FIRE HYDRANT SERVICE LINES
DE NORA WATER TECHNOLOGIES	25,000	ON-SITE SODIUM HYPOCHLORITE FOR GENERATION SYSTEM
DOOLEY ENTERPRISES INC	25,000	AMMUNITION
DUTHIE POWER SERVICES INC	30,000	GENERATOR MAINTENANCE AND REPAIRS
FERGUSON WATER WORKS	25,000	WATER METERS, FIRE SERVICE MATL'S, FIRE HYDRANT SERVICE LINES
GRAINGER INC	50,000	SUPPLIES FOR BLDG AND LANDSCAPE PROJECTS
H & H WHOLESALE PARTS	25,000	VARIOUS TYPES OF BATTERIES FOR CITY FLEET
IRRIGATION EXPRESS	25,000	MISC IRRIGATION SUPPLIES
J.Z. LAWNMOWER	30,000	SMALL EQUIPMENT REPAIR
KEYSTONE UNIFORM DEPOT	25,000	POLICE UNIFORMS
MACKAY METERS INC	25,000	PARKING METER PARTS & EQUIP
MCCALLA COMPANY	25,000	LIVESCAN SUPPLIES
MR "B" PRINTING INC	25,000	PRINTED FORMS
NATIONAL READY MIXED CONCRETE COMPANY	25,000	CONCRETE FOR STREETS AND SIDEWALKS
O'REILLY AUTOMOTIVE STORES INC	30,000	VEHICLE SERVICE. MAINTENANCE AND REPAIR MATL'S & SUPPLIES
PRO FORCE LAW ENFORCEMENT	25,000	TASERS, HOLSTERS & ACCESSORIES
PROFESSIONAL PRINTING CENTER	25,000	PRINTED FORMS
ROYAL INDUSTRIAL SOLUTIONS	30,000	ELECTRICAL PARTS AND MATL'S
ROYAL PAPER CORPORATION	25,000	JANITORIAL SUPPLIES
STEP SAVER	100,000	NSF CERTIFIED BULK SALT FOR THE ION EXCHANGE REMOVAL UNIT
THE GOODYEAR TIRE & RUBBER CO DBA JUST TIRES	25,000	TIRES FOR CITY FLEET
ULTRA GREENS, INC	25,000	GENERAL LANDSCAPE SUPPLIES & MATERIALS
UNIFORM & ACCESSORIES	25,000	POLICE UNIFORMS
USA BLUE BOOK	25,000	MISC WATER SUPPLIES
VALLEY LOCKSMITH	30,000	LOCKSMITH SUPPLIES & SERVICES FOR ALL FACILITIES
VULCAN MATERIALS COMPANY	30,000	UTILITY TRENCH AND POTHOLE REPAIR
ZUMAR INDUSTRIES INC	25,000	SIGNS AND MATERIALS

# APPENDIX D

**RESOLUTION NO. 8158**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN FERNANDO,  
CALIFORNIA, FIXING THE APPROPRIATION LIMITATION IN THE CITY OF  
SAN FERNANDO FOR THE FISCAL YEAR 2022-2023**

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

**SECTION 1.** In accordance with Article XIII B of the California Constitution as amended by Proposition 111 and the Gann Implementation Bill 1352, the Appropriation Limit (Exhibit "A") in the City of San Fernando for Fiscal Year 2022-2023 is hereby fixed at Sixty Nine Million, One Hundred Twenty-Five Thousand, and Fifty dollars (\$69,125,050.00).

**SECTION 2.** This Resolution shall take effect immediately upon its adoption.

**SECTION 3.** The City Clerk shall certify to the adoption of this resolution and shall cause a certified resolution to be filed in the Office of the City Clerk.

**PASSED, APPROVED, AND ADOPTED THIS 21<sup>st</sup> day of June, 2022.**

DocuSigned by:

*Mary Mendoza*  
2228E43CC4C34C9

Mary Mendoza, Mayor of the City of San  
Fernando, California

**ATTEST:**

DocuSigned by:

*Julia Fritz*  
E4162E636E034B3...

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. 8158 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 21<sup>st</sup> day of June, 2022, by the following vote of the City Council:


**AYES:** Rodriguez, Montañez, Ballin, Mendoza - 4

**NAYS:** None

**ABSENT:** Pacheco - 1

**ABSTAINED:** None

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of San Fernando, California, this 27<sup>th</sup> day of June, 2022.

DocuSigned by:  
  
E4462E636E03403...  
Julia Fritz, City Clerk

## Article XIIIB Appropriations (GANN) Limit Fiscal Year 2022-2023

<i>FY 2021-2022 Adopted Appropriation Limit</i>	\$ 64,240,357
<i>Prior Year Adjustment (per financial audit)</i>	\$ 32,121
<i>FY 2021-2022 Adjusted Appropriation Limit</i>	\$ 64,272,478

### A. Inflation Adjustment Factor\*

Per Capita Personal Income Change**	7.55
Ratio	1.0755

Non-Residential Assessed Value Change***	0.54
Ratio	1.0054

### B. Population Adjustment Factor\*

City Population Change**	0
Ratio	1

Los Angeles County Population Change**	-0.71
Ratio	0.9929

### C. Calculation of Appropriation Limit:

#### *Step 1:*

Per Capita Personal Income Change	1.0755
City Population Change Ratio	X 1
<i>Appropriations Limit Factor</i>	<u>1.0755</u>

#### *Step 2:*

<b>FY 2021-2022 Appropriations Limit</b>	\$ 64,272,478
Appropriation Limit Factor	X 1.0755
<b>FY 2022-2023 Appropriation Limit</b>	<u>\$ 69,125,050</u>

### NOTES:

\* The City may choose to use the higher of the two Inflation Adjustment Factors and the greater of the two Population Adjustment Factors to calculate the Appropriation Limit.

\*\*Information provided by the California State Department of Finance

\*\*\*Information provided by HdL (City Consultant)

# APPENDIX E

## EXHIBIT A

### 2016 INSTALLMENT SALE PAYMENTS SCHEDULE

<b>Payment Date</b>	<b>Interest Installment</b>	<b>Principal Installment</b>	<b>Total</b>
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 F



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

### Section 1. Purpose.

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

### Section 2. Statement of Policy.

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

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

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

Financial principles included in this Policy are:

Chapter 1: Long-term Financial Planning

Chapter 2: Auditing, Financial Reporting and Disclosure

Chapter 3: Revenue Collection

Chapter 4: Investment and Cash Management

Chapter 5: Capital Assets and Capital Improvement Projects

Chapter 6: Financial Reserves and Fund Balances

Chapter 7: Post-employment Benefit Funding

Chapter 8: Grant Administration

Chapter 9: User Fees and Service Charges

Chapter 10: Cost Allocation

Chapter 11: Debt Management

**CHAPTER 1: LONG-TERM FINANCIAL PLANNING**

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

## GENERAL FINANCIAL POLICY

### Page 3

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

## **CHAPTER 2: AUDITING, FINANCIAL REPORTING, AND DISCLOSURE**

### *Preparation of Financial Statements*

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

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

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

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

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

### *Independent Audit Firm*

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

### **CHAPTER 3: REVENUE COLLECTION AND ACCOUNTS RECEIVABLE**

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

#### *Write Off Bad Debt*

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

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

**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 G

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 20<sup>th</sup> of each fiscal year (Chapter 2, Article VI, Division 2, Section 2-648). However, if the budget is not adopted by July 1<sup>st</sup>, a Continuing Budget Resolution must be adopted to provide legal spending authority through July 20<sup>th</sup> (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 budgeting<sup>1</sup> for all General, Special Revenue, Debt Service, and Capital Projects Funds. Exceptions are as follows:

