



THE CITY OF  
**SAN FERNANDO**  
**PROPOSED BUDGET**  
**IN BRIEF**

FISCAL YEAR

2023 - 2024

---

SAN FERNANDO,  
CALIFORNIA





## MEMORANDUM

---

**To:** Mayor Celeste T. Rodriguez and Councilmembers

**From:** Nick Kimball, City Manager

**Date:** May 1, 2023

**Subject:** Fiscal Year 2023-2024 Proposed Budget Message

I am pleased to present the City Manager's Proposed Budget for fiscal year (FY) 2023-2024. The theme of the FY 2023-2024 City Manager's Proposed Budget is "*Let the Dust Settle.*" Due to the economic uncertainty predicted by many economists over the next year, the significant number of service enhancements approved by City Council over the last 3 budget cycles, and the return to normal operations post-COVID, *Letting the Dust Settle* will allow staff to complete the recruitments for new staff positions approved by City Council, procure the new equipment approved by City Council, implement the new programs approved by City Council, and measure the impact of those new positions, equipment, and programs on services. Additionally, since there is widespread economic uncertainty, the proposed budget focuses on one-time enhancements and includes minimal on-going enhancements (i.e. new staff positions).

Although the theme of *Let the Dust Settle* seems to indicate a pause in activity, that will certainly not be the case. Utilizing the significant additional resources approved by City Council since 2020, each Department's work plan include continuing to move the City Council's *Strategic Goals 2022-2027* forward.

Since the 2019-2020 budget cycle, 22 new full-time and part-time positions have been approved by City Council and we have welcomed 38 new full-time employees to the City team. We have purchased 20 new vehicles and equipment to serve as a force multiplier in the field. We have invested more than \$2.7 million in technology and communications to improve efficiency, customer service, and public safety. We have implemented a number of organizational changes to reflect the City Council's policy priorities and Strategic Goals, including, but not limited to, creating a new Economic Development Division in the City Manager's Office, a new Housing Division in the Community Development Department, and reorganizing the reporting structure in the Police Department to enhance patrol services. Lastly, since COVID, we have significantly enhanced our outreach and community engagement efforts to educate more customers about the City's programs, capital projects, and services.

The *Strategic Goals 2022-2027* is a living document and, as such, may be reviewed annually by City Council to confirm it continues to address the needs of the community. In January 2023, City Council approved revisions to the *Strategic Goals* to ensure the goals remain clear and relevant. City Council also approved restructuring Ad Hoc Committees to align with the *Strategic Goals*.

## Nick Kimball, CITY MANAGER

### Proposed Fiscal Year 2023-2024 Budget Message

---

On March 3, 2023, City Council participated in a priority setting workshop to identify priorities for the coming fiscal year, amongst other items of discussion. Many of the comments received from Councilmembers during the workshop centered around continuing in the direction the City is headed: completing capital improvements to safeguard the water system, address the condition of streets and sidewalks, and improve parks; maintaining focus on the tree planting program, beautification program, and financial health of the City; and continuing our focus on public safety, technology, and economic development. The goals that received the most support include: 1) ensuring the Police Department has adequate resources to enhance public safety, 2) investing in water and sewer infrastructure, and 3) focusing on grant funding to implement *Strategic Goals* and priority projects. These priorities are reflected in the work plans and enhancement requests included in the Proposed Budget.

With the official end to the COVID-19 declared emergency in February 2023, and the corresponding return of normal operations, the goal of the 2023-2024 Proposed Budget is to take this opportunity to evaluate the effect of the significant number of organizational changes on City services since 2020. By taking an opportunity to *Let the Dust Settle* and evaluating the state of the economy, we will avoid over-extending our financial resources and be well positioned to minimize the impact of an economic recession. We will also be able to focus on moving the *Strategic Goals* forward with our current level of increased resources and gauge the impact of services before making additional investments that may be duplicative or unnecessary.

#### Budget Outreach:

As part of the City's enhanced outreach efforts since COVID, the public was provided the following opportunities to provide input into the City's budget:

#### *Public Meetings:*

- Two (2) Transaction Tax (i.e. Measure A/SF) Town Hall meetings on September 29, 2022 and March 27, 2023.
- Mid-year Budget Item on February 21, 2023.
- City Council priority setting workshop on March 3, 2023.

#### *Request for Feedback:*

- Community survey completed by approximately 1,175 users of City services in February 2023, who identify as follows:
  - a) Residents of San Fernando: 40%
  - b) Visitors to San Fernando: 21%
  - c) Work in San Fernando: 20%
  - d) Own property in San Fernando: 10%
  - e) Own a business in San Fernando: 6%

## Nick Kimball, CITY MANAGER

### Proposed Fiscal Year 2023-2024 Budget Message

---

#### *Notification of Opportunities to Participate:*

- City Manager's Newsletter.
- Social Media posts and email distributions.

#### *Budget Development*

The FY 2023-2024 City Manager's Proposed Budget provides financial resources to move the City organization forward and achieve the objectives set out through the *Strategic Goals 2022-2027*. The base operating budget, referred to as the Sustainable and Resilient Effort (SRE) Budget, includes the full salary and benefit cost for all City Council approved positions (including salary adjustments required per the various MOUs) as well as the related operations and maintenance (O&M) resources to provide those personnel with training, professional development, office supplies, office equipment, and contract services necessary to execute their base work plan. For Department planning purposes, the base SRE O&M budget remains constant from year-to-year with slight inflationary adjustments, when appropriate. For FY 2023-2024, all prior year one-time enhancements have been removed from the O&M base budget and no inflation adjustment was applied.

After providing departments with their base SRE budget, internal budget meetings were scheduled with the City Manager, Director of Finance, and each respective Department staff. During the budget meetings, staff reviews FY 2022-2023 Accomplishments, proposed FY 2023-2024 Objectives (i.e., Work Plan), and performance measures. The Department then presents their enhancement request with justification for the request. All Accomplishments, Objectives, and Enhancements are expected to address at least one Strategic Goal and move City services forward.

More than \$5.0 million in enhancement requests were submitted by Departments, with a total of \$379,790 included in the Proposed Budget (\$319,190 in one-time and \$60,000 in on-going enhancements).

More detailed information on approved enhancements is included in the "Recommended Enhancements" section of this Budget Message.

#### *Economic Outlook*

To develop the Proposed 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.

## Nick Kimball, CITY MANAGER

### Proposed Fiscal Year 2023-2024 Budget Message

---

This long economic expansion was brought to an abrupt stop in March 2020 as pandemic-induced restrictions led to soaring unemployment and plummeting consumer spending. Governor Newsom officially ended the COVID-19 declared emergency on February 28, 2023. While there has been an economic recovery over the past two years, COVID-19 dramatically altered lives and significantly impacted regional, state, national, and global economies. The actions taken to stabilize the economy throughout the pandemic were unprecedented and will impact global economies for the foreseeable future.

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>

Inflation and the Federal Reserve's response to it (i.e. seven interest rate increases in 2022) were the focus of economic policy in 2022 as prices increased at a pace not seen since stagflation in the 1970's and 1980's. Conversely, Gross Domestic Product (GDP), which is a measure of output for the US economy, increased by only 1.1% in 2022. GDP is expected to grow by approximately 0.8% in 2023 and 1.5% in 2024, which represents very slow growth, by historical standards.

The U.S. labor market has rebounded from the pandemic as well. The unemployment rate, which was 5.4% in 2021, improved to 3.7% by the end of 2022. Despite very low unemployment, the labor pool in the United States continues to shrink as the trend of more workers leaving the workforce then entering it continues. This has created a tight labor market, resulting in increased salaries for many workers.

Inflation became the main economic headline in 2022 as the Consumer Price Index (CPI) rose significantly again in 2022. CPI hit 8.0% in 2022, which is the highest rate since 1979. Inflation is, effectively, a tax on the economy as consumers have to spend more of their disposable income to buy the same amount, or fewer, goods than in the past. The Federal Reserve has been consistently increasing baseline interest rates to increase the value of money and offset inflation. It remains to be seen how the policy of raising interest rates to curb inflation will impact the economy.

Contrary to the strong performance of U.S. stocks in 2020 and 2021, stock markets in 2022 experienced sizeable losses and increased volatility. This suggests pessimism, or at least significant uncertainty, by investors in the Federal Reserve's ability to curb inflation without pushing the country into a recession.

**In summary, the national economy shows some stability, with the U.S. GDP reporting solid growth going into 2023 and the labor market experiencing robust job production and record**

---

<sup>1</sup> The information in this section has been taken from 2023 LAEDC Economic Forecast, Moving Beyond the Recovery; [https://laedc.org/wp-content/uploads/2023/02/LAEDC04\\_EcoForecast23\\_Report\\_R3-1-1.pdf](https://laedc.org/wp-content/uploads/2023/02/LAEDC04_EcoForecast23_Report_R3-1-1.pdf) visited 4/25/2023

## Nick Kimball, CITY MANAGER

### Proposed Fiscal Year 2023-2024 Budget Message

---

**low unemployment. However, continued high inflation, increasing interest rates, continued supply chain disruptions, and a volatile stock market are signaling an economic slowdown over the next year.**

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

California's economy has significantly recovered from the pandemic-induced downturn as many economic indicators are back to their pre-pandemic levels. The focus of California economic policy makers will be the effects of Federal Reserve policy, inflation, and supply chain instability on the California economy. Throughout the pandemic, California experienced its first recorded decline in population since recording began over 100 years ago. This trend continued in 2022 as an additional 210,000 residents left the state. Continued population declines could have long-term implications for California's economic vitality.

Housing affordability continues to be an ongoing public policy challenge and is the primary issue driving the California population flight. 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.

