

FISCAL YEAR 2024-2025

ADOPTED BUDGET

THE CITY OF
SAN FERNANDO

SAN FERNANDO, CALIFORNIA





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THE CITY OF SAN FERNANDO

DIRECTORY OF OFFICIALS

FISCAL YEAR 2024-2025

ELECTED OFFICIALS

CITY COUNCIL

MAYOR

CELESTE T. RODRIGUEZ

VICE MAYOR

MARY MENDOZA

COUNCILMEMBERS

JOEL FAJARDO

VICTORIA GARCIA

MARY SOLORIO

EXECUTIVE MANAGEMENT

CITY MANAGER

NICK KIMBALL

DEPUTY CITY MANAGER/ECONOMIC DEVELOPMENT

KANIKA KITH

CHIEF OF POLICE

FABIAN VALDEZ

CITY CLERK

JULIA FRITZ

DIRECTOR OF COMMUNITY DEVELOPMENT

ERIKA RAMIREZ

DIRECTOR OF FINANCE/CITY TREASURER

ERICA D. MELTON

DIRECTOR OF PUBLIC WORKS

WENDELL E. JOHNSON

DIRECTOR OF RECREATION AND
COMMUNITY SERVICES

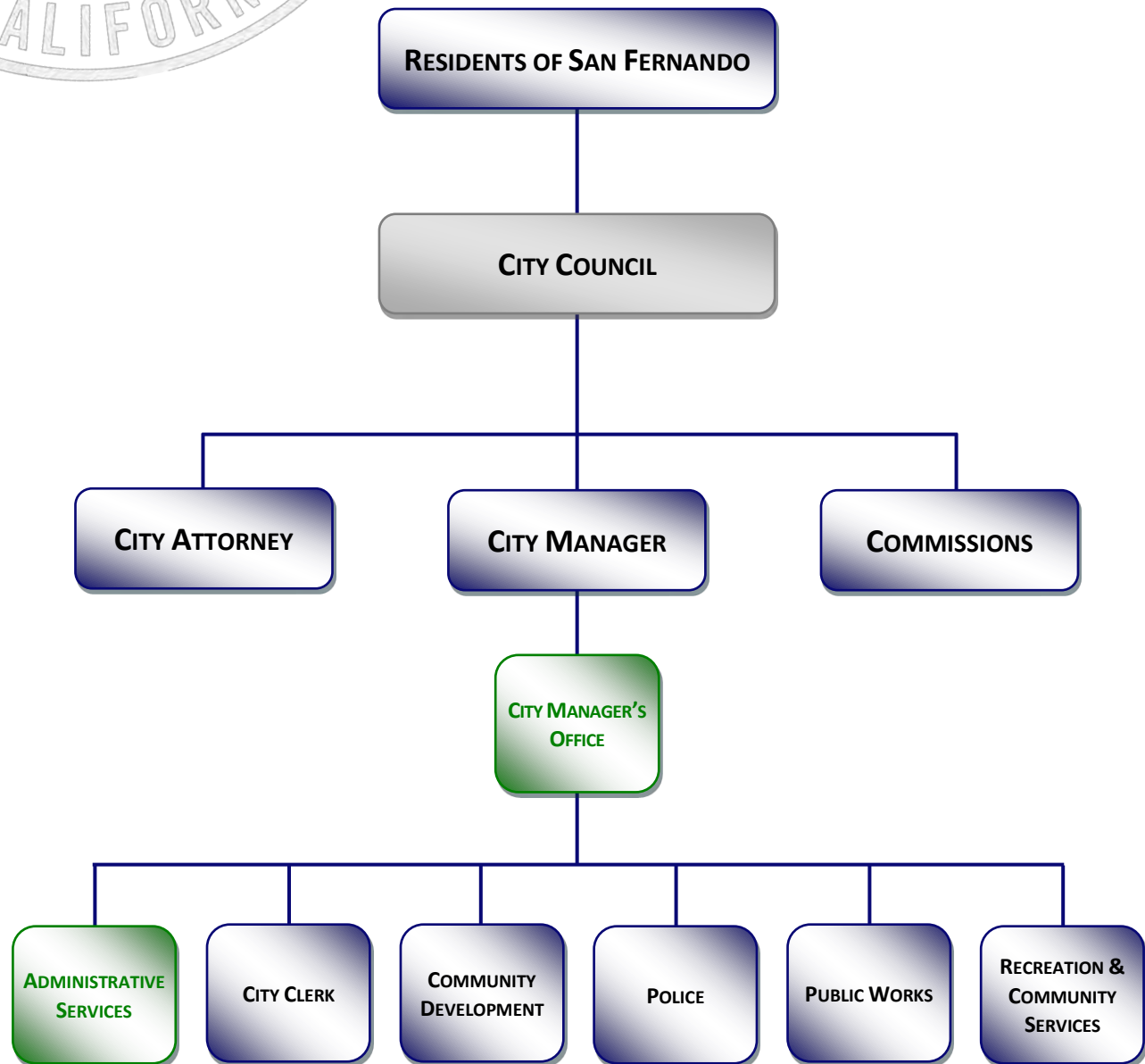
JULIO SALCEDO



THE CITY OF SAN FERNANDO

ORGANIZATIONAL CHART

FISCAL YEAR 2024-2025



ADOPTED

ELECTED
OFFICIAL



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of San Fernando
California**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director

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SECTION I. INTRODUCTION AND BACKGROUND

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MEMORANDUM

To: Mayor Celeste T. Rodriguez and Councilmembers

From: Nick Kimball, City Manager

Date: July 2, 2024

Subject: Fiscal Year 2024-2025 Budget Message

I am pleased to present the budget for fiscal year (FY) 2024-2025 in accordance with Section 2-121(7) of the San Fernando City Code¹. The theme of the FY 2024-2025 Budget is *“Return to the Essentials: Prioritizing Core Values and Enhancing Quality.”*

At this time last year, the City had a number of vacancies in key leadership positions, including the Director of Public Works, Director of Community Development, Water Operations Manager, and the impending retirements of the Director of Recreation and Community Services and Personnel Manager. There were also vacancies in critical field positions such as Community Preservation Officers, Public Works Maintenance Workers (full and part-time), and Police Officers. Overall, the City hired more than 16 full-time employees in FY 2023-2024, which represents just under 15% of total authorized positions.

During the budget process last year, staff asked City Council to “let the dust settle” to allow time to fill these vacant positions and catch up on a number of long-term capital projects. While there are still some vacancies, which is natural in any given year, for the first time in many years, all of the City’s leadership positions have been filled with very qualified staff. Staff was also able to address a number of capital projects, including completing construction on Phase 2 of the Slurry Seal Project, Recreation Park Infiltration System, Glenoaks Bridge Safety Fencing Project, Layne Park Renovation project, and Well 3 Treatment System. The City also made significant progress on the Pacoima Wash Bike Path and Upper Reservoir Replacement.

With sixty (60) new City staff members since 2020, almost half of the current employees have been with the City for less than four (4) years. Although that represents a loss in many, many years of experience and historical knowledge, it also provides a unique opportunity to instill new organizational values. Due to significant financial challenges following the Great Recession, City leadership at the time had to make difficult decisions to adjust expenditures and reduce staff to avoid even more significant austerity measures. As a result, the “San Fernando Way” became synonymous with doing more with less as staff only had the time and resources to apply

¹ Division 2. City Manager; Section 121. – Powers and Duties; (7) Prepare and submit the proposed annual budget and the proposed annual salary plan to the city council for its approval.

Nick Kimball, CITY MANAGER

Fiscal Year 2024-2025 Budget Message

temporary Band-Aids before moving on to the next fire. Out of necessity, San Fernando became a very reactive organization.

To begin the process of setting the vision for redefining the “San Fernando Way,” the focus of the annual Executive Retreat in October 2023 was creating a universal shared set of organizations values and developing staff to meet enhanced service expectations. Executive Management developed a set of Core Values during the Retreat that will become guiding principles for all San Fernando staff and re-set the standard of work as we move into a period of thriving.

These Core Values – Excellent Customer Service, Pride in Quality of Work, Embrace Diversity of Services, and Prioritize Stewardship of the City – will form the foundation to set City staff on the right path to meet City Council’s expectation and address resident’s needs. The new “San Fernando Way” means that we do things the right way, take pride in our work, and provide the best customer experience for our community. It is through the lens of transitioning from a reactive organization to a proactive organization that the work plans and budget requests in this budget are put forward.

Community Engagement:

As part of the City’s enhanced outreach efforts through the City Council adopted Community Engagement Framework, the following opportunities were provided to Consult the public and receive feedback to help inform the City’s decisions regarding the budget:

Public Meetings:

- Two (2) Transaction Tax (i.e. Measure A/SF) Town Hall meetings on September 25, 2023 and March 25, 2024.
- City Council priority setting workshop on February 13, 2024.
- Mid-year Budget Item on March 18, 2024.
- Budget Town Hall meeting on May 8, 2024.
- Budget Study Sessions on May 13, May 20, May 28, and June 3, 2024.

Requests for Feedback:

- Community survey completed by 236 users of City services in March/April 2024.
- Presentations to City Commissions:
 - a) Planning and Preservation – April 8, 2024
 - b) Parks, Wellness and Recreation – April 11, 2024
 - c) Transportation and Public Safety – April 4, 2024
 - d) Education – April 30, 2024

Nick Kimball, CITY MANAGER

Fiscal Year 2024-2025 Budget Message

Notification of Opportunities to Participate:

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

Budget Development

The FY 2024-2025 Adopted Budget provides financial resources to move the City organization forward, achieve the objectives set out through the *Strategic Goals 2022-2026*, and address the primary challenges identified during the City Council Strategic Goals Study Session in February 2024. 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. The base SRE O&M budget was the same as the FY 2023-2024 base budget with all prior year one-time enhancements removed from the base O&M budget.

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 reviewed FY 2023-2024 Accomplishments, status of FY 2023-2024 approved enhancements, proposed FY 2024-2025 Work Plan objectives, and performance measures. The Department then presented their enhancement requests with justification for each. All Accomplishments, Objectives, and Enhancements are expected to address at least one Strategic Goal and move City services forward.

Just under \$3.0 million in enhancement requests were submitted by Departments, with a total of \$925,220 recommended in the Proposed Budget (\$424,320 in one-time and \$500,900 in on-going enhancements) with an emphasis placed on the top priorities identified during the City Council Special Study Session. Discussion regarding use of the surplus was captured throughout the Budget Study Sessions, with final enhancements totaling \$1.2 million.

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

Economic Outlook

To develop the Budget, it is important to understand the projected direction of the economy. Having moved beyond the unique economic impacts of the COVID-19 pandemic and the high-inflation environment of 2022 and 2023, the large, systemic challenges that Los Angeles County faced prior to 2020, from high housing costs to strained transportation infrastructure to a slowing (now declining) population, are reemerging to as economic stressors in 2024 and beyond.

Nick Kimball, CITY MANAGER

Fiscal Year 2024-2025 Budget Message

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

Federal Economic Outlook²

The U.S. economy demonstrated remarkable resilience in 2023 in the face of persistent headwinds, namely from the Federal Reserve. The Federal Reserve raised the federal funds rate four times during the year, on top of seven increases in 2022, to a target range of 5.25% to 5.50%, to slow the economy and tamp down inflation. While inflation did moderate, the economy showed few signs of slowing as hiring continued briskly throughout the year.

The national Gross Domestic Product (GDP), which is a measure of total economic output, grew at 2.4% in 2023, which was stronger growth than in 2022 (1.9%) and on par with pre-pandemic levels (2.5% in 2019). However, heading into 2024 and 2025, many economists expect that the national economy will be unable to maintain this level of performance and anticipate a more muted period of economic growth with real GDP growing at 1.7% and 1.4%, respectively.

The unemployment rate held steady in 2023 at 3.6%, which was the same rate as in 2022 and a slight improvement over the 3.7% rate in 2019. However, the pace of hiring is expected to decline over the next two years and unemployment is anticipated to tick upwards to 3.9% in 2024 and 4.3% in 2025 due to

There are several reasons to expect national economic growth to slow over the next two years. Although inflation has come down significantly since the Federal Reserve initiated its rate hikes (year-over year inflation stood at 3.4% in December 2023), their target inflation rate is around 2.0%, so it has not yet met its goal. The high-interest rates keep borrowing costs high for credit cards, bank loans and home mortgages, and, while inflation has moderated, the cumulative impact of nearly two years of high inflation means that we now live in an environment of higher prices. Consumer Price Index (CPI) data shows that, compared to pre-pandemic levels, all goods and services are now more than 19% higher; with food prices 25.1% higher, shelter prices 20.6% higher, and energy 28.0% higher. Strong consumer spending has been a major factor behind the robust economic performance of late, but the current pace of consumer spending is likely to diminish over the next few years.

In summary, taken together, the signs point to a slowing national economy in 2024 and 2025. The Federal Reserve has been working diligently to engineer a “soft landing” after the sustained economic shock of the pandemic. Although most economists are not expecting a recession in the next two years, it also cannot be ruled out.

² The information in this section has been taken from 2024 LAEDC Economic Forecast, Addressing Lingerin Challenges and Positioning for Opportunity; <https://laedc.org/wp-content/uploads/2024/02/LAEDC-2024-Economic-Forecast-02242024-1.pdf> visited 5/6/2024

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Fiscal Year 2024-2025 Budget Message

California Economic Outlook³

In 2023, California experienced slower economic growth compared to the national average, and projections suggest a further slowdown in Gross State Product (GSP) growth, which is a measure of economic output similar to GDP. While job creation in 2023 was positive, especially in sectors such as health, education, hospitality, and professional & business services, the growth rate is expected to decrease in the upcoming years. Certain industries, including manufacturing, are anticipated to see declines as jobs move to lower paying states.

Despite the State's unemployment rate having previously returned to pre-pandemic levels, it is now on the rise again and reached 5.1% in December 2023. The State budget is struggling with substantial deficits, primarily attributed to economic slowdown and the volatility and uncertainty of tax revenues. Moreover, California continues to face the challenge of population decline. Factors such as housing affordability, high cost of living, and substantial tax burdens have contributed to the exodus of residents. While there has been a slight improvement in the downward trend in population over the past year, the decline across most of the largest counties in the state still poses economic challenges.

On a positive note, the Federal Reserve has signaled potential interest rate cuts throughout 2024, which may benefit California by stimulating the real estate market, increasing consumer spending, and fostering economic growth in the other sectors of the State.

Despite economic challenges, California continues to be one of the largest and most diverse economies in the world. However, the high cost of housing, inflation, Federal Reserve fiscal policy, and population migration out of California represent continuing threats to the California economy and require long-term policy solutions to create the environment for more robust and sustainable growth. Continued stagnation in jobs and loss in population is expected to temper economic growth in 2024 and 2025.

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. The City also has a burgeoning small business environment, which is the lifeblood of the City's unique character and charm. The monthly San Fernando Outdoor Market has grown to be one of the largest outdoor markets in the San Fernando Valley that attracts niche vendors, artisans, and thousands of customers from the entire northeast San Fernando Valley and beyond.

To support small businesses, the City Council created the Business and Community Resource Center (BCRC) located at City Hall to connect business owners with resources to start and grow

³ The information in this section has been taken from 2024 LAEDC Economic Forecast, Addressing Lingering Challenges and Positioning for Opportunity; <https://laedc.org/wp-content/uploads/2024/02/LAEDC-2024-Economic-Forecast-02242024-1.pdf> visited 5/6/2024

Nick Kimball, CITY MANAGER

Fiscal Year 2024-2025 Budget Message

their business through partnerships with the Valley Economic Alliance, ICON CDC, Small Business Administration, and free educational series.

The new Target on Foothill Blvd opened in Spring 2024, which provides hundreds of local jobs and is expected to add a significant amount of sales tax to the City's General Fund. Additionally, American Fruits and Flavors, which manufactures Monster Energy Drinks, is expected to complete construction of a 165,000 square foot manufacturing facility in Fall 2024. When fully operational, the new facility will be home to more than 300 jobs.

The City has also kicked off efforts 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 create a blueprint for long-term development efforts.

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 2024-2025 in a strong financial position with the resources to continue implementing the *Strategic Goals 2022-2026* and address the challenges identified in the City Council Strategic Goals Study Session. In accordance with the City's Budget Policy, the General Fund Budget represents a balanced budget. In fact, with \$28,055,808 in revenues of \$28,055,808 and expenditures of \$28,046,292 for a remaining surplus of \$9,516.

Approved Enhancements

Continuing with the theme of *Prioritizing Core Values and Enhancing Quality*, City Departments were asked to submit enhancement requests that focused on: 1) moving the City organization forward by leveraging technological efficiency, developing staff skills to provide quality service, and creating succession opportunities; 2) addressing the primary community challenges identified by City Council during the Strategic Goals Study Session in February 2024; and 3) achieving the objectives set out through the *Strategic Goals 2022-2026*.

Just under \$3.0 million in enhancement requests were submitted by Departments, with a total of \$925,220 recommended in the Proposed Budget (\$424,320 in one-time and \$500,900 in ongoing enhancements) with an emphasis placed on the top priorities identified during the City Council Special Study Session. Discussion regarding use of the surplus was captured throughout the Budget Study Sessions. The result was increasing total enhancements to \$1.2 million (\$698,820 one-time; \$517,750 ongoing) addressing overarching objectives such as Citywide

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Fiscal Year 2024-2025 Budget Message

Beautification, Community Events & Outreach, Economic Development, Public Safety and Stewardship & Development initiatives. In accordance with the aforementioned guidelines and objectives, the following enhancements have been approved for FY 2024-2025 and included in the budget:

Community

- a. *Community Events & Programs.* Funding to support the increased number of size of community events, including, but not limited to, enhanced 4th of July event, City Birthday event, stand-alone Dia de los Muertos event, summer movies/concerts in the parks, and Mission City Baseball Opening Day event. Funding is also being used to support the creation of a new afterschool teen program. (Ongoing: \$96,750; One-time: \$8,000)
- b. *Outreach and Marketing.* Funding to support additional outreach and community engagement efforts, including, but not limited to, Business and Community Resources Center (BCRC) operations and program supplies, additional post card mailings, and San Fernando branded items to provide at community events. (Ongoing: \$3,000; One-time: \$5,500)

Building a Better San Fernando (Beautification and Quality of Life Improvements)

- c. *Beautification - Graffiti.* Additional funding to covert two (2) vacant part-time Graffiti Maintenance Helpers to one (1) full-time Graffiti Maintenance Worker to increase the City's ability to address graffiti. (Ongoing: \$40,000)
- d. *Beautification - Trees.* Additional funding to covert two (2) vacant part-time Maintenance Helpers to one (1) full-time Maintenance Worker to work alongside the City's Tree Care Specialist to implement the City's adopted Urban Forest Management Plan. (Ongoing: \$40,000)
- e. *Beautification – Streets.* Additional funding to purchase a backhoe trailer at a total cost of \$210,000 to support Public Works street maintenance efforts. The cost will be evenly shared between the General Fund and Sewer Fund. (One-time: \$105,000)
- f. *Beautification - Signage.* Additional funding to purchase and install new street signs along the City's major commercial corridors and begin replacement of residential parking signs to enhance the ability to provide parking enforcement. (One-time: \$37,500)
- g. *Quality of Life – Facility Improvement.* Additional funding to purchase an ice machine at Recreation Park to provide enhanced services at the Recreation Park for events and programs. This will also enhance the ability to rent space at the facility. (One-time: \$2,500)

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Fiscal Year 2024-2025 Budget Message

Public Safety

- h. *Leverage Technology.* Additional funding to increase SFPD Officer's ability to quickly and efficiently generate traffic and parking tickets to address one of the challenges identified by City Council during the Strategic Goals Study Session. (Ongoing: \$34,000; One-time: \$7,320)
- i. *Succession Opportunities.* Additional funding to create a Police Corporal Program that will serve as a development opportunity for Officers to learn the skills necessary to be an effective Supervisor/Sergeant. (Ongoing: \$40,000)
- j. *Operating Costs.* Additional funding for continuing recruitment related expenses to fill remaining Officer vacancies, additional consumable goods and less to ensure that Officers are able to adequately train and maintain their perishable skills at a high level, as well as additional overtime funding to provide for increased DUI Checkpoints throughout the year. (One-time: \$33,000)

Economic Development

- k. *Long-term Planning and Succession Opportunities.* Additional funding to add a new position, Community Development Planning Manager, to process development projects in a timely manner, manage large scale community planning efforts, including, but not limited to, General Plan, Specific Plan, Environment Justice, Zoning Code, and Housing Element updates. This position will also provide a management position in Community Development Department and support enhanced day-to-day oversight of the Planning, Community Preservation, and Building Divisions. (Ongoing: \$185,000)
- l. *Building Safety & Zoning Services.* Additional funding for contract Building Official services to facilitate commercial and residential development and ensure new construction is complying with the City's building and safety codes. Funding will also be used towards contractual services in the development of mixed use overlay and objective design standards. (One-time: \$250,000)

Stewardship and Staff Development

- m. *Financial Stewardship.* Additional funding to protect the City's network and financial data and replace the end-of-life Financial/Human Resources Management System. (Ongoing: \$65,000; One-time: \$125,000)
- n. *Legal Stewardship.* Additional funding for legal compliance to mitigate the risk of legal challenges and promote citizen engagement. This includes funding to update the City's

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Document and Records Retention Schedule and the 2024 General Municipal Election (One-time: \$68,500)

- o. *Staff Development.* Additional funding to provide tuition reimbursement per adopted MOUs, increase professional development opportunities for staff, and provide additional training for SFPD officers. (Ongoing: \$14,000; One-time: \$56,500)

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 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 2022-2026*.

For FY 2024-2025, Measure A/SF funds are planned to be used for the following:

Repayment of Debt			
Repay Retirement Fund	176,333		
	<u>176,333</u>		
Establish Reserves			
General Fund Reserve	9,516		
Self Insurance Fund Reserve	221,507		
Facility Maintenance Fund Reserve	98,667		
Equipment Replace Fund Reserve	297,283		
Pre-fund OPEB	500,000		
Appropriated Reserve (for unexpected costs)	75,000		
	<u>1,201,973</u>		
One-Time Enhancements			
Marketing Materials (e.g. Banner, Podium & PA System, etc.)	2,000		
Update Records Retention & Management Schedule	8,500		
Elections Expenses - LA County	60,000		
Contract Services: Deputy Building Official/Inspector	100,000		
Contract Services: Mixed Use Overlay & Obj Design	150,000		
Post Card Mailing Residential Properties - Citywide	3,500		
Financial System Replacement (Implementation)	100,000		
Citywide PC Replacement Program (Year 2)	25,000		
Tuition Reimbursement	4,500		
E-Subpoena (Implementation)	7,320		
Background Investigations (10)	15,000		
POST Training for New Officers	20,000		
Ammunition Cost Increase	10,000		
Tuition Reimbursement	32,000		
PD OT: DUI Checkpoints	8,000		
Afterschool Teen Program	8,000		
		Ice machine for Recreation Park	2,500
		Citywide Signage Updates (e.g. Parking, Sweeping, etc.)	37,500
		Backhoe Trailer	105,000
			<u>553,820</u>
		Ongoing Enhancements/Investments	
		New Position: Planning Manager	185,000
		IT Managed Services Provider (MSP) Replacement	25,000
		Financial System Replacement (Annual Subscription)	40,000
		HR Staff Professional Education & Conferences	5,000
		Reclass Personnel Office Clerk to PT Admin Asst.	5,000
		4x Handheld Ticket Writer	30,000
		Position Reclass: Police Corporal Program (5)	40,000
		E-Subpoena (Subscription)	4,000
		Citywide Special Events	50,000
		CPRS Membership & Conference (2-RCS Staff Members)	3,000
		BCRC Operations and Programs Supplies	3,000
		Las Palmas Staff Professional Development	1,000
		Position Reclass: 2-PT Maint. Workers to 1-FT (Graffiti)	40,000
		Position Reclass: 2-PT Maint. Workers to 1-FT (Trees)	40,000
		Afterschool Teen Program	46,750
			<u>517,750</u>
		Prior-Year Approved Ongoing Enhancements	
			2,520,124
		Total Measure A/SF Uses	4,970,000
		Total Projected Measure A/SF	5,115,000

Nick Kimball, CITY MANAGER

Fiscal Year 2024-2025 Budget Message

Capital Improvements

The FY 2024-2025 budget includes funding for a number of critical capital improvements to address the backlog of deferred maintenance, particularly street resurfacing, sidewalk repair, sewer system improvements and water system improvements. Funding for capital improvements is provided primarily through Special Revenue, Grant, Capital Funds, and Enterprise Funds.

Category	Carryover from Prior Years	FY2024/2025 Adopted	Total Appropriation	Funding Sources
Street & Sidewalk Improvements	\$11,165,393	\$1,618,734	\$12,784,127	ARPA, Capital Outlay Fund, Measure M, Measure R, Parking & Maintenance Operations Fund, Pavement Management Fund, Prop C, SB1, State Gas Tax, STP-L, TDA and Grant Funds
Transportation & Safety Improvements	15,783,890	-	15,783,890	Prop C, CMAQ, Measure R, Measure M, State Allocation, Street Lighting Fund, HSIP and Grant Funds
Water System Improvements	7,702,901	200,000	7,902,901	State Budget Allocation, DWR Grant, Water Fund
Sewer Improvements	-	1,495,000	1,495,000	Sewer Fund
	\$34,652,184	\$3,313,734	\$37,965,918	

Capital Improvement Projects are further the outlined in Section VI – Capital Improvement Program.

Conclusion

The emphasis of the FY 2024-2025 Budget is to *Return to the Essentials: Prioritizing Core Values and Enhancing Quality* and provide the resources to transition the organization from a reactive to a proactive mindset, address the primary community challenges identified by City Council during the Strategic Goals Study Session in February 2024, and achieve the objectives set out through the *Strategic Goals 2022-2026*.

Nick Kimball, CITY MANAGER

Fiscal Year 2024-2025 Budget Message

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 Director of Finance Erica Melton who has worked tirelessly to put together this Budget. Without her dedication and ability to effectively communicate with internal and external stakeholders, this Budget would not have been possible.