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<sup>1</sup> 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 1<sup>st</sup> and concludes on June 30<sup>th</sup>. 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 1<sup>st</sup>, 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 20<sup>th</sup> of each fiscal year (SFCC Sec. 2-648). However, the City's fiscal year ends on June 30<sup>th</sup> (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 30<sup>th</sup>, 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 H

## POLICY/PROCEDURE

SUBJECT	ISSUANCE	
INVESTMENT POLICY	ORIGINAL DATE	EFFECTIVE
	05/15/2017	05/05/2017
	CURRENT DATE	EFFECTIVE
	05/02/2022	05/02/2022
CATEGORY	POLICY NO.	SUPERSEDES
FINANCE	FIN-5.2.2022	05/17/2021

### 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 Finance Director/City Treasurer in consultation with the City Manager and Senior Accountant.

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 Deputy City Treasurer or the Senior Accountant in the absence of the Finance Director/City Treasurer shall continually review the financial condition of proposed depositories of City funds. The City should demand a copy of the latest financial statements and audit reports prior to investment and any reports issued during the period of the investment.

***Investment Strategy***

1. When making an investment decision, the purchase of an investment is made with the intent of holding that investment to maturity.
2. Cash flow projections are fully utilized to balance the liquidity needs at all times.
3. At least bi-weekly, economic forecasts are obtained from financial experts in the field through bankers and brokers.
4. Close rapport is maintained with the City Manager, Finance Director, Public Works and other departments having a significant impact on cash flow.



5. The City will invest all City and Successor Agency to the Redevelopment Agency funds and the estimated checking accounts float, except for those amounts required by the City's banks to pay for bank services furnished to the City.
6. Depending on market conditions, time deposits are maintained in commercial banks and savings and loan institutions. Particular attention is paid to investment opportunities available from financial institutions within the City of San Fernando so as to contribute to the economic vitality of the community.
7. Safekeeping: Securities purchased from brokers/dealers shall be held in third party safekeeping by the City's third party custodian. Said securities shall be held in the name of the City of San Fernando with the trustee executing investment transactions as directed by the Treasurer.

***Prohibited and Restricted Investments***

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

***Investment Policy Adoption***

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

**SECTION III. EXCEPTIONS**

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

**SECTION IV. AUTHORITY**

By order of City Council Resolution No. 8143, Policy adopted by the City Council on May 2, 2022.

# APPENDIX I

## 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.

**Arbitrage** - The simultaneous purchase and sale of the same asset in different markets in order to profit from tiny differences in the asset's listed price.

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

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

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

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

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

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

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

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

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

**CJPIA** – California Joint Powers Insurance Authority.

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

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

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

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

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

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

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

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

**Council-Manager Form of Government** - An organizational structure in which the Mayor and City Council appoint an independent City Manager to be the chief operating officer of a local government. In practice, a City Council sets policies and the city manager is responsible for implementing those policies effectively and efficiently.

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

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

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

**Deficit** - The excess of expenditures over revenues during an accounting period, or in the case of enterprise funds, the excess of expense over income during an accounting period.

**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.

**Derivative** - A contract between two or more parties whose value is based on an agreed-upon underlying financial asset (like a security) or set of assets (like an index).

**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.

## Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

**Government Finance Officers Association (GFOA)** - founded in 1906, represents public finance officials throughout the United States and Canada.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



## Glossary of Terms

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

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

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

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

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

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

**Request for Proposals** - A written solicitation issued by a Using Agency which generally describes the Goods or Services sought to be Procured by the City, sets forth minimum standards and criteria for evaluating proposals submitted in response to it, generally describes the format and content of proposals to be submitted, provides for negotiation of terms and conditions of the Procurement Contract and may place emphasis on described factors other than price to be used in evaluating proposals.

**Reserve** - An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore not available for general appropriation.

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

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

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

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

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

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

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

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

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

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

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

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

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

**Subventions** - Revenues collected by the State (or other level of government) which are allocated to the City on a formula basis. The major subventions received by the City from the State of California include motor vehicle in-lieu and gasoline taxes.

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

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

**Trust and Agency Funds** – Also known as Fiduciary Fund Types, these funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations or other governmental agencies.

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

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

# APPENDIX J

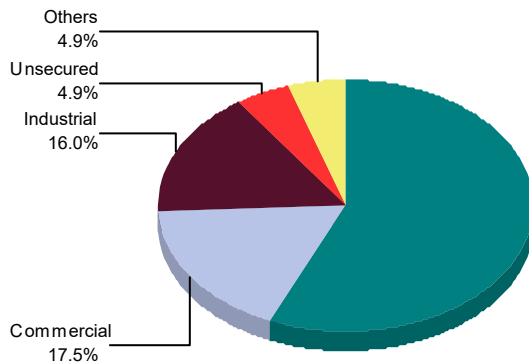
# THE CITY OF SAN FERNANDO

## 2021/22 USE CATEGORY SUMMARY

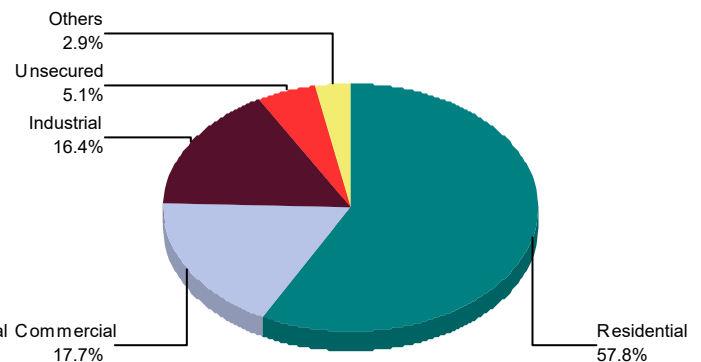
### BASIC PROPERTY VALUE TABLE

Category	Parcels	Assessed Value	Net Taxable Value
Residential	4,271	\$1,317,640,375 (56.7%)	\$1,302,779,137 (57.8%)
Commercial	398	\$407,792,590 (17.5%)	\$399,672,614 (17.7%)
Industrial	173	\$371,239,890 (16.0%)	\$370,612,016 (16.4%)
Govt. Owned	1	\$544,054 (0.0%)	\$544,054 (0.0%)
Institutional	45	\$41,619,095 (1.8%)	\$9,869,922 (0.4%)
Miscellaneous	1	\$1,411,219 (0.1%)	\$0 (0.0%)
Recreational	7	\$5,572,378 (0.2%)	\$5,572,378 (0.2%)
Vacant	119	\$29,900,815 (1.3%)	\$27,727,916 (1.2%)
Exempt	158	\$11,820,698 (0.5%)	\$0 (0.0%)
SBE Nonunitary	[2]	\$39,100 (0.0%)	\$39,100 (0.0%)
Cross Reference	[13]	\$22,303,137 (1.0%)	\$22,303,137 (1.0%)
Unsecured	[652]	\$114,799,438 (4.9%)	\$114,603,029 (5.1%)
<b>TOTALS</b>	<b>5,173</b>	<b>\$2,324,682,789</b>	<b>\$2,253,723,303</b>