Although the employment situation in California continued to improve in 2022 (unemployment in December 2022 was 4.1%), a slew of recent layoffs by large technology companies may be cause for concern in 2023. Job growth is expected to slow in 2023, with most of the growth in the Education and Health sectors. Jobs in Manufacturing, Transportation/Trade, Construction, and Financial Activities sectors are expected to contract in 2023 and 2024.

**While California significantly recovered from the pandemic-induced downturn in 2021, and experienced a record budget surplus in 2022, economic challenges remain. The high cost of housing, high inflation, Federal Reserve fiscal policy, and population migration out of California, represent continuing threats to the California economy and are expected to hamper growth in 2023.**

#### 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 businesses such as LAUSD, Pharmavite, Pepsi, Home Depot, Puretek Corp, and Vallarta. Conversely, 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. To support small businesses, the City Council

---

<sup>2</sup> The information in this section has been taken from 2023 LAEDC Economic Forecast, Moving Beyond the Recovery; [https://laedc.org/wp-content/uploads/2023/02/LAEDC04\\_EcoForecast23\\_Report\\_R3-1-1.pdf](https://laedc.org/wp-content/uploads/2023/02/LAEDC04_EcoForecast23_Report_R3-1-1.pdf) visited 4/25/2023

## Nick Kimball, CITY MANAGER

### Proposed Fiscal Year 2023-2024 Budget Message

---

provided \$10,000 grants to 40 small San Fernando businesses and supported the San Fernando Outdoor Market through fee waivers and City staff to close the streets, manage traffic, and provide safety services.

There are a few large projects currently under construction that are expected to open in 2023 and add to the City's economic base. American Fruits and Flavors, which manufactures Monster Energy Drinks, is expected to complete construction of a 165,000 square foot manufacturing facility in the Fall. When fully operational, the new facility will be home to more than 300 jobs. Additionally, a new Target is under construction and is also expected to be completed in Fall 2023. The new Target is expected to add a significant amount of sales tax to the City's General Fund revenue once it is open and fully operational.

The City recently hired a Deputy City Manager/Economic Development to focus on developing and implementing economic development programs, support local businesses to facilitate a business friendly environment, and lead business recruitment and retention efforts. The City also awarded a contract to a consultant to develop a Downtown Master Plan. Development of this Plan includes a significant amount of public outreach to develop a long-term vision for the City's downtown and Maclay commercial corridors. These efforts are critical to 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 stable over the next fiscal year.**

#### *General Fund Overview*

The City is entering FY 2023-2024 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 Proposed General Fund Budget represents a balanced budget. In fact, with \$25,835,047 in projected revenues and \$26,011,380 in proposed expenditures, there is a budget surplus of approximately \$266,835. This represents a 3% increase in revenues and expenditures from the FY 2022-2023 Adopted Budget.

#### *Recommended Enhancements*

Continuing with the theme of *Letting the Dust Settle*, City Departments were asked to submit enhancement requests that increase efficiency, improve customer service, cultivate staff skills and morale, develop deferred maintenance plans and address the updated Strategic Goals. By focusing new resources on maximizing the use of current assets, it will allow staff the opportunity to fill the newly added positions and measure the impact on City services.

## Nick Kimball, CITY MANAGER

### Proposed Fiscal Year 2023-2024 Budget Message

---

More than \$5 million in General Fund enhancement requests were submitted by City Departments. A total of \$379,790 in General Fund enhancement requests were approved and included in the Proposed Budget (One-time: \$319,190; Ongoing: \$60,600).<sup>3</sup>

The following enhancements are being recommended for FY 2022-2023 and have been included in the Proposed Budget:

- I. Focus on Community First – The City of San Fernando is committed to providing a high standard for service, safety, and quality of life for San Fernando taxpayers.
  - a. *Community Events*. Additional funding is included to support Lopez Adobe programming, Mariachi Master Apprentice Program, and the San Fernando Mile Run. (On-going: \$31,500)
  - b. *Increase Efficiency and Customer Service*. Additional funding is included to enhance the use of technology by replacing outdated computers, scanning documents to make them available to the public digitally, maintaining communications equipment, and providing equipment to improve enforcement capabilities. (Ongoing: \$73,403; One-time: \$53,750)
  - c. *Enhance Staff Development and Morale*. Additional funding is included to establish an employee recognition program, provide tuition reimbursement per adopted MOUs, increase training for SFPD staff and provide additional resources to hire new SFPD officers. (Ongoing: \$1,000; One-time: \$107,640)
  - d. *Beautification*. Additional funding is included to increase the City's ability to address graffiti. (Ongoing: \$10,000)
- II. Preserve Beautiful Homes and Neighborhoods – The City of San Fernando is committed to facilitating common-sense housing policy to preserve the charm of San Fernando and provide natural, safe, neighborhood-centered spaces for residents to play and be active.
  - a. *Increase Efficiency and Customer Service*. Additional funding is included for Community Development to supplement staff resources, reduce service times, and provide additional expertise for architectural and design review, planning and development review, building inspection services, and environmental review services. (On-time: \$106,000)

---

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



## Nick Kimball, CITY MANAGER

### Proposed Fiscal Year 2023-2024 Budget Message

---

- b. *Enhance Staff Development and Morale.* Additional funding is included to establish operating and professional development budgets to support staff in the Housing Division. (Ongoing: \$3,500; One-time: \$2,000)
- III. Build Resilient and Reliable Infrastructure – The City of San Fernando is committed to increasing capital expenditures to address critical infrastructure needs, including, but not limited to, addressing deferred maintenance of City buildings, streets, water and sewer systems, and sidewalks.
  - a. *Deferred Maintenance.* Additional funding is included for Public Works to hire a consultant to prepare a comprehensive Facilities Conditions Assessment Report. (One-time: \$25,000)
- IV. Forge Financial Strength and Stability – The City of San Fernando is committed to managing taxpayer funds responsibly, growing the City's revenue streams and protecting minimum reserve balances in accordance with adopted Comprehensive Financial Policies.
  - a. *Revenue Enhancement.* Additional funding is included engage professional services to review the City's fee-based activities (excluding water and sewer rates) and recommend an appropriate cost recovery level. (One-time: \$25,000)
  - b. *Fund Reserve Balance.* The Proposed Budget includes a General Fund budget surplus of \$266,835, which will increase the General Fund reserve to \$7.4 million.
- V. Emergency Preparedness: Supporting the Community – The City of San Fernando is committed to managing taxpayer funds responsibly, growing the City's revenue streams and protecting minimum reserve balances in accordance with adopted Comprehensive Financial Policies.
  - a. *Emergency Communication.* Additional funding is included for annual maintenance for the City's emergency notification system – Everbridge. (Ongoing: \$12,600)

#### *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 to extend 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

**Nick Kimball, CITY MANAGER**  
**Proposed Fiscal Year 2023-2024 Budget Message**

---

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 2023-2024, Measure A/SF funds are proposed to be used for the following:

<b>Repayment of Debt</b>		<b>One-Time Enhancements/Investments</b>	
Repay Retirement Fund	271,327	Labor Attorney	45,625
	<b>271,327</b>	Tuition Assistance	1,500
<b>Establish Reserves</b>		Professional Records Scanning Services	10,000
General Fund Reserve	266,835	Contract Building Official & Plan Check	25,000
Self Insurance Fund Reserve	850,000	On-Call Environmental/Architectural Review & Planning	75,000
Equipment Replace Fund Reserve	103,375	Tutorial Video for Building Permit & Online Portal	6,000
Pre-fund OPEB	500,000	Membership & Conference for Housing Division	2,000
Appropriated Reserve (for unexpected costs)	85,000	Tuition Reimbursement	4,500
	<b>1,805,210</b>	Comprehensive User Fee Study	25,000
<b>Ongoing Enhancements/Investments</b>		PC Replacement (Year 1)	35,000
Employee Recognition Program	1,000	Wall Off IT Room	5,000
Housing Division Department Supplies	3,500	2023 Oxnard Police Explorers Channel Island Challenge	9,015
Everbridge-Emergency Notification System	12,600	Body worn Cameras for CSOs (4)	3,750
Hand Held Ticket Writers for Officers (6)	2,000	Post Mandated Training for Detective Lt.	10,000
Graffiti Removal Supplies	10,000	Post Mandated Training for Patrol	15,000
Program Supplies for Lopez Adobe	3,500	Background Investigations / Polygraphs	21,800
Traffic Control for SF Valley Mile	20,000	Facility Condition Assessment Report	25,000
Increase MMAP Match	8,000		<b>319,190</b>
	<b>60,600</b>		
		<b>Prior-Year Approved Ongoing Enhancements</b>	<b>2,594,673</b>
		<b>Total Measure A/SF Uses</b>	<b>5,051,000</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 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 current active employees that may qualify for retiree health benefits. According to the most recent actuarial valuation, the

## Nick Kimball, CITY MANAGER

### Proposed Fiscal Year 2023-2024 Budget Message

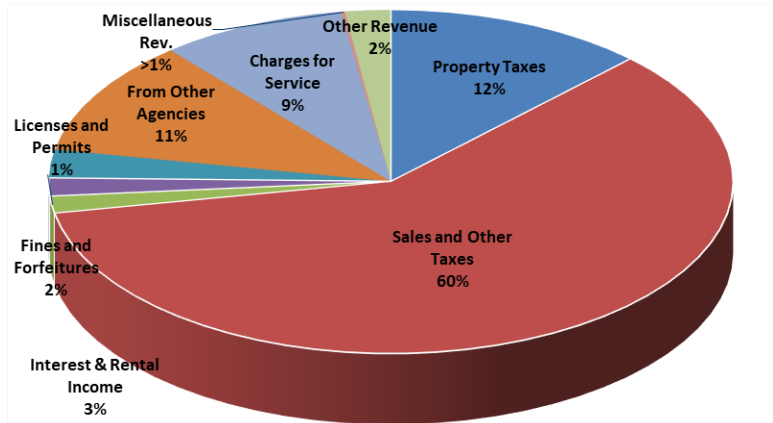
---

City should be setting aside approximately \$2.5 million per year to fully fund future retiree health benefits.