CITY OF SAN FERNANDO
SUMMARY OF ENHANCEMENT REQUESTS
FISCAL YEAR 2024-2025

		CITY COUNCIL ADOPTED				
DEPT	DESCRIPTION	Account	ONGOING	ONE-TIME	TOTAL	NOTES
City Manager's Office	Marketing Materials (<i>e.g. Pop-up banner, Portable Podium & PA System, Branded Giveaways, Table Cloths, etc.</i>)	001-105-0000-4300	-	2,000	2,000	Includes Kiosk - community engagement framework
City Clerk	Update the 2001 Records Retention and Management Schedule	001-115-0000-4260	-	8,500	8,500	For legal compliance purposes
City Clerk	Elections Expenses - LA County	001-116-0000-4260	-	60,000	60,000	Regular consolidated election
Community Development	New Position: Planning Manager	001-150-0000-41XX	185,000	-	185,000	To assist with department succession planning
Community Development	Contract Services: Deputy Building Official/Inspector	001-140-0000-4270	-	100,000	100,000	Includes Supplemental Community Development Services (<i>e.g. building, planning, etc.</i>)
Community Development	Contract Services: Mixed Use Overlay & Objective Design Standards	001-140-0000-4270	-	150,000	150,000	Extension being requested due to SCAG and REAP Grant Funds On-hold
Community Development	Post Card Mailing Residential Properties- Citywide	001-152-0000-4300	3,500	-	3,500	To support beautification program/community engagement framework
Administrative Services	IT Managed Services Provider (MSP) Replacement	001-135-0000-4270	25,000	-	25,000	Replacement required due to system retirement
Administrative Services	Financial System Replacement (<i>Implementation</i>)	001-135-0000-4260	-	100,000	100,000	Replacement required due to system retirement
Administrative Services	Financial System Replacement (<i>Annual Subscription</i>)	001-135-0000-4260	40,000	-	40,000	Replacement required due to system retirement
Administrative Services	Citywide PC Replacement Program (Year 2)	001-135-0000-4300	-	25,000	25,000	To complete Citywide hardware replacement for technology updates
Administrative Services	Tuition Reimbursement	001-133-0000-4365	-	4,500	4,500	Staffing development pending proper form submittal
Administrative Services	HR Staff to attend continuing professional education and conferences	001-133-0000-4370	5,000	-	5,000	Staffing development pending proper form submittal
Administrative Services	Reclass Personnel Office Clerk to PT Admin Asst.	001-133-0000-4103	5,000	-	5,000	To assist with department succession planning
Police Department	4x Handheld Ticket Writer	001-135-0000-4260	30,000	-	30,000	Leveraging technology to increase efficiency and may generate additional revenue
Police Department	Position Reclassification: Police Corporal Program (5)	001-225-0000-4101	40,000	-	40,000	To assist with department succession planning
Police Department	E-Subpoena (year 1)	001-135-0000-4260	4,000	7,320	11,320	Leverage technology to increase efficiency
Police Department	Background Investigations (10)	001-222-0000-4270	-	15,000	15,000	One-time for increased recruitment efforts (<i>e.g. investigations, polygraph, psych, uniforms</i>)
Police Department	POST Training for New Officers	001-225-0000-4360	-	20,000	20,000	One-time for increased recruitment efforts

CITY OF SAN FERNANDO
SUMMARY OF ENHANCEMENT REQUESTS
FISCAL YEAR 2024-2025

ATTACHMENT "B"

		CITY COUNCIL ADOPTED				
DEPT	DESCRIPTION	Account	ONGOING	ONE-TIME	TOTAL	NOTES
Police Department	Ammunition Cost Increase	001-222-0000-4300	-	10,000	10,000	Includes all ammunition and supplies
Police Department	Tuition Reimbursement	001-222-0000-4365	-	8,000	8,000	Staffing development pending proper form submittal
Police Department	Tuition Reimbursement	001-224-0000-4365	-	6,000	6,000	Staffing development pending proper form submittal
Police Department	Tuition Reimbursement	001-225-0000-4365	-	18,000	18,000	Staffing development pending proper form submittal
Police Department	Overtime: Additional DUI Checkpoints	001-225-0000-4105	-	8,000	8,000	To conduct additional DUI Checkpoints. Includes Overtime for Staff based on historical average.
Recreation & Comm. Svcs.	New Position: Create Afterschool Teen Program @ Rec Park (1 - Recreation Leader II and 2- Recreation Leaders I)	001-423-0000-4103	-	46,750	46,750	Discuss with City Council during Budget Study Sessions
Recreation & Comm. Svcs.	Create new Afterschool Teen Program at Recreation Park (materials and supplies)	001-423-0000-4300	-	8,000	8,000	Discuss with City Council during Budget Study Sessions
Recreation & Comm. Svcs.	Fully fund All Citywide Special Events	001-424-0000-4260	50,000	-	50,000	Overall event costs currently \$169,782. Review for base costs with fundraising to assist covering additional needs.
Recreation & Comm. Svcs.	CPRS Membership & Conference (2-RCS Staff Members)	001-420-0000-4370	3,000	-	3,000	To support professional development
Recreation & Comm. Svcs.	BCRC operations and programs supplies	001-107-0305-4300	3,000	-	3,000	Recommended in Economic Development Division - Social Services Project Code (BCRC)
Recreation & Comm. Svcs.	Ice machine for Recreation Park	001-420-0000-4300	-	2,500	2,500	For Community purposes for events and programs use as well as in interim pending HVAC upgrade
Recreation & Comm. Svcs.	Las Palmas Staff Professional Development (e.g. senior forums and wilderness trainings)	001-420-0000-4360	1,000	-	1,000	Staffing development pending proper form submittal
Public Works	Citywide Signage Updates (e.g. Parking, Sweeping, Speed Limits, etc.)	001-370-0000-4310	-	37,500	37,500	Commercial Corridor Street Signs with 6 month timeline; additional funding recommended using Traffic Safety Fund
Public Works	Position Reclassification: Convert 2-PT Maintenance Workers to 1-FT (Graffiti)	001-311-0000-4101	40,000	-	40,000	To place emphasis on Graffiti maintenance efforts and will assist with position recruitment and retention
Public Works	Position Reclassification: Convert 2-PT Maintenance Workers to 1-FT (Trees)	001-311-0000-4101	40,000	-	40,000	To place emphasis on Tree maintenance efforts and will assist with position recruitment and retention
Public Works	Backhoe Loader	001-311-0000-4600	-	105,000	105,000	To support Street Maintenance (50% Sewer Fund/50% General Fund)
GENERAL FUND ENHANCEMENT TOTAL:			474,500	742,070	1,216,570	

**CITY OF SAN FERNANDO
SUMMARY OF ENHANCEMENT REQUESTS
FISCAL YEAR 2024-2025**

ATTACHMENT "B"

		CITY COUNCIL ADOPTED				
DEPT	DESCRIPTION	Account	ONGOING	ONE-TIME	TOTAL	NOTES
Public Works	Citywide Signage Updates (<i>e.g. Parking, Sweeping, Speed Limits, etc.</i>)	013-370-0000-4310	-	12,500	12,500	Commercial Corridor Street Signs with 6 month timeline; additional funding from General Fund
Community Development	Homeless Outreach Initiatives	028-155-0000-41XX		32,837	32,837	Fund 028 - Measure H Annual County Allocation to support Homeless Outreach initiatives as supplied in workplan to LA County
Community Development	Homeless Outreach Initiatives	028-155-0000-4270		12,000	12,000	Fund 028 - Measure H Annual County Allocation to support Homeless Outreach initiatives as supplied in workplan to LA County
Community Development	Homeless Outreach Initiatives	028-155-0000-4300		10,000	10,000	Fund 028 - Measure H Annual County Allocation to support Homeless Outreach initiatives as supplied in workplan to LA County
Police Department	Narcotics Incinerator/Drug Disposal Program	110-222-3938-4300	-	11,937	11,937	Fund 110 - Operating Grants (<i>Opioid Settlement Funding</i>)
SPECIAL FUND ENHANCEMENT TOTAL:			-	79,274	79,274	
Recreation & Comm. Svcs.	Rec Park Gym Floor Recoating (<i>biannual maintenance</i>)	043-390-0000-4260	-	3,300	3,300	Fund 043 - Facility Management Fund
Public Works	New Position: Water System Operator	070-381-0000-41XX	115,000	-	115,000	Fund 070 - Water Fund
Public Works	Purchase 10 Sewer Manholes and Rings	072-365-0000-4300	-	8,500	8,500	Fund 072 - Sewer Fund
Public Works	Backhoe Loader	072-360-0000-4300	-	105,000	105,000	50% Sewer Fund/50% General Fund
PROPRIETARY FUNDS ENHANCEMENT TOTAL:			115,000	113,500	228,500	
FY2024-2025 ENHANCEMENT TOTALS:			\$ 589,500	\$ 934,844	\$ 1,524,344	

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CITY OF SAN FERNANDO

FY 2022-2026 Strategic Goals

March 2023

Historic & Visionary

Strategic Goals serve as a road map to establish policies and programs that provide a safe and clean environment, maximize the quality of life in San Fernando, and enhance City services. These goals are achievable through allocating City resources as well as leveraging collaboration with federal, state and county governments and local non-profit organizations to secure resources and funding opportunities.

The 2021-2026 City-wide Strategic Goals articulate goals and objectives that the City of San Fernando will work to achieve over a five-year period. The Strategic Goals provide context for budget development and revenue priorities to ensure the City Council, 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.

Adopted: April 19, 2021

Revised: January 17, 2023



2022 - 2026 Strategic Goals

The strategic goals guiding the development of the fiscal year 2023-2024 budget are:



I. FOCUS ON COMMUNITY FIRST



II. CULTIVATING A STRONGER
LOCAL ECONOMY



III. PRESERVE BEAUTIFUL HOMES AND
NEIGHBORHOODS



IV. STRENGTHEN CLIMATE RESILIENCE
AND ENVIRONMENTAL JUSTICE



2022 - 2026 Strategic Goals (continued)



V. ENHANCE PUBLIC
TRANSPORTATION TO MOVE SAN
FERNANDO



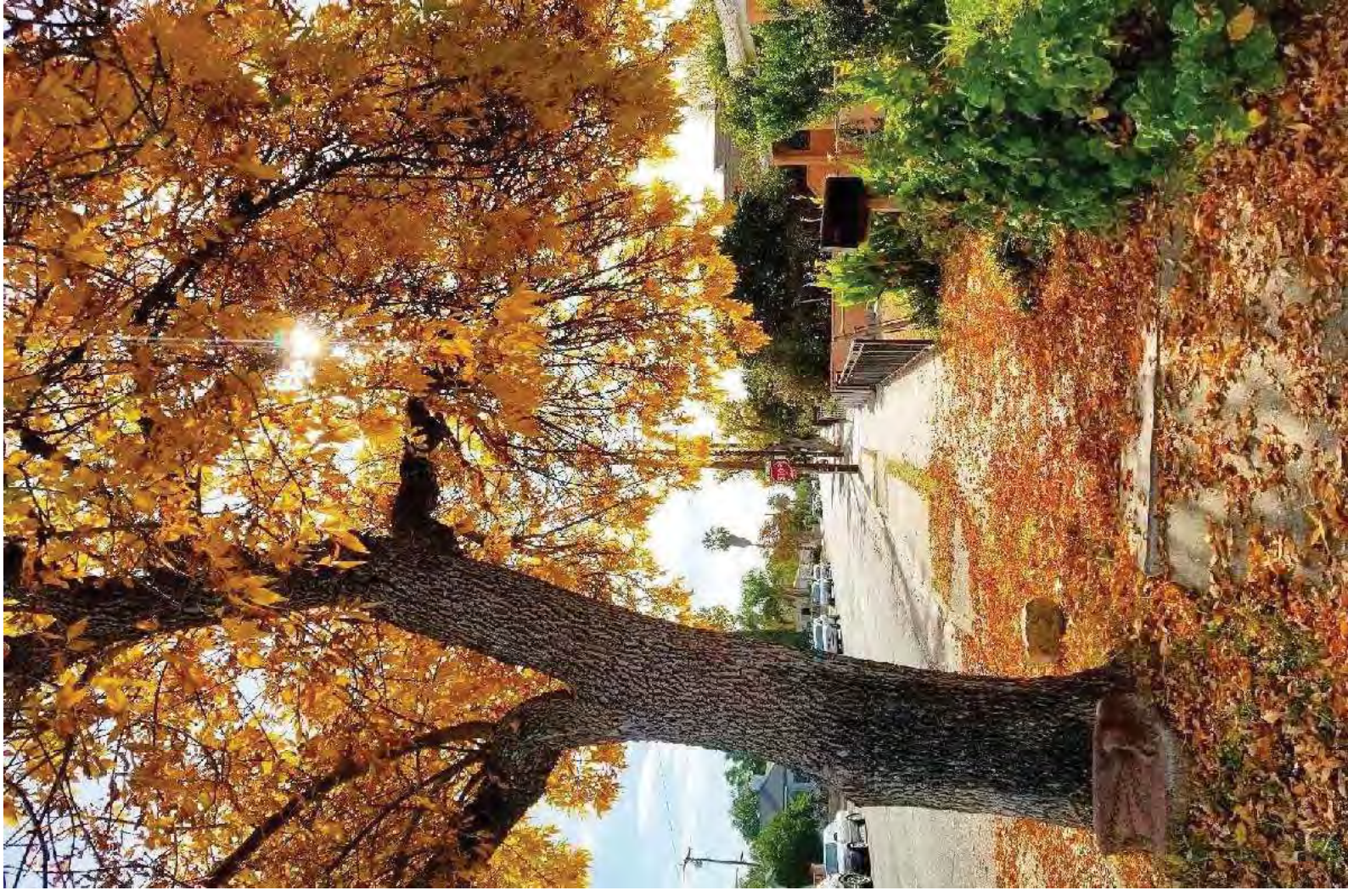
VI. BUILD RESILIENT AND RELIABLE
INFRASTRUCTURE



VII. FORGE FINANCIAL STRENGTH AND
STABILITY



VII. EMERGENCY PREPAREDNESS:
SUPPORTING THE COMMUNITY

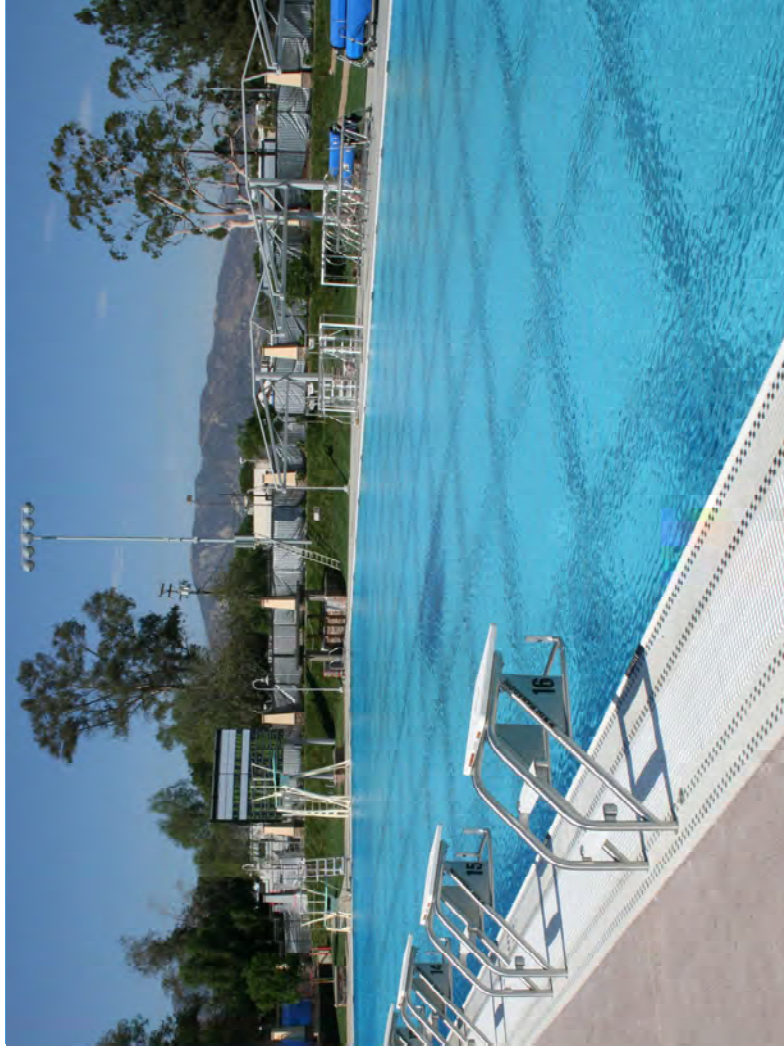


I. FOCUS ON COMMUNITY FIRST

Goal: The City of San Fernando is committed to providing a high standard of service, safety, and quality of life for San Fernando taxpayers. The City works to increase opportunities and support for residents to secure their basic needs and connect residents to support services. These outcomes can be achieved by enhancing public safety, increasing access to City services and programs, and keeping the community informed through outreach and transparency initiatives.

Strategies:

1. Provide opportunities for community engagement to further develop strategic goals, ensure strategic goals are consistent with community needs, and create a public engagement policy and strategy to proactively seek community feedback on major City decisions.
2. Ensure San Fernando Police Department has adequate resources for personnel, equipment, training and community-based policing options.
3. Improve the City's use of technology to enhance customer service, work more efficiently and make it easier to conduct business with the City, improve transparency, and increase community access to broadband.
4. Explore opportunities to expand recreation and community service programs, senior programs, and healthy lifestyle initiatives.
5. Implement the Homeless Action Plan and related policies to support unsheltered and under housed individuals and families.
6. Expand collaboration with Public-Private Partnerships (PPP's) and local Community-Based Organizations (CBO's) to support San Fernando in achieving key strategic goals.



II. CULTIVATING A STRONGER LOCAL ECONOMY

Goal: The City of San Fernando is committed to pursuing economic development opportunities to bolster the City's revenue, enhance the health of the business climate, and highlight the City's rich history, culture, music, arts, Native American, and Latin American roots. Enhancing the local economy provides the resources to fund top-notch City services, programs, and infrastructure.

Strategies:

1. Provide technical and financial assistance programs for small business retention, expansion and recruitment. Establish programs that support a "One-Stop Business Center."
2. Create a Downtown Master Plan to enhance the historic downtown business corridor through architectural design and signage standards, business development support and pedestrian focused improvements.
3. Attract and retain private investment in all of the City's business corridors and support place-making efforts. Attract well-paying jobs to the City's industrial and commercial corridors by focusing on growing industries including, but not limited to, climate resiliency research and development, clean energy, emerging technologies, cultural arts, culinary arts, and entertainment options.



III. PRESERVE BEAUTIFUL HOMES AND NEIGHBORHOODS

Goal: 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.

Strategies:

1. Promote home ownership and first time homeowner programs, particularly programs that provide home ownership opportunities for current San Fernando residents/renters.
2. Explore programs that provide technical assistance, architectural guidance, and financial support for the preservation and restoration of historic residential homes, and rehabilitation assistance for low- to moderate-income homeowners.
3. Support historic preservation programs, including 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.
4. Educate property owners on property maintenance standards to protect the charm and character of the City's neighborhoods.
5. Invest in enhancing parks, park amenities, and accessibility at all of the City's recreational parks, natural parks and open spaces.

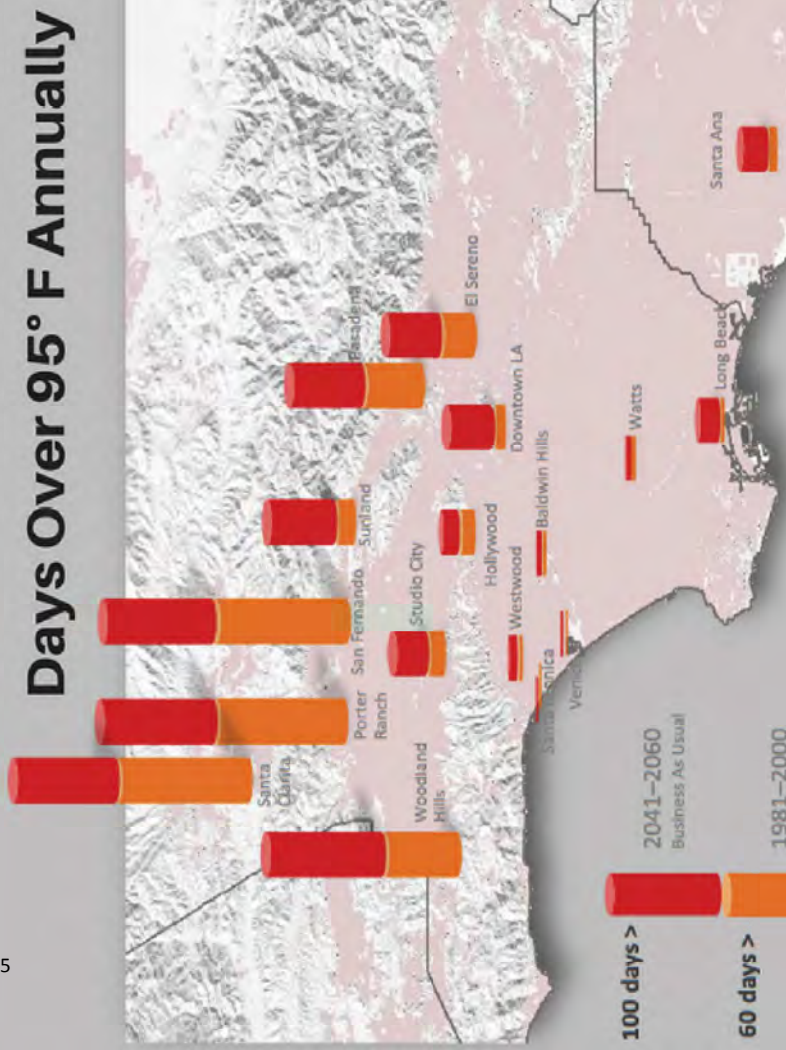


IV. STRENGTHEN CLIMATE RESILIENCE AND ENVIRONMENTAL JUSTICE

Goal: The City of San Fernando is committed to protecting public health, natural resources, and local water independence by being a leader in promoting conservation, energy efficiency, sustainability, reducing climate-related risks, and increasing climate resilience and adaptation.

Strategies:

1. Strengthen the City's urban forest by continuing to invest in tree planting and tree care efforts, which will improve air quality, expand native habitat and address extreme heat and heat island impacts.
2. Safeguard the City's water quality and local water supply through conservation programs, landscape regulations, water capture, smart-technology and equipment upgrades and other programs to reduce water usage with the goal of maintaining 100% water independence.
3. 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.
4. Advocate for, and leverage, funding opportunities through federal, state, and regional agencies to connect residents and businesses to sustainability and conservation financial resources.



V. ENHANCE PUBLIC TRANSPORTATION TO MOVE SAN FERNANDO

Goal: The City of San Fernando is committed to enhancing regional and local public transportation options that benefit residents, employees, visitors, and customers of San Fernando businesses and cultural institutions.

Strategies:

1. Enhance public transit by providing affordable access to the Mission City Transit system (i.e. Trolley) and improve Trolley stops by making them more user friendly, attractive, clean and architecturally consistent.
2. Improve the City's pedestrian and bike trail network, services, and accessibility, including increased maintenance of the Mission City Bike Trail and completion of the Pacoima Wash Bike Path.
3. Support and prioritize deployment of electric and alternative fuel vehicles through the promotion of electric charging stations and other clean fuel options.
4. Ensure the East San Fernando Valley Regional Light Rail and Metrolink projects servicing San Fernando complement and enhance existing public transportation options without causing undue hardship to traffic, pedestrian and parking systems.
5. 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.



VI. BUILD RELIABLE AND RESILIENT INFRASTRUCTURE

Goal: 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.

Strategies:

1. Invest in water and sewer infrastructure through risk, resiliency and redundancy improvements, infiltration projects, treatment systems, and storage enhancements.
2. Maximize annual street paving and sidewalk repair by leveraging multiple sources of federal, state, county and private funding.
3. Beautify the Civic Center through investment in public buildings, landscaping and infrastructure, including modernizing the City's Police Station and City Hall.

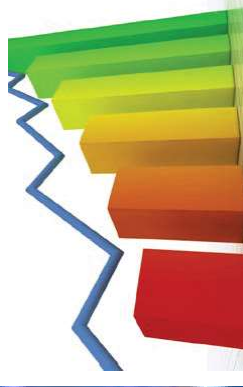


VII. FORGE FINANCIAL STRENGTH AND STABILITY

Goal: 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.

Strategies:

1. Ensure transparency and engagement opportunities for stakeholders to provide input on management of City resources, including special tax measures and budget priorities.
2. Review and update the City's Comprehensive Financial Policies biannually.
3. Implement strategies to reduce long-term pension and other post-employment benefits (i.e. retiree health) liabilities.
4. Focus on grant funding to raise significant resources to implement strategic goals and priority projects.
5. Continue to submit and receive the Government Financial Officers Association (GFOA) Awards for Excellence in Financial Reporting and Budget Preparation.



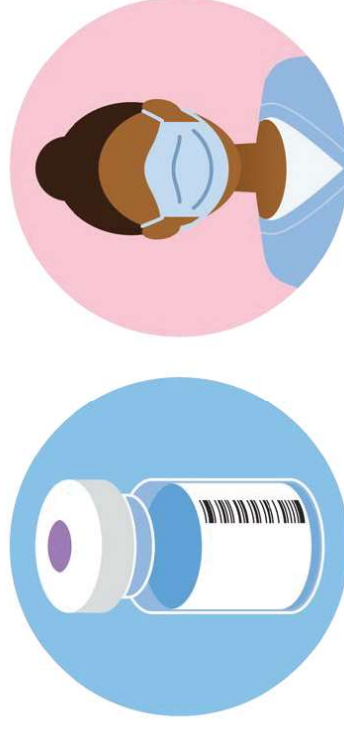
VIII. EMERGENCY PREPAREDNESS: SUPPORTING THE COMMUNITY

Goal: The City of San Fernando is committed to preparing City staff and community members to be safe before, during, and after an emergency or natural disaster, including but not limited to, earthquakes, wildfires, wind events, extreme heat, floods, and pandemics. Effective emergency management requires adequate training and preparation before an emergency, decisive action and coordination during the response, leveraging resources during the recovery, and providing timely information and clear communication throughout.