#### ASSESSED VALUE

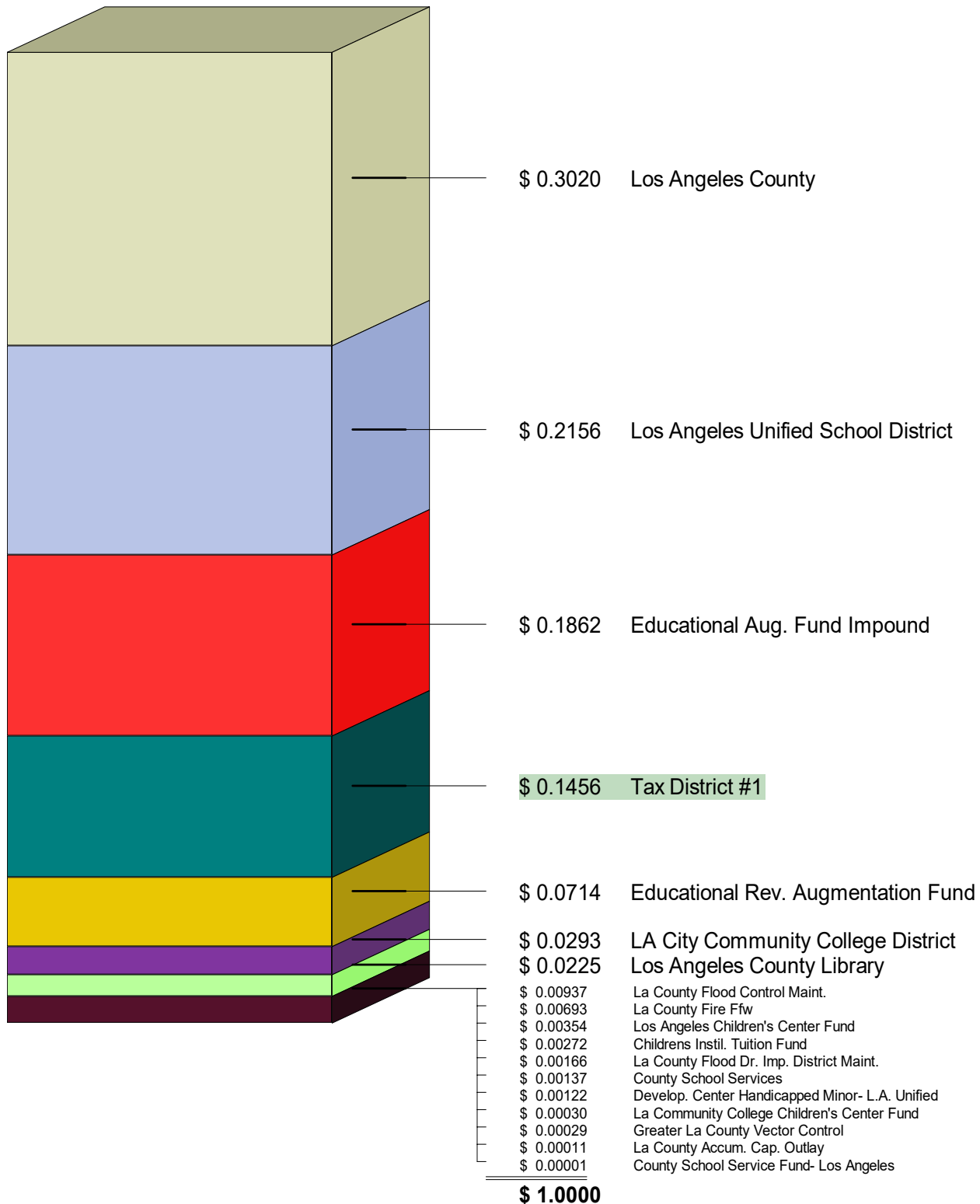


#### NET TAXABLE VALUE



# 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 2021/22 Annual Tax Increment Tables

Prepared On 9/20/2022 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

## 2021/22 ROLL SUMMARY

### Taxable Property Values

	Secured	Nonunitary Utilities	Unsecured
Parcels	5,015	2	652
TRAs	9	2	8
<b>Values</b>			
Land	1,189,500,672	39,100	0
Improvements	1,007,409,831	0	0
Personal Property	864,075	0	69,072,020
Fixtures	248,975	0	45,727,418
Aircraft	0	0	0
<b>Total Value</b>	<b>\$2,198,023,553</b>	<b>\$39,100</b>	<b>\$114,799,438</b>
<b>Exemptions</b>			
Real Estate	58,203,779	0	0
Personal Property	573,600	0	171,409
Fixtures	165,000	0	25,000
Aircraft	0	0	0
Homeowners*	12,810,000	0	0
<b>Total Exemptions*</b>	<b>\$58,942,379</b>	<b>\$0</b>	<b>\$196,409</b>
<b>Total Net Value</b>	<b>\$2,139,081,174</b>	<b>\$39,100</b>	<b>\$114,603,029</b>

Combined Values	Total
Total Values	\$2,312,862,091
Total Exemptions	\$59,138,788
Net Total Values	\$2,253,723,303