In FY 2022-2023, City Council appropriated \$500,000 to set up and fund a Retiree Health Trust Fund (Section 115). Staff is recommending setting aside another \$500,000 in FY 2023-2024 to pre-fund this benefit and further reduce the City's long-term liability.

#### General Fund Revenue

The FY 2023-2024 Proposed Budget projects \$ \$26,011,380 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 approximately 80% of General Fund Revenue.



Based on the projected slowing of economic activity over the next fiscal year, revenues are projected to increase by a modest 3.4% from the FY 2022-2023 Adjusted Revenue projections. General Fund revenue highlights are provided below.

- Sales and Other Tax revenue are projected to increase by 4.3% due to modest economic activity and consumer spending.
- Property Tax related revenues are projected to increase by 7.4% to reflect the strong housing market and home remodels leading to increased assessed values.
- Charges for Services are projected to increase by 6.0% primarily due to an adjustment in cost recovery for fee based activities expected to go into effect in 2023.
- Revenue from Other Agencies are projected to decrease by 6.8% due primarily to projected declines in Property Tax In-lieu of Motor Vehicle License Fee revenue from the state, which follows Property Tax revenue trends.
- Admissions Taxes are projected at \$700,000. Admissions Taxes are generated from the admission fee to the Swap Meet. In 2022, the Swap Meet upgraded their facility to make it more attractive to customers. As a discount retail outlet, the Swap Meet has historically increased revenues during a tight economy as high inflation erodes consumers' spending ability.

**Nick Kimball, CITY MANAGER**  
**Proposed Fiscal Year 2023-2024 Budget Message**

---

General Fund Expenditures

The FY 2023-2024 Proposed Budget includes \$26,011,380 in General Fund expenditures. The Proposed Budget includes an overall increase of 8.8% in expenditures from the FY 2022-2023 Adjusted Budget predominantly to account for negotiated salary increases that average approximately 4%, but declines due to one-time enhancement reductions.

A total of \$379,790 in General Fund enhancement requests were approved and included in the Proposed Budget (One-time: \$60,600; Ongoing: \$319,190).

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

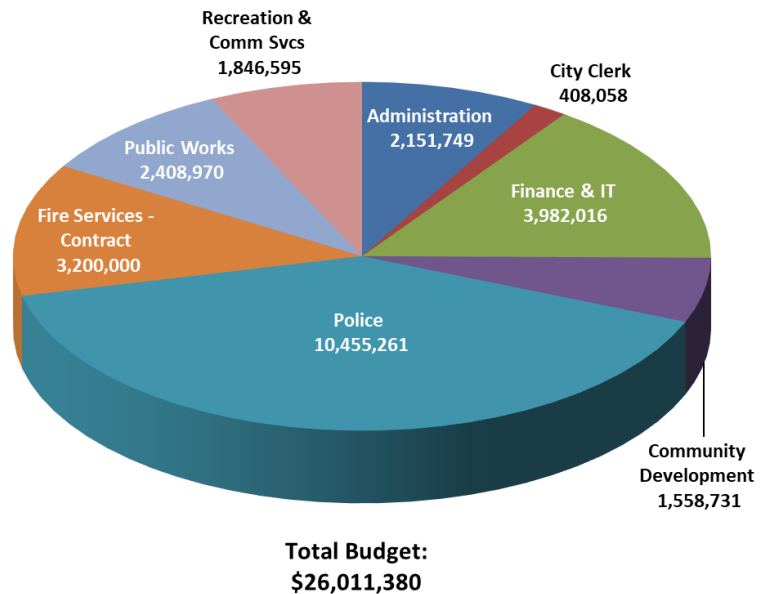
*Enterprise Funds: Projects and Enhancements*

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 \$ 5,720,099, which includes \$2,327,084 for operations and \$ 925,111 for capital projects.

Total projected Water Fund revenues are \$5,750,948, resulting in a budget surplus in the Water Fund of \$1,461,551. Staff is continuing to monitor the fund 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.



## Nick Kimball, CITY MANAGER

### Proposed Fiscal Year 2023-2024 Budget Message

---

The total budget for the Sewer Fund is \$4,469,223, which includes \$2,049,371 for operations and \$1,250,000 for capital improvement payments to City of Los Angeles for the Hyperion Treatment system.

Total projected Sewer Fund revenues are \$ 4,200,729, resulting in surplus in the Sewer Fund of approximately \$2,659,889. The Sewer Fund reserve balance will be used 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 \$10,212,608.

#### Capital Improvements

The FY 2023-2024 budget includes funding for a number of critical capital improvements to address the backlog of deferred maintenance, particularly street resurfacing, sidewalk repair and water system improvements. Funding for capital improvements is provided primarily through Special Revenue, Grant, Capital Funds, and Enterprise Funds.

Capital Improvement Projects will be presented and discussed in more detail during the Budget Study sessions.

#### *Conclusion*

The emphasis of the FY 2023-2024 City Manager's Proposed Budget is to *Let the Dust Settle* to allow staff time to fulfill recent City Council approved budget enhancements to move the *Strategic Goals 2022-2027* forward, including, but not limited to, completing the remaining recruitments for new staff positions, procure new equipment, implement new programs, and measure the impact of those new positions, equipment, and programs on services. Additionally, due to the economic uncertainty, recommended enhancements have been limited to minimize the risk of having to make reductions in the future if we do, in fact, experience an economic recession.

#### *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

**Nick Kimball, CITY MANAGER**  
**Proposed Fiscal Year 2023-2024 Budget Message**

---

acknowledgement to Director of Finance Erica Melton who has worked tirelessly to put together this Proposed Budget. Without her long and tireless hours, this Proposed Budget would not have been possible.

**ENHANCEMENT REQUEST SUMMARY**  
**FY 2023-2024**

Request Description	Dept	Amount	Ongoing Recommend	One-Time Recommend	Not Recommended
Management Intern	ADM	25,000	-	-	25,000
Labor Attorney	ADM	45,625	-	45,625	-
Employee Recognition Program	ADM	1,000	1,000	-	-
Recruitment Management Software	ADM	10,000	-	-	10,000
AutoCad Software License	ADM	1,572	-	-	1,572
Tuition Assistance (Morales)	ADM	1,500	-	1,500	-
Professional Records Scanning Services	CLK	10,000	-	10,000	-
Senior Planner	CD	142,192	-	-	142,192
Building Inspector/Plan Examiner	CD	137,143	-	-	137,143
Contract Building Official & Plan Check	CD	25,000	-	25,000	-
On-Call Environmental/Architectural Design Review Svcs & Planning	CD	50,000	-	75,000	(25,000)
Tutorial Video for Building Permit & Online Portal	CD	6,000	-	6,000	-
Tutorial Video for Homeless Outreach	CD	3,000	-	-	3,000
Outreach Materials for Housing Division	CD	6,000	-	-	6,000
Housing Division Department Supplies	CD	1,000	3,500	-	(2,500)
Membership & Conference for Housing Division	CD	2,000	-	2,000	-
Outreach Materials for Code Enforcement	CD	9,000	-	-	9,000
Training for new Code Enforcement Officer	CD	1,650	-	-	1,650
Tuition for Marina	CD	3,000	-	3,000	-
Tuition for Fernando	CD	1,500	-	1,500	-
Comprehensive Design Standards	CD	150,000	-	-	150,000
Comprehensive User Fee Study	FIN	25,000	-	25,000	-
PC Replacement Project (Year 1)	FIN	35,000	-	35,000	-
Everbridge - Emergency Notification System	FIN	12,600	12,600	-	-
IT Projects	FIN	7,500	-	-	7,500
Police Records Specialist	PD	75,213	-	-	75,213
Detective Security Gate	PD	60,000	-	-	60,000
Wall Off IT Room	PD	20,000	-	5,000	15,000
Desktop Computers (4) for Patrol Report Room	PD	4,800	-	-	4,800
Handheld Ticket Writers for Officers (6)	PD	2,000	2,000	-	-
Flock System (10 devices)	PD	33,500	-	-	33,500
Plan It Software	PD	4,000	-	-	4,000
Callyo Evidence Collection Software	PD	4,920	-	-	4,920
2023 Oxnard Police Explorers Channel Islands Challenge	PD	9,015	-	9,015	-
(4) Bodyworn Cameras for CSOs	PD	7,500	-	3,750	3,750
Police Sergeant	PD	184,355	-	-	184,355
Office Furniture Replacement	PD	59,776	-	-	59,776
CSO Vehicle Replacement	PD	40,000	-	-	40,000
Update (1) Crown Victoria for Detective Division	PD	2,000	-	-	2,000
LEFTA Software Suite	PD	6,000	-	-	6,000
POST-Mandated Training for Detective Lt.	PD	10,000	-	10,000	-
POST-Mandated Training for Patrol	PD	15,000	-	15,000	-
Background Investigations/Polygraphs	PD	21,800	-	21,800	-
Police Officer (1)	PD	121,290	-	-	121,290
Graffiti Removal Supplies	PW	10,000	10,000	-	-
Administrative Analyst	PW	120,000	-	-	120,000
Grapple Truck	PW	200,000	-	-	200,000
Facility Condition Assessment Report	PW	25,000	-	25,000	-
Mini Power Sweeper	PW	150,000	-	-	150,000
Historical Consultant	RCS	3,500	-	-	3,500
Housekeeping Services Lopez Adobe	RCS	1,500	-	-	1,500
Programming Supplies for Lopez Adobe	RCS	2,000	3,500	-	(1,500)
Traffic Control for SF Valley Mile	RCS	20,000	20,000	-	-
Remodel LP Office	RCS	2,376	-	-	2,376
Repair Rec. Park Slide	RCS	13,850	-	-	13,850
Increase Membership Dues	RCS	330	-	-	330
Increase MMAP Match	RCS	8,000	8,000	-	-
Reclassify Two (2) Part-time Office Clerks to Full-time	RCS	50,000	-	-	50,000