Strategies:

1. Continually review and update the Emergency Operations Plan, including providing Emergency Operations Center training to City staff and emergency response personnel to ensure effective inter-department and inter-agency coordination during an emergency response.
2. Foster relationships with regional agencies, local businesses, and community based organizations to improve the City's emergency response capacity through partnerships and mutual aid..
3. 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 during emergency response and recovery, including financial assistance and other resources available to residents and businesses.
 - b. Utilize emergency communication capability (ALERT San Fernando) appropriately to ensure important information is actively pushed out to the community.

- 4) Leverage federal, state, and regional resources through the Federal Emergency Management Agency (FEMA), California Office of Emergency Services (CalOES), mutual aid from Los Angeles County and surrounding cities to increase our capacity and ability to effectively prepare, respond, and recover from an emergency.





THE CITY OF SAN FERNANDO

CITY LEADERSHIP

CITY COUNCIL

Mayor Celeste Rodriguez

Vice Mayor Mary Mendoza

Councilmember Cindy Montañez

Councilmember Mary Solorio

Councilmember Joel Fajardo

CITY MANAGER AND DIRECTORS

City Manager Nick Kimball

Deputy City Manager Kanika Kith

City Clerk Julia Fritz

Police Chief Fabian Valdez

Director of Finance Erica Melton

Director of Community Development (Vacant)

Director of Recreation and

Community Services Julian Venegas

Director of Public Works Matt Baumgardner



ABOUT SAN FERNANDO

“First City of the Valley”

As you enter the City of San Fernando along picturesque, palm-lined Brand Boulevard, you discover a community rich in California history dating back almost two centuries. Named in honor of a Spanish Saint/King, San Fernando was selected for settlement long before the rest of Los Angeles. The City grew out of the ranching activities surrounding Mission de San Fernando Rey, whose graceful porticoes still stand today. By the early 1800’s the settlement had blossomed into a small trading center where farm crop, olives, wine, and thousands of livestock raised by the resident Indians were bought and sold.



San Fernando enjoyed a brief gold rush in the 1840s when nuggets were discovered in a nearby canyon. In 1874, San Fernando became the valley’s first organized community, thus earning the title “First City of the Valley”. With the arrival of the railroad two years later, town lots soared from \$10 apiece to \$150.

The City of San Fernando is a community of attractive contrasts. What was once a land of farms and ranches adjoining the Mission de San Fernando Rey is now a vibrant center of manufacturing and commerce. San Fernando enjoys a sweeping view of the panoramic San Gabriel foothills and



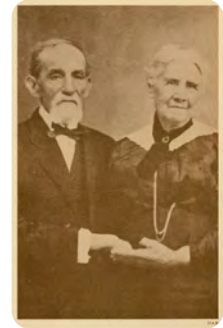
a sense of privacy; yet it is only minutes from downtown Los Angeles and only minutes away from other centers of commercial activity, thanks to a network of freeways and nearby airports. The City combines modern metropolitan conveniences with a close-knit community of friendly, civic-minded residents.

Moreover, San Fernando proudly offers responsive city services, good access to city government, a large labor pool, a lower business tax than Los Angeles, and no utility tax. A warm sunny climate and plenty of recreational activities add to the City’s drawing power. The weather is downright Mediterranean, with average rainfall of 12” – 17” and 44% humidity. Average temperatures range from highs of 85 degrees in summer to lows of 47 degrees in winter. It’s no wonder, then, that

many people are finding San Fernando an ideal place to live and work! San Fernando has a rich history and flavor with a population of 24,050.

LOPEZ ADOBE

The Lopez Adobe is a popular local attraction that is a source of pride for many in San Fernando. The property was acquired from the King of Spain via a grant to DeCelis. The chain of title deed is on display in the dining room of the adobe. An upper apartment was the home of a daughter, Kate Lopez Millen from 1931 until her death in 1961. Her children sold the adobe to the City of San Fernando in 1970. This purchase was made possible by a Historical Preservation grant, given to save the house from destruction. The 1971 earthquake did not do too much structural damage and, in 1974, it was restored as the original building for use as an early historical site. A group of San Fernando citizens, students and organizations contributed time, labor, talents, and money to prepare the home for its grand opening on April 5, 1975.



The adobe is operated by the San Fernando Historical Site and Preservation Commission. The adobe is registered as a National Historical Site, a state and county Historical Site, and the California Historical Advisory Committee says it is considered an important historical point of interest in the state.

San Fernando has been presented with a Gold Seal Award from the San Fernando Valley Beautiful Association for the beautiful Casa de Geronimo Lopez adobe and the grounds surrounding the home.

LOCATION

The City of San Fernando is located in the northeast section of the San Fernando Valley at the southern foot of the San Gabriel Mountains. This compact community of 2.4 square miles is completely surrounded by the City of Los Angeles, including the nearby communities of Sylmar, Mission Hills and Pacoima. Major physiographic features located near the city include the San Gabriel Mountains (located approximately 3 miles to the north), the Pacoima Wash (located along the eastern side of the city), Hansen Lake (located 3 miles to the southeast of the city), and the Los Angeles Reservoir (located approximately 4 miles to the northwest). Regional access to the City of San Fernando is possible from three freeways located in the area: Interstate 5 Freeway (I-5), State Route 118 (SR-118), and Interstate 210 Freeway (I-210).



FORM OF GOVERNMENT: Council – City Manager

GOVERNING BODY: Five City Council members elected to overlapping four-year terms. The City Council selects the Mayor from its membership.

ADMINISTRATION: City Manager appointed by City Council (simple majority vote required to hire and dismiss).

CONTRACT SERVICES: Fire and Emergency Medical Services, Solid Waste Disposal, Animal Control, Street Sweeping and City Attorney.

DEMOGRAPHICS¹

AREA: 2.4 square miles

DATE OF INCORPORATION: August 31, 1911

POPULATION: 24,244

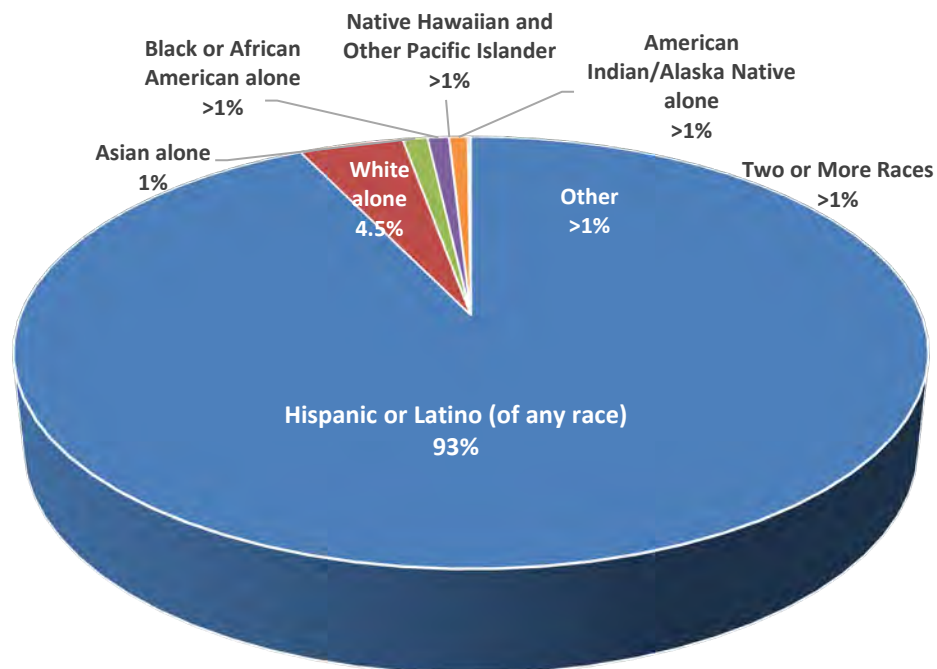
RACIAL COMPOSITION:

• 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



¹ 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):



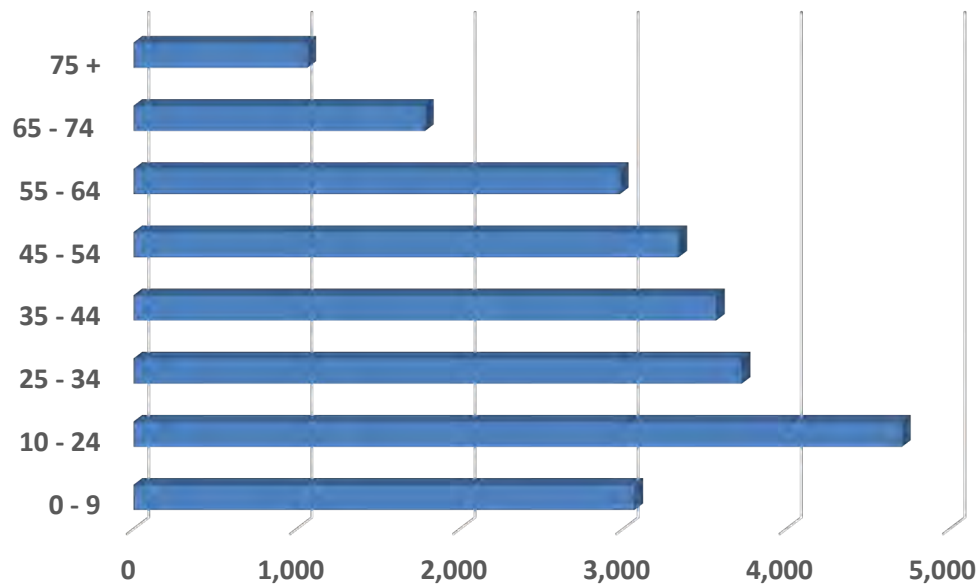
MEDIAN AGE: 36.7 years

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 7
- Intermediate 5
- High School 1
- Adult 0



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 %

Community Profile

REGISTERED VOTERS: 12,216

NUMBER OF VOTES CAST IN LAST ELECTION: 4,064 (November 2022)



NUMBER OF PARKS: 7

NUMBER OF MILES OF STREETS: 50.1

- Local/Collector Streets 39.8 miles
- Arterial Streets 7.1 miles
- Alleyways 3.2 miles



	# of Employees	% of Total Employment
TOP 10 EMPLOYERS:		
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 1st and concludes on June 30th. In accordance with fundamental democratic principles, the City embraces the notion and practice of citizen participation, especially in key planning and resource allocation activities. Therefore, the development of the budget process begins early in the prior fiscal year to ensure adequate planning and community input into that planning. Departments obtain citizen input through Boards and Commission meetings, public hearings, study sessions and other forms of written and oral communication.

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

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

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

Strategic Planning and Program Assessment

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

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

Budget Directive and Departmental Submittal

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

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

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

Budget Preparation and Adoption

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

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

Adjustments to the Adopted Budget

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

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

FISCAL YEAR 2024-2025

BUDGET CALENDAR

TIME FRAME	TASK	DEPARTMENT(S)
January - April 2024	Review and calculate revenue projections for General Fund, Special Revenue Funds, Enterprise Funds and Capital Projects Funds.	Finance
February 2024	Review/Update salary projections.	Personnel, Finance
February 13, 2024	Special Study session to review Citywide Strategic Goals and Set City Council Priorities for FY 2024-2025	Administration
March 18, 2024	City Council update and presentation: <ul style="list-style-type: none"> FY 2022-2023 Audited Financial Statements FY 2023-2024 Mid-year Budget FY 2024-2025 Budget Kickoff 	Administration, Finance
March – May 2024	Public Engagement: <ul style="list-style-type: none"> 2024-2025 Citywide Priorities Survey Local Transaction Tax Town Hall Meeting Commission Meeting Presentations 	Administration, Finance
March 12, 2024	City Manager meets with Department Heads to discuss the budget schedule and provide direction regarding budget guidelines.	All Departments
March 12 – April 5, 2024	Departments review and complete budget forms.	All Departments
April 8 - 12, 2024	Preliminary review of department budget forms, including review of enhancement and Capital requests.	Administration, Finance
April 15 - 18, 2024	City Manager/Finance Director meetings with Department Heads to discuss budget requests.	All Departments
April 22 – 24, 2024	Finalize City Manager's recommendations.	Administration, Finance
April/May 2024	Prepare Proposed Budget document.	Administration, Finance
May 6, 2024	Proposed Budget provided to City Council and posted to the City's website.	Administration, Finance
May 8, 2024	2024-2025 Proposed Budget Virtual Town Hall Meeting.	Administration, Finance
May 13, 2024 May 20, 2024 May 28, 2024 June 3, 2024	Budget Study Sessions.	All Departments
May/June 2024	Update Proposed Budget based on City Council direction.	Administration, Finance
June 10, 2024	Publish Notice of Public Hearing for budget adoptions.	City Clerk
July 1, 2024	Budget hearing and adoption, including adopting of Gann Limit.	Administration, Finance
July 8, 2024	Post adopted budget to the City's Finance system.	Finance
July/August 2024	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 Annual Comprehensive Financial Report (ACFR). 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.

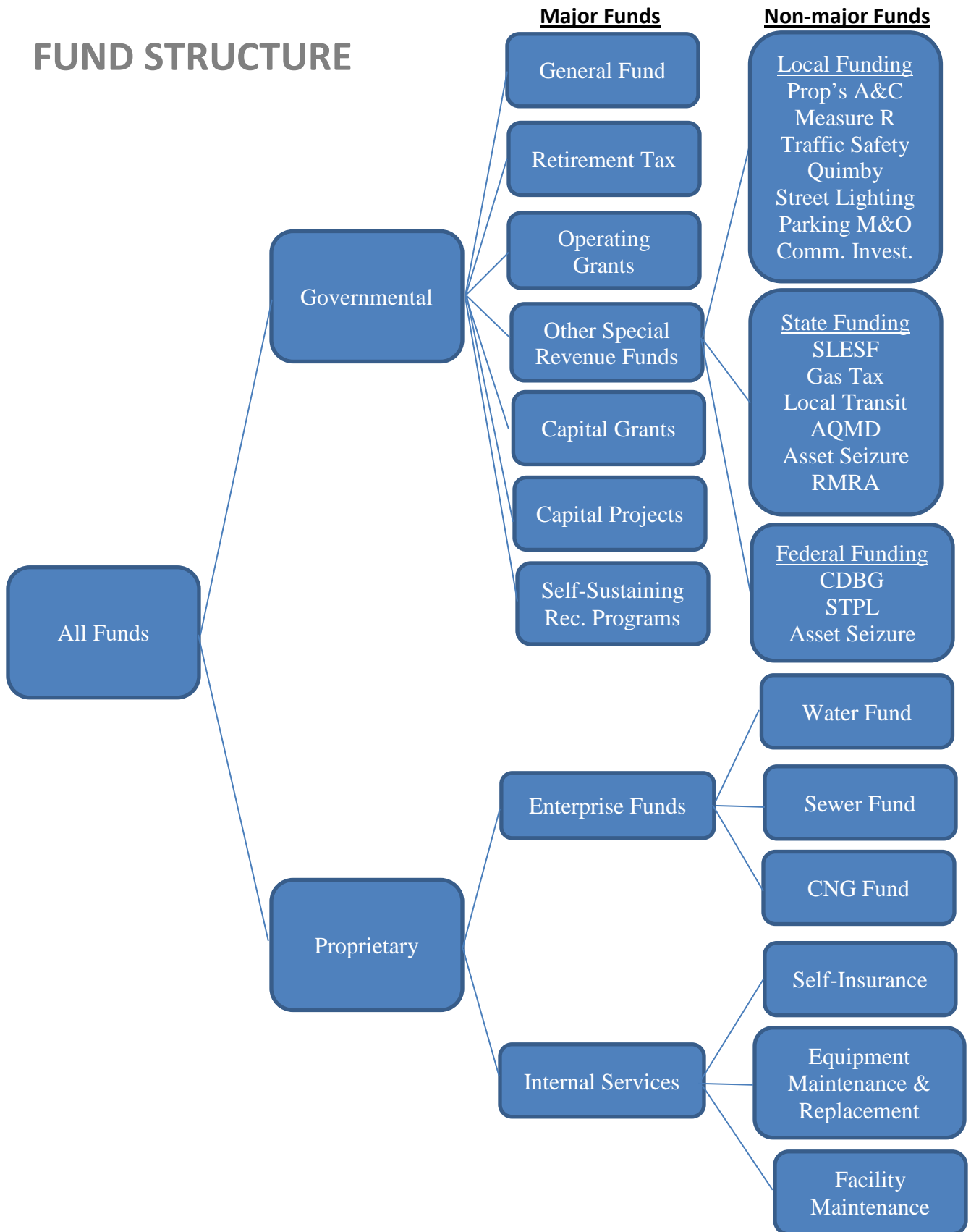
Fund Structure

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. 8318

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN FERNANDO, CALIFORNIA, ADOPTING A BUDGET FOR THE FISCAL YEAR 2024-2025 AND ESTABLISHING ESTIMATED REVENUES AND APPROPRIATIONS AS DESCRIBED HEREIN

WHEREAS, the City Council has received and considered a proposed budget for Fiscal Year (FY) 2024-2025, commencing July 1, 2024, and ending June 30, 2025; and

WHEREAS, the City Council has reviewed and modified the proposed budget and conducted a Public Hearing on the budget on July 1, 2024; 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, 2024 and ending June 30, 2025, 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 2024-2025 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 2024-2025 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 13, 2024, May 20, 2024, May 28, 2024, and June 3, 2024.

SECTION 5. Account balances that are encumbered as of June 30, 2024, may be carried over and re-budgeted in the fiscal year 2024-2025 budget with the approval of the City Manager or his/her designee.

SECTION 6. The unexpended account balances, as of June 30, 2024, for Capital expenditures, capital grants, and Capital Improvement Projects may be carried over and re-budgeted in the fiscal year 2024-2025 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 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 12. 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 13. 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.

SECTION 14. 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 1st day of July, 2024.

DocuSigned by:

Celeste Rodriguez

1802A32830E7406...

Celeste T. Rodriguez, Mayor of the City of San Fernando, California

ATTEST:

DocuSigned by:

Julia Fritz

EA162E836CE58B3...

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. 8318 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 1st day of July, 2024, by the following vote of the City Council:

AYES: Garcia, Solorio, Fajardo, Mendoza, Rodriguez - 5

NAYS: None

ABSENT: None

ABSTAINED: None

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of San Fernando, California, this 5th day of July, 2024.

DocuSigned by:

Julia Fritz

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Julia Fritz, City Clerk

City of San Fernando
Adjustments to Proposed Budget
Fiscal Year 2024-2025

EXHIBIT "1"
RES. NO. 8318

001 - GENERAL FUND			
Beginning Fund Balance:		10,001,735	
Proposed Revenue Total		28,055,808	
Account - Description	Proposed Estimate	Revised Estimate	Change
N/A	-	-	-
Total Revenue Adjustments	-	-	-
Revised Revenue Total		28,055,808	

Proposed Expenditure Total			26,729,059		
Account - Description		Proposed Appropriation	Revised Appropriation	Difference	
Approved Enhancements					
001-105-0000-4300	DEPARTMENT SUPPLIES	8,500	10,500	2,000	Marketing Materials
001-115-0000-4260	CONTRACTUAL SERVICES	17,194	25,694	8,500	Records Retention Schedule
001-116-0000-4260	CONTRACTUAL SERVICES	-	60,000	60,000	Elections Expenses - LA County
001-150-0000-41XX	PERSONNEL COSTS	182,398	367,398	185,000	New Position: Planning Manager
001-140-0000-4270	PROFESSIONAL SERVICES	40,696	140,696	100,000	Contract Services: Deputy Bldg Official/Insp.
001-152-0000-4300	DEPARTMENT SUPPLIES	4,500	8,000	3,500	Post Card Mailing Residential Properties
001-135-0000-4270	PROFESSIONAL SERVICES	112,367	137,367	25,000	IT Managed Services Provider Replacement
001-135-0000-4260	CONTRACTUAL SERVICES	369,532	509,532	140,000	Financial Sys. Replacement (Implem. & Subscr.)
001-135-0000-4300	DEPARTMENT SUPPLIES	500	25,500	25,000	Citywide PC Replacement Program (Year 2)
001-133-0000-4365	TUITION REIMBURSEMENT	1,500	6,000	4,500	HR Tuition Reimbursement
001-133-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	500	5,500	5,000	HR Staff CPE/Conferences
001-133-0000-4103	WAGES-PERMANENT EMPLOYEES	32,859	37,859	5,000	Reclass Personnel Office Clerk to PT Admin Asst.
001-135-0000-4260	CONTRACTUAL SERVICES	369,532	399,532	30,000	4x Handheld Ticket Writer
001-225-0000-41XX	PERSONNEL COSTS	4,332,160	4,372,160	40,000	Position Reclass: Police Corporal Program (5)
001-135-0000-4260	CONTRACTUAL SERVICES	369,532	380,852	11,320	E-Subpoena (year 1)
001-222-0000-4270	PROFESSIONAL SERVICES	12,290	27,290	15,000	Background Investigations (10)
001-225-0000-4360	PERSONNEL TRAINING	12,290	32,290	20,000	POST Training for New Officers
001-222-0000-4300	DEPARTMENT SUPPLIES	100,600	110,600	10,000	Ammunition Cost Increase
001-222-0000-4365	TUITION REIMBURSEMENT	-	8,000	8,000	PD Tuition Reimbursement
001-224-0000-4365	TUITION REIMBURSEMENT	-	6,000	6,000	PD Tuition Reimbursement
001-225-0000-4365	TUITION REIMBURSEMENT	-	18,000	18,000	PD Tuition Reimbursement
001-424-0000-4260	CONTRACTUAL SERVICES	48,680	98,680	50,000	Fully fund All Citywide Special Events
001-420-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	560	3,560	3,000	CPRS Membership & Conference
001-107-XXXX-4300	DEPARTMENT SUPPLIES	-	3,000	3,000	BCRC operations and programs supplies
001-420-0000-4300	DEPARTMENT SUPPLIES	15,210	17,710	2,500	Ice machine for Recreation Park
001-420-0000-4360	PERSONNEL TRAINING	390	1,390	1,000	Las Palmas Staff Prof Dev
001-370-0000-4310	DEPARTMENT SUPPLIES	-	37,500	37,500	Citywide Signage Updates
001-311-0000-41XX	PERSONNEL COSTS	320,247	400,247	80,000	Position Reclass: Graffitti & Trees FT Positions
001-140-0000-4270	PROFESSIONAL SERVICES	140,696	290,696	150,000	Mixed Use Overlay & Obj Design Standards
001-423-0000-4103	SALARIES-PART TIME EMPLOYEES	333,959	380,709	46,750	New Afterschool Teen Program: Staff
001-423-0000-4300	DEPARTMENT SUPPLIES	6,000	14,000	8,000	New Afterschool Teen Program: Supplies
001-225-0000-4105	OVERTIME	145,000	153,000	8,000	PD OT: DUI Checkpoints
001-310-0000-4500	CAPITAL EQUIPMENT	-	105,000	105,000	Backhoe Loader (50% GF - 50% Sewer)
Additional Adjustments					
001-101-0000-4270	PROFESSIONAL SERVICES	8,500	43,500	35,000	Continued Language Translation Services
001-101-XXXX-4430	ACTIVITIES & PROGRAMS	-	12,500	12,500	To Account for Councilmember Fee Waivers
001-155-0000-41XX	PERSONNEL COSTS	177,987	146,150	(31,837)	Revised Labor Distribution (Housing Coord.)
001-190-0000-4906	TRANSFER TO SELF-INSURANCE FUND	-	85,000	85,000	SIF Updates based on ICRMA FY25 Budget
Total Expenditure Adjustments		9,061,191	10,282,940	1,317,233	
Revised Expenditure Total			28,046,292		
Operating Surplus(Deficit)			9,516		

Ending Fund Balance: 10,011,251

City of San Fernando
Adjustments to Proposed Budget
Fiscal Year 2024-2025

EXHIBIT "1"
RES. NO. 8318

006 - SELF INSURANCE FUND				
Beginning Fund Balance:				243,171
Proposed Revenue Total				2,360,105
Account - Description	Proposed Estimate	Revised Estimate	Change	
006-3970-0000 TRANSFER FROM GENERAL FUND	-	85,000	85,000	SIF Updates based on ICRMA FY25 Budget
Total Revenue Adjustments	-	85,000	85,000	
Revised Revenue Total				2,445,105
Proposed Expenditure Total				2,325,000
Account - Description	Proposed Appropriation	Revised Appropriation	Difference	
006-190-0000-4240 INSURANCE AND SURETY	358,659	467,343	108,684	SIF Updates based on ICRMA FY25 Budget
006-190-0000-4810 WORKERS COMP CLAIMS	500,000	250,000	(250,000)	SIF Updates based on ICRMA FY25 Budget
006-190-0000-4830 LIABILITY INS REQUIREMENTS	1,216,341	1,425,836	209,495	SIF Updates based on ICRMA FY25 Budget
Total Expenditure Adjustments	2,075,000	2,143,179	68,179	
Revised Expenditure Total				2,393,179
Operating Surplus(Deficit)				51,926
Ending Fund Balance:				295,097

013 - TRAFFIC SAFETY FUND				
Beginning Fund Balance:				15,103
Proposed Revenue Total				2,000
Account - Description	Proposed Estimate	Revised Estimate	Change	
N/A	-	-	-	
Total Revenue Adjustments	-	-	-	
Revised Revenue Total				2,000
Proposed Expenditure Total				
Account - Description	Proposed Appropriation	Revised Appropriation	Difference	
013-370-0000-4310 DEPARTMENT SUPPLIES	-	12,500	12,500	Citywide Signage Updates
Total Expenditure Adjustments	-	12,500	12,500	
Revised Expenditure Total				12,500
Operating Surplus(Deficit)				(10,500)
Ending Fund Balance:				4,603