\* Note: Homeowner Exemptions are not included in Total Exemptions

Data Source: Los Angeles County Assessor 2021/22 Combined Tax Rolls

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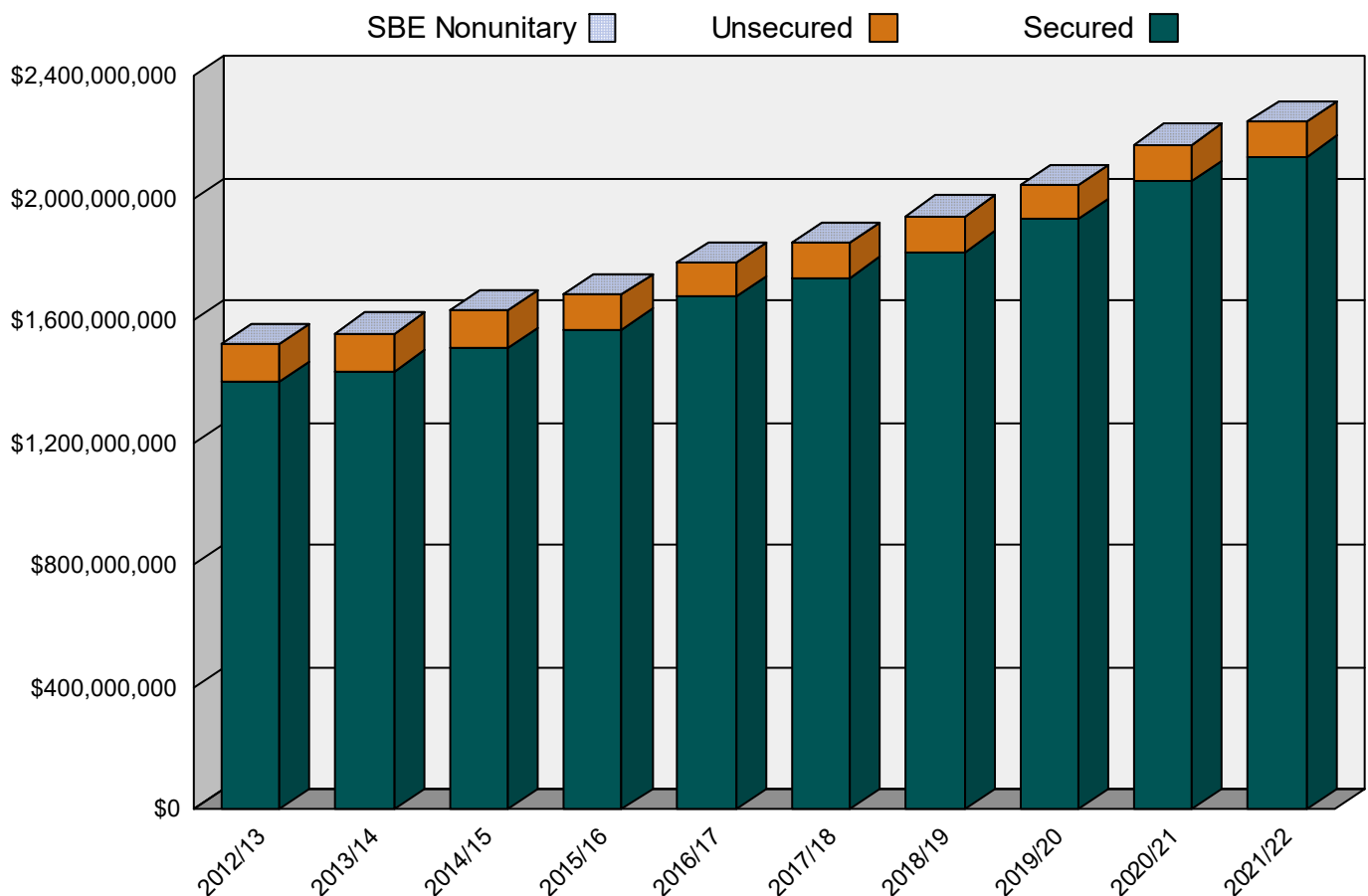
Prepared On 9/20/2022 By MV

# THE CITY OF SAN FERNANDO

## NET TAXABLE ASSESSED VALUE HISTORY

2012/13 - 2021/22 Taxable Property Values

Lien Year	Secured	Unsecured	SBE Nonunitary	Net Total AV	% Change
2012/13	\$1,400,532,953	\$121,871,794	\$22,100	1,522,426,847	
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%
2020/21	\$2,057,962,149	\$118,512,081	\$26,100	2,176,500,330	6.40%
2021/22	\$2,139,081,174	\$114,603,029	\$39,100	2,253,723,303	3.55%
				Average % Change	4.86%



\* 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/- 2021/22 Combined Tax Rolls

Prepared On 9/20/2022 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

## ASSESSED VALUE OF TAXABLE PROPERTY

**2012/13 - 2021/22 Taxable Property Values**

Category	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Residential	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	1,253,423,537	1,302,779,137
Commercial	264,508,361	274,269,669	279,949,485	298,635,774	320,409,250	328,575,573	341,339,174	363,074,783	380,580,840	399,672,614
Industrial	258,909,717	261,395,589	263,990,591	274,576,052	283,710,434	296,848,115	306,565,163	317,648,622	361,668,495	370,612,016
Govt. Owned				22	497,472	507,420	517,567	527,918	538,476	544,054
Institutional	7,499,084	5,241,755	12,818,555	6,617,462	9,881,090	10,083,084	11,411,230	10,903,194	10,776,122	9,869,922
Miscellaneous						1,316,189	1,342,512	0	1,396,749	0
Recreational	3,168,989	3,232,056	3,531,816	4,698,209	4,769,618	4,864,697	4,961,677	5,060,597	5,515,404	5,572,378
Vacant	22,231,280	21,094,134	22,471,299	25,027,236	21,847,596	22,970,250	21,682,458	22,863,684	26,206,586	27,727,916
SBE Nonunitary	22,100	22,100	22,100	22,100	22,100	26,100	26,100	26,100	26,100	39,100
Cross Reference	11,709,014	3,103,938	3,110,790	4,266,939	12,998,660	7,013,942	3,887,338	18,365,719	17,855,940	22,303,137
Unsecured	121,871,794	124,425,059	122,621,128	114,207,014	113,200,408	112,403,426	115,627,875	111,592,898	118,512,081	114,603,029
Exempt	[12,322,868]	[11,877,558]	[11,877,558]	[11,849,384]	[11,820,698]	[11,820,698]	[11,820,698]	[11,820,698]	[11,820,698]	[11,820,698]
<b>TOTALS</b>	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	2,176,500,330	2,253,723,303
<b>Total Direct Rate</b>	0.73694	0.39186	0.38353	0.38306	0.36884	0.36854	0.36433	0.34975	0.34140	0.30870

**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

## 2021/22 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	\$35,351,729	30.85%	\$35,351,729	1.57%	Unsecured Successor Agency
2) REXFORD INDUSTRIAL 1145 ARROYO LLC	1	\$30,774,591	1.44%				\$30,774,591	1.37%	Industrial Successor Agency
3) REXFORD INDUSTRIAL 1150 AVIATION LLC	1	\$30,601,661	1.43%				\$30,601,661	1.36%	Industrial Successor Agency
4) REXFORD INDUSTRIAL-1245 AVIATION LLC	2	\$26,851,943	1.26%				\$26,851,943	1.19%	Industrial Successor Agency
5) GC SAN FERNANDO LLC	3	\$24,518,322	1.15%				\$24,518,322	1.09%	Commercial Successor Agency
6) 315 PARTNERS LLC LESSOR	1	\$23,999,345	1.12%				\$23,999,345	1.06%	Commercial Successor Agency
7) FOOTHILL HD RETAIL CENTER LLC	1	\$22,300,241	1.04%				\$22,300,241	0.99%	Commercial Successor Agency
8) REXFORD INDUSTRIAL 1175 AVIATION LLC	1	\$18,389,234	0.86%				\$18,389,234	0.82%	Industrial Successor Agency
9) AHI GLENOAKS INC	1	\$18,126,600	0.85%				\$18,126,600	0.80%	Industrial Successor Agency
10) SAN FERNANDO GATEWAY LLC	2	\$16,794,463	0.79%				\$16,794,463	0.75%	Industrial Successor Agency
<b>Top Ten Total</b>	13	\$212,356,400	9.93%	1	\$35,351,729	30.85%	\$247,708,129	10.99%	
<b>City Total</b>		\$2,139,120,274			\$114,603,029		\$2,253,723,303		