## ENHANCEMENT REQUEST SUMMARY

### FY 2023-2024

New Position Program Specialist - Senior Programs	RCS	95,710	-	-	95,710
New Position Program Specialist - Social Media	RCS	95,710	-	-	95,710
Reclassify Program Coordinator to RCS Supervisor	RCS	28,350	-	-	28,350
New Computers (5)	RCS	3,314	-	-	3,314
Replace Basketball Retractable Rim System	RCS	7,510	-	-	7,510
Replair Rec. Park Roof	RCS	1,021,080	-	-	1,021,080
Repair Rec. Park HVAC	RCS	350,000	-	-	350,000
Replair Las Palmas Roof	RCS	1,021,080	-	-	1,021,080
Replair Las Palmas HVAC	RCS	350,000	-	-	350,000
<b>GENERAL FUND</b>		<b>4,972,761</b>	<b>60,600</b>	<b>319,190</b>	<b>4,592,971</b>

### FY 2023-2024 Measure A/SF funds: Establish Reserves

	Dept.	Request	Ongoing Recommend	One-Time Recommend
General Fund Reserve	FIN	266,835		266,835
Self Insurance Fund Reserve	FIN	850,000		850,000
Equipment Replacment Fund Reserve	FIN	103,375		103,375
Pre-Fund OPEB	FIN	500,000		500,000
Appropriated Reserve	FIN	85,000	-	85,000
<b>Total Measure A/SF Uses</b>		<b>1,805,210</b>	<b>-</b>	<b>1,805,210</b>
<b>Total Enhancements Request</b>		<b>2,185,000</b>	<b>60,600</b>	<b>2,124,400</b>
<b>Total Proposed General Fund Expenditures</b>		<b>26,011,380</b>		
<b>Total Projected General Fund Revenues</b>		<b>26,278,215</b>		
<b>General Fund Annual Surplus/Deficit</b>		<b>266,835</b>		



CITY OF SAN FERNANDO						CITY OF SAN FERNANDO							
FUND NO.	FUND NAME	Actual Beginning Balance July 1, 2022	Adjusted Revenues FY 2022-2023	Adjusted Expenditures FY 2022-2023	Adjusted Ending Balance June 30, 2023	Proposed Revenues FY 2023-2024	Transfers In	Total Resources	Adopted Operating Expenditures FY 2023-2024	Capital Expense	Transfers Out	Total Requirements	Estimated Ending Balance June 30, 2024
<b>General Fund:</b>													
001	General Fund	\$ 10,231,041	\$ 25,408,948	\$ 28,507,228	\$ 7,132,761	\$ 24,082,236	\$ 2,195,979	\$ 26,278,215	\$ 25,835,047	\$ -	\$ 176,333	\$ 26,011,380	\$ 7,399,596
<b>Total General Fund:</b>						<b>\$ 24,082,236</b>	<b>\$ 2,195,979</b>	<b>\$ 26,278,215</b>	<b>\$ 25,835,047</b>	<b>-</b>	<b>\$ 176,333</b>	<b>\$ 26,011,380</b>	<b>\$ 7,399,596</b>
<b>Special Revenue Funds:</b>													
002	Supplemental Law Enforcement Services	\$ 193,224	150,000	150,000	\$ 193,224	\$ 422,860		422,860	\$ 30,022	145,000	150,000	325,022	\$ 291,062
007	Proposition "A" - Transit Development Fund	\$ 255,623	619,232	605,724	\$ 269,131	\$ 689,224		689,224	619,011	-	50,559	669,570	\$ 288,785
008	Proposition "C" - Transit Development Fund	\$ 457,046	500,934	744,182	\$ 213,798	\$ 563,814		563,814	218,000	462,704	16,138	696,842	\$ 80,770
009	Proposition "C" - Discretionary	\$ 21,177	753,381	775,376	\$ (818)	\$ -		-	-	-		-	(818)
010	Grant Fund	\$ 7,340,126	20,246,051	36,411,387	\$ (8,825,210)	\$ -		-	-	-		-	(8,825,210)
011	State Gas Tax Fund	\$ 71,119	721,383	792,002	\$ 500	\$ 674,693		674,693	27,886	25,000	270,572	323,458	\$ 351,735
012	Measure R Fund	\$ 1,185,891	375,701	1,560,392	\$ 1,200	\$ 180,022		180,022	180,022	145,000		325,022	\$ (143,800)
013	Traffic Safety Fund	\$ 7,558	-	-	\$ 7,558	\$ 2,500		2,500	-	-		-	\$ 10,058
014	Cash In-Lieu of Parking	\$ 494,494	-	-	\$ 494,494	\$ -		-	-	-		-	\$ 494,494
015	Local Transportation Fund (SB 325)	\$ (22,927)	23,311	23,311	\$ (22,927)	\$ -		-	-	-		-	(22,927)
016	Air Quality Management District Fund	\$ 141,856	30,000	-	\$ 171,856	\$ 28,000		28,000	-	-		-	\$ 199,856
017	Recreation Self Sustaining Fund	\$ (7,268)	272,744	279,510	\$ (14,034)	\$ 169,750		169,750	340,753	-		340,753	\$ (185,037)
018	Retirement Fund	\$ 9,435,544	4,888,379	4,772,765	\$ 9,551,158	\$ 4,778,922	201,201	4,980,123	4,982,365	-	405,832	5,388,197	\$ 9,143,084
019	Quimby Act Fees	\$ 2	-	-	\$ 2	\$ -		-	-	-		-	\$ 2
020	State Asset Seizure	\$ 9,859	-	9,961	\$ (102)	\$ -		-	-	-		-	(102)
021	Federal Asset Seizure	\$ 8,573	-	8,763	\$ (190)	\$ -		-	-	-		-	(190)
022	STPL	\$ 5,349	250,887	250,887	\$ 5,349	\$ -		-	-	-		-	\$ 5,349
023	Measure W Fund - SCW Program	\$ 350,273	280,000	445,000	\$ 185,273	\$ 283,000		283,000	-	394,000	10,290	404,290	\$ 63,983
024	Measure M Fund	\$ 1,409,850	425,794	1,835,144	\$ 500	\$ 450,000		450,000	-	345,000		345,000	\$ 105,500
025	Road Maintenance and Rehab (SB1)	\$ 1,537,258	564,259	2,101,017	\$ 500	\$ 584,584		584,584	-	655,000		655,000	\$ (69,916)
026	Community Development Block Grant	\$ (26,995)	303,639	303,639	\$ (26,995)	\$ -		-	-	-		-	(26,995)
027	Street Lighting	\$ 386,556	327,550	327,550	\$ 386,556	\$ 325,000		325,000	203,199	114,504	27,685	345,388	\$ 366,168
029	Parking Maintenance Operations	\$ 329,356	208,289	376,863	\$ 160,782	\$ 204,550		204,550	202,757	-	29,552	232,309	\$ 133,023
030	Mall Maintenance Operations	\$ (107,269)	85,000	90,259	\$ (112,528)	\$ 53,000		53,000	9,050	-		9,050	\$ (68,578)
032	Capital Outlay	\$ 1,857,537	3,053,194	4,857,733	\$ 52,998	\$ -		-	-	-		-	\$ 52,998
050	Pavement Fund	\$ 13,651	-	-	\$ 13,651	\$ -		-	-	-		-	\$ 13,651
053	Community Investment Fund	\$ 18,766	17,500	17,500	\$ 18,766	\$ 10,000		10,000	10,000	-		10,000	\$ 18,766
055	Comm. Development Surcharge Fund	\$ 120,263	50,000	32,402	\$ 137,861	\$ 50,000		50,000	32,402	-	1,440	33,842	\$ 154,019
094	Low Income Housing	\$ 2,159,196	700	84,021	\$ 2,075,875	\$ 700		700	108,865	-		108,865	\$ 1,967,710
101	AB109 Task Force Fund	\$ 14,107	-	-	\$ 14,107	\$ -		-	-	-		-	\$ 14,107
108	California Arts Council	\$ -	19,000	19,000	\$ -	\$ -		-	-	-		-	\$ -
109	National Endowment for the Arts	\$ 11,480	55,000	56,600	\$ 9,880	\$ -		-	-	-		-	\$ 9,880
110	Operating Grants	\$ (189,304)	1,678,718	1,832,981	\$ (343,566)	\$ -		-	-	-		-	(343,566)
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	\$ 7,527	5,568,340	5,575,867	\$ -	\$ -		-	-	-		-	\$ -
<b>Total Special Revenue Funds:</b>						<b>\$ 9,470,619</b>	<b>201,201</b>	<b>\$ 9,671,820</b>	<b>6,964,332</b>	<b>2,286,208</b>	<b>962,068</b>	<b>10,212,608</b>	<b>\$ 4,068,864</b>