City of San Fernando
Adjustments to Proposed Budget
Fiscal Year 2024-2025

EXHIBIT "1"
RES. NO. 8318

028 - MEASURE H				
Beginning Fund Balance:			-	
Proposed Revenue Total			54,837	
	Account - Description	Proposed Estimate	Revised Estimate	Change
N/A		-	-	-
Total Revenue Adjustments		-	-	-
Revised Revenue Total			54,837	
Proposed Expenditure Total				
	Account - Description	Proposed Appropriation	Revised Appropriation	Difference
028-155-0000-41XX	PERSONNEL COSTS	-	32,837	32,837 Revised Labor Distribution (Housing Coord.)
028-155-0000-4270	PROFESSIONAL SERVICES	-	12,000	12,000 Homeless Outreach Initiatives
028-155-0000-4300	DEPARTMENT SUPPLIES	-	10,000	10,000 Homeless Outreach Initiatives
Total Expenditure Adjustments		-	54,837	54,837
Revised Expenditure Total			54,837	
Operating Surplus(Deficit)			0	
Ending Fund Balance:			-	

041 - EQUIPMENT REPLACEMENT FUND				
Beginning Fund Balance:			959,231	
Proposed Revenue Total			787,308	
	Account - Description	Proposed Estimate	Revised Estimate	Change
N/A		-	-	-
Total Revenue Adjustments		-	-	-
Revised Revenue Total			787,308	
Proposed Expenditure Total			736,135	
	Account - Description	Proposed Appropriation	Revised Appropriation	Difference
041-320-0000-41XX	PERSONNEL COSTS	787,308	765,496	(21,812) Revised Labor Distribution (City Mechanic)
Total Expenditure Adjustments		787,308	765,496	(21,812)
Revised Expenditure Total			714,323	
Operating Surplus(Deficit)			72,985	
Ending Fund Balance:			1,032,216	

City of San Fernando
Adjustments to Proposed Budget
Fiscal Year 2024-2025

EXHIBIT "1"
RES. NO. 8318

043 - FACILITY MAINTENANCE FUND					
Beginning Fund Balance:			-		
Proposed Revenue Total			1,756,667		
Account - Description			Proposed Estimate	Revised Estimate	Change
N/A			-	-	-
Total Revenue Adjustments			-	-	-
Revised Revenue Total			1,756,667		
Proposed Expenditure Total			1,721,507		
Account - Description			Proposed Appropriation	Revised Appropriation	Difference
043-390-0000-4260 CONTRACTUAL SERVICES			259,505	262,805	3,300
Total Expenditure Adjustments			259,505	262,805	3,300
Revised Expenditure Total			1,724,807		
Operating Surplus(Deficit)			31,860		
Ending Fund Balance:			31,860		
070 - WATER FUND					
Beginning Fund Balance:			627,088		
Proposed Revenue Total			5,785,000		
Account - Description			Proposed Estimate	Revised Estimate	Change
N/A			-	-	-
Total Revenue Adjustments			-	-	-
Revised Revenue Total			5,785,000		
Proposed Expenditure Total			5,422,565		
Account - Description			Proposed Appropriation	Revised Appropriation	Difference
070-381-0000-41XX PERSONNEL COSTS			542,528	657,528	115,000
Total Expenditure Adjustments			542,528	657,528	115,000
Revised Expenditure Total			5,537,565		
Operating Surplus(Deficit)			247,435		
Ending Fund Balance:			874,523		

City of San Fernando
Adjustments to Proposed Budget
Fiscal Year 2024-2025

EXHIBIT "1"
RES. NO. 8318

072 - SEWER FUND						
Beginning Fund Balance:			3,502,633			
Proposed Revenue Total			4,200,000			
Account - Description			Proposed Estimate	Revised Estimate	Change	
N/A			-	-	-	
Total Revenue Adjustments			-	-	-	
Revised Revenue Total			4,200,000			
Proposed Expenditure Total			6,124,699			
Account - Description			Proposed Appropriation	Revised Appropriation	Difference	
072-360-0000-4500	CAPITAL EQUIPMENT		29,481	134,481	105,000	Backhoe Loader (50% GF - 50% Sewer)
072-365-0000-4300	DEPARTMENT SUPPLIES		-	8,500	8,500	Purchase 10 Sewer Manholes and Rings
Total Expenditure Adjustments			29,481	142,981	113,500	
Revised Expenditure Total			6,238,199			
Operating Surplus(Deficit)			(2,038,199)			
Ending Fund Balance:			1,464,434			
074 - COMPRESSED NATURAL GAS FUND						
Beginning Fund Balance:			159,742			
Proposed Revenue Total			202,750			
Account - Description			Proposed Estimate	Revised Estimate	Change	
N/A			-	-	-	
Total Revenue Adjustments			-	-	-	
Revised Revenue Total			202,750			
Proposed Expenditure Total			152,532			
Account - Description			Proposed Appropriation	Revised Appropriation	Difference	
074-320-0000-41XX	PERSONNEL COSTS		14,546	36,362	21,816	Revised Labor Distribution (City Mechanic)
Total Expenditure Adjustments			14,546	36,362	21,816	
Revised Expenditure Total			174,348			
Operating Surplus(Deficit)			28,402			
Ending Fund Balance:			188,144			

City of San Fernando
Adjustments to Proposed Budget
Fiscal Year 2024-2025

EXHIBIT "1"
RES. NO. 8318

110 - OPERATING GRANTS				
Beginning Project Balance:			(225,435)	
Proposed Revenue Total			-	
	Account - Description	Proposed Estimate	Revised Estimate	Change
	N/A	-	-	-
Total Revenue Adjustments		-	-	-
Revised Revenue Total			-	
Proposed Expenditure Total			-	
	Account - Description	Proposed Appropriation	Revised Appropriation	Difference
	110-222-3938-4300 DEPARTMENT SUPPLIES	-	11,937	11,937 Narcotics Incinerator/Drug Disposal Program
Total Expenditure Adjustments		-	11,937	11,937
Revised Expenditure Total			11,937	
Operating Surplus(Deficit)			(11,937)	
Ending Project Balance:			(237,372)	

City of San Fernando
Adjustments to Proposed Budget
Fiscal Year 2024-2025

Exhibit "1"
RES. NO. 8318

2024-2025 ARPA SPENDING PLAN

ITEM	STATUS	PROJECT/PROGRAM	APPROVED
1	Complete	Annual Street Repavement - Phase II	1,007,232
2	Complete	COVID-19 Relief/Response Reimbursement	205,940
3	Complete	Layne Park Revitalization Project	200,341
4	Complete	Council Chambers/AV Upgrade	24,981
5	In Progress	Upper Reservoir Project	850,000
6	In Progress	Homeless Outreach Services	300,000
7	In Progress	Pioneer Park Project	254,961
8	In Progress	Downtown Master Plan	250,000
9	In Progress	Annual Street Repavement - Phase III	250,000
10	In Progress	Technology Improvements	179,845
11	In Progress	Las Palmas & Recreation Parks Generator Project	150,000
12	In Progress	City Mobile App - Virtual San Fernando	148,200
13	In Progress	Feasibility Study - New City Park Space	50,000
14	Planning Stage	Sidewalk Repairs	1,071,839
15	Planning Stage	First Time Homebuyer Support & Rehab Loan Revolving Fund	100,000
16	Planning Stage	Las Palmas HVAC Project	400,000
17	Planning Stage	Citywide Curb Repainting	200,000
18	Planning Stage	City Hall Beautification	100,000
19	Planning Stage	Las Palmas Server Room Transition	50,000
20	Planning Stage	Wi-Fi at Las Palmas & Recreation Parks w/Computer Rooms	25,000
Total			\$ 5,818,339

CITY OF SAN FERNANDO
SUMMARY OF BLANKET PURCHASE ORDERS
FISCAL YEAR 2024-2025
BLANKET ORDER

VENDOR NAME	NOT TO EXCEED	SUMMARY OF GOODS TO BE PROVIDED UNDER BLANKET PURCHASE ORDER
3G SIGNS	50,000	PRINTED FORMS, SIGNS & MATERIALS
ADVANCED AUTO REPAIR	100,000	VEHICLE REPAIR AND BODY WORK
AG LAWNMOWER SHOP	25,000	SMALL EQUIPMENT AND REPAIRS
ALL STAR ELITE SPORTS	25,000	UNIFORMS-RCS SPORTS PROGRAMS
AQUA-METRIC SALES COMPANY	50,000	WATER METERS, FIRE SERVICE MATL'S & LINES
ARROYO BUILDING MATERIAL	25,000	MISC LOCAL HARDWARE SUPPLIES
BADGER METER, INC	100,000	WATER METERS, FIRE SERVICE MATL'S & LINES
CARGILL INCORPORATED	350,000	NSF CERTIFIED BULK SALT FOR THE ION EXCHANGE
CDW GOVERNMENT, INC.	50,000	TECHNOLOGY EQUIPMENT
CLEAN ENERGY	50,000	MAINT. & REPAIRS FOR CNG STATION
COOPER HARDWARE	25,000	MISC SUPPLIES
CORE & MAIN LP	125,000	WATER METERS, FIRE SERVICE MATL'S & LINES
DELL MARKETING L.P.	75,000	TECHNOLOGY EQUIPMENT
DOOLEY ENTERPRISES INC	25,000	AMMUNITION
DUTHIE POWER SERVICES INC	30,000	GENERATOR MAINTENANCE AND REPAIRS
FERGUSON WATER WORKS	125,000	WATER METERS, FIRE SERVICE MATL'S & LINES
GRAINGER INC	75,000	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
KEYSTONE UNIFORM DEPOT	25,000	POLICE UNIFORMS
MACKAY METERS INC	25,000	PARKING METER PARTS & EQUIP
MCCALLA COMPANY	25,000	LIVESCAN SUPPLIES
NATIONAL READY MIXED CONCRETE COMPANY	25,000	CONCRETE FOR STREETS AND SIDEWALKS
O'REILLY AUTOMOTIVE STORES INC	30,000	VEHICLE SVC MAINT/REPAIR MATL'S & SUPPLIES
PRO FORCE LAW ENFORCEMENT	25,000	TASERS, HOLSTERS & ACCESSORIES
PROFESSIONAL PRINTING CENTER	50,000	PRINTED FORMS
ROYAL INDUSTRIAL SOLUTIONS	30,000	ELECTRICAL PARTS AND MATL'S
ROYAL PAPER CORPORATION	25,000	JANITORIAL SUPPLIES
S & J SUPPLY CO. INC	50,000	FIRE HYDRANT & METER INSTALLATION MATERIALS
SHI INTERNATIONAL CORP	50,000	TECHNOLOGY EQUIPMENT
SUNBURST UNIFORMS	25,000	POLICE UNIFORMS
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
VULCAN MATERIALS COMPANY	30,000	UTILITY TRENCH AND POTHOLE REPAIR
ZUMAR INDUSTRIES INC	75,000	SIGNS AND MATERIALS

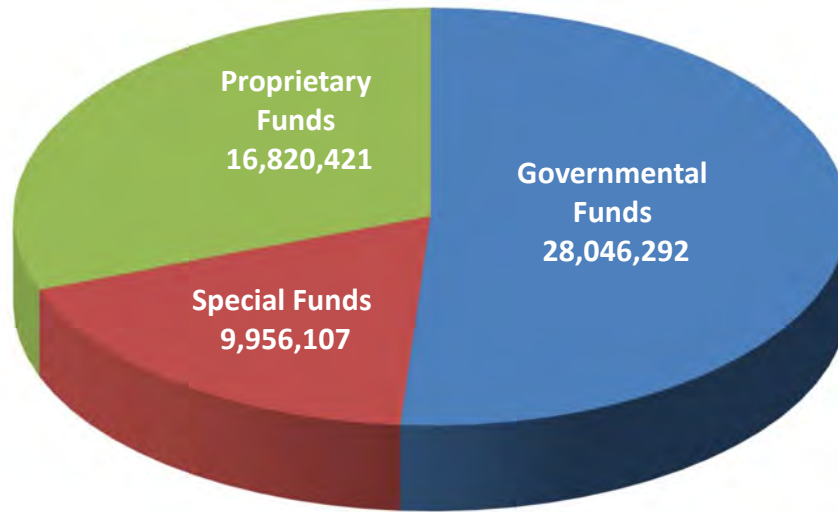
SECTION II. BUDGET OVERVIEW

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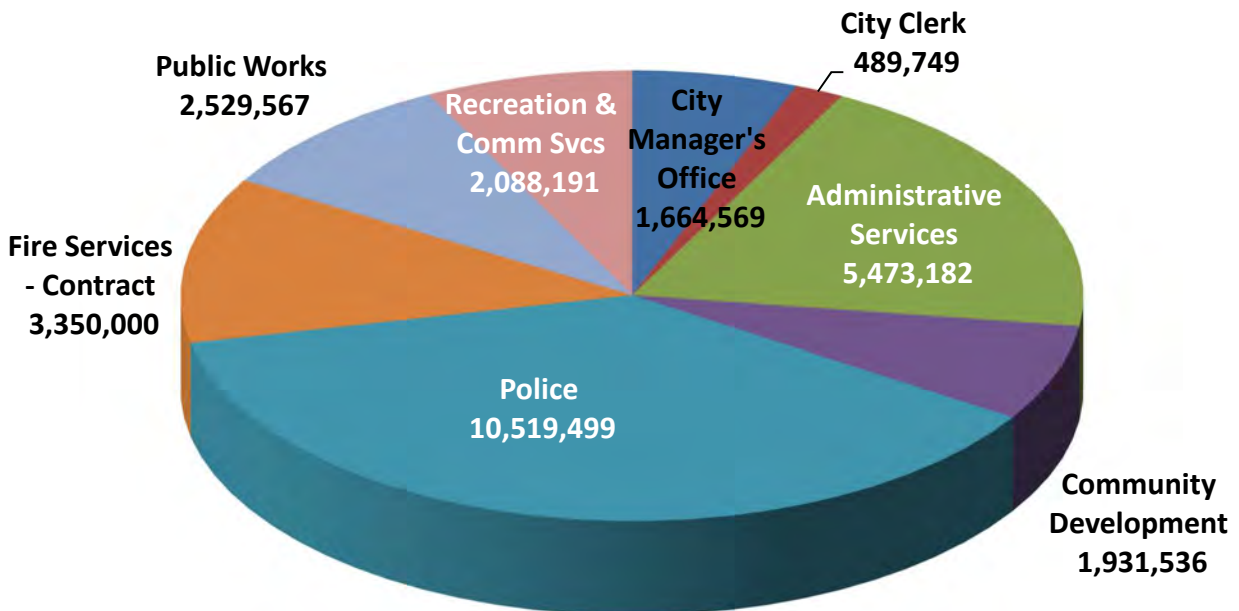
THE CITY OF SAN FERNANDO

City-Wide Expenditures



Total Budget:
\$54,822,820

General Fund Expenditures



General Fund Budget:
\$28,046,292

CITY OF SAN FERNANDO						CITY OF SAN FERNANDO											
FUND NO.	FUND NAME	Actual Beginning Balance July 1, 2023	Adjusted Revenues FY 2023-2024	Adjusted Expenditures FY 2023-2024	Adjusted Ending Balance June 30, 2024	Adopted Revenues FY 2024-2025	Transfers In	Total Resources	Adopted Operating Expenditures FY 2024-2025	Capital Expense	Transfers Out	Total Requirements	Estimated Ending Balance June 30, 2025				
General Fund:																	
001	General Fund	\$ 10,282,877	26,278,215	26,559,357	\$ 10,001,735	\$ 25,782,085	2,273,723	28,055,808	27,481,292	105,000	460,000	28,046,292	\$ 10,011,251				
Total General Fund:						\$ 25,782,085	\$ 2,273,723	28,055,808	27,481,292	105,000	460,000	28,046,292	\$ 10,011,251				
Special Revenue Funds:																	
002	Supplemental Law Enforcement Services	\$ 209,295	150,000	150,000	\$ 209,295	\$ 150,000	-	150,000	50,000	-	150,000	200,000	\$ 159,295				
007	Proposition "A" - Transit Development Fund	\$ 350,244	689,224	669,570	\$ 369,898	\$ 662,110	-	662,110	599,712	-	62,398	662,110	\$ 369,898				
008	Proposition "C" - Transit Development Fund	\$ 272,112	563,814	696,842	\$ 139,084	\$ 547,959	-	547,959	224,540	350,000	18,774	593,314	\$ 93,729				
009	Proposition "C" - Discretionary	\$ 21,305	-	-	\$ 21,305	\$ -	-	-	-	-	-	-	21,305				
010	Grant Fund	\$ (8,501,763)	40,277,068	33,560,681	\$ (1,785,376)	\$ -	-	-	-	-	-	-	\$ (1,785,376)				
011	State Gas Tax Fund	\$ -	674,693	674,693	\$ -	\$ 656,813	-	656,813	277,886	-	277,886	555,772	101,041				
012	Measure R Fund	\$ 498,919	422,860	845,142	\$ 76,636	\$ 410,969	-	410,969	181,963	255,000	-	436,963	\$ 50,642				
013	Traffic Safety Fund	\$ 12,603	2,500	-	\$ 15,103	\$ 2,000	-	2,000	12,500	-	-	12,500	\$ 4,603				
014	Cash In-Lieu of Parking	\$ 497,484	-	-	\$ 497,484	\$ -	-	-	-	-	-	-	\$ 497,484				
015	Local Transportation Fund (SB 325)	\$ (37,305)	37,305	-	\$ -	\$ 40,435	-	40,435	-	37,935	-	37,935	\$ 2,500				
016	Air Quality Management District Fund	\$ 172,842	28,000	-	\$ 200,842	\$ 30,000	-	30,000	-	-	-	-	\$ 230,842				
017	Recreation Self Sustaining Fund	\$ (30,673)	315,660	310,763	\$ (25,776)	\$ 252,800	-	252,800	226,602	-	-	226,602	\$ 422				
018	Retirement Fund	\$ 10,370,215	4,980,123	5,388,197	\$ 9,962,141	\$ 5,245,000	201,201	5,446,201	4,839,550	-	489,580	5,329,130	\$ 10,079,212				
019	Quimby Act Fees	\$ 33,844	-	-	\$ 33,844	\$ -	-	-	-	-	-	-	\$ 33,844				
020	State Asset Seizure	\$ 308	-	-	\$ 308	\$ -	-	-	-	-	-	-	\$ 308				
021	Federal Asset Seizure	\$ 174	-	-	\$ 174	\$ -	-	-	-	-	-	-	\$ 174				
022	STPL	\$ 246,806	-	246,806	\$ 0	\$ -	-	-	-	-	-	-	\$ 0				
023	Measure W Fund - SCW Program	\$ 464,124	283,000	689,859	\$ 57,266	\$ 275,000	-	275,000	-	170,000	12,401	182,401	\$ 149,865				
024	Measure M Fund	\$ 388,535	450,000	709,777	\$ 128,758	\$ 465,765	-	465,765	-	450,000	-	450,000	\$ 144,523				
025	Road Maintenance and Rehab (SB1)	\$ 203,331	584,584	872,429	\$ (84,514)	\$ 605,208	-	605,208	-	500,000	-	500,000	\$ 20,694				
026	Community Development Block Grant	\$ -	86,503	86,503	\$ -	\$ -	-	-	-	-	-	-	\$ -				
027	Street Lighting	\$ 469,156	325,000	345,388	\$ 448,768	\$ 325,000	-	325,000	199,155	-	31,269	230,424	\$ 543,344				
028	Measure H	\$ -	25,576	25,576	\$ -	\$ 54,837	-	54,837	54,837	-	-	54,837	\$ -				
029	Parking Maintenance Operations	\$ 340,919	204,550	338,049	\$ 207,420	\$ 210,050	-	210,050	229,768	50,000	35,052	314,820	\$ 102,650				
030	Mall Maintenance Operations	\$ (158,523)	53,000	-	\$ (105,523)	\$ 60,000	-	60,000	-	-	-	-	\$ (45,523)				
032	Capital Outlay	\$ 1,483,638	-	1,427,290	\$ 56,348	\$ -	-	-	-	-	-	-	\$ 56,348				
050	Pavement Fund	\$ 13,734	-	-	\$ 13,734	\$ -	-	-	-	-	-	-	\$ 13,734				
053	Community Investment Fund	\$ 28,507	35,000	35,000	\$ 28,507	\$ 10,000	-	10,000	10,000	-	-	10,000	\$ 28,507				
055	Comm. Development Surcharge Fund	\$ 166,049	50,000	38,102	\$ 177,947	\$ 72,000	-	72,000	38,500	-	1,852	40,352	\$ 209,595				
094	Low Income Housing	\$ 3,416,646	700	108,865	\$ 3,308,481	\$ -	-	-	107,009	-	-	107,009	\$ 3,201,472				
101	AB109 Task Force Fund	\$ 14,127	-	-	\$ 14,127	\$ -	-	-	-	-	-	-	\$ 14,127				
108	California Arts Council	\$ 4,330	25,000	29,330	\$ -	\$ -	-	-	-	-	-	-	\$ -				
109	National Endowment for the Arts	\$ 12,614	55,000	59,866	\$ 7,748	\$ -	-	-	-	-	-	-	\$ 7,748				
110	Operating Grants	\$ (775,907)	3,520,970	2,970,498	\$ (225,435)	\$ -	-	-	-	-	-	-	\$ (225,435)				
111	DUI Avoid Campaign	\$ 3,056	-	-	\$ 3,056	\$ -	-	-	-	-	-	-	\$ 3,056				
119	Office of Comm. Oriented Policing	\$ (12,053)	12,053	-	\$ 0	\$ -	-	-	-	-	-	-	\$ 0				
120	ABC Alcohol Beverage Control Grant	\$ -	-	-	\$ -	\$ -	-	-	-	-	-	-	\$ -				
121	American Rescue Plan Act	\$ 4,311,740	-	4,311,740	\$ (0)	\$ -	-	-	11,937	-	-	11,937	\$ (11,937)				
Total Special Revenue Funds:						\$ 14,490,434	\$ 53,852,183	\$ 54,590,967	\$ 13,751,651	\$ 10,075,946	201,201	10,277,147	7,063,959	1,812,935	1,079,212	9,956,107	\$ 14,072,691

CITY OF SAN FERNANDO						CITY OF SAN FERNANDO							
FUND NO.	FUND NAME	Actual Beginning Balance July 1, 2023	Adjusted Revenues FY 2023-2024	Adjusted Expenditures FY 2023-2024	Adjusted Ending Balance June 30, 2024	Adopted Revenues FY 2024-2025	Transfers In	Total Resources	Adopted Operating Expenditures FY 2024-2025	Capital Expense	Transfers Out	Total Requirements	Estimated Ending Balance June 30, 2025
Enterprise and Internal Service Funds:													
006	Self Insurance	\$ 410,334	3,842,837	4,010,000	\$ 243,171	\$ 2,300,105	145,000	2,445,105	2,393,179	-	-	2,393,179	\$ 295,097
041	Equipment Maintenance/Replacement	\$ 934,737	842,025	817,531	\$ 959,231	\$ 687,308	100,000	787,308	529,682	184,641	-	714,323	\$ 1,032,217
043	Facility Maintenance	\$ (111,933)	1,855,361	1,743,428	\$ -	\$ 1,608,000	148,667	1,756,667	1,724,807	-	-	1,724,807	\$ 31,860
070	Water	\$ 4,023,809	5,750,948	9,147,669	\$ 627,088	\$ 5,785,000	-	5,785,000	4,212,347	483,430	841,788	5,537,565	\$ 874,523
072	Sewer	\$ 3,908,052	4,200,729	4,606,148	\$ 3,502,633	\$ 4,200,000	-	4,200,000	3,026,490	2,737,981	473,728	6,238,199	\$ 1,464,434
073	Refuse/Environmental	\$ 43,120	-	-	\$ 43,120	\$ -	-	-	38,000	-	-	38,000	\$ 5,120
074	Compressed Natural Gas	\$ 104,168	169,000	113,426	\$ 159,742	\$ 202,750	-	202,750	160,485	-	13,863	174,348	\$ 188,144
Total Enterprise and Internal Service Funds:		\$ 9,312,287	\$ 16,660,900	\$ 20,438,202	\$ 5,534,985	\$ 14,783,163	393,667	15,176,830	12,084,990	3,406,052	1,329,379	16,820,421	\$ 3,891,394
TOTAL ALL CITY FUNDS:		\$ 34,085,598	96,791,298	101,588,526	\$ 29,288,370	\$ 50,641,194	2,868,591	53,509,785	46,630,241	5,323,987	2,868,591	54,822,820	\$ 27,975,336

CITY OF SAN FERNANDO
GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS
SUMMARY OF REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES AND
FISCAL YEAR 2024-2025

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

	Governmental Funds	Special Funds	Proprietary Funds	Total: All Funds
Revenue - by Type				
Property Taxes	4,124,081	5,446,201	-	9,570,282
Sales and Other Taxes	15,671,923	2,967,011	-	18,638,934
Licenses and Permits	380,000	-	-	380,000
Fines and Forfeitures	425,000	-	-	425,000
Interest & Rental Income	705,000	-	-	705,000
From Other Agencies	3,452,500	1,662,734	-	5,115,234
Charges for Service	936,081	-	14,883,163	15,819,244
Miscellaneous Revenue	55,000	-	-	55,000
Other Revenue	32,500	-	-	32,500
Total Revenue - by Type	25,782,085	10,075,946	14,883,163	50,741,194
Other Financing Sources	2,273,723	201,201	293,667	2,768,591
Total Revenue and Other Financing Sources	\$ 28,055,808	\$ 10,277,147	\$ 15,176,830	\$ 53,509,785
Expenditure - by Type				
Personnel	17,750,841	5,254,992	4,223,581	27,229,414
Operating	6,978,391	1,256,887	7,291,541	15,526,819
Capital Expenses	105,000	1,812,935	3,406,052	5,323,987
Internal Service Charges/Transfers	2,752,060	552,080	569,869	3,874,008
Total Expenditure by Type	27,586,292	8,876,895	15,491,042	51,954,229
Other Financing Uses	460,000	1,079,212	1,329,379	2,868,591
Total Expenditures and Other Financing Uses	\$ 28,046,292	\$ 9,956,107	\$ 16,820,421	\$ 54,822,820
Beginning Fund Balance:	\$ 10,001,735	\$ 13,751,651	\$ 5,534,985	\$ 29,288,370
Total Budget Surplus (Deficit)	9,516	321,041	(1,643,591)	(1,313,035)
Ending Fund Balance:	\$ 10,011,250	\$ 14,072,691	\$ 3,891,394	\$ 27,975,336