Top Owners last edited on 8/31/22 by MaheaV using sales through 06/30/22 (Version r.1)

Data Source: Los Angeles County Assessor 2021/22 Combined Tax Rolls and the SBE Non Unitary Tax Roll, 28

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Prepared On 9/20/2022 By MV

# THE CITY OF SAN FERNANDO

## 2012/13 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	7	\$70,741,892	5.05%				\$70,741,892	4.65%	Industrial Successor Agency
2) PHARMAVITE LLC				1	\$56,003,841	45.95%	\$56,003,841	3.68%	Unsecured Successor Agency
3) SFVS COMPANY LLC	3	\$20,452,887	1.46%				\$20,452,887	1.34%	Commercial Successor Agency
4) FOOTHILL HD RETAIL CENTER LLC	1	\$19,217,676	1.37%				\$19,217,676	1.26%	Commercial Successor Agency
5) AHI GLENOAKS INC	1	\$15,620,950	1.12%				\$15,620,950	1.03%	Industrial Successor Agency
6) SAN FERNANDO GATEWAY LLC	2	\$14,472,968	1.03%				\$14,472,968	0.95%	Industrial Successor Agency
7) 315 PARTNERS LLC (Pending Appeals On Parcels)	2	\$13,809,816	0.99%				\$13,809,816	0.91%	Commercial Successor Agency
8) SAN FERNANDO ASSOCIATES	4	\$10,266,420	0.73%				\$10,266,420	0.67%	Industrial Successor Agency
9) SAN FERNANDO SENIOR HOUSING LP ASZKENAZ	3	\$8,712,553	0.62%				\$8,712,553	0.57%	Cross-Reference Successor Agency
10) SAN FERNANDO VALLEY AUTOMOTIVE LLC	5	\$8,615,742	0.62%	1	\$79,711	0.07%	\$8,695,453	0.57%	Commercial Successor Agency
<b>Top Ten Total</b>	28	\$181,910,904	12.99%	2	\$56,083,552	46.02%	\$237,994,456	15.63%	
<b>City Total</b>		\$1,400,555,053			\$121,871,794		\$1,522,426,847		

Top Owners last edited on 7/24/13 by maheav using sales through 06/30/13 (Version r.1)

Data Source: Los Angeles County Assessor 2012/13 Combined Tax Rolls and the SBE Non Unitary Tax Roll, 29

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Prepared On 9/20/2022 By MV

# THE CITY OF SAN FERNANDO

## DIRECT & OVERLAPPING PROPERTY TAX RATES

(RATE PER \$100 OF TAXABLE VALUE)

Last 10 Fiscal Years										
Agency	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
<b>Basic Levy<sup>1</sup></b>	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
La Community College District	0.04875	0.04454	0.04017	0.03575	0.03596	0.04599	0.04621	0.02717	0.04016	0.04376
Los Angeles Unified School District	0.17561	0.14644	0.14688	0.12971	0.13110	0.12219	0.12323	0.12552	0.13993	0.11323
Metropolitan Water District	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350
Tax District #1	0.28420	0.25654	0.24832	0.24763	0.23247	0.23238	0.22734	0.21213	0.20357	0.16997
<b>Total Direct &amp; Overlapping<sup>2</sup> Tax Rates</b>	<b>1.51206</b>	<b>1.45102</b>	<b>1.43887</b>	<b>1.41660</b>	<b>1.40302</b>	<b>1.40406</b>	<b>1.40028</b>	<b>1.36832</b>	<b>1.38716</b>	<b>1.33046</b>
 <b>City's Share of 1% Levy Per Prop 13<sup>3</sup></b>	 0.14560	 0.14560	 0.14560	 0.14560	 0.14560	 0.14560	 0.14560	 0.14560	 0.14560	 0.14560
<b>Voter Approved City Debt Rate</b>	0.28420	0.25654	0.24832	0.24763	0.23247	0.23238	0.22734	0.21213	0.20357	0.16997
<b>Redevelopment Rate<sup>4</sup></b>										
<b>Total Direct Rate<sup>5</sup></b>	0.73694	0.39186	0.38353	0.38306	0.36884	0.36854	0.36433	0.34975	0.34140	0.30870

**Notes:**

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

<sup>2</sup>Overlapping 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.

<sup>3</sup>City'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.

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

<sup>5</sup>Total Direct Rate is the weighted average of all individual direct rates applied by the City/Agency preparing the statistical section information and excludes revenues derived from aircraft. Beginning in 2013/14 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas. Challenges to recognized enforceable obligations are assumed to have been resolved during 2012/13. For the purposes of this report, residual revenue is assumed to be distributed to the City/Agency in the same proportions as general fund revenue.