CITY OF SAN FERNANDO						CITY OF SAN FERNANDO							
FUND NO.	FUND NAME	Actual Beginning Balance July 1, 2022	Adjusted Revenues FY 2022-2023	Adjusted Expenditures FY 2022-2023	Adjusted Ending Balance June 30, 2023	Proposed Revenues FY 2023-2024	Transfers In	Total Resources	Adopted Operating Expenditures FY 2023-2024	Capital Expense	Transfers Out	Total Requirements	Estimated Ending Balance June 30, 2024
<b>Enterprise and Internal Service Funds:</b>													
006	Self Insurance	\$ 800,836	2,419,641	2,666,905	\$ 553,572	\$ 2,359,641	60,000	2,419,641	2,815,000	-		2,815,000	\$ 158,213
041	Equipment Maintenance/Replacement	\$ 1,023,743	689,592	994,100	\$ 719,235	\$ 842,025		842,025	569,378	-		569,378	\$ 991,882
043	Facility Maintenance	\$ 110,067	1,620,000	1,724,808	\$ 5,259	\$ 1,575,000		1,575,000	1,606,564	-		1,606,564	\$ (26,305)
070	Water	\$ 6,204,619	5,750,948	10,524,866	\$ 1,430,701	\$ 5,750,948		5,750,948	3,778,551	925,111	1,016,437	5,720,099	\$ 1,461,551
072	Sewer	\$ 3,853,614	4,187,061	5,112,291	\$ 2,928,384	\$ 4,059,773	140,956	4,200,729	2,775,925	1,250,000	443,298	4,469,223	\$ 2,659,889
073	Refuse/Environmental	\$ 50,272	-	51,000	\$ (728)	\$ -		-	48,370	2,630		51,000	\$ (51,728)
074	Compressed Natural Gas	\$ 146,129	255,000	396,364	\$ 4,765	\$ 169,000		169,000	113,426	-		113,426	\$ 60,339
Total Enterprise and Internal Service Funds:		\$ 12,189,280	14,922,242	21,470,334	\$ 5,641,188	\$ 14,756,387	\$ 200,956	14,957,343	8,069,738	2,177,741	1,459,735	15,344,690	\$ 5,253,841
TOTAL ALL CITY FUNDS:		\$ 49,900,823	81,800,176	114,317,397	\$ 17,383,601	\$ 48,309,242	2,598,136	50,907,378	40,869,117	4,463,949	2,598,136	51,568,678	\$ 16,722,301

**CITY OF SAN FERNANDO**  
**GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS**  
**SUMMARY OF REVENUES BY FUND - 5 YEAR HISTORY**  
**FISCAL YEAR 2023-2024**

<b>Governmental Funds</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adjusted</b>	<b>2024 Proposed</b>
001 General Fund	21,439,204	24,912,061	23,364,460	25,408,948	26,278,215
<b>Total Governmental Funds</b>	<b>\$ 21,439,204</b>	<b>\$ 24,912,061</b>	<b>\$ 23,364,460</b>	<b>\$ 25,408,948</b>	<b>\$ 26,278,215</b>

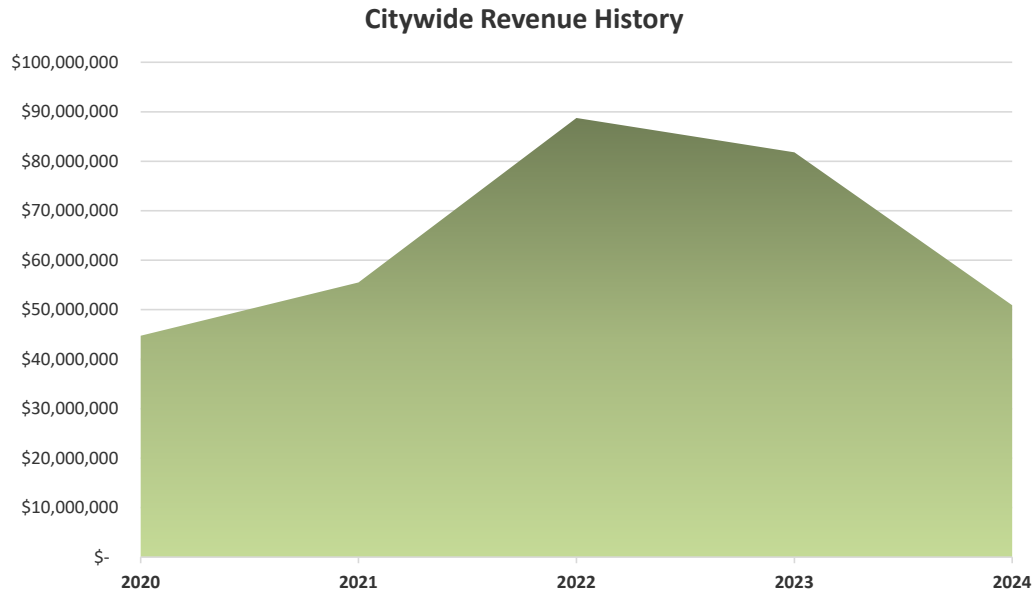
<b>Special Funds</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adjusted</b>	<b>2024 Proposed</b>
002 SLESF	160,495	157,226	153,640	150,000	422,860
007 Proposition A	493,906	502,533	633,085	619,232	689,224
008 Proposition C	419,249	413,092	510,802	500,934	563,814
009 Proposition C - Discretionary	664	(4)	(817)	753,381	-
010 Capital Grants	286,417	4,788,338	8,632,751	20,246,051	-
011 State Gas Tax	569,328	553,159	583,343	721,383	674,693
012 Measure R	341,490	307,383	353,831	375,701	180,022
013 Traffic Safety	5,663	936	3,076	-	2,500
014 Cash In-Lieu of Parking	13,760	57,595	(18,989)	-	-
015 Local Transportation	6,035	30,000	2,083	23,311	-
016 AQMD	25,883	41,064	18,392	30,000	28,000
017 Recreation Self Sustaining	126,370	40,094	153,724	272,744	169,750
018 Retirement	4,712,106	4,927,113	35,945,724	4,888,379	4,980,123
019 Quimby Act	5	-	(6)	-	-
020 State Asset Seizure	1,458	7,287	(149)	-	-
021 Federal Asset Seizure	270	(2)	(331)	-	-
022 STPL	168	(1)	(206)	250,887	-
023 Measure W	-	269,938	262,851	280,000	283,000
024 Measure M	355,476	357,690	395,951	425,794	450,000
025 Road Maintenance and Rehab	451,733	472,522	438,405	564,259	584,584
026 CDBG	44,026	148,472	490,597	303,639	-
027 Street Lighting	363,624	361,153	332,854	327,550	325,000
029 Parking & Maintenance Operations	214,644	134,037	204,807	208,289	204,550
030 Mall Maintenance	75,917	29,024	50,113	85,000	53,000
032 Capital Outlay	25,000	-	1,941,050	3,053,194	-
050 Pavement Fund	428	(3)	(527)	-	-
053 Community Investment Fund	31,000	10,000	11,553	17,500	10,000
055 Comm. Development Surcharge Fund	52,932	57,173	51,911	50,000	50,000
094 Low Income Housing	492,163	952,389	471	700	700
101 AB109 Task Force Fund	-	-	20	-	-
108 California Arts Council	19,710	18,000	2,000	19,000	-
109 National Endowment for the Arts	50,000	50,000	90,000	55,000	-
110 Operating Grants	721,414	177,162	672,887	1,678,718	-
111 DUI Avoid Campaign	-	-	-	-	-
119 COPS Grant	-	-	-	-	-
120 Alcohol Beverage Control Grant	-	-	-	-	-
121 American Rescue Plan Act Funds	-	2,909,170	137,122	5,568,340	-
<b>Total Special Funds</b>	<b>10,061,334</b>	<b>17,772,538</b>	<b>52,052,019</b>	<b>41,468,986</b>	<b>9,671,820</b>

**CITY OF SAN FERNANDO**  
**GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS**  
**SUMMARY OF REVENUES BY FUND - 5 YEAR HISTORY**  
**FISCAL YEAR 2023-2024**

<b>Proprietary Funds</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adjusted</b>	<b>2024 Proposed</b>
006 Self Insurance	1,591,998	1,217,332	2,171,322	2,419,641	2,419,641
041 Equipment Maint/Replacement	1,058,453	835,089	600,146	689,592	842,025
043 Facility Maintenance	1,755,927	1,611,074	1,484,849	1,620,000	1,575,000
070 Water	4,862,625	4,985,098	5,165,852	5,750,948	5,750,948
072 Sewer	3,781,670	4,040,178	3,774,711	4,187,061	4,200,729
073 Refuse	1,708	115	4,519	-	-
074 Compressed Natural Gas	192,297	141,676	126,841	255,000	169,000
<b>Total Proprietary Funds</b>	<b>13,244,678</b>	<b>12,830,562</b>	<b>13,328,241</b>	<b>14,922,242</b>	<b>14,957,343</b>

<b>Total Citywide Revenues</b>	<b>\$ 44,745,216</b>	<b>\$ 55,515,161</b>	<b>\$ 88,744,720</b>	<b>\$ 81,800,176</b>	<b>\$ 50,907,378</b>
--------------------------------	----------------------	----------------------	----------------------	----------------------	----------------------



**CITY OF SAN FERNANDO**  
**GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS**  
**SUMMARY OF APPROPRIATIONS BY FUND - 5 YEAR HISTORY**  
**FISCAL YEAR 2023-2024**

		2020	2021	2022	2023	2024
	<b>Governmental Funds</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Proposed</b>
001	General Fund	19,632,204	20,779,137	22,605,231	28,507,228	26,011,380
	<b>Total Governmental Funds</b>	<b>\$ 19,632,204</b>	<b>\$ 20,779,137</b>	<b>\$ 22,605,231</b>	<b>\$ 28,507,228</b>	<b>\$ 26,011,380</b>