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CITY OF SAN FERNANDO
GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS
SUMMARY OF REVENUES BY FUND - 5 YEAR HISTORY
FISCAL YEAR 2024-2025

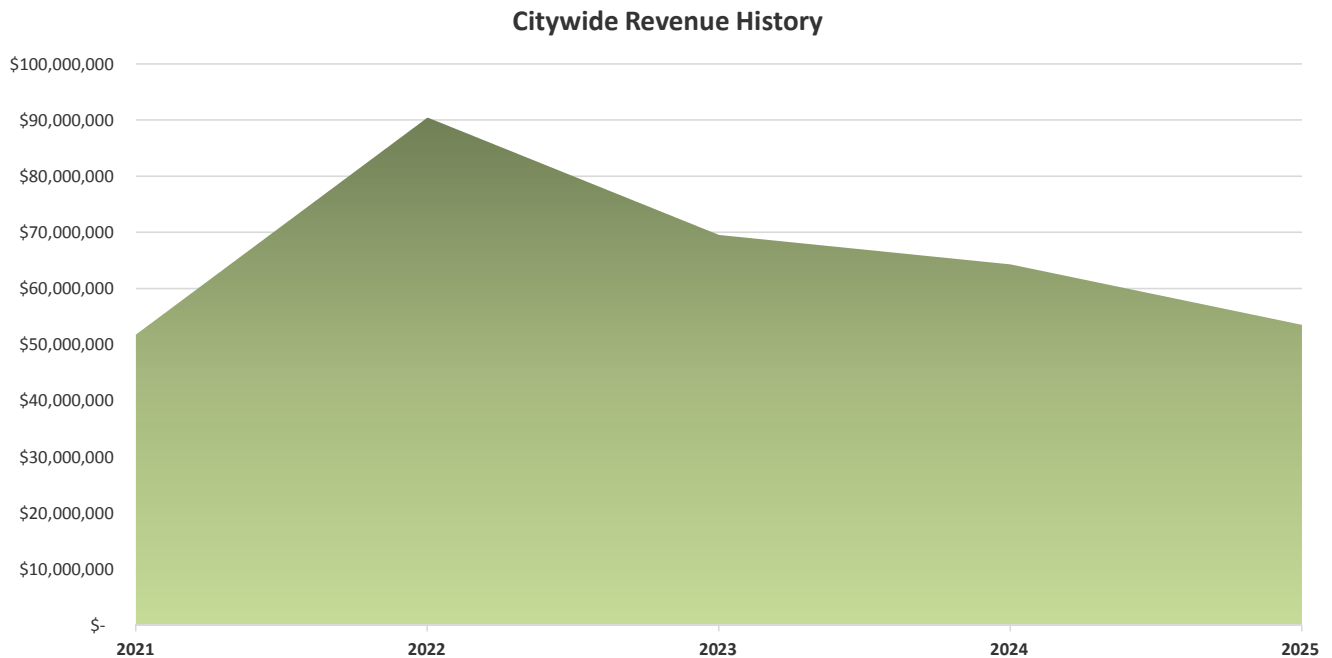
Governmental Funds	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001 General Fund	24,912,062	25,076,804	27,382,379	26,278,215	28,055,808
Total Governmental Funds	\$ 24,912,062	\$ 25,076,804	\$ 27,382,379	\$ 26,278,215	\$ 28,055,808

Special Funds	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
002 SLESF	157,226	153,640	166,071	150,000	150,000
007 Proposition A	502,533	633,085	663,977	689,224	662,110
008 Proposition C	413,092	510,802	537,615	563,814	547,959
009 Proposition C - Discretionary	(4)	(817)	128	-	-
010 Capital Grants	4,788,338	8,632,751	7,622,547	9,685,711	-
011 State Gas Tax	553,159	583,343	597,880	674,693	656,813
012 Measure R	307,383	353,831	439,480	422,860	410,969
013 Traffic Safety	936	3,076	5,045	2,500	2,000
014 Cash In-Lieu of Parking	57,595	(18,989)	2,990	-	-
015 Local Transportation	30,000	2,083	3,292	-	40,435
016 AQMD	41,064	18,392	30,986	28,000	30,000
017 Recreation Self Sustaining	40,094	153,724	176,937	315,660	252,800
018 Retirement	4,927,114	35,945,724	5,443,660	4,980,123	5,446,201
019 Quimby Act	(0)	(6)	33,842	-	-
020 State Asset Seizure	7,287	(149)	410	-	-
021 Federal Asset Seizure	(2)	(331)	364	-	-
022 STPL	(1)	(206)	241,457	-	-
023 Measure W	269,938	262,851	273,282	283,000	275,000
024 Measure M	357,690	395,951	455,699	450,000	465,765
025 Road Maintenance and Rehab	472,522	438,405	549,661	584,584	605,208
026 CDBG	148,472	490,597	57,447	86,503	-
027 Street Lighting	361,153	332,854	333,420	325,000	325,000
028 Measure H	-	-	-	25,576	54,837
029 Parking & Maintenance Operations	134,037	204,807	224,394	204,550	210,050
030 Mall Maintenance	29,024	50,113	44,090	53,000	60,000
032 Capital Outlay	-	1,941,050	3,053,194	-	-
050 Pavement Fund	(3)	(527)	83	-	-
053 Community Investment Fund	10,000	11,553	17,750	35,000	10,000
055 Comm. Development Surcharge Fund	57,173	51,911	72,148	50,000	72,000
094 Low Income Housing	55,636	471	380	700	-
101 AB109 Task Force Fund	-	20	-	-	-
108 California Arts Council	18,000	2,000	19,000	25,000	-
109 National Endowment for the Arts	50,000	90,000	40,000	55,000	-
110 Operating Grants	177,162	672,887	423,573	1,943,948	-
111 DUI Avoid Campaign	-	-	-	-	-
119 COPS Grant	-	-	-	-	-
120 Alcohol Beverage Control Grant	-	-	-	-	-
121 American Rescue Plan Act Funds	112,878	137,122	5,568,340	-	-
Total Special Funds	14,079,494	52,052,019	27,099,141	21,634,446	10,277,147

CITY OF SAN FERNANDO
GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS
SUMMARY OF REVENUES BY FUND - 5 YEAR HISTORY
FISCAL YEAR 2024-2025

Proprietary Funds	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
006 Self Insurance	1,217,332	2,171,322	2,875,873	3,842,837	2,445,105
041 Equipment Maint/Replacement	835,089	600,146	694,788	842,025	787,308
043 Facility Maintenance	1,611,074	1,484,849	1,632,998	1,575,000	1,756,667
070 Water	4,985,098	5,165,852	5,292,425	5,750,948	5,785,000
072 Sewer	4,040,178	3,774,711	4,130,502	4,200,729	4,200,000
073 Refuse	115	4,519	(6,190)	-	-
074 Compressed Natural Gas	141,676	126,841	454,074	169,000	202,750
Total Proprietary Funds	12,830,562	13,328,241	15,074,470	16,380,539	15,176,830

Total Citywide Revenues	\$ 51,822,119	\$ 90,457,063	\$ 69,555,991	\$ 64,293,200	\$ 53,509,785
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CITY OF SAN FERNANDO
GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS
SUMMARY OF APPROPRIATIONS BY FUND - 5 YEAR HISTORY
FISCAL YEAR 2024-2025

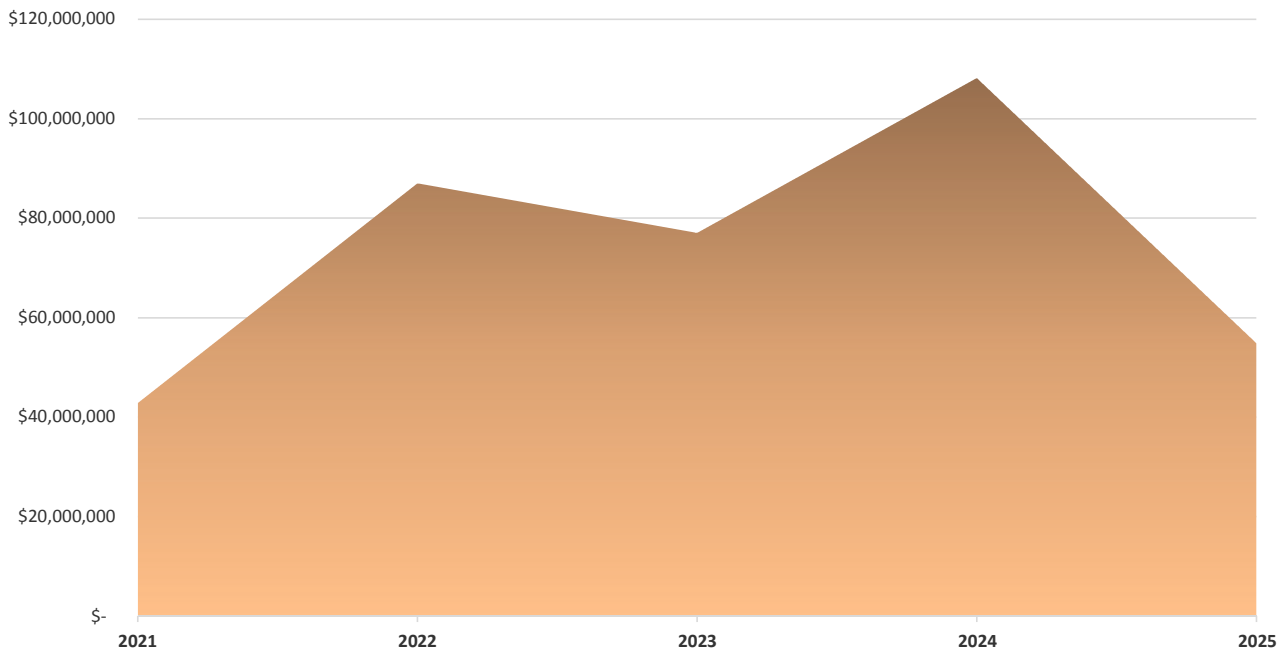
		2021	2022	2023	2024	2025
	Governmental Funds	Actual	Actual	Actual	Adjusted	Adopted
001	General Fund	20,779,138	22,605,231	27,330,543	26,559,357	28,046,292
	Total Governmental Funds	\$ 20,779,138	\$ 22,605,231	\$ 27,330,543	\$ 26,559,357	\$ 28,046,292

		2021	2022	2023	2024	2025
	Special Funds	Actual	Actual	Actual	Adjusted	Adopted
002	SLESF	125,000	125,004	150,000	150,000	200,000
007	Proposition A	490,588	461,223	569,356	669,570	662,110
008	Proposition C	534,207	672,264	722,549	696,842	593,314
009	Proposition C - Discretionary	-	-	-	775,376	-
010	Capital Grants	1,696,967	3,900,080	15,031,672	38,560,681	-
011	State Gas Tax	487,875	517,537	669,000	692,701	555,772
012	Measure R	1,114,925	696,558	1,126,452	845,142	436,963
013	Traffic Safety	-	-	-	-	12,500
014	Cash In-Lieu of Parking	-	-	-	-	-
015	Local Transportation	30,000	25,010	17,670	5,641	37,935
016	AQMD	-	-	-	-	-
017	Recreation Self Sustaining	36,346	188,747	200,342	310,663	226,602
018	Retirement	4,738,686	38,254,003	4,508,989	5,378,197	5,329,130
019	Quimby Act	-	-	-	-	-
020	State Asset Seizure	6,392	-	9,961	-	-
021	Federal Asset Seizure	-	-	8,763	-	-
022	STPL	-	-	-	250,887	-
023	Measure W	52,387	130,129	159,432	689,859	182,401
024	Measure M	13,261	62,280	1,477,014	709,777	450,000
025	Road Maintenance and Rehab	-	66,782	1,883,588	872,429	500,000
026	CDBG	148,117	515,411	30,449	286,503	-
027	Street Lighting	215,621	323,941	250,820	345,388	230,424
028	Measure H	-	-	-	-	54,837
029	Parking and Maintenance Ops	166,073	218,261	212,831	338,049	314,820
030	Mall Maintenance Operations	41,732	126,553	95,344	9,050	-
032	Capital Outlay Fund	8,448	143,903	3,427,093	1,427,290	-
050	Pavement Fund	-	-	-	-	-
053	Community Investment Fund	7,247	14,065	8,008	35,000	10,000
055	Comm. Surcharge Fund	24,960	24,960	26,362	38,102	40,352
094	Low Income Housing	4,185	3,836	19,913	108,865	107,009
101	AB109 Task Force Fund	-	-	-	-	-
108	California Arts Council	20,000	-	14,670	29,330	-
109	National Endowment for the Arts	49,200	61,172	38,866	59,866	-
110	Operating Grants	439,867	782,260	883,219	2,970,498	11,937
111	DUI Avoid Campaign	-	-	-	-	-
119	Office of Comm. Oriented Policing	-	-	-	-	-
120	Alcohol Beverage Control Grant	-	-	-	-	-
121	American Rescue Plan Act Funds	112,878	129,595	1,264,127	4,311,740	-
	Total Special Funds	10,564,960	47,443,575	32,806,492	60,567,446	9,956,107

CITY OF SAN FERNANDO
GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS
SUMMARY OF APPROPRIATIONS BY FUND - 5 YEAR HISTORY
FISCAL YEAR 2024-2025

Proprietary Funds	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
006 Self Insurance Fund	1,707,565	2,093,786	4,167,083	4,010,000	2,393,179
041 Equipment Maint/Replacement	582,241	620,069	691,382	817,531	714,323
043 Facility Maintenance	1,592,586	1,539,889	1,738,689	1,778,428	1,724,807
070 Water	4,460,949	7,144,525	7,164,764	9,147,669	5,537,565
072 Sewer	3,057,870	5,399,636	2,605,415	5,174,380	6,238,199
073 Refuse	5,960	3,403	3,482	-	38,000
074 Compressed Natural Gas	95,616	164,488	496,034	113,426	174,348
Total Proprietary Funds	11,502,787	16,965,796	16,866,849	21,041,435	16,820,421
Total Citywide Expenditures	\$ 42,846,885	\$ 87,014,603	\$ 77,003,884	\$ 108,168,238	\$ 54,822,820

Citywide Expenditure History



CITY OF SAN FERNANDO
GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS
SUMMARY OF APPROPRIATIONS BY FUND - BY TYPE
FISCAL YEAR 2024-2025

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

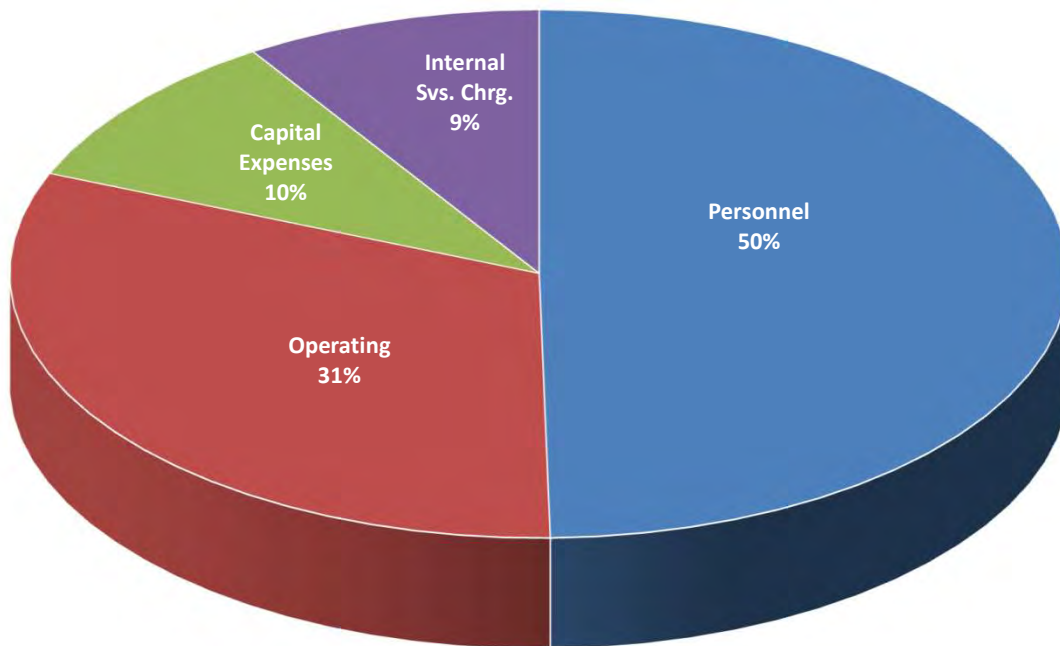
<i>Governmental Funds</i>	Personnel	Operating	Capital Expenses	Internal Svs. Chrg.	Total Budget
001 General Fund	17,750,841	6,978,391	105,000	3,212,060	28,046,292
Total General Fund	\$ 17,750,841	\$ 6,978,391	\$ 105,000	\$ 3,212,060	\$ 28,046,292

<i>Special Funds</i>	Personnel	Operating	Capital Expenses	Transfers Out	Total Budget
002 SLESF	-	-	-	200,000	200,000
007 Proposition A	71,501	590,609	-	-	662,110
008 Proposition C	-	243,314	350,000	-	593,314
009 Proposition C - Discretionary	-	-	-	-	-
010 Capital Grants	-	-	-	-	-
011 State Gas Tax	-	305,772	-	250,000	555,772
012 Measure R	-	181,963	255,000	-	436,963
013 Traffic Safety	-	-	-	12,500	12,500
014 Cash In-Lieu of Parking	-	-	-	-	-
015 Local Transportation	-	-	37,935	-	37,935
016 AQMD	-	-	-	-	-
017 Recreation Self Sustaining	75,222	151,380	-	-	226,602
018 Retirement	4,829,550	10,000	-	489,580	5,329,130
019 Quimby Act	-	-	-	-	-
020 State Asset Seizure	-	-	-	-	-
021 Federal Asset Seizure	-	-	-	-	-
022 STPL	-	-	-	-	-
023 Measure W	-	12,401	170,000	-	182,401
024 Measure M	-	-	450,000	-	450,000
025 Road Maintenance and Rehab Act	-	-	500,000	-	500,000
026 CDBG	-	-	-	-	-
027 Street Lighting	82,905	147,519	-	-	230,424
028 Measure H	32,837	22,000	-	-	54,837
029 Parking and Maintenance Operations	130,968	133,852	50,000	-	314,820
030 Mall Maintenance Operations	-	-	-	-	-
032 Capital Outlay Fund	-	-	-	-	-
050 Pavement Fund	-	-	-	-	-
053 Community Investment Fund	-	10,000	-	-	10,000
055 Comm. Dev. Surcharge Fund	-	40,352	-	-	40,352
094 Low/Mod Income Housing Fund	32,009	75,000	-	-	107,009
101 AB109 Task Force Fund	-	-	-	-	-
108 California Arts Council	-	-	-	-	-
109 National Endowment for the Arts	-	-	-	-	-
110 Operating Grants	-	11,937	-	-	11,937
111 DUI Avoid Campaign	-	-	-	-	-
119 Office of Comm. Oriented Policing	-	-	-	-	-
120 Alcohol Beverage Control Grant	-	-	-	-	-
121 American Rescue Plan Act Fund	-	-	-	-	-
Total Special Funds	5,254,992	1,936,099	1,812,935	952,080	9,956,107

CITY OF SAN FERNANDO
GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS
SUMMARY OF APPROPRIATIONS BY FUND - BY TYPE
FISCAL YEAR 2024-2025

<i>Proprietary Funds</i>	Personnel	Operating	Capital Expenses	Internal Svs. Chrg.	Total Budget
006 Self Insurance Fund	-	2,393,179	-	-	2,393,179
041 Equipment Maint/Replacement	232,772	280,150	184,641	16,760	714,323
043 Facility Maintenance	827,897	718,555	-	178,355	1,724,807
070 Water	2,296,078	2,331,276	483,430	426,781	5,537,565
072 Sewer	830,472	2,468,829	2,737,981	200,918	6,238,199
073 Refuse	-	38,000	-	-	38,000
074 Compressed Natural Gas	36,362	136,063	-	1,923	174,348
Total Proprietary Funds	4,223,581	8,366,052	3,406,052	824,737	16,820,421
Total Citywide Expenditures	\$ 27,229,414	\$ 17,280,542	\$ 5,323,987	\$ 4,988,876	\$ 54,822,820

Citywide Expenses by Type



CITY OF SAN FERNANDO
GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS
SUMMARY OF TRANSFERS AND OTHER INTERFUND PAYMENTS
FISCAL YEAR 2024-2025

FUND			DESCRIPTION	AMOUNT FROM	AMOUNT TO
OPERATIONS RELATED TRANSFERS:					
Transfers FROM General TO Other Funds to support operations and capital:					
FROM:	001		General Fund	(283,667)	
TO:	006		Self Insurance Fund		85,000
	041		Equipment Replacement Fund		100,000
	043		Facility Management Fund		98,667
				(283,667)	283,667
Transfers FROM Enterprise Funds TO Other Funds to support operations and capital:					
FROM:	070		Water Fund	(25,000)	
	072		Sewer Fund	(25,000)	
TO:	043		Facility Maintenance Fund		50,000
				(50,000)	50,000
Transfers FROM Other Funds TO the General Fund to support operations:					
FROM:	002		Supplemental Law Enforcement Services (SLESF) Fund	(150,000)	
	011		Gas Tax Fund	(250,000)	
	070	381	Water Fund	(60,000)	
	072	360	Sewer Fund	(60,000)	
TO:	001		General Fund		520,000
				(520,000)	520,000
Payments FROM Other Funds TO the General Fund per Cost Allocation Plan:					
FROM:	007		Proposition A Fund	(62,398)	
	008		Proposition C Fund	(18,774)	
	011		State Gas Tax Fund	(27,886)	
	018		Retirement Fund	(489,580)	
	023		Measure W Fund - SCW Program Fund	(12,401)	
	027		Street Lighting Fund	(31,269)	
	029		Parking M & O Fund	(35,052)	
	055		Community Development Surcharge Fund	(1,852)	
	070	381	Water Fund	(684,354)	
	072	360	Sewer Fund	(376,294)	
	074	320	CNG Fund	(13,863)	
TO:	001	3795	General Fund		1,753,723
				(1,753,723)	1,753,723
Payment FROM Water Funds TO the Self Insurance Fund for property insurance:					
FROM:	070	381	Water Fund	(60,000)	
TO:	006		Self Insurance Fund		60,000
				(60,000)	60,000
DEBT RELATED TRANSFERS					
Payments FROM General Fund and Enterprise Funds TO Retirement Fund to Repay Retirement Loan:					
FROM:	001		General Fund	(176,333)	
	070		Water Fund	(12,434)	
	072		Sewer Fund	(12,434)	
TO:	018		Retirement Fund		201,201
				(201,201)	201,201
TOTAL INTERFUND TRANSFERS/PAYMENTS				(2,868,591)	2,868,591

CITY OF SAN FERNANDO
CITYWIDE POSITION SUMMARY BY DEPARTMENT
FISCAL YEAR 2024-2025

	2021	2022	2023	2024	2025
CITY MANAGER'S OFFICE	Actual	Actual	Actual	Adjusted	Adopted
City Manager	1.00	1.00	1.00	1.00	1.00
Deputy City Manager/Economic Development	0.00	0.00	1.00	1.00	1.00
Assistant To The City Manager	0.00	1.00	1.00	1.00	1.00
Economic Development Manager	0.00	1.00	0.00	0.00	0.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00
Management Intern	0.00	0.46	0.46	0.46	0.46
Personnel Manager ¹	1.00	1.00	1.00	1.00	0.00
Personnel Technician ¹	1.00	1.00	1.00	1.00	0.00
Personnel Assistant ¹	0.70	1.00	1.00	1.00	0.00
Office Clerk (FTE) ¹	0.00	0.00	0.46	0.46	0.00
TOTAL CITY MANAGER'S OFFICE	4.70	7.46	7.92	7.92	4.46

	2021	2022	2023	2024	2025
CITY CLERK	Actual	Actual	Actual	Adjusted	Adopted
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk/Management Analyst	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk (FTE)	0.00	0.00	0.00	0.00	0.00
TOTAL CITY CLERK DEPARTMENT	2.00	2.00	2.00	2.00	2.00

	2021	2022	2023	2024	2025
ADMINISTRATIVE SERVICES	Actual	Actual	Actual	Adjusted	Adopted
Director of Finance/City Treasurer	1.00	1.00	1.00	1.00	0.00
Director of Administrative Services ⁴	0.00	0.00	0.00	0.00	1.00
Senior Accountant	1.00	1.00	1.00	1.00	1.00
Treasury Manager	1.00	0.00	0.00	0.00	0.00
Senior Account Clerk	2.00	0.00	0.00	0.00	0.00
Accounting Technician	0.00	2.00	2.00	2.00	2.00
Payroll Technician	1.00	1.00	1.00	1.00	1.00
Office Clerk	1.00	0.00	0.00	0.00	0.00
Treasurer Assistant ⁵	0.00	1.00	1.00	1.00	1.00
Finance Office Specialist	1.00	0.00	0.00	0.00	0.00
Accounting Assistant	0.00	1.00	1.00	1.00	1.00
Management Intern	0.00	0.46	0.46	0.46	0.46
Information Technology System Administrator	0.00	0.00	1.00	1.00	1.00
Human Resources/Risk Manager ⁶	0.00	0.00	0.00	0.00	1.00
Human Resources Technician ⁶	0.00	0.00	0.00	0.00	1.00
Human Resources Assistant ⁶	0.00	0.00	0.00	0.00	1.00
Office Clerk (FTE) ^{6, 7}	0.00	0.00	0.00	0.00	0.00
Administrative Assistant (FTE) ^{6, 7}	0.00	0.00	0.00	0.00	0.46
TOTAL ADMINISTRATIVE SERVICES	8.00	7.46	8.46	8.46	11.92