# THE CITY OF SAN FERNANDO

## DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2022

	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
<b>Direct Debt</b>			
240.01 SAN FERNANDO 2016 INSTALLMENT SALE AGMT	2,285,000	100.000	2,285,000
240.01 SAN FERNANDO PREMIUM	97,089	100.000	97,089
240.01 SAN FERNANDO RADIO EQUIP PURCHASE	561,209	100.000	561,209
240.01 SAN FERNANDO TAXABLE POBS, SERIES 2021A	30,540,000	100.000	30,540,000
<b>Total Direct Debt</b>			<b>33,483,298</b>
<b>Overlapping Debt</b>			
*001.05 METROPOLITAN WATER DISTRICT	9,835,780	0.130	12,799
805.55 LA CCD DS 2003 TAXABLE SERIES 2004B	2,115,000	0.225	4,765
805.56 LA CCD DS 2001 TAXABLE SERIES 2004A	31,555,000	0.225	71,089
805.65 LA CCD DS 2008, 2009 TAXABLE SER B	75,000,000	0.225	168,964
805.66 LA CCD DS 2008, 2010 TAX SERIES D	125,000,000	0.225	281,606
805.67 LA CCD DS 2008, 2010 TAX SER E (BABS)	900,000,000	0.225	2,027,566
805.69 LA CCD DS 2013	13,000,000	0.225	29,287
805.70 LA CCD DS 2013 REF BONDS	8,380,000	0.225	18,879
805.71 LA CCD DS 2008 SERIES G	30,765,000	0.225	69,309
805.73 LA CCD DS 2015 REF SERIES A	144,260,000	0.225	324,996
805.74 LA CCD DS 2015 REF SERIES B	14,965,000	0.225	33,714
805.75 LA CCD DS 2015 REF SERIES C	178,565,000	0.225	402,280
805.76 LA CCD DS 2008 SERIES I	184,220,000	0.225	415,020
805.77 LA CCD DS 2008 SERIES J	173,020,000	0.225	389,788
805.78 LA CCD DS 2016 REF BONDS	239,880,000	0.225	540,414
805.84 LA CCD DS 2020 REF BONDS	1,750,350,000	0.225	3,943,278
805.86 LA CCD DS 2016 SERIES C	275,440,000	0.225	620,525
887.86 LOS ANGELES UNIF DS 2002 SERIES E (BABS)	200,000,000	0.275	550,761
887.89 LOS ANGELES UNIF DS 2005 SERIES H	207,560,000	0.275	571,580
887.92 LOS ANGELES UNIF MEASURE R SERIES KRY BABS	363,005,000	0.275	999,645
887.93 LOS ANGELES UNIF MEASURE Y 2009 SERIES KRY BABS	806,795,000	0.275	2,221,756
887.98 LOS ANGELES UNIF MEASURE R 2010 SERIES RY BABS	477,630,000	0.275	1,315,300
887.99 LOS ANGELES UNIF MEASURE Y 2010 SERIES RY BABS	772,955,000	0.275	2,128,568
888.55 LOS ANGELES UNIF DS 2005 2010 SERIES J-1 QSCBS	115,480,000	0.275	318,009
888.56 LOS ANGELES UNIF DS 2005 2010 SERIES J-2 QSCBS	60,710,000	0.275	167,184
888.59 LOS ANGELES UNIF DS 2012 REFUNDING BOND SERIES A	27,435,000	0.275	75,551
888.60 LOS ANGELES UNIF DS 2014 REF BOND SERIES A	17,090,000	0.275	47,063
888.61 LOS ANGELES UNIF DS 2014 REF BOND SERIES B	20,480,000	0.275	56,398
888.62 LOS ANGELES UNIF DS 2014 REF BOND SERIES C	100,155,000	0.275	275,807
888.63 LOS ANGELES UNIF DS 2014 REF BOND SERIES D	713,850,000	0.275	1,965,804
888.68 LOS ANGELES UNIF DS 2015 REF BONDS SERIES A	95,430,000	0.275	262,796
888.69 LOS ANGELES UNIF DS 2008 SERIES A 2016	164,550,000	0.275	453,139
888.70 LOS ANGELES UNIF DS 2016 REF BONDS SERIES A	359,570,000	0.275	990,186
888.71 LOS ANGELES UNIF DS 2016 REF BONDS SERIES B	238,230,000	0.275	656,039

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

**Data Source: HdL Coren & Cone, Los Angeles County Assessor and Auditor Combined 2021/22 Lien Date Tax Rolls**  
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Prepared On 9/20/2022 By MV

# THE CITY OF SAN FERNANDO

## DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2022

	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
<b>Overlapping Debt (Continued)</b>			
888.72 LOS ANGELES UNIF DS 2017 REF BONDS SER A PROP BB	498,240,000	0.275	1,372,056
888.73 LOS ANGELES UNIF DS 2017 REF BONDS SER A MEAS K	109,935,000	0.275	302,740
888.74 LOS ANGELES UNIF DS 2005 SERIES M 1 2018	921,240,000	0.275	2,536,916
888.76 LOS ANGELES UNIF DS 2008 SERIES B 1 2018	108,220,000	0.275	298,017
888.78 LOS ANGELES UNIF DS 2019 REF 2002 SER D MEAS K	1,007,820,000	0.275	2,775,340
888.79 LOS ANGELES UNIF DS 2019 REF 2004 SER I MEAS R	135,105,000	0.275	372,053
888.80 LOS ANGELES UNIF DS 2019 REF 2005 SER F MEAS Y	299,825,000	0.275	825,660
888.82 LOS ANGELES UNIF MEASURE R 2020 SERIES RYQ	81,115,000	0.275	223,375
888.83 LOS ANGELES UNIF MEASURE Y 2020 SERIES RYQ	29,955,000	0.275	82,490
888.84 LOS ANGELES UNIF MEASURE Q 2020 SERIES RYQ	151,450,000	0.275	417,064
888.85 LOS ANGELES UNIF DS MEASURE Q SER C 2020	603,245,000	0.275	1,661,219
888.86 LOS ANGELES UNIF 2020 REF A MEAS K	108,865,000	0.275	299,793
888.87 LOS ANGELES UNIF 2020 REF A MEAS R	108,375,000	0.275	298,444
888.88 LOS ANGELES UNIF 2020 REF A MEAS Y	74,215,000	0.275	204,374
888.89 LOS ANGELES UNIF 2021 REF A PROP BB	893,005,000	0.275	2,459,162
888.91 LOS ANGELES UNIF 2021 REF A MEAS Q	673,280,000	0.275	1,854,082
<b>Total Overlapping Debt</b>			<b>38,392,648</b>
<b>Total Direct and Overlapping Debt</b>			<b>71,875,946</b>

2021/22 Assessed Valuation: \$1,442,195,313 After Deducting \$811,527,990 Incremental Value.

Debt To Assessed Valuation Ratios:	Direct Debt	2.32%
	Overlapping Debt	2.66%
	Total Debt	4.98%