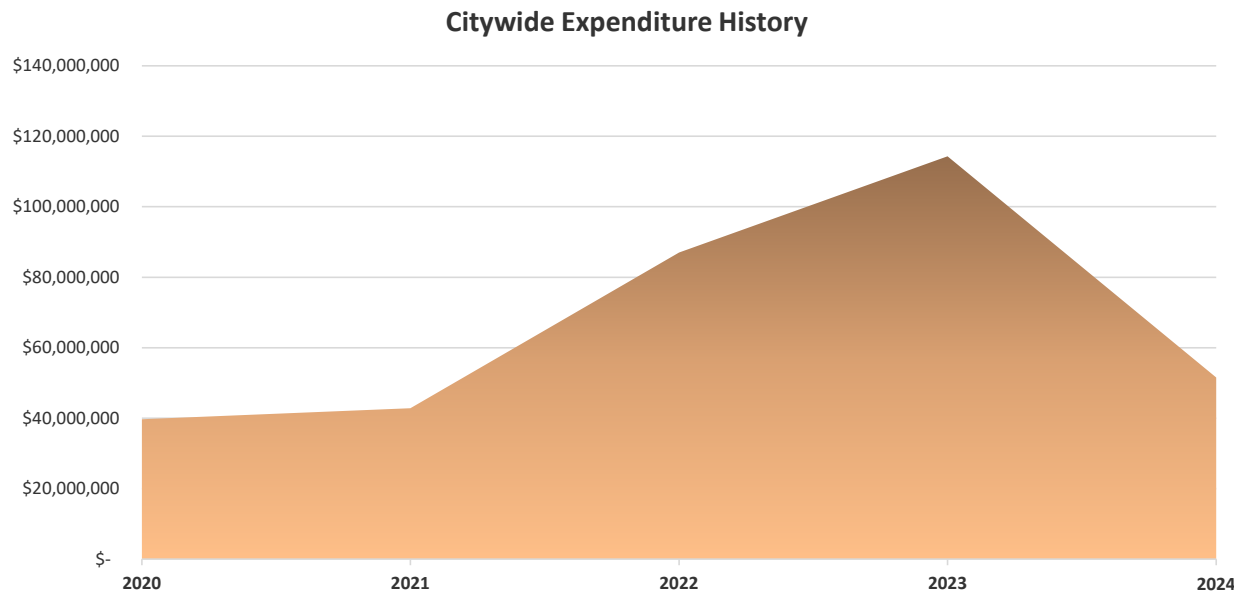
		2020	2021	2022	2023	2024
	<b>Special Funds</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Proposed</b>
002	SLESF	125,000	125,000	125,004	150,000	325,022
007	Proposition A	495,692	490,588	461,223	605,724	669,570
008	Proposition C	254,161	534,207	672,264	744,182	696,842
009	Proposition C - Discretionary	-	-	-	775,376	-
010	Capital Grants	645,032	1,696,967	3,900,080	36,411,387	-
011	State Gas Tax	671,026	487,875	517,537	792,002	323,458
012	Measure R	618,974	1,114,925	696,558	1,560,392	325,022
013	Traffic Safety	-	-	-	-	-
014	Cash In-Lieu of Parking	-	-	-	-	-
015	Local Transportation	6,035	30,000	25,010	23,311	-
016	AQMD	6,369	-	-	-	-
017	Recreation Self Sustaining	151,816	36,346	188,747	279,510	340,753
018	Retirement	4,534,801	4,738,686	38,254,003	4,772,765	5,388,197
019	Quimby Act	-	-	-	-	-
020	State Asset Seizure	30,296	6,392	-	9,961	-
021	Federal Asset Seizure	-	-	-	8,763	-
022	STPL	-	-	-	250,887	-
023	Measure W	-	52,387	130,129	445,000	404,290
024	Measure M	179,233	13,261	62,280	1,835,144	345,000
025	Road Maintenance and Rehab	351,815	-	66,782	2,101,017	655,000
026	CDBG	27,803	148,117	515,411	303,639	-
027	Street Lighting	270,570	215,621	323,941	327,550	345,388
029	Parking and Maintenance Ops	243,799	166,073	218,261	376,863	232,309
030	Mall Maintenance Operations	94,037	41,732	126,553	90,259	9,050
032	Capital Outlay Fund	5,914	8,448	143,903	4,857,733	-
050	Pavement Fund	-	-	-	-	-
053	Community Investment Fund	9,989	7,247	14,065	17,500	10,000
055	Comm. Surcharge Fund	24,960	24,960	24,960	32,402	33,842
094	Low Income Housing	4,130	4,185	3,836	84,021	108,865
101	AB109 Task Force Fund	-	-	-	-	-
108	California Arts Council	18,000	20,000	-	19,000	-
109	National Endowment for the Arts	32,565	49,200	61,172	56,600	-
110	Operating Grants	538,437	439,867	782,260	1,832,981	-
111	DUI Avoid Campaign	-	-	-	-	-
119	Office of Comm. Oriented Policing	12,053	-	-	-	-
120	Alcohol Beverage Control Grant	-	-	-	-	-
121	American Rescue Plan Act Funds	-	112,878	129,595	5,575,867	-
	<b>Total Special Funds</b>	<b>9,352,507</b>	<b>10,564,961</b>	<b>47,443,575</b>	<b>64,339,836</b>	<b>10,212,608</b>

**CITY OF SAN FERNANDO**  
**GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS**  
**SUMMARY OF APPROPRIATIONS BY FUND - 5 YEAR HISTORY**  
**FISCAL YEAR 2023-2024**

	2020	2021	2022	2023	2024
<b>Proprietary Funds</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Proposed</b>
006 Self Insurance Fund	879,803	1,707,565	2,093,786	2,666,905	2,815,000
041 Equipment Maint/Replacement	865,116	582,241	620,069	994,100	569,378
043 Facility Maintenance	1,562,567	1,592,586	1,539,889	1,724,808	1,606,564
070 Water	4,311,623	4,460,948	7,144,525	10,524,866	5,720,099
072 Sewer	2,960,921	3,057,870	5,399,636	5,112,291	4,469,223
073 Refuse	3,284	5,960	3,403	51,000	51,000
074 Compressed Natural Gas	136,837	95,616	164,488	396,364	113,426
<b>Total Proprietary Funds</b>	<b>10,720,152</b>	<b>11,502,786</b>	<b>16,965,796</b>	<b>21,470,334</b>	<b>15,344,690</b>

<b>Total Citywide Expenditures</b>	<b>\$ 39,704,863</b>	<b>\$ 42,846,884</b>	<b>\$ 87,014,603</b>	<b>\$ 114,317,397</b>	<b>\$ 51,568,678</b>
------------------------------------	----------------------	----------------------	----------------------	-----------------------	----------------------



**CITY OF SAN FERNANDO**  
**GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS**  
**SUMMARY OF APPROPRIATIONS BY FUND - BY TYPE**  
**FISCAL YEAR 2023-2024**

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	16,344,090	6,598,174	-	3,069,116	26,011,380
<b>Total General Fund</b>		<b>\$ 16,344,090</b>	<b>\$ 6,598,174</b>	<b>\$ -</b>	<b>\$ 3,069,116</b>	<b>\$ 26,011,380</b>

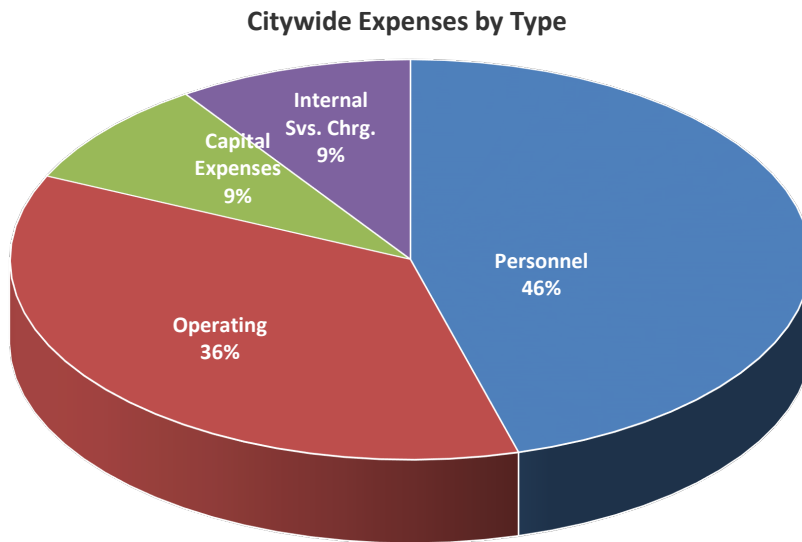
<i><b>Special Funds</b></i>		<b>Personnel</b>	<b>Operating</b>	<b>Capital Expenses</b>	<b>Transfers Out</b>	<b>Total Budget</b>
002	SLESF	-	30,022	145,000	150,000	325,022
007	Proposition A	66,852	552,159	-	50,559	669,570
008	Proposition C	-	218,000	462,704	16,138	696,842
009	Proposition C - Discretionary	-	-	-	-	-
010	Capital Grants	-	-	-	-	-
011	State Gas Tax	-	27,886	25,000	270,572	323,458
012	Measure R	-	180,022	145,000	-	325,022
013	Traffic Safety	-	-	-	-	-
014	Cash In-Lieu of Parking	-	-	-	-	-
015	Local Transportation	-	-	-	-	-
016	AQMD	-	-	-	-	-
017	Recreation Self Sustaining	169,750	171,003	-	-	340,753
018	Retirement	2,823,033	2,159,332	-	405,832	5,388,197
019	Quimby Act	-	-	-	-	-
020	State Asset Seizure	-	-	-	-	-
021	Federal Asset Seizure	-	-	-	-	-
022	STPL	-	-	-	-	-
023	Measure W	-	-	394,000	10,290	404,290
024	Measure M	-	-	345,000	-	345,000
025	Road Maintenance and Rehab Act	-	-	655,000	-	655,000
026	CDBG	-	-	-	-	-
027	Street Lighting	78,949	124,250	114,504	27,685	345,388
029	Parking and Maintenance Operations:	86,265	116,492	-	29,552	232,309
030	Mall Maintenance Operations	-	9,050	-	-	9,050
032	Capital Outlay Fund	-	-	-	-	-
050	Pavement Fund	-	-	-	-	-
053	Community Investment Fund	-	10,000	-	-	10,000
055	Comm. Dev. Surcharge Fund	-	32,402	-	1,440	33,842
094	Low/Mod Income Housing Fund	33,865	75,000	-	-	108,865
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>3,258,714</b>	<b>3,705,618</b>	<b>2,286,208</b>	<b>962,068</b>	<b>10,212,608</b>