CITY OF SAN FERNANDO
CITYWIDE POSITION SUMMARY BY DEPARTMENT
FISCAL YEAR 2024-2025

	2021	2022	2023	2024	2025
COMMUNITY DEVELOPMENT	Actual	Actual	Actual	Adjusted	Adopted
Director of Community Development	1.00	1.00	1.00	1.00	1.00
Planning Manager ³	0.00	0.00	0.00	0.00	1.00
Building & Safety Supervisor	1.00	0.00	0.00	0.00	0.00
Associate Planner	1.00	1.00	1.00	1.00	1.00
Community Development Secretary	1.00	0.00	0.00	0.00	0.00
Community Development Technician	0.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	1.00	1.00	1.00
Community Preservation Officer	2.00	2.00	3.00	3.00	3.00
Community Preservation Officer (FTE)	0.95	0.95	0.95	0.95	0.95
City Maintenance Helper - Graffiti (FTE)	0.75	0.75	0.00	0.00	0.00
Management Intern	0.00	0.46	0.46	0.46	0.46
Housing Coordinator	0.00	0.00	1.00	1.00	1.00
TOTAL COMMUNITY DEVELOPMENT DEPT	7.70	7.16	9.41	9.41	10.41

	2021	2022	2023	2024	2025
POLICE	Actual	Actual	Actual	Adjusted	Adopted
Chief of Police	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	2.00	2.00	2.00	2.00	0.00
Police Commander ⁸	0.00	0.00	0.00	0.00	2.00
Police Sergeant	5.00	5.00	5.00	5.00	5.00
Police Corporal ⁹	0.00	0.00	0.00	0.00	5.00
Police Officer	23.00	27.00	27.00	27.00	22.00
Administrative Assistant	1.00	0.00	0.00	0.00	0.00
Police Executive Assistant	0.00	1.00	1.00	1.00	1.00
Senior Desk Officer	0.00	0.00	1.00	1.00	1.00
Police Desk Officer	8.00	8.00	7.00	7.00	7.00
Management Analyst	0.00	0.00	1.00	1.00	1.00
Police Records Administrator	1.00	1.00	1.00	1.00	1.00
Police Records Specialist	1.46	2.00	2.00	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	1.96	1.96	1.96	1.96
TOTAL POLICE DEPARTMENT	48.96	53.96	54.96	54.96	54.96

CITY OF SAN FERNANDO
CITYWIDE POSITION SUMMARY BY DEPARTMENT
FISCAL YEAR 2024-2025

	2021	2022	2023	2024	2025
PUBLIC WORKS	Actual	Actual	Actual	Adjusted	Adopted
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	0.00	0.00	0.00	0.00
Executive Assistant	0.00	1.00	1.00	1.00	1.00
Public Works Technician	0.00	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	0.00	0.00	0.00	0.00
Management Intern (FTE)	0.00	0.46	0.46	0.46	0.46
City Electrician	0.00	1.00	1.00	1.00	1.00
Electrical Supervisor	1.00	0.00	0.00	0.00	0.00
Bldg. Maint. Worker/Electrical Helper	1.00	0.00	0.00	0.00	0.00
Operations Manager	0.00	1.00	1.00	1.00	1.00
Equipment & Materials Supervisor	1.00	0.00	0.00	0.00	0.00
Public Works Supervisor	0.00	0.00	1.00	1.00	1.00
City Mechanic	1.00	1.00	1.00	1.00	1.00
Public Works Superintendent	3.00	2.00	1.00	1.00	1.00
Water Superintendent	0.00	0.00	1.00	1.00	1.00
Maintenance Worker ¹⁰	8.00	7.00	6.00	6.00	8.00
Field Supervisor II	3.00	2.00	0.00	0.00	0.00
Field Supervisor I	1.00	1.00	0.00	0.00	0.00
Water Supervisor	0.00	0.00	2.00	2.00	2.00
Senior Maintenance Worker	6.00	4.00	2.00	2.00	2.00
Senior Water Worker	0.00	0.00	1.00	1.00	1.00
Water Worker I	0.00	0.00	1.00	1.00	1.00
Water Worker II	0.00	0.00	2.00	2.00	2.00
Meter Technician	1.00	1.00	0.00	0.00	0.00
Cross Connection Specialist	0.00	0.00	1.00	1.00	1.00
Senior Water System Operator	0.00	0.00	1.00	1.00	1.00
Water System Operator ¹¹	0.00	0.00	0.00	0.00	1.00
Water Pumping Operator/Backflow Tech.	1.00	2.00	0.00	0.00	0.00
Water Operations Manager	0.00	1.00	1.00	1.00	1.00
Senior Park Maintenance Worker	0.00	0.00	1.00	1.00	1.00
Street Tree Trimmer	0.00	0.00	1.00	1.00	1.00
Senior Sewer Worker	0.00	0.00	1.00	1.00	1.00
Sewer Worker	0.00	0.00	1.00	1.00	1.00
City Maintenance Helper - Graffiti (FTE) ¹⁰	0.00	0.00	0.75	0.75	0.00
Maintenance Helper (FTE) ¹⁰	0.80	2.76	2.30	2.30	1.38
TOTAL PUBLIC WORKS DEPARTMENT	34.80	32.22	36.51	36.51	37.84

CITY OF SAN FERNANDO
CITYWIDE POSITION SUMMARY BY DEPARTMENT
FISCAL YEAR 2024-2025

	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Adjusted	Adopted
RECREATION AND COMMUNITY SERVICES					
Director of Recreation & Comm Svcs.	1.00	1.00	1.00	1.00	1.00
Office Specialist	2.00	0.00	0.00	0.00	0.00
Administrative Assistant	0.00	1.00	1.00	1.00	1.00
Executive Assistant	0.00	1.00	1.00	1.00	1.00
Rec. & Comm Services Supervisor	1.00	1.00	2.00	2.00	2.00
Cultural Arts Supervisor	1.00	0.00	0.00	0.00	0.00
Rec & Comm Services Coordinator	0.00	1.00	1.00	1.00	1.00
Social Services Coordinator	0.00	0.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	0.00	0.00	0.00
Program Specialist	1.75	1.00	2.00	2.00	2.00
Office Clerk	0.00	0.00	0.00	1.00	1.00
Management Intern (FTE)	0.00	0.46	0.46	0.46	0.46
Office Clerk (FTE)	0.00	0.48	0.96	0.46	0.46
Sr 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	5.10
Recreation Leader II (FTE)	1.00	1.00	1.00	1.00	2.00
Recreation Leader III (FTE)	1.28	1.28	1.28	1.28	1.28
TOTAL REC & COMM SERVICES DEPARTMENT	23.66	23.85	26.33	26.83	28.83
TOTAL POSITIONS (FULL TIME EQUIVALENT)	129.82	134.11	145.59	146.09	150.42

¹ Personnel Division recommended to be moved from City Manager's Office to Administrative Services in FY 2024-2025

² Economic Development Division moved from Community Development to City Manager's Office in FY 2022-2023

³ Planning Manager recommended as Budget Enhancement in FY 2024-2025

⁴ Department Name Change Recommended from Finance to Administrative Services in FY 2024-2025

⁵ Treasury Division combined with Finance in FY 2022-2023

⁶ Personnel Division recommended to shift from City Manager's Office to Administrative Svcs in FY 2024-25 with Human Resources/Risk Management title change.

⁷ Personnel Office Clerk (FTE) recommended to be reclassified to Administrative Assistant (FTE) in FY 2024-2025

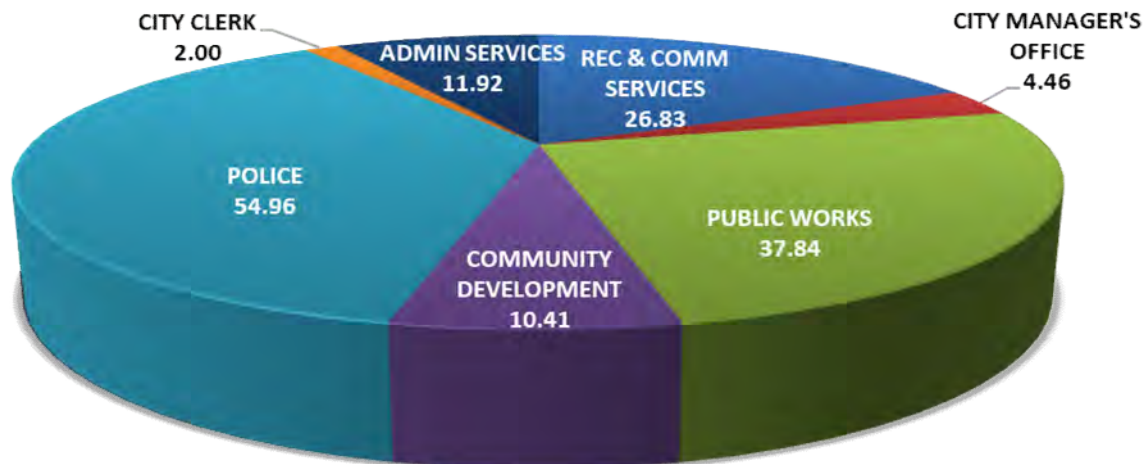
⁸ Police Lieutenant Title Change to Police Commander as approved in SFPMU Bargaining Unit MOU

⁹ Police Corporal positions (5) recommended as Budget Enhancements in FY 2024-2025

¹⁰ 4-PT Maintenance & City Helpers recommended for conversion to 2-FT Maintenance Workers as FY 2024-2025 Budget Enhancement

¹¹ Water System Operator recommended as Budget Enhancement in FY 2024-2025

¹² Additional Rec Leader I and II FTE added for After-School Program as Budget Enhancement in FY 2024-2025



SECTION III. GENERAL FUND OVERVIEW

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FINANCIAL PLANNING STRATEGIC GOALS

FISCAL YEAR 2024-2025

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.

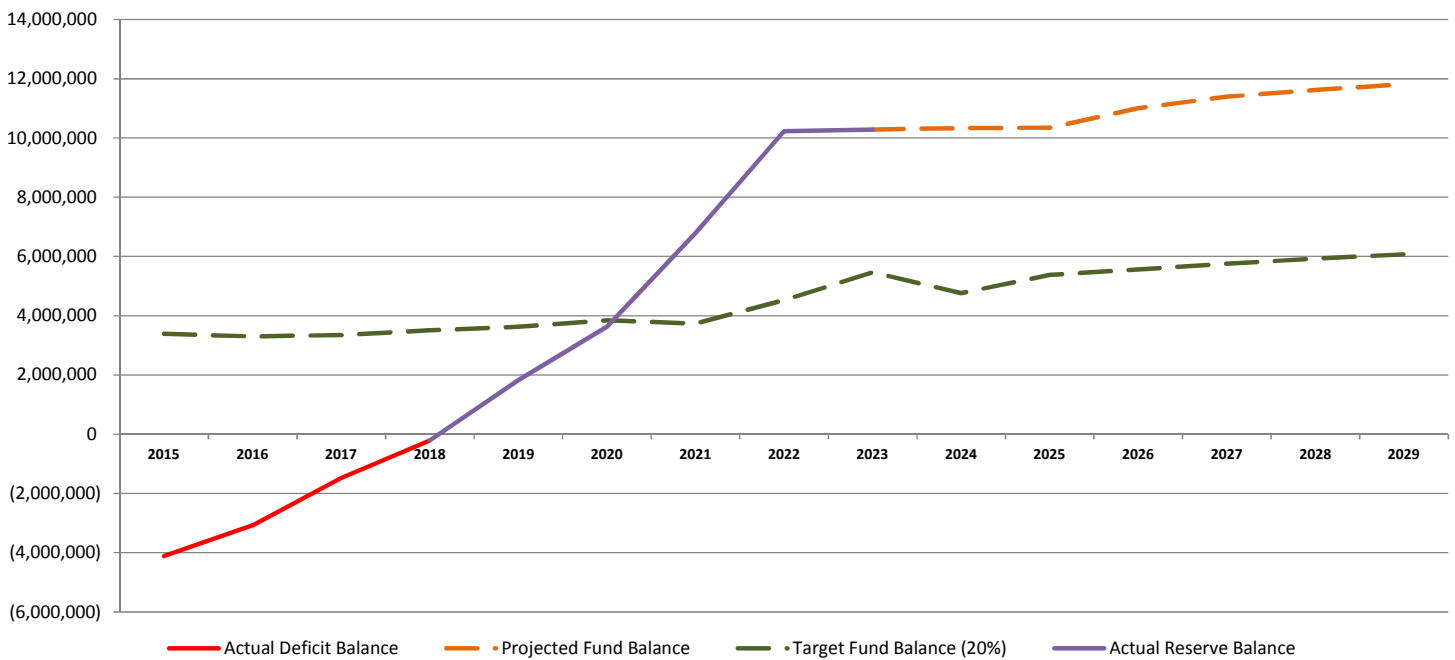
CITY OF SAN FERNANDO
GENERAL FUND FIVE-YEAR FORECAST
SUMMARY OF PROJECTED REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Actuals 2023	Adjusted 2024	Adopted 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
REVENUES									
Property Taxes	3,149,175	3,198,090	4,329,484	3,489,318	4,124,081	4,200,563	4,283,674	4,368,447	4,454,916
Sales Tax	10,243,406	12,268,564	12,323,324	12,169,838	12,226,923	12,531,136	12,842,926	13,162,481	13,489,994
Franchise Fees	741,355	775,995	933,936	739,500	935,000	953,700	972,774	992,229	1,012,074
Other Taxes	4,958,943	5,270,067	5,540,451	5,483,000	5,920,000	6,037,800	6,157,952	6,280,503	6,405,501
Licenses and Permits	361,819	373,668	566,672	513,500	450,000	461,660	473,920	486,560	499,594
Fines and Forfeitures	498,845	433,689	418,240	444,000	425,000	441,740	459,142	477,232	496,037
Use of Money & Property	582,209	60,133	626,848	637,261	710,000	725,700	741,774	758,232	775,084
Fees and Charges	559,400	562,962	452,906	604,500	885,385	925,047	966,533	1,009,930	1,055,327
Miscellaneous Revenue	127,415	140,128	155,062	123,000	128,500	116,455	119,499	122,634	125,863
Cost Allocation Revenue	1,738,328	1,519,568	1,515,457	1,678,479	1,730,919	1,749,020	1,801,461	1,855,475	1,911,109
Transfers In	450,000	473,040	520,000	520,000	520,000	520,000	520,000	520,000	520,000
Operating Revenue	23,410,895	25,075,904	27,382,379	26,402,396	28,055,808	28,662,821	29,339,654	30,033,722	30,745,497
Sale of Property	1	900	-	-	-	-	-	-	-
Other One-Time	1,501,165	-	-	-	-	-	-	-	-
One-time Revenue	1,501,166	900	-	-	-	-	-	-	-
TOTAL REVENUE	24,912,061	25,076,804	27,382,379	26,402,396	28,055,808	28,662,821	29,339,654	30,033,722	30,745,497
EXPENDITURES									
Personnel Expenses	11,858,432	12,814,311	15,228,348	16,281,916	17,742,841	18,565,004	19,388,757	20,128,792	20,816,473
Operating Expense	5,429,156	5,623,570	6,275,979	6,930,086	6,396,071	6,459,282	6,523,125	6,587,606	6,577,732
Capital Outlay	-	5,180	4,990	34,581	-	-	-	-	-
Transfers/Internal Service Charges	1,913,765	4,162,171	5,821,226	3,295,449	2,752,060	2,807,101	2,863,243	2,920,508	2,978,918
Operating Expenditures	19,201,353	22,605,231	27,325,553	24,146,305	26,890,972	27,831,387	28,775,124	29,636,906	30,373,123
Debt Reduction	-	620,000	-	271,327	176,333	175,000	175,000	175,000	175,000
Transfer to Equipment Replacement	-	197,000	-	-	-	-	-	-	-
ERF Pre-fund replacements	-	-	-	103,375	100,000	-	-	-	-
Transfer to SIF	-	-	-	850,000	85,000	-	-	-	-
Facility Maintenance Cap Improv	-	130,000	-	-	98,667	-	-	-	-
Capital Expense	1,498,189	59,193	4,990	-	105,000	-	-	-	-
Other One-time Expense	79,598	75,000	-	851,835	-	-	-	-	-
One-time Expenses Enhancements	-	1,717,803	-	319,190	590,320	-	-	-	-
One-time Expenditures	1,577,787	2,798,996	4,990	2,395,727	1,155,320	175,000	175,000	175,000	175,000
TOTAL EXPENDITURE	20,779,140	25,404,227	27,330,543	26,542,032	28,046,292	28,006,387	28,950,124	29,811,906	30,548,123
LESS: Est. Budget Savings**	-	-	-	-	-	-	-	-	-
Operating Surplus(Deficit)	4,209,542	2,470,672	56,827	2,256,091	1,164,836	831,434	564,530	396,816	372,374
Total Budget Surplus(Deficit)	4,132,921	(327,424)	51,836	(139,636)	9,516	656,434	389,530	221,816	197,374

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

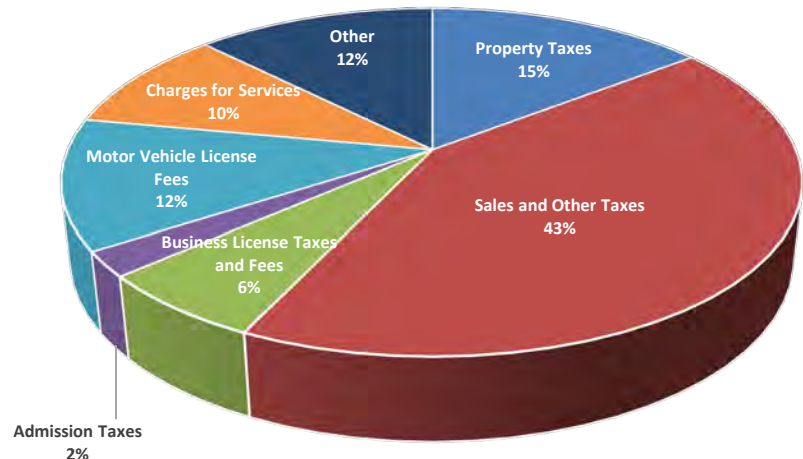
	Actual 2021	Actual 2022	Actuals 2023	Adjusted 2024	Adopted 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
Beginning Fund Balance	6,425,544	10,558,465	10,231,041	10,339,443	10,339,443	10,348,959	11,005,393	11,394,923	11,616,740
Budget Surplus + Est. Savings	4,132,921	(327,424)	51,836	(139,636)	9,516	656,434	389,530	221,816	197,374
Ending Fund Balance	10,558,465	10,231,041	10,282,877	10,199,807	10,348,959	11,005,393	11,394,923	11,616,740	11,814,114
Reserve %	55%	45%	38%	42%	38%	40%	40%	39%	39%

General Fund: Projected Fund Balance



Revenue Analysis – Major General Fund Revenues

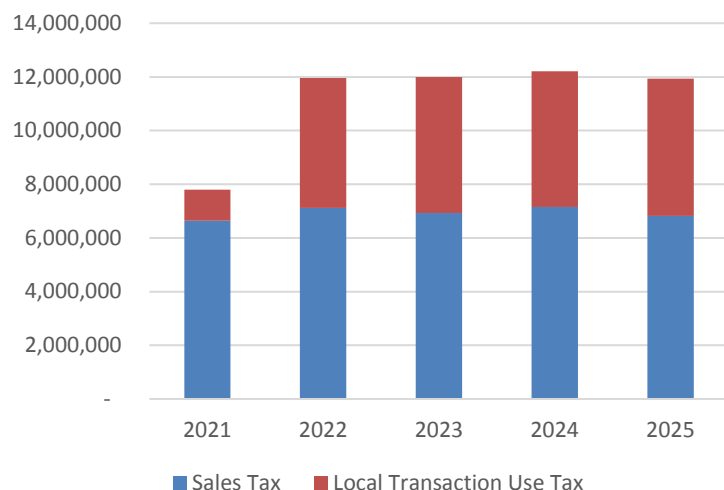
The total projected General Fund revenue for FY 2024-2025 is \$28,055,808 which represents an increase of 6.8% from the adjusted FY 2023-2024 revenues. The primary drivers for the projected increase are: 1) 77.1% increase in Property Taxes, in line with prior year actuals resulting from direct receipting following the dissolution of the Successor Agency, 2), a 21.4% increase in Motor Vehicle License Fees, which follows Property Tax Revenue trends and 3) 16.4% increase in Charges for Services due to fee increases as approved following a comprehensive fee study.



The following section provides a brief analysis of the City’s top revenue sources and a discussion of the basis for the FY 2024-2025 projection.

Sales, Use and Transaction Tax

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



In addition to the state, county, and local sales and use tax, San Fernando voters approved a ½ cent (0.5%) local transaction tax (commonly referred to as “Measure A”) in June 2013. “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

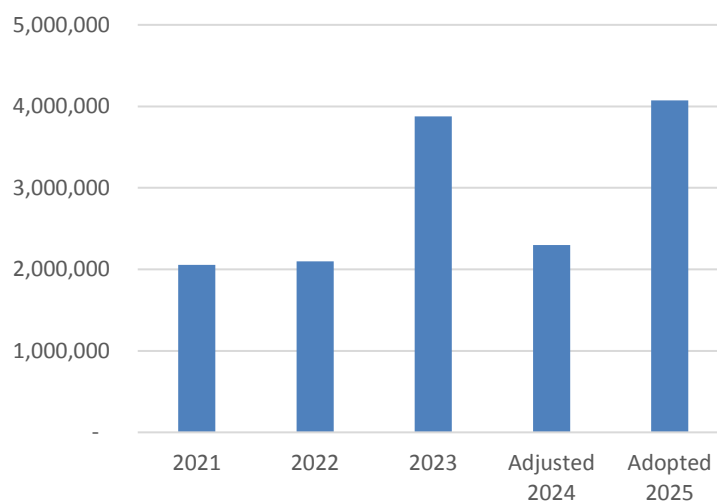
(Measure SF) to keep sales tax local and avoid other taxing entities from passing a transaction tax that would otherwise be imposed on San Fernando customers, but spent regionally rather than locally. The total local transaction use tax is projected to be \$5.1 million, which is an increase of 1.3% from the adjusted FY 2023-2024 revenues.

Sales, use and transaction tax (Sales Tax) is the City's largest revenue, accounting for 43% 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, Lehman Foods, Pepsi, Pharmavite, Home Depot, Northeast Valley Health Group, and Vallarta. With increasing business activity in the City underway as a result of new partnerships and strategic development in coordination with the City Manager's Office – Economic Development Division.


Locally, sales taxes have shown consistent growth over the several years but recently showed some signs of leveling off. Following adjusted prior year forecasts, driven by economic uncertainty, high business operating costs, fluctuating consumer confidence, and mixed performance across key sectors, Sales Tax revenues are estimated to decrease slightly by 2.2% in FY 2024-2025. Additional details regarding sales tax projections can be found in the 5-year General Fund Projection Section.


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 15% of General Fund revenue.

 2024 ASSESSED VALUES SAN FERNANDO	
ASSESSED VALUATION	
2024	\$2,757,406,883
2023	\$2,609,320,478
Amount of Change	\$148,086,405
Percent Change	5.7%
PARCEL COUNTS	
Single-Family Residential	3,810
Residential Income	522
Commercial/Industrial	697
Total	5,029



JEFF PRANG

LOS ANGELES COUNTY ASSESSOR



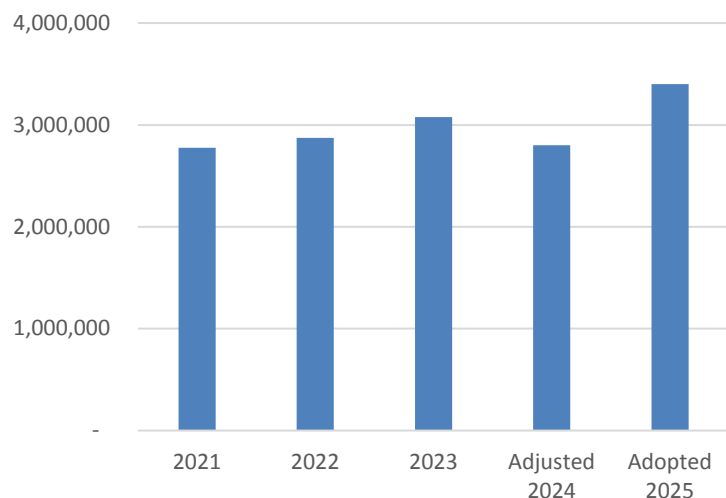
Assessed property values are steadily rebounding since they bottomed out in FY 2010-2011. Consequently, Property Tax revenue has shown steady growth over the last few years, with a 5.7% year over year change. The median of a Single Family Residential sales price has increased from \$653,500 to \$725,000 over the last three years. Additionally, in 2023 the City finalized dissolution of its Successor Agency to the San Fernando Redevelopment Agency. As a result, Property Taxes are issued directly to the City rather than as a calculated allocation through the Redevelopment Property Tax Trust Fund (RPTTF).

for FY 2024-2025 are projected at \$4.1 million at an increase of 77.1% over the prior year. This increase is directly attributable to the outcome of the Successor Agency dissolution with totals in line with Fiscal Year 2022-2023 actuals.

Property Tax In-Lieu of Motor Vehicle License Fee

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

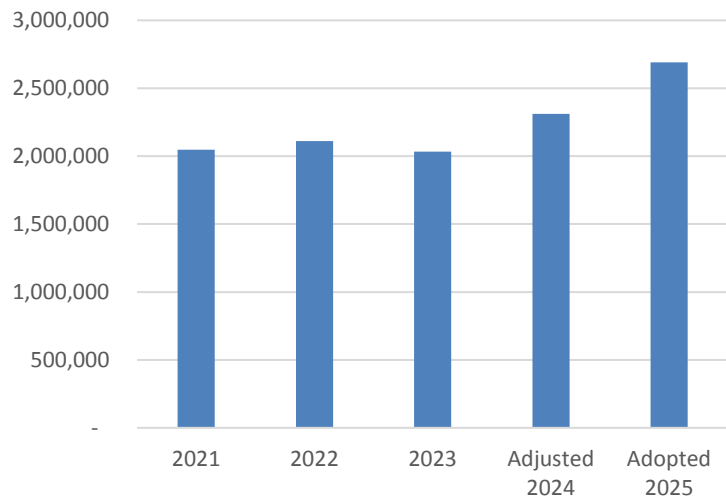
Property Tax In-lieu of Motor Vehicle License Fee accounts for more than 12% of General Fund revenue.