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Prepared On 9/20/2022 By MV

# THE CITY OF SAN FERNANDO

## DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2013

	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
<b>Direct Debt</b>			
240.01 LEASE PURCHASE AGREEMENTS	60,606	100.000	60,606
240.01 1998 & 2006 BONDS	11,276,175	100.000	11,276,175
<b>Total Direct Debt</b>			<b>11,336,781</b>
<b>Overlapping Debt</b>			
*310.30 METROPOLITAN WATER DISTRICT	79,696,126	0.109	86,846
805.52 L. A. CCD DS 2003 SERIES B	3,100,000	0.255	7,917
805.55 L. A. CCD DS 2003 TAXABLE SERIES 2004B	11,985,000	0.255	30,608
805.56 L. A. CCD DS 2001 TAXABLE SERIES 2004A	74,440,000	0.255	190,111
805.57 LACC DS REFUNDING 2001 SERIES 2005 & 2013	473,395,000	0.255	1,208,998
805.58 LA CCD DS 2001, 2006 SERIES B	275,300,000	0.255	703,085
805.59 LA CCD DS 2003, 2006 SERIES C	382,160,000	0.255	975,994
805.60 LACC DS 2001, 2008 SER E-1	271,710,000	0.255	693,917
805.62 LACC DS 2003, 2008 SER F-1	344,915,000	0.255	880,874
805.63 LACC DS 2003, 2008 TAXABLE SER F-2	550,000	0.255	1,405
805.64 LACC DS 2008, 2009 TAXABLE SER A	350,000,000	0.255	893,861
805.65 LACC DS 2008, 2009 TAXABLE SER B	75,000,000	0.255	191,542
805.66 LACC DS 2008, 2010 TAX SERIES D	175,000,000	0.255	446,930
805.67 LACC DS 2008, 2010 TAX SER E (BABS)	900,000,000	0.255	2,298,499
805.68 LACC DS 2008, 2010 SERIES C	125,000,000	0.255	319,236
805.69 LA CCD DS 2008 2012 SERIES F	250,000,000	0.255	638,472
887.51 LOS ANGELES UNIF DS 1997 SERIES A	49,500,000	0.317	156,976
887.56 LOS ANGELES UNIF DS 2002 REF BOND	175,645,000	0.317	557,010
887.57 LOS ANGELES UNIF DS 1997 SERIES F	45,075,000	0.317	142,943
887.58 LOS ANGELES UNIF DS 2002 SERIES A	17,885,000	0.317	56,717
887.61 LOS ANGELES UNIF DS 2004 SERIES C 2004	35,355,000	0.317	112,119
887.63 LOS ANGELES UNIF DS 2004 REF BONDS A-1	90,060,000	0.317	285,600
887.64 LOS ANGELES UNIF DS 2004 REF BONDS A-2	126,840,000	0.317	402,238
887.65 LOS ANGELES UNIF DS 2004 SERIES E	218,770,000	0.317	693,769
887.66 LOS ANGELES UNIF DS 2005 REF BONDS A-1	346,005,000	0.317	1,097,259
887.67 LOS ANGELES UNIF DS 2005 REF BONDS A-2	120,925,000	0.317	383,480
887.68 LA USD DS 2004 SERIES F	421,605,000	0.317	1,337,004
887.69 LA USD DS 2006 REFUNDING SERIES A	132,325,000	0.317	419,632
887.70 LA USD DS 2005 SERIES A (2006)	218,640,000	0.317	693,356
887.71 LA USD DS 2005 SERIES B (2006)	323,950,000	0.317	1,027,318
887.72 LA USD DS 2005 SERIES C (2006)	435,015,000	0.317	1,379,530
887.73 LA USD DS 2005 SERIES D (2006)	856,990,000	0.317	2,717,707
887.75 LOS ANGELES UNIF DS 2006 REF BDS SER B	557,045,000	0.317	1,766,514
887.76 LOS ANGELES UNIF DS 2007 REF BDS SER A-1	1,130,055,000	0.317	3,583,657
887.77 LOS ANGELES UNIF DS 2007 REF BDS SER A-2	136,055,000	0.317	431,461
887.78 LOS ANGELES UNIF DS 2002 SERIES B (2007)	228,410,000	0.317	724,339

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 Coren & Cone

Prepared On 9/20/2022 By MV

# THE CITY OF SAN FERNANDO

## DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2013

	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
<b>Overlapping Debt (Continued)</b>			
887.79 LOS ANGELES UNIF DS 2007 REF BDS SER B	24,650,000	0.317	78,171
887.80 LOS ANGELES UNIF DS 2002 SERIES C	505,425,000	0.317	1,602,816
887.81 LOS ANGELES UNIF DS 2004 SERIES H	137,425,000	0.317	435,805
887.82 LOS ANGELES UNIF DS 2005 SERIES E	29,150,000	0.317	92,441
887.83 LOS ANGELES UNIF DS 2002 SERIES D	110,105,000	0.317	349,168
887.84 LOS ANGELES UNIF DS 2004 SERIES I	5,615,000	0.317	17,806
887.85 LOS ANGELES UNIF DS 2005 SERIES F	145,250,000	0.317	460,620
887.86 LOS ANGELES UNIF DS 2002 SERIES E	157,165,000	0.317	498,405
887.87 LOS ANGELES UNIF DS 2004 SERIES J	130,450,000	0.317	413,686
887.88 LOS ANGELES UNIF DS 2005 SERIES G	3,795,000	0.317	12,035
887.89 LOS ANGELES UNIF DS 2005 SERIES H	608,995,000	0.317	1,931,259
887.90 LAUSD 2009 REFUNDING MEASURE R BONDS	51,560,000	0.317	163,508
887.91 LAUSD MEASURE R SERIES 2009	131,080,000	0.317	415,684
887.92 LAUSD MEASURE R SERIES KRY BABS	200,000,000	0.317	634,245
887.93 LAUSD MEASURE Y 2009 SERIES KRY BABS	363,005,000	0.317	1,151,170
887.94 LAUSD 2009 REFUNDING PROP BB BONDS	72,570,000	0.317	230,136
887.98 LAUSD MEASURE R 2010 SERIES RY BABS	806,795,000	0.317	2,558,528
887.99 LAUSD MEASURE Y 2010 SERIES RY BABS	1,250,585,000	0.317	3,965,885
888.51 LAUSD 2010 REFUNDING SERIES A PROP BB	400,785,000	0.317	1,270,979
888.52 LAUSD 2010 REFUNDING SERIES A (MEASURE K)	156,000,000	0.317	494,711
<b>Total Overlapping Debt</b>			<b>44,313,983</b>
<b>Total Direct and Overlapping Debt</b>			<b>55,650,764</b>

2012/13 Assessed Valuation: \$962,096,198 After Deducting \$560,330,649 Incremental Value.

Debt To Assessed Valuation Ratios:	Direct Debt	1.18%
	Overlapping Debt	4.61%
	Total Debt	5.78%

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

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

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

**Data Source: HdL Coren & Cone, Los Angeles County Assessor and Auditor Combined 2012/13 Lien Date Tax Rolls**  
*This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone*