**CITY OF SAN FERNANDO**  
**GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS**  
**SUMMARY OF APPROPRIATIONS BY FUND - BY TYPE**  
**FISCAL YEAR 2023-2024**

<i>Proprietary Funds</i>	Personnel	Operating	Capital Expenses	Internal Svs. Chrg.	Total Budget
006 Self Insurance Fund	-	2,815,000	-	-	2,815,000
041 Equipment Maint/Replacement	224,578	262,200	-	82,600	569,378
043 Facility Maintenance	659,678	744,630	-	202,256	1,606,564
070 Water	2,036,472	2,327,084	925,111	431,432	5,720,099
072 Sewer	1,020,991	2,049,371	1,250,000	148,861	4,469,223
073 Refuse	-	48,370	2,630	-	51,000
074 Compressed Natural Gas	-	112,200	-	1,226	113,426
<b>Total Proprietary Funds</b>	<b>3,941,720</b>	<b>8,358,855</b>	<b>2,177,741</b>	<b>866,375</b>	<b>15,344,690</b>

<b>Total Citywide Expenditures</b>	<b>\$ 23,544,524</b>	<b>\$ 18,662,647</b>	<b>\$ 4,463,949</b>	<b>\$ 4,897,559</b>	<b>\$ 51,568,678</b>
------------------------------------	----------------------	----------------------	---------------------	---------------------	----------------------





**GENERAL FUND**  
**SUMMARY OF APPROPRIATIONS BY DIVISION - 5 YEAR HISTORY**  
**FISCAL YEAR 2023-2024**

		2020	2021	2022	2023	2024
		Actual	Actual	Actual	Adjusted	Proposed
<b>ADMINISTRATION</b>						
01-101	City Council	194,027	155,139	218,120	179,000	176,616
01-105	Administration	397,705	420,361	532,325	709,396	707,750
01-106	Personnel*	366,003	392,400	462,976	561,627	569,646
01-107	Economic Development**	-	-	-	306,009	297,737
01-110	City Attorney	219,343	225,347	242,830	200,625	250,000
01-112	Labor Attorney	91,999	114,445	195,760	278,750	150,000
01-500	Fire Services - Contract	2,916,856	2,819,881	3,193,147	3,150,000	3,200,000
<b>Total Administration Department</b>		<b>4,185,934</b>	<b>4,127,573</b>	<b>4,845,158</b>	<b>5,385,407</b>	<b>5,351,749</b>

		2020	2021	2022	2023	2024
		Actual	Actual	Actual	Adjusted	Proposed
<b>CITY CLERK</b>						
01-115	City Clerk	321,153	280,973	349,537	380,622	405,058
01-116	Elections	54,140	47,301	2,322	61,641	3,000
<b>Total City Clerk Department</b>		<b>375,293</b>	<b>328,274</b>	<b>351,859</b>	<b>442,263</b>	<b>408,058</b>

		2020	2021	2022	2023	2024
		Actual	Actual	Actual	Adjusted	Proposed
<b>FINANCE</b>						
01-130	Finance Administration	652,054	731,350	747,198	999,700	1,042,657
01-131	Treasury	128,848	89,427	-	-	-
01-135	Information Technology	403,885	365,450	425,887	673,467	718,519
01-180	Retirement Health Premiums	908,004	1,011,782	1,038,911	1,500,000	1,500,000
01-190	Non-Departmental	743,369	858,048	2,310,424	3,651,654	720,840
<b>Total Finance Department</b>		<b>2,836,159</b>	<b>3,056,057</b>	<b>4,522,421</b>	<b>6,824,820</b>	<b>3,982,016</b>

		2020	2021	2022	2023	2024
		Actual	Actual	Actual	Adjusted	Proposed
<b>COMMUNITY DEVELOPMENT</b>						
01-140	Building and Safety	197,936	191,954	83,569	159,681	194,652
01-150	Planning/Administration	418,574	433,013	391,683	636,493	445,596
01-151	Economic Development**	55,335	42,065	33,955	-	-
01-152	Community Preservation	418,341	527,313	387,771	545,383	713,736
01-155	Low/Moderate Income Housing	-	-	-	97,012	204,747
<b>Total Community Development</b>		<b>1,090,186</b>	<b>1,194,346</b>	<b>896,978</b>	<b>1,438,569</b>	<b>1,558,731</b>

		2020	2021	2022	2023	2024
		Actual	Actual	Actual	Adjusted	Proposed
<b>POLICE</b>						
01-222	Police Admin	1,083,093	1,127,825	1,384,071	1,735,024	1,815,716
01-224	Detectives	1,208,833	1,163,289	1,247,076	1,117,688	1,212,229
01-225	Patrol	6,064,215	6,817,236	6,394,565	7,035,352	7,030,705
01-226	Reserves/Explorers	50,856	50,458	62,281	69,175	73,528
01-230	Community Service	270,667	306,590	226,198	316,519	317,833
01-250	Emergency Services	-	-	3,742	5,250	5,250
<b>Total Police Department</b>		<b>8,677,664</b>	<b>9,465,397</b>	<b>9,317,932</b>	<b>10,279,008</b>	<b>10,455,261</b>

**GENERAL FUND**  
**SUMMARY OF APPROPRIATIONS BY DIVISION - 5 YEAR HISTORY**  
**FISCAL YEAR 2023-2024**

		2020	2021	2022	2023	2024
		Actual	Actual	Actual	Adjusted	Proposed
<b>PUBLIC WORKS</b>						
01-310	PW Administration	572,071	623,282	736,703	1,009,499	873,625
01-311	Street Maintenance	256,650	432,280	250,118	699,717	673,884
01-312	Graffiti Removal	-	-	-	48,882	76,383
01-313	Bus Shelter Maintenance	-	-	-	-	-
01-320	Equipment Maintenance	-	-	2,441	-	-
01-341	Mall Maintenance***	121	-	-	-	-
01-343	Street Sweeping	29,775	34,700	34,700	36,435	36,435
01-346	Streets, Trees, & Parkways	121,111	60,782	116,244	310,997	426,000
01-370	Traffic Safety	149,906	142,921	89,505	260,672	322,643
01-371	Traffic Signals	49,507	57,837	81,898	60,000	-
01-390	Facility Maintenance***	-	-	804	-	-
<b>Total Public Works</b>		<b>1,179,142</b>	<b>1,351,802</b>	<b>1,312,414</b>	<b>2,426,202</b>	<b>2,408,970</b>

		2020	2021	2022	2023	2024
		Actual	Actual	Actual	Adjusted	Proposed
<b>RECREATION &amp; COMM SERVICES</b>						
01-420	Administration	483,862	723,152	534,805	490,255	387,186
01-422	Community Services	158,897	113,196	117,395	363,641	319,482
01-423	Recreation	482,262	354,470	523,929	641,698	702,798
01-424	Special Events	162,805	64,871	182,341	215,366	437,129
01-430	Aquatics	-	-	-	-	-
<b>Total Recreation &amp; Comm Services</b>		<b>1,287,826</b>	<b>1,255,689</b>	<b>1,358,469</b>	<b>1,710,960</b>	<b>1,846,595</b>

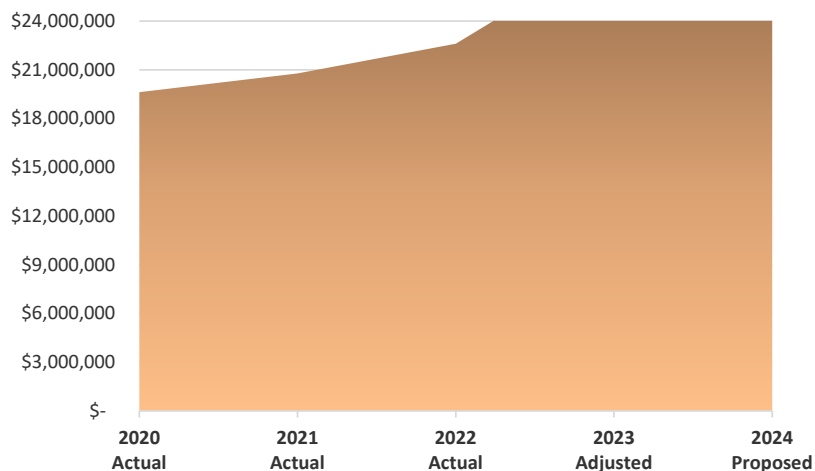
<b>TOTAL GENERAL FUND</b>	<b>\$ 19,632,204</b>	<b>\$ 20,779,137</b>	<b>\$ 22,605,231</b>	<b>\$ 28,507,228</b>	<b>\$ 26,011,380</b>
---------------------------	----------------------	----------------------	----------------------	----------------------	----------------------