Revenue and Taxation Code Section (c)(1)(B)(i) specifies the VLF Adjustment Amount for each city and county is to grow in proportion to the growth of gross assessed valuation in that jurisdiction from the prior year. In turn and in alignment with Property Tax trends, the motor vehicle fees are projected to increase by 21.4% in Fiscal Year 2024-2025 to \$3.4 million.

Charges for Services

San Fernando charges fees for various services it provides to users who derive a direct benefit from the provision of those services. Some examples include construction permit and inspection fees, livescan fingerprint fees, special police services, and administrative charges to the Enterprise and Special Revenue funds. Administrative charges are intended to reimburse the City for costs incurred to support non-General Fund operations including, but are not limited to; recruiting and benefit administration services; billing, accounts payable, payroll and accounting services; and information technology services.

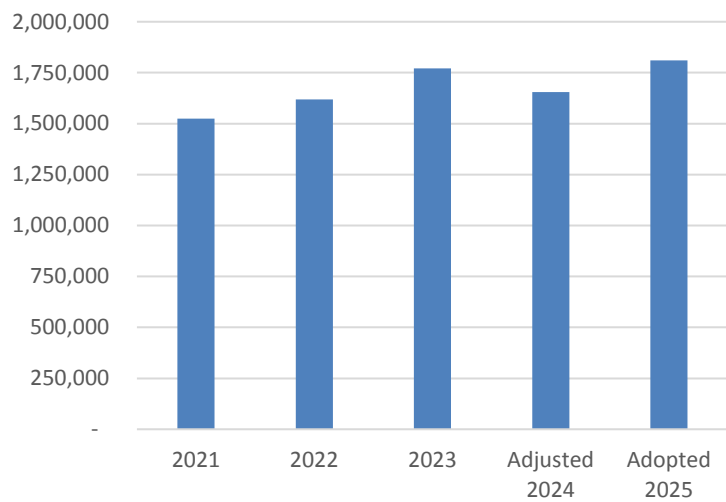


Charges for Services are the City's fourth largest revenues source, accounting for 10% of total General Fund revenues.

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). A Comprehensive User Fee Study was conducted and adopted, with an effective date of January 1, 2025. Charges for Services are projected to increase by 16.4% primarily due to fee increases in the City's fee schedule.

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 6% of General Fund revenue.



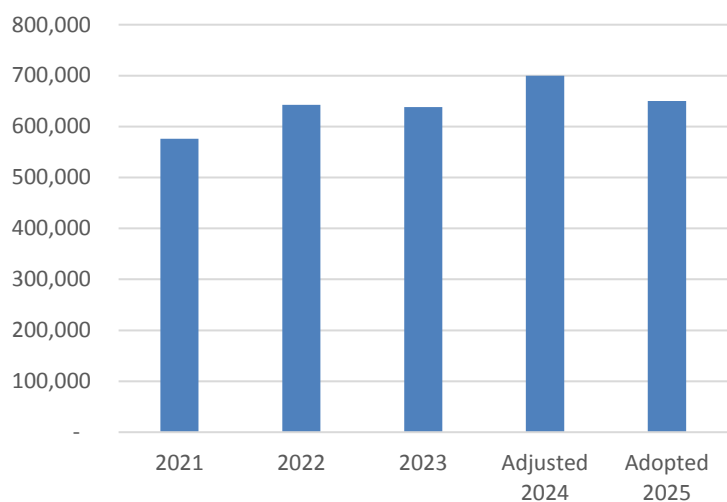
Business License revenue is very sensitive to economic conditions. While the prior fiscal year demonstrated continued growth in business licensing and activity in the City, continued monitoring of auto, construction, retail and fuel sectors be a priority with concerns of impacts to consumer spending.

The City will use FY 2024-2025 to focus on ensuring all local businesses are licensed and in good standing. Compliance efforts coupled with continued economic development initiatives are anticipated to generate an increase of 9.4% projected 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.

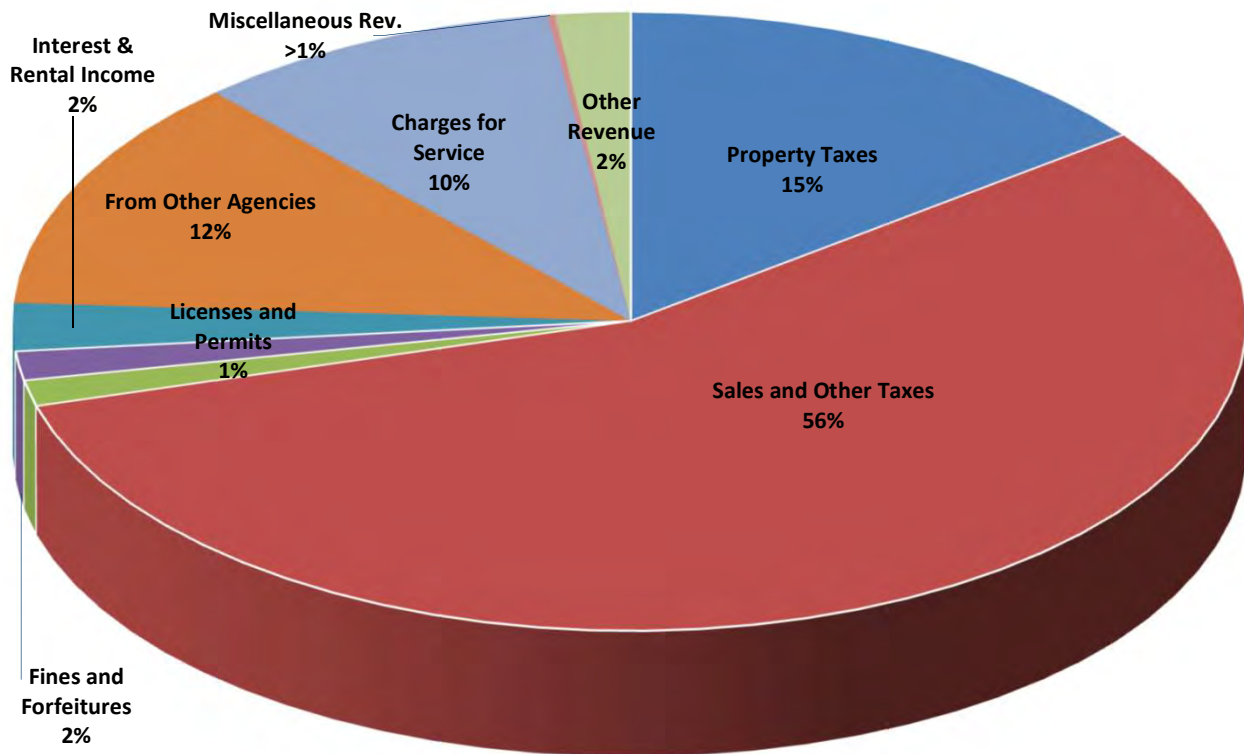
Admissions Tax revenue is the City’s sixth largest revenue source, accounting for approximately 3% of General Fund revenue.



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. Following further review of historical receipts, the FY 2024-2025 was reduced by 7.1% to \$650,000.

**CITY OF SAN FERNANDO
GENERAL FUND
SUMMARY OF REVENUE BY TYPE - 5 YEAR HISTORY
FISCAL YEAR 2024-2025**

General Fund Revenue	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
Property Taxes	3,149,176	3,198,090	4,329,484	3,245,000	4,124,081
Sales and Other Taxes	13,141,929	15,404,302	15,704,741	15,684,475	15,671,923
Licenses and Permits	361,279	337,429	506,341	418,500	380,000
Fines and Forfeitures	498,845	433,689	418,240	444,000	425,000
Interest & Rental Income	581,430	65,778	591,106	701,761	705,000
From Other Agencies	2,818,554	2,964,015	3,142,765	2,853,000	3,452,500
Charges for Service	2,047,671	2,110,888	2,034,443	2,311,479	2,689,804
Miscellaneous Revenue	40,621	50,426	50,689	50,500	55,000
Other Revenue	2,272,556	512,186	577,233	569,500	552,500
Total Revenue	\$ 24,912,062	\$ 25,076,804	\$ 27,355,041	\$ 26,278,215	\$ 28,055,808



CITY OF SAN FERNANDO
GENERAL FUND
PROJECTED REVENUE DETAIL
FISCAL YEAR 2024-2025

		2021	2022	2023	2024	2025
Account Number & Title		Actuals	Actuals	Actuals	Adjusted	Adopted
3100	PROPERTY TAXES					
3110-0000	SECURED PROPERTY TAXES-CY	2,054,318	2,099,638	3,878,364	2,300,000	4,074,081
3120-0000	UNSECURED PROPERTY TAXES C/Y	-	-	22,525	-	-
3130-0000	PRIOR YEARS PROPERTY TAXES	(10,431)	4,997	(61,258)	-	-
3142-0000	RESIDUAL TAX REVENUE	951,970	904,565	44,780	750,000	-
3146-0000	CITY PASS THROUGH - TAXING ENTITY	141,580	147,125	378,666	150,000	-
3150-0000	PROPERTY TAX PENALTIES & INT	11,738	41,766	66,406	45,000	50,000
		3,149,176	3,198,090	4,329,484	3,245,000	4,124,081
3200	SALES AND OTHER TAXES					
3210-0000	SALES AND USE TAXES	6,642,200	7,122,876	6,929,697	7,152,775	6,820,000
3210-3201	TRANSACTION SALES TAX - 1/2 CENT	2,213,676	18,548	50,564	-	-
3210-3202	MEASURE SF SALES TAX 1/4 CENT	1,155,138	4,831,172	5,063,609	5,051,000	5,115,000
3211-0000	P.S.A.F.	232,392	295,968	279,454	286,200	291,923
3230-0000	FRANCHISES	153,428	173,933	214,433	153,500	215,000
3231-0000	CABLE TV FRANCHISE	192,172	199,774	188,885	166,000	190,000
3232-0000	VEHICLE TOW FRANCHISE FEE	31,861	28,997	24,124	20,500	25,000
3234-0000	REPUBLIC SERVS INC FRANCHISE FEES	363,894	373,291	506,495	399,500	505,000
3240-0000	BUSINESS LICENSE TAXES	1,473,559	1,525,589	1,658,436	1,550,000	1,700,000
3240-3243	SWAPMEET BUSINESS LICENSE	30,799	36,980	39,664	40,000	40,000
3240-3245	BUSINESS LICENSE PROCESSING FEE	20,720	56,402	72,760	65,000	70,000
3250-0000	DOCUMENTARY TAXES	55,869	98,098	38,113	100,000	50,000
3260-0000	ADMISSION TAXES	576,220	642,675	638,509	700,000	650,000
		13,141,929	15,404,302	15,704,741	15,684,475	15,671,923
3300	LICENSES, FEES AND PERMITS					
3320-0000	CONSTRUCTION PERMITS	284,111	262,647	432,562	330,500	300,000
3325-0000	COMMERCIAL AND HOME OCCUPANCY PE	20,068	23,881	19,814	24,000	21,500
3330-0000	PLANNING REVIEW	35,442	28,896	27,058	34,500	30,000
3335-0000	GARAGE SALE PERMITS	1,128	1,785	1,685	2,000	2,250
3345-0000	ATM TRANSACTION FEE	(514)	1,365	1,828	2,500	2,250
3350-0000	BUSINESS LICENSE PERMITS	6,660	7,905	7,025	9,500	8,000
3390-0000	BANNER AND SIGN PERMITS	14,384	10,950	16,368	15,500	16,000
		361,279	337,429	506,341	418,500	380,000
3400	FINES AND FORFEITS					
3410-0000	VEHICLE CODE FINES	15	524	-	-	-
3415-0000	VEHICLE REPOSSESSION FEES	950	660	1,020	1,000	1,000
3420-0000	GENERAL COURT FINES	4,869	4,073	4,134	5,000	5,000
3425-0000	CODE ENFORCEMENT CITATIONS	16,890	12,428	18,453	13,000	20,000
3430-0000	PARKING CITATIONS	476,121	416,004	394,634	425,000	399,000
		498,845	433,689	418,240	444,000	425,000

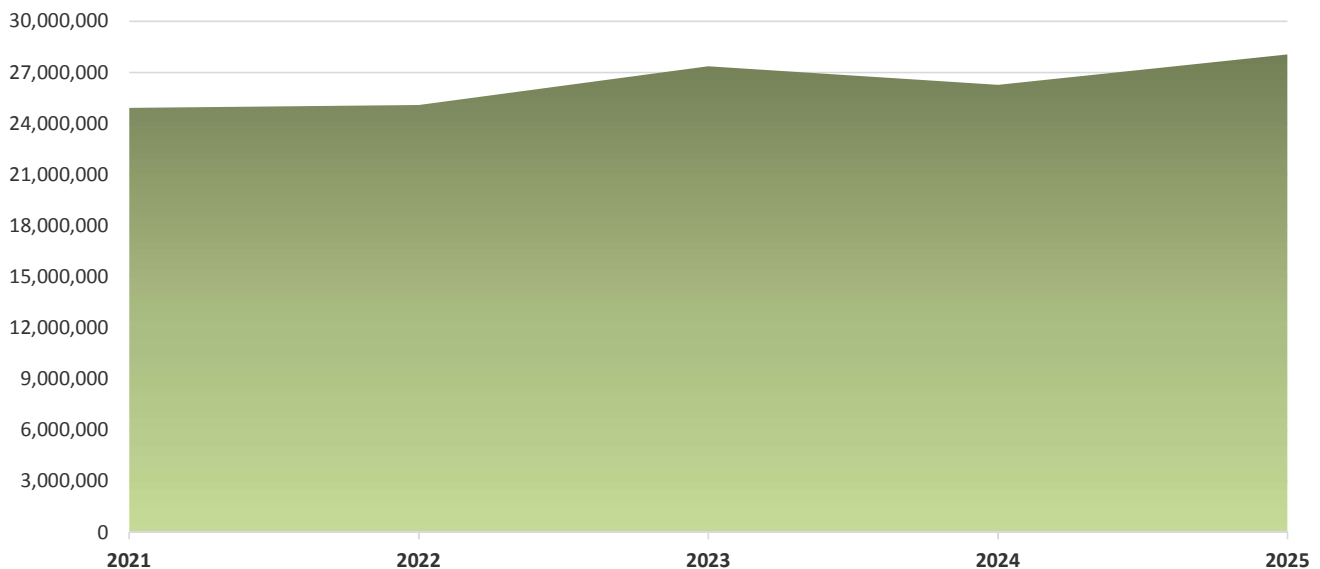
CITY OF SAN FERNANDO
GENERAL FUND
PROJECTED REVENUE DETAIL
FISCAL YEAR 2024-2025

Account Number & Title		2021	2022	2023	2024	2025
		Actuals	Actuals	Actuals	Adjusted	Adopted
3500 INTEREST INCOME						
3500-0000	INTEREST INCOME	78,123	135,569	379,349	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(59,377)	(779,280)	(491,500)	-	-
3509-0000	INTEREST INCOME - LEASES	-	13,281	12,438	-	-
3510-0000	FILMING REVENUE	540	36,239	60,331	95,000	70,000
3520-0000	RENTAL INCOME	562,144	616,410	630,488	606,761	635,000
3525-0000	LEASE REVENUE	-	43,559	27,133	-	-
		581,430	65,778	591,106	701,761	705,000
3600 REVENUE FROM OTHER AGENCIES						
3605-0000	MOTOR VEHICLE IN-LIEU TAX	18,488	28,597	-	18,000	0
3605-3110	PROP TAX IN LIEU OF MOTR VHCL LIC FEES	2,774,444	2,872,882	3,077,453	2,800,000	3,400,000
3625-0000	HOMEOWNERS PROPERTY TAX RELIEF	8,844	8,844	15,517	10,000	10,000
3655-0000	P.O.S.T. REIMBURSEMENT	4,444	17,397	25,579	11,500	20,000
3668-3689	COVID-19 GLOBAL OUTBREAK	-	17,845	-	-	-
3685-0000	CALIF REIMB FOR MANDATED COSTS	10,223	11,586	13,029	6,000	15,000
3688-0000	CORRECTIONS TRAINING	2,112	6,864	6,952	7,500	7,500
3690-0000	REDEVELOPMENT AGENCY REIMB.	-	-	-	-	-
3696-3641	COPS HIRING PROGRAM	-	-	-	-	-
3699-0000	MISCELLANEOUS REIMBURSEMENTS	-	-	4,235	-	-
		2,818,554	2,964,015	3,142,765	2,853,000	3,452,500
3700 CHARGES FOR SERVICES						
3705-0000	ZONING & PLANNING FEES	109,026	123,914	117,395	129,000	150,000
3706-0000	PUBLIC NOTIFICATION FEES	-	247	775	500	1,000
3708-0000	ENVIRONMENTAL ASSESSMENT FEES	-	4,800	-	2,000	5,000
3710-0000	DUPLICATING FEES	15,850	19,050	20,363	21,000	20,000
3712-0000	CODE ENFORCEMENT INSPECTION ORDER	3,782	6,687	4,704	6,000	5,000
3714-0000	INSPECTION UPON RESALE PROGRAM	22,800	26,880	14,640	24,000	20,000
3715-0000	SPECIAL POLICE SERVICES	149,683	95,012	101,185	150,000	450,000
3715-0039	TREASURY FORFEITURE	-	1,047	-	-	-
3720-0000	FINGERPRINT SERVICES	33,020	30,368	33,103	35,500	35,000
3723-0000	DUI RECOVERY COST PROGRAM	-	-	1,004	-	-
3725-0000	BOOKING & PROCESSING FEE REIMB	10,870	3,910	22	-	-
3726-0000	VEHICLE INSPECTION FEES	4,940	2,330	3,780	4,500	5,000
3728-0000	VENDOR INSPECTION FEES	8,013	19,620	24,386	17,500	25,000
3730-0000	ENGINEERING & INSPECTION FEES	94,530	119,760	55,051	104,500	75,000
3738-0000	SPECIAL EVENT SERVICES	-	-	-	-	-
3740-0000	WEED ABATEMENT	16,951	-	-	-	-
3777-0000	FACILITY RENTAL	1,319	30,594	68,940	30,500	75,000
3780-0000	COURT COMMITMENT PROGRAM	22,051	41,197	16,550	40,000	20,000
3781-0000	IMPOUNDED VEHICLES	31,775	31,889	25,970	29,500	30,385
3783-0000	VEHICLE ADMIN. PROCESSING FEE	7,630	9,205	6,325	9,000	9,000
3785-0000	ALARM FEES	28,479	27,047	27,448	31,500	35,000
3789-0000	POLICE ADMINISTRATIVE FEES	813	568	3,951	500	1,000
3795-0000	ADMINISTRATIVE OVERHEAD	1,486,139	1,516,764	1,508,850	1,675,979	1,728,419
		2,047,671	2,110,888	2,034,443	2,311,479	2,689,804

**CITY OF SAN FERNANDO
GENERAL FUND
PROJECTED REVENUE DETAIL
FISCAL YEAR 2024-2025**

Account Number & Title	2021	2022	2023	2024	2025
	Actuals	Actuals	Actuals	Adjusted	Adopted
3800 MISCELLANEOUS REVENUE					
3855-0000 PARKING METER REV-CIVIC CENTER	40,621	50,426	50,689	50,500	55,000
3890-0195 RELAY FOR LIFE	-	-	-	-	-
	<u>40,621</u>	<u>50,426</u>	<u>50,689</u>	<u>50,500</u>	<u>55,000</u>
3900 OTHER REVENUE					
3900-0000 OTHER REVENUE	-	-	-	-	-
3901-0000 MISCELLANEOUS REVENUE	62,998	35,119	14,276	32,000	15,000
3910-0000 SALE OF PROPERTY & EQUIPMENT	1	900	-	-	-
3920-0000 GENERAL CITY ELECTION	2,976	-	-	-	-
3930-0000 MALL MAINTENANCE LEVY	-	-	-	-	-
3945-0000 BOND/LOAN PROCEEDS	1,498,189	-	-	-	-
3947-0000 SA ADMINISTRATIVE COST ALLOWANCE	250,000	-	-	-	-
3949-0000 SOLID WASTE ADMIN FEES	193	361	126	500	250
3950-0000 PROPERTY DAMAGE REIMBURSEMENT	6,204	323	40,586	15,000	15,000
3960-0000 AREA B ASSESSMENT ADMIN LEVY	1,996	2,443	2,245	2,000	2,250
3961-0000 TRANSFER FROM GAS TAX FUND	205,000	228,036	250,000	250,000	250,000
3963-0000 TRANSFER FROM TRAFFIC SAFETY	-	-	-	-	-
3972-0000 TRNSFR FROM COPS SLESF FUND 2	125,000	125,004	150,000	150,000	150,000
3976-0000 TRANSFER-FIRE RETIREMENT TRNSF	-	-	-	-	-
3978-0000 TRANS FROM RETIREMENT TAX FUND	-	-	-	-	-
3979-0000 TRANSFER FROM PAVEMENT MGMT	-	-	-	-	-
3992-0000 TRANSFER FROM SEWER	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
	<u>2,272,556</u>	<u>512,186</u>	<u>577,233</u>	<u>569,500</u>	<u>552,500</u>
TOTAL GENERAL FUND PROJECTED REVENUE	\$ 24,912,062	\$ 25,076,804	\$ 27,355,041	\$ 26,278,215	\$ 28,055,808

General Fund Revenue History



GENERAL FUND
SUMMARY OF APPROPRIATIONS BY DIVISION - 5 YEAR HISTORY
FISCAL YEAR 2024-2025

	2021	2022	2023	2024	2025
CITY MANAGER'S OFFICE	Actual	Actual	Actual	Adjusted	Adopted
001-101 City Council	155,139	218,120	167,760	254,491	268,089
001-105 Administration	420,362	532,325	732,876	708,025	769,662
001-106 Personnel ¹	392,400	462,976	534,929	569,646	-
001-107 Economic Development ²	-	-	48,723	308,116	351,193
001-110 City Attorney	225,347	242,830	306,165	270,000	275,625
001-112 Labor Attorney ³	114,445	195,760	370,710	150,000	-
001-500 Fire Services - Contract	2,819,881	3,193,147	3,062,793	3,217,325	3,350,000
Total City Manager's Office	4,127,574	4,845,158	5,223,955	5,477,603	5,014,569

	2021	2022	2023	2024	2025
CITY CLERK	Actual	Actual	Actual	Adjusted	Adopted
001-115 City Clerk	280,973	349,537	367,354	414,333	426,749
001-116 Elections	47,301	2,322	38,678	68,000	63,000
Total City Clerk	328,274	351,859	406,033	482,333	489,749

	2021	2022	2023	2024	2025
ADMINISTRATIVE SERVICES	Actual	Actual	Actual	Adjusted	Adopted
001-130 Finance	731,350	747,198	972,736	1,053,657	1,084,042
001-131 Treasury	89,427	-	-	-	-
001-133 Human Resources/Risk Mgmt ¹	-	-	-	-	586,003
001-135 Information Technology	365,450	425,887	518,741	718,519	918,811
001-180 Retirement Health Premiums	1,011,782	1,038,911	993,648	1,500,000	1,500,000
001-190 Non-Departmental	858,048	2,310,424	3,375,457	803,208	1,304,951
001-112 Labor Attorney	-	-	-	-	79,375
Total Administrative Services	3,056,057	4,522,421	5,860,582	4,075,384	5,473,182

	2021	2022	2023	2024	2025
COMMUNITY DEVELOPMENT	Actual	Actual	Actual	Adjusted	Adopted
001-140 Building and Safety	191,954	83,569	122,623	227,357	464,637
001-150 Planning/Administration	433,013	391,683	558,015	463,805	581,847
001-151 Economic Development	42,065	33,955	-	-	-
001-152 Community Preservation	527,313	387,771	492,999	763,947	708,206
001-155 Low/Moderate Income Housing	-	-	70,363	207,812	176,846
Total Community Development	1,194,346	896,978	1,244,000	1,662,921	1,931,536

	2021	2022	2023	2024	2025
POLICE	Actual	Actual	Actual	Adjusted	Adopted
001-222 Administration	1,127,825	1,384,071	1,596,093	1,821,036	1,619,156
001-224 Detectives	1,163,289	1,247,076	1,220,718	1,212,229	1,062,032
001-225 Patrol	6,817,236	6,394,565	7,656,286	7,053,808	7,425,449
001-226 Reserves/Explorers	50,458	62,281	104,834	73,528	112,968
001-230 Community Service	306,590	226,198	291,754	317,833	294,644
001-250 Emergency Services	-	3,742	1,128	5,250	5,250
Total Police Department	9,465,397	9,317,932	10,870,812	10,483,684	10,519,499

GENERAL FUND
SUMMARY OF APPROPRIATIONS BY DIVISION - 5 YEAR HISTORY
FISCAL YEAR 2024-2025

	2021	2022	2023	2024	2025
PUBLIC WORKS	Actual	Actual	Actual	Adjusted	Adopted
001-310 Administration	623,282	736,703	951,596	894,526	956,319
001-311 Street Maintenance	430,104	250,118	641,812	745,449	963,794
001-312 Graffiti Removal	-	-	45,021	81,383	69,128
001-320 Equipment Maintenance	2,012	2,441	-	-	-
001-343 Street Sweeping	34,700	34,700	36,455	36,435	36,435
001-346 Streets, Trees, & Parkways	60,782	116,244	111,631	426,000	172,104
001-370 Traffic Safety	142,921	89,505	282,549	330,612	331,787
001-371 Traffic Signals	57,837	81,898	-	-	-
001-390 Facility Maintenance	163	804	-	-	-
Total Public Works	1,351,801	1,312,414	2,069,065	2,514,404	2,529,567

	2021	2022	2023	2024	2025
RECREATION & COMM SERVICES	Actual	Actual	Actual	Adjusted	Adopted
001-420 Administration	723,152	534,805	481,047	390,461	411,738
001-422 Community Services	113,196	117,395	235,015	319,482	430,001
001-423 Recreation	354,470	523,929	718,698	732,798	892,646
001-424 Special Events	64,871	182,341	221,133	420,288	353,806
001-430 Aquatics	-	-	203	-	-
Total Recreation & Comm Services	1,255,689	1,358,469	1,656,096	1,863,029	2,088,191

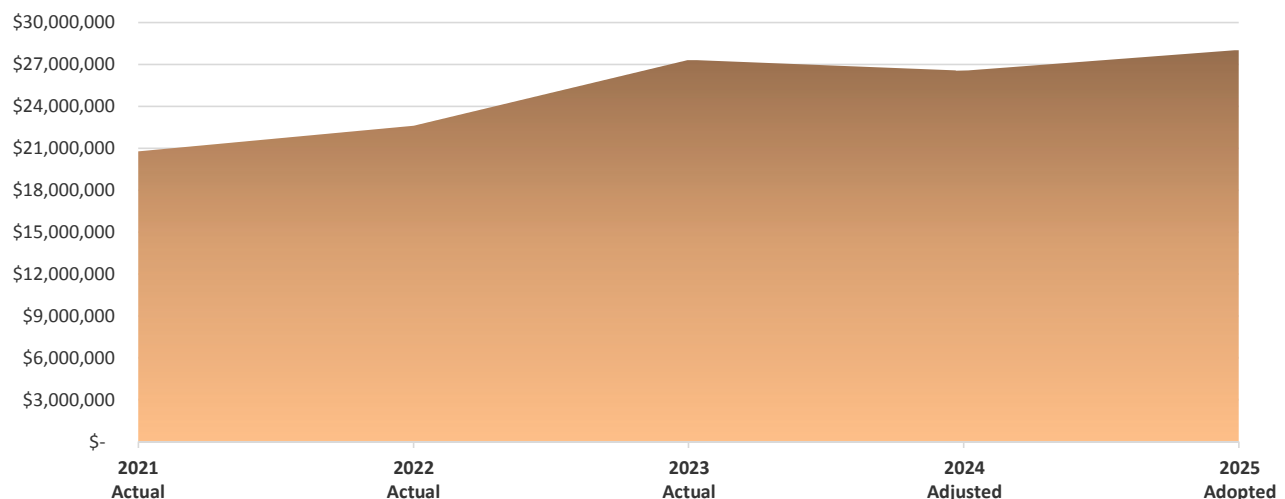
TOTAL GENERAL FUND	\$ 20,779,138	\$ 22,605,231	\$ 27,330,543	\$ 26,559,357	\$ 28,046,292
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¹ Personnel Division recommended to be moved from City Manager's Office to Administrative Services in FY 2024-2025

² Economic Development Division moved from Community Development to City Manager's Office in FY 2022-2023

³ Labor Attorney Contract recommended to be moved from City Manager's Office to Administrative Services in FY 2024-2025

General Fund Expenditure History



CITY OF SAN FERNANDO
GENERAL FUND
SUMMARY OF APPROPRIATIONS BY DIVISION - BY TYPE
FISCAL YEAR 2024-2025

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.