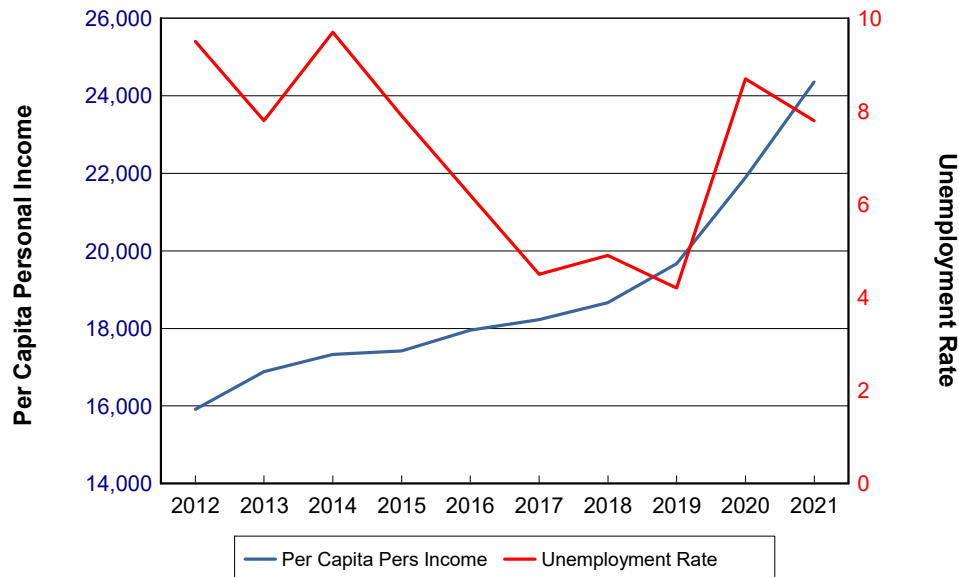
Prepared On 9/20/2022 By MV

# THE CITY OF SAN FERNANDO

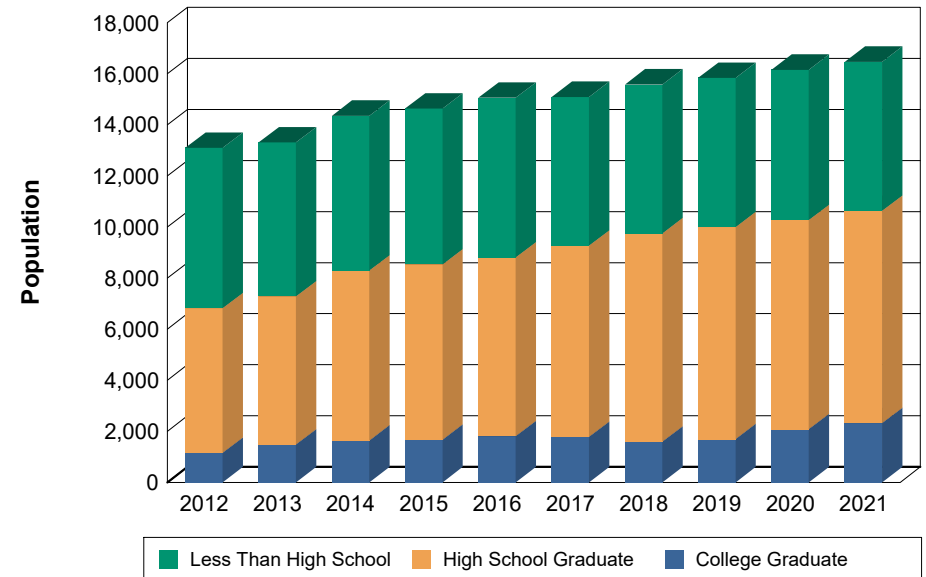
## DEMOGRAPHIC AND ECONOMIC STATISTICS

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
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%
2020	24,754	\$541,863	\$21,889	8.7%	35.5	63.6%	12.9%
2021	23,519	\$572,783	\$24,354	7.8%	36.7	64.6%	14.1%

### 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 (01/01/2020 - 8/31/2022)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2020	88	\$513,358	\$515,000	
2021	120	\$614,696	\$603,500	17.18%
2022	79	\$632,100	\$650,000	7.71%



\*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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Prepared On 9/20/2022 By MV

# CITY OF SAN FERNANDO

## TOP 25 SALES TAX PRODUCERS

### FOR FISCAL YEAR 2012-13

<b>Business Name</b>	<b>Business Category</b>
Acey Decy Lighting	Repair Shop/Equip. Rentals
Arco	Service Stations
Arroyo Building Materials	Building Materials
Boener Truck Center	New Motor Vehicle Dealers
Casco	Contractors
El Pollo Loco	Quick-Service Restaurants
El Super	Grocery Stores
Food 4 Less	Grocery Stores
Global HVAC Distributors	Plumbing/Electrical Supplies
Goodman Distribution	Contractors
Home Depot	Building Materials
Honda Lease Trust	Auto Lease
IHOP	Casual Dining
Jack in the Box	Quick-Service Restaurants
McDonalds	Quick-Service Restaurants
Nachos Ornamental Supply	Contractors
Pep Boys	Automotive Supply Stores
Pharmavite	Drugs/Chemicals
Pool & Electrical Products	Plumbing/Electrical Supplies
Sams Club	Discount Dept Stores
Southland Lighting	Plumbing/Electrical Supplies
TMB Production Supplies & Services	Electrical Equipment
Truman 76	Service Stations
Vallarta Supermarket	Grocery Stores
WSS	Shoe Stores

Percent of Fiscal Year Total Paid By Top 25 Accounts = 70.49%

\* Firms Listed Alphabetically  
Period: July 2012 Thru June 2013

Printed 09/23/2022

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 2021-22

Business Name	Business Category
Arco	Service Stations
Arroyo Building Materials	Building Materials
Casco	Contractors
CCAP Auto Lease	Auto Lease
CVS Pharmacy	Drug Stores
El Pollo Loco	Quick-Service Restaurants
El Super	Grocery Stores
Enterprise Rent A Car	Transportation/Rentals
Ganas Auto	Used Automotive Dealers
Goodman Distribution	Contractors
Home Depot	Building Materials
IHOP	Casual Dining
Maclay Shell & Circle K	Service Stations
McDonalds	Quick-Service Restaurants
Nachos Ornamental Supply	Contractors
Pool & Electrical Products	Plumbing/Electrical Supplies
Production Resource Group	Contractors
Rydeil Chrysler Dodge Jeep Ram	New Motor Vehicle Dealers
Smart & Final	Grocery Stores
T Mobile	Electronics/Appliance Stores
TMB Production Supplies & Services	Electrical Equipment
Truman Fuel	Service Stations
USB Leasing	Auto Lease
Vallarta Supermarket	Grocery Stores
WSS	Shoe Stores

Percent of Fiscal Year Total Paid By Top 25 Accounts = 67.88%

\* Firms Listed Alphabetically  
Period: July 2021 Thru June 2022

Printed 09/23/2022

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Apparel Stores	\$ 9,728	\$ 9,453	\$ 9,430	\$ 10,410	\$ 11,449	\$ 11,799	\$ 12,361	\$ 12,393	\$ 11,244	\$ 15,098
Food Stores	13,558	15,747	13,755	14,084	15,033	15,638	16,028	16,168	16,725	16,881
Eating and Drinking Places	49,154	52,942	54,660	61,175	66,313	72,031	75,973	79,178	73,790	86,124
Building Materials	69,340	86,283	90,292	96,112	102,799	114,471	121,603	124,136	128,863	143,209
Auto Dealers and Supplies	28,834	47,098	83,207	89,543	105,405	102,604	109,902	127,894	139,414	167,705
Service Stations	19,006	17,864	16,736	15,301	13,545	12,927	14,988	14,421	9,974	19,911
Other Retail Stores	56,220	55,934	57,238	63,808	64,745	64,723	39,534	34,860	36,976	42,380
All Other Outlets	81,711	87,492	94,765	111,902	123,989	126,499	144,155	154,162	193,892	198,055
	<u>81,711</u>	<u>87,492</u>	<u>94,765</u>	<u>111,902</u>	<u>123,989</u>	<u>126,499</u>	<u>144,155</u>	<u>154,162</u>	<u>193,892</u>	<u>198,055</u>
Total	<u>\$ 327,552</u>	<u>\$ 372,814</u>	<u>\$ 420,083</u>	<u>\$ 462,336</u>	<u>\$ 503,276</u>	<u>\$ 520,690</u>	<u>\$ 534,543</u>	<u>\$ 563,212</u>	<u>\$ 610,878</u>	<u>\$ 689,363</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.