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

\*\* 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**

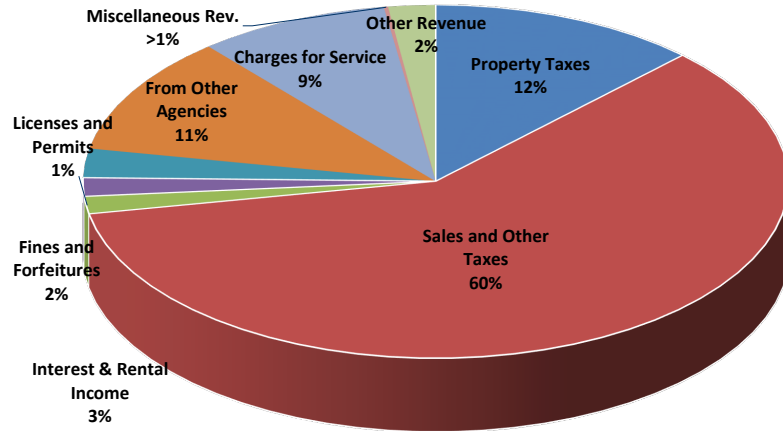


**CITY OF SAN FERNANDO**  
**GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS**  
**SUMMARY OF TRANSFERS AND OTHER INTERFUND PAYMENTS**  
**FISCAL YEAR 2023-2024**

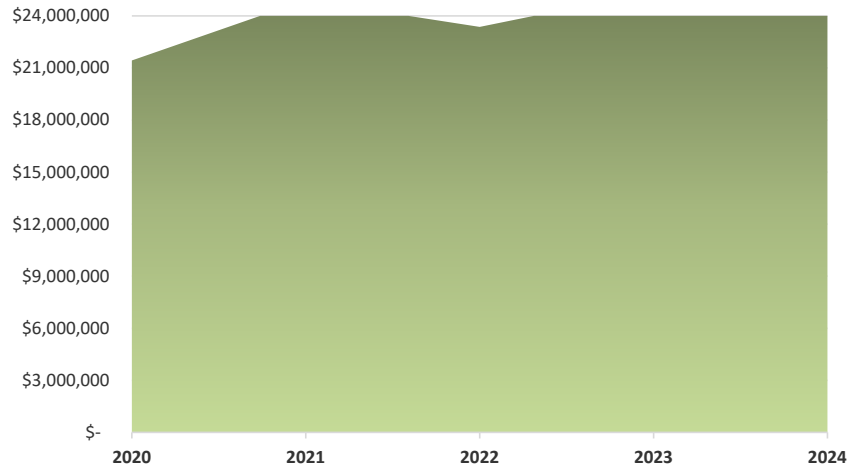
FUND		DESCRIPTION	AMOUNT FROM	AMOUNT TO
<b><u>OPERATIONS RELATED TRANSFERS:</u></b>				
<b>Transfers FROM Other Funds TO the General Fund to Support Operations:</b>				
<b>FROM:</b>	002	Supplemental Law Enforcement Services (SLESF)	(150,000)	
	011	Gas Tax Fund	(250,000)	
	070	381 Water	(60,000)	
	072	360 Sewer	(60,000)	
<b>TO:</b>	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>				
<b>FROM:</b>	007	Proposition A	(50,559)	
	008	Proposition C	(16,138)	
	011	State Gas Tax Fund	(20,572)	
	018	Retirement Fund	(405,832)	
	023	Measure W Fund - SCW Program	(10,290)	
	027	Street Lighting	(27,685)	
	029	Parking M & O	(29,552)	
	055	Community Development Surcharge	(1,440)	
	070	381 Water	(743,047)	
	072	360 Sewer	(370,864)	
<b>TO:</b>	001	3795 General Fund		1,675,979
			<u>(1,675,979)</u>	<u>1,675,979</u>
<b>Payment FROM Water Funds TO the Self Insurance Fund for Property Insurance:</b>				
<b>FROM:</b>	070	381 Water	(60,000)	
<b>TO:</b>	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>				
<b>FROM:</b>	001	General Fund	(176,333)	
	070	Water	(12,434)	
	072	Sewer	(12,434)	
<b>TO:</b>	018	Retirement Fund		201,201
			<u>(201,201)</u>	<u>201,201</u>
<b>Payment FROM Water Fund TO Sewer Fund to Loan:</b>				
<b>FROM:</b>	070	Water Fund	(140,956)	
<b>TO:</b>	072	Sewer Fund		140,956
			<u>(140,956)</u>	<u>140,956</u>
<b>TOTAL INTERFUND TRANSFERS/PAYMENTS</b>			<b>(2,598,136)</b>	<b>2,598,136</b>

**CITY OF SAN FERNANDO**  
**GENERAL FUND**  
**SUMMARY OF REVENUE BY TYPE - 5 YEAR HISTORY**  
**FISCAL YEAR 2023-2024**

General Fund Revenue	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2024 Proposed
Property Taxes	2,694,034	3,149,175	2,700,000	3,021,225	3,245,000
Sales and Other Taxes	11,136,940	13,141,928	13,665,274	15,037,153	15,684,475
Licenses and Permits	463,392	361,279	313,625	394,700	418,500
Fines and Forfeitures	595,337	498,845	464,800	465,600	444,000
Interest & Rental Income	874,154	581,430	590,000	633,589	701,761
From Other Agencies	2,682,138	2,818,555	2,847,000	3,062,057	2,853,000
Charges for Service	2,143,990	2,047,671	2,237,723	2,181,624	2,311,479
Miscellaneous Revenue	54,681	40,621	30,000	50,000	50,500
Other Revenue	794,538	2,272,557	516,038	563,000	569,500
<b>Total Revenue</b>	<b>\$ 21,439,204</b>	<b>\$ 24,912,061</b>	<b>\$ 23,364,460</b>	<b>\$ 25,408,948</b>	<b>\$ 26,278,215</b>



**General Fund Revenue History**



**CITY OF SAN FERNANDO**  
**GENERAL FUND**  
**SUMMARY OF APPROPRIATIONS BY DIVISION - BY TYPE**  
**FISCAL YEAR 2023-2024**

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	97,185	59,275	-	20,156	176,616
01-105	Administration	589,007	31,293	-	87,450	707,750
01-106	Personnel	444,093	44,235	-	81,318	569,646
01-107	Economic Development	214,455	53,600	-	29,682	297,737
01-110	City Attorney	-	250,000	-	-	250,000
01-112	Labor Attorney	-	150,000	-	-	150,000
01-500	Fire Services - Contract	-	3,200,000	-	-	3,200,000
<b>Total Administration Department</b>		<b>1,344,740</b>	<b>3,788,403</b>	<b>-</b>	<b>218,606</b>	<b>5,351,749</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	316,021	38,844	-	50,193	405,058
01-116	Elections	-	3,000	-	-	3,000
<b>Total City Clerk Department</b>		<b>316,021</b>	<b>41,844</b>	<b>-</b>	<b>50,193</b>	<b>408,058</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	686,558	239,514	-	116,585	1,042,657
01-135	Information Technology	174,670	517,399	-	26,450	718,519
01-180	Retirement Health Premiums	1,500,000	-	-	-	1,500,000
01-190	Non-Departmental	105,800	615,040	-	-	720,840
<b>Total Finance Department</b>		<b>2,467,028</b>	<b>1,371,953</b>	<b>-</b>	<b>143,035</b>	<b>3,982,016</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	97,755	79,761	-	17,136	194,652
01-150	Planning/Administration	265,562	128,300	-	51,734	445,596
01-151	Economic Development	-	-	-	-	-
01-152	Community Preservation	531,843	43,100	-	138,793	713,736
01-155	Low/Moderate Income Housing	170,103	5,500	-	29,144	204,747
<b>Total Community Development</b>		<b>1,065,263</b>	<b>256,661</b>	<b>-</b>	<b>236,807</b>	<b>1,558,731</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	1,279,467	250,949	-	285,300	1,815,716
01-224	Detectives	957,454	30,116	-	224,659	1,212,229
01-225	Patrol	5,802,148	89,890	-	1,138,667	7,030,705
01-226	Reserves/Explorers	39,552	22,365	-	11,611	73,528
01-230	Community Service	256,176	4,065	-	57,592	317,833
01-250	Emergency Services	-	5,250	-	-	5,250
<b>Total Police Department</b>		<b>8,334,797</b>	<b>402,635</b>	<b>-</b>	<b>1,717,829</b>	<b>10,455,261</b>

**CITY OF SAN FERNANDO**  
**GENERAL FUND**  
**SUMMARY OF APPROPRIATIONS BY DIVISION - BY TYPE**  
**FISCAL YEAR 2023-2024**

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	534,182	253,627	-	85,816	873,625
01-311	Street Maintenance	391,360	151,568	-	130,956	673,884
01-312	Graffiti Removal	53,395	12,520	-	10,468	76,383
01-343	Street Sweeping	-	36,435	-	-	36,435
01-346	Streets, Trees, & Parkways	341,363	10,500	-	74,137	426,000
01-370	Traffic Safety	188,569	49,708	-	84,366	322,643
01-371	Traffic Signals	-	-	-	-	-
<b>Total Public Works</b>		<b>1,508,869</b>	<b>514,358</b>	<b>-</b>	<b>385,743</b>	<b>2,408,970</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	275,544	60,017	-	51,625	387,186
01-422	Community Services	252,125	17,450	-	49,907	319,482
01-423	Recreation	527,611	12,173	-	163,014	702,798
01-424	Cultural Arts and Special Events	252,092	132,680	-	52,357	437,129
<b>Total Recreation &amp; Comm Services</b>		<b>1,307,372</b>	<b>222,320</b>	<b>-</b>	<b>316,903</b>	<b>1,846,595</b>

<b>TOTAL GENERAL FUND</b>		<b>\$ 16,344,090</b>	<b>\$ 6,598,174</b>	<b>\$ -</b>	<b>\$ 3,069,116</b>	<b>\$ 26,011,380</b>
---------------------------	--	----------------------	---------------------	-------------	---------------------	----------------------

\*Excludes Special Revenue and Enterprise Funded expenditures.