CITY MANAGER'S OFFICE		Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-101	City Council	154,757	92,500	-	20,832	268,089
01-105	Administration	661,188	32,393	-	76,081	769,662
01-106	Personnel	-	-	-	-	-
01-107	Economic Development	267,609	56,600	-	26,984	351,193
01-110	City Attorney	-	275,625	-	-	275,625
01-112	Labor Attorney	-	-	-	-	-
01-500	Fire Services - Contract	-	3,350,000	-	-	3,350,000
Total City Manager's Office		1,083,554	3,807,118	-	123,897	5,014,569

CITY CLERK		Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-115	City Clerk	345,670	37,444	-	43,635	426,749
01-116	Elections	-	63,000	-	-	63,000
Total City Clerk Department		345,670	100,444	-	43,635	489,749

ADMINISTRATIVE SERVICES		Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-130	Finance	766,275	214,514	-	103,253	1,084,042
01-133	Human Resources	459,014	56,435	-	70,554	586,003
01-135	Information Technology	182,735	713,719	-	22,357	918,811
01-180	Retirement Health Premiums	1,500,000	-	-	-	1,500,000
01-190	Non-Departmental	448,555	388,978	-	467,418	1,304,951
01-112	Labor Attorney	-	79,375	-	-	79,375
Total Administrative Services		3,356,579	1,453,021	-	663,582	5,473,182

COMMUNITY DEVELOPMENT		Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-140	Building and Safety	145,546	298,761	-	20,330	464,637
01-150	Planning/Administration	487,560	50,400	-	43,887	581,847
01-152	Community Preservation	541,215	45,100	-	121,891	708,206
01-155	Low/Moderate Income Housing	146,150	5,500	-	25,196	176,846
Total Community Development		1,320,471	399,761	-	211,304	1,931,536

POLICE		Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-222	Police Admin	1,147,002	257,249	-	214,905	1,619,156
01-224	Detectives	813,091	26,116	-	222,825	1,062,032
01-225	Patrol	6,322,046	112,890	-	990,513	7,425,449
01-226	Reserves/Explorers	75,665	13,350	-	23,953	112,968
01-230	Community Service	243,851	315	-	50,478	294,644
01-250	Emergency Services	-	5,250	-	-	5,250
Total Police Department		8,601,655	415,170	-	1,502,674	10,519,499

**CITY OF SAN FERNANDO
GENERAL FUND
SUMMARY OF APPROPRIATIONS BY DIVISION - BY TYPE
FISCAL YEAR 2024-2025**

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

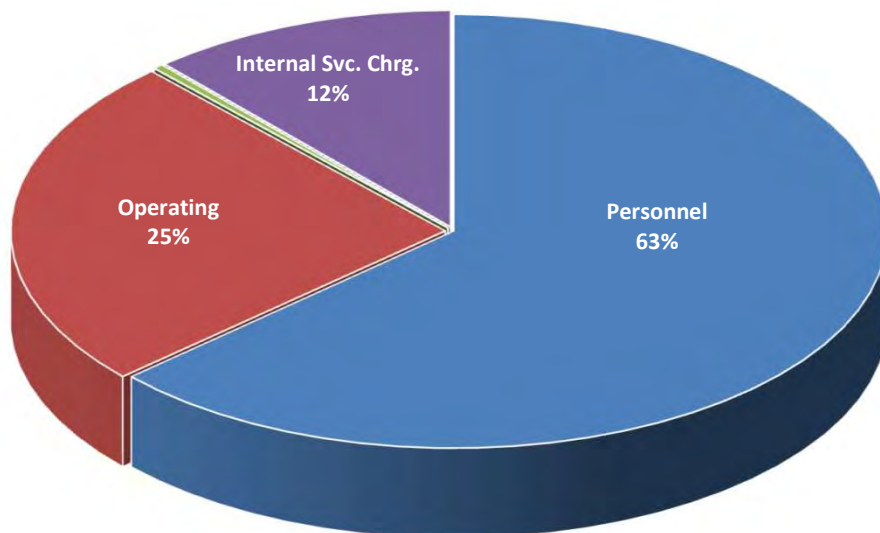
PUBLIC WORKS		Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-310	Administration	549,736	228,727	105,000	72,856	956,319
01-311	Street Maintenance	634,934	151,568	-	177,292	963,794
01-312	Graffiti Removal	46,335	12,520	-	10,273	69,128
01-343	Street Sweeping	-	36,435	-	-	36,435
01-346	Streets, Trees, & Parkways	138,557	10,500	-	23,047	172,104
01-370	Traffic Safety	162,760	87,208	-	81,819	331,787
01-371	Traffic Signals	-	-	-	-	-
Total Public Works		1,532,322	526,958	105,000	365,287	2,529,567

RECREATION & COMM SERVICES		Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-420	Administration	296,707	66,617	-	48,414	411,738
01-422	Community Services	351,260	17,450	-	61,291	430,001
01-423	Recreation	708,719	20,173	-	163,754	892,646
01-424	Cultural Arts and Special Events	153,904	171,680	-	28,222	353,806
Total Recreation & Comm Services		1,510,590	275,920	-	301,681	2,088,191

TOTAL GENERAL FUND		\$ 17,750,841	\$ 6,978,391	\$ 105,000	\$ 3,212,060	\$ 28,046,292
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**Excludes Special Revenue and Enterprise Funded expenditures.*

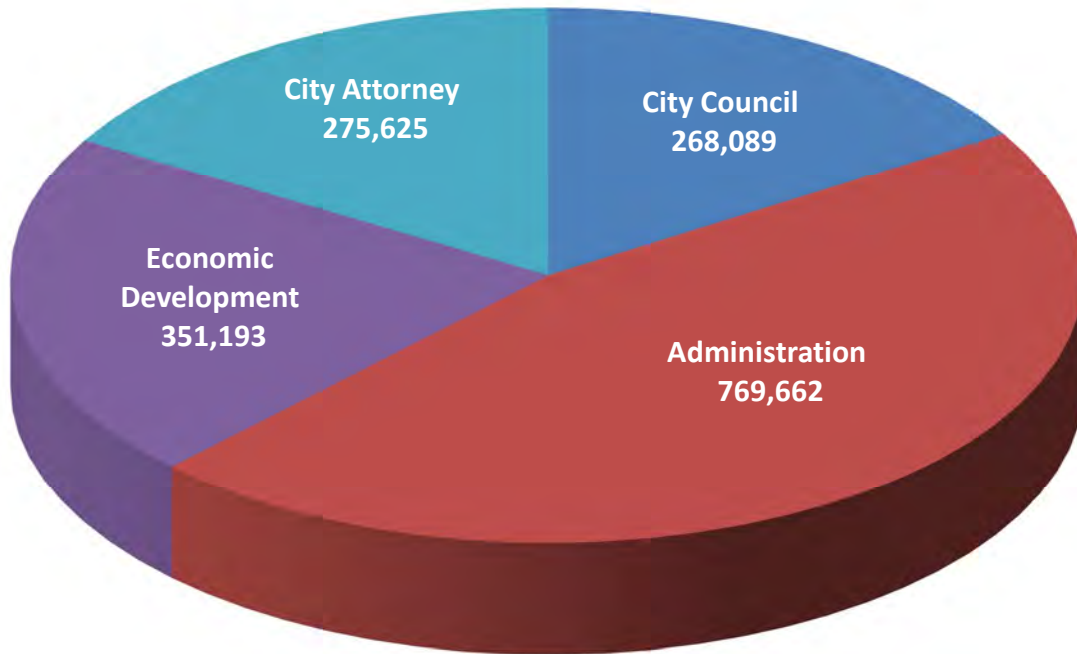
General Fund Expenses by Type



SECTION IV.

DEPARTMENT BUDGETS

CITY MANAGER'S OFFICE



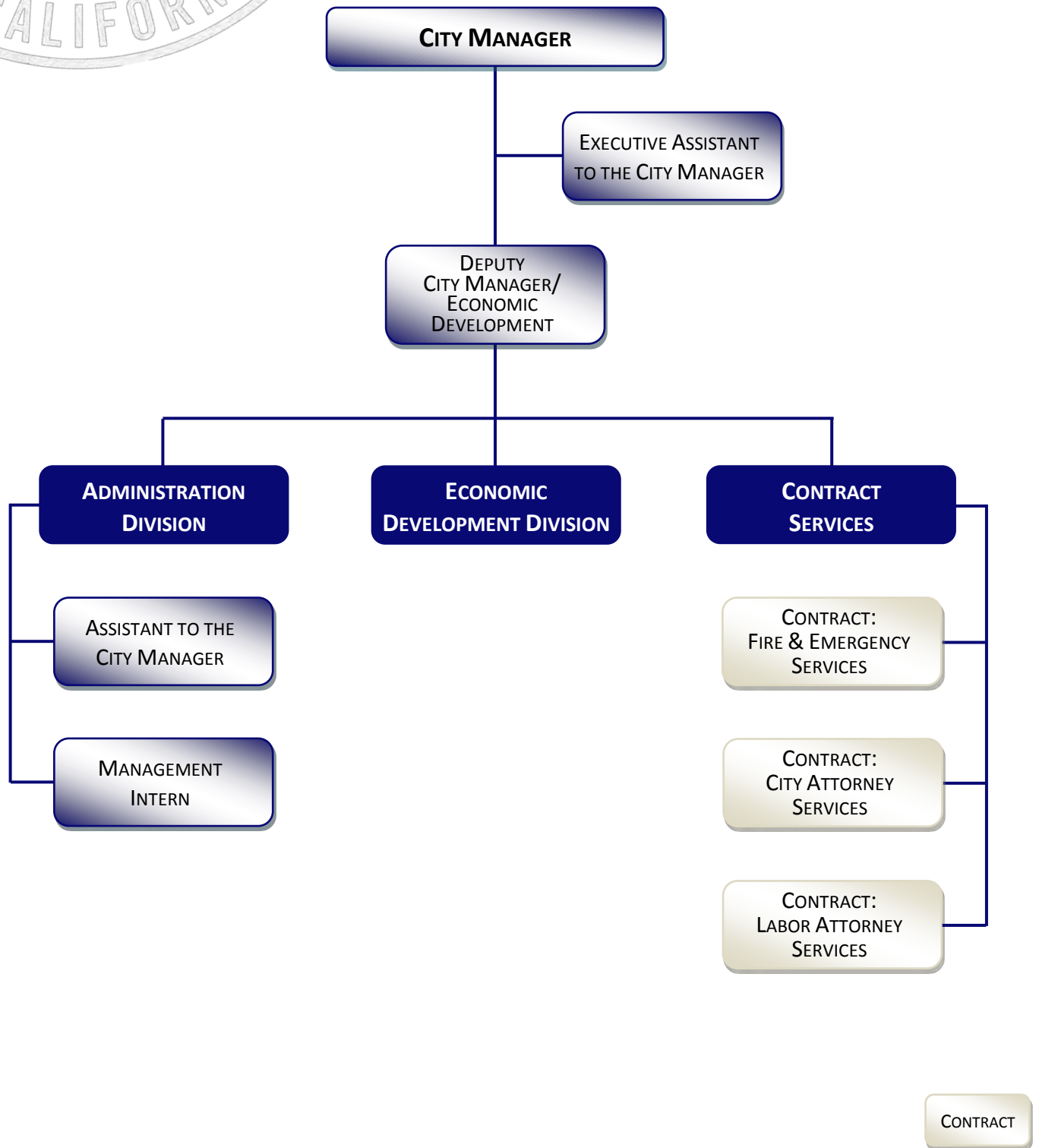


THE CITY OF SAN FERNANDO

ORGANIZATIONAL CHART

CITY MANAGER'S OFFICE

FISCAL YEAR 2024-2025



MISSION STATEMENT

The mission of the City Manager's Office is to sustain and enhance the quality of life in San Fernando and create a vibrant and economically sustainable community by implementing City Council policies, developing and maintaining responsive City programs and services within approved budgetary guidelines, providing leadership to City staff, maintaining and planning for fiscal integrity, and fostering strong relationships with local and regional businesses and governmental agencies.

DEPARTMENT OVERVIEW

The City Manager's Office includes Economic Development, and management of the City Attorney, Labor Attorney and Fire and Emergency Medical Services contracts. The City Manager's Office 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, implementing economic development policies and programs, and guiding overall fiscal policy.

ACCOMPLISHMENTS FOR FY 2023-2024

1. Moved City Council's Strategic Goals forward by supporting City Council Ad Hoc Committee Meetings, facilitating strong community outreach (including social media and email campaigns), and pursuing grant funding throughout the fiscal year. See *Performance Measures* section for number of Ad Hoc Committee Meetings supported, community engagement statistics, and grant funding received. (Strategic Goals I.1 and VII.4)
2. Initiated the Downtown Master Plan to help guide future developments and champion place-making efforts to revitalize the City's historic downtown and commercial corridors. The Downtown Master Plan kicked off in November 2023 and staff is working with a City Council Ad Hoc Committee and Community Advisory Committee to move the Plan forward. Community engagement efforts began in December 2023 through a community survey and continued in April 2024 through Community Advisory Committee meetings and a Walkshop. The Plan is tentatively scheduled to be adopted in fiscal year 2024-2025. (Strategic Goal II.2)
3. Hosted a Grand Opening Event on December 6, 2023 to promote the new Business and Community Resource Center (BCRC) in City Hall to connect businesses and residents with available technical and financial resources to help improve the quality of life for residents, business community, and visitors of San Fernando. The BCRC houses the Deputy City Manager/Economic Development, Housing Coordinator, and Social Services Coordinator and provides office space for City partners with North Valley Caring Services (Homeless Outreach), Home Again LA (Housing Support Services), and ICON CDC (small business support). (Strategic Goals I.5, I.6, II.1, and II.3)
4. Collaborated 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

ACCOMPLISHMENTS FOR FY 2023-2024

implemented prior to moving forward with construction of Phase 2. Metro staff is tentatively scheduled to provide a status update of traffic and safety studies, as well as next steps, to City Council in May 2024. Additionally, staff met with Metro, Metrolink, and CPUC on multiple occasions to discuss railroad crossing safety and will be collaborating to request funding to increase pedestrian and vehicle safety at crossings. (Strategic Goal V.2)

5. Completed executive recruitments and successfully filled the Director of Community Development in August 2023, Director of Public Works in November 2023, and Director of Recreation and Community Services in February 2024. Completed labor negotiations with San Fernando Police Officers' Association (SFPOA) in November 2023 and San Fernando Police Management Unit (SFPMU) in May 2024, as well as a new Executive Compensation Resolution for Executive Management in February 2024. These multi-year agreements provide fair and competitive compensation for City employees while promoting labor relations and stability within the organization. (Strategic Goal VII.3.)
6. Continued to enhance legislative advocacy efforts, pursuant to the Legislative Advocacy Policy, by updating the Legislative Platform for 2024 priorities and federal/state budget allocation requests, submitting letters of support/opposition to local legislators in accordance with the 2024 priorities, and providing letters of support to local organizations pursuing funding opportunities that will benefit the San Fernando community. See *Performance Measures* section for number of Legislative Advocacy Letters submitted. (Strategic Goal I.6, IV.4, and V.5)

Enhancement to Services:

7. Employee Recognition Program. (\$1,000) (Strategic Goal II.3)
In August 2023, the City hosted a summer employee picnic at Las Palmas Park that included food, games, and fund for employees and their families, which was attended by approximately 25 staff and their families. In December 2023, the City hosted an Employee Holiday Luncheon that included food and raffle prizes, which was attended by more than 90 staff. The City Manager has also created an Employee Recognition Committee to develop recommendations for awards and events.

OBJECTIVES FOR FY 2024-2025

1. Move City Council's Strategic Goals forward by supporting City Council Ad Hoc Committees, managing the Community Engagement Framework, engaging in legislative advocacy, and pursuing grant funding and initiate the strategic goal visioning process for the City Council's next five-year period. (Strategic Goal I.1, I.6, IV.4, V.5 and VII.4)

OBJECTIVES FOR FY 2024-2025

2. Complete the Downtown Master Plan, serving as a tool to help guide future developments and champion place-making efforts to revitalize the City's historic downtown and commercial corridors. (Strategic Goal II.2)
3. Increase customer access to City information and services by completing the website redesign project and fully implementing the *My San Fernando* mobile application. (Strategic Goal I.1 and I.3)
4. Complete labor negotiations with San Fernando Management Group (SFMG), San Fernando Police Civilians Association (SFPCA) and San Fernando Part-Time Bargaining Unit (SFPTBU) for successor MOUs to promote labor relations and financial stability within the organization. (Strategic Goal VII.3.)
5. Continue efforts to evolve the organization by emphasizing training and professional development, coaching employees on Core Values, establishing clear performance and service expectations, and fully implementing the Community Engagement Framework. (Strategic Goal I)
6. Continue to enhance the Business and Community Resource Center through new services and strengthened relationships. (Strategic Goal II).

Enhancement to Services:

7. Marketing Materials for Business and Community Resource Center (BCRC): \$2,000 - One-Time (Strategic Goal I.)

To foster stronger connections with both the community and local businesses, the City plans to invest in refreshed marketing materials. This includes acquiring a new pop-up banner, portable PA system, branded table covers, engaging giveaways and a self-help kiosk.

PERFORMANCE MEASURES

ADMINISTRATION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
A. # of Net New Business Licenses	205	176	200	200	210
B. \$ of Sales and Business Tax Revenue	\$11,536,092*	\$13,591,564	\$13,114,217	\$13,428,279	\$14,039,785
C. \$ of Grants Received	\$20,268,333	\$12,204,613	\$19,390,753	\$20,000,000	\$15,000,000
D. # of Agenda Items Presented to Council	248	246	236	246	250
E. # City Council Ad Hoc Meetings Supported	**	**	35	22	30
F. # of Social Media Posts	2,297	2,403	2,989	3,574 Posts 952 Stories	3,900 Posts 1,050 Stories
G. # of Email Engagement Campaigns	134	170	225	244	270
H. # Legislative Advocacy Letters	10	15	18	36	40
I. # Professional Development Hours Completed	**	**	**	93	100

* FY 2021 Includes 1st Year of Measure SF Funding

** Not Previously Tracked

FUNDING SUMMARY FOR FY 2024-2025
SOURCES:

	2021	2022	2023	2024	2025
CITY MANAGER'S OFFICE	Actual	Actual	Actual	Adjusted	Adopted
General Revenue	4,127,574	4,845,158	5,223,955	5,477,603	4,962,069
TOTAL FUNDING SOURCES	4,127,574	4,845,158	5,223,955	5,477,603	4,962,069

USES:

	2021	2022	2023	2024	2025
CITY MANAGER'S OFFICE	Actual	Actual	Actual	Adjusted	Adopted
01-101 City Council	155,139	218,120	167,760	254,491	220,589
01-105 Administration	420,362	532,325	732,876	708,025	767,662
01-106 Personnel ⁽¹⁾	392,400	462,976	534,929	569,646	-
01-107 Economic Development ⁽²⁾	-	-	48,723	308,116	348,193
01-110 City Attorney	225,347	242,830	306,165	270,000	275,625
01-112 Labor Attorney ⁽³⁾	114,445	195,760	370,710	150,000	-
01-500 Fire Services - Contract	2,819,881	3,193,147	3,062,793	3,217,325	3,350,000
TOTAL FUNDING USES	4,127,574	4,845,158	5,223,955	5,477,603	4,962,069

PERSONNEL:

	2021	2022	2023	2024	2025
CITY MANAGER'S OFFICE	Actual	Actual	Actual	Adjusted	Adopted
City Manager	1.00	1.00	1.00	1.00	1.00
Deputy City Manager/Econ. Development	0.00	0.00	1.00	1.00	1.00
Assistant to the City Manager	0.00	1.00	1.00	1.00	1.00
Economic Development Manager	0.00	1.00	0.00	0.00	0.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00
Management Intern	0.00	0.46	0.46	0.46	0.46
Personnel Manager ⁽¹⁾	1.00	1.00	1.00	1.00	0.00
Personnel Technician ⁽¹⁾	1.00	1.00	1.00	1.00	0.00
Personnel Assistant ⁽¹⁾	0.70	1.00	1.00	1.00	0.00
Office Clerk (FTE) ⁽¹⁾	0.00	0.00	0.46	0.46	0.00
TOTAL CITY MANAGER'S OFFICE PERSONNEL	4.70	7.46	7.92	7.92	4.46

¹ Personnel Division recommended to be moved from City Manager's Office to Administrative Services in FY 2024-2025

² Economic Development Division moved from Community Development to City Manager's Office in FY 2022-2023

³ Labor Attorney Contract recommended to be moved from City Manager's Office to Administrative Services in FY 2024-2025

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 their peers, and acts as the ceremonial head of the City.

The City Council also sits as the Board of Directors for the Public Financing Authority and Parking Authority. 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: City Manager's Office
Div: City Council

Account Number & Title		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-101-0000-4101	SALARIES-PERMANENT EMPLOYEES	63,285	61,879	59,195	42,125	36,040
001-101-0000-4111	COMMISSIONER'S REIMBURSEMENT	-	3,000	2,750	3,000	3,000
001-101-0000-4120	O.A.S.D.I.	6,192	6,063	5,905	6,244	5,454
001-101-0000-4126	HEALTH INSURANCE	34,862	27,438	30,048	46,673	64,736
001-101-0000-4128	DENTAL INSURANCE	5,148	3,729	3,940	-	2,023
001-101-0000-4130	WORKER'S COMPENSATION INS.	956	1,677	3,485	-	7,129
001-101-0000-4136	OPTICAL INSURANCE	1,006	669	672	-	675
001-101-0000-4138	LIFE INSURANCE	423	450	468	468	450
001-101-0101-4140	WELLNESS BENEFIT - S. BALLIN	600	600	600	-	-
001-101-0102-4140	WELLNESS BENEFIT - H. PACHECO	600	389	103	-	-
001-101-0103-4140	WELLNESS BENEFIT - J. FAJARDO	600	-	600	750	750
001-101-0104-4140	WELLNESS BENEFIT C. RODRIGUEZ	-	-	271	750	750
001-101-0107-4140	WELLNESS BENEFIT M. MENDOZA	-	141	600	750	750
001-101-0108-4140	WELLNESS BENEFIT - C. MONTANEZ	-	-	-	750	-
001-101-0113-4140	WELLNESS BENEFIT - M. SOLORIO	-	-	-	750	750
001-101-0114-4140	WELLNESS BENEFIT - V. GARCIA	-	-	-	-	750
001-101-0000-4141	TECHNOLOGY ALLOWANCE	-	-	-	-	7,500
001-101-0000-4142	AUTOMOBILE ALLOWANCE	-	-	-	-	24,000
Personnel Costs		113,672	106,034	108,637	102,260	154,757
001-101-0000-4260	CONTRACTUAL SERVICES	-	19,325	50	-	-
001-101-0000-4270	PROFESSIONAL SERVICES	2,202	3,750	4,400	72,500	43,500
001-101-0000-4300	DEPARTMENT SUPPLIES	1,097	5,140	6,530	5,075	8,000
001-101-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	500	-	-	-
001-101-0000-4390	MILEAGE REIMBURSEMENT	18,187	18,048	18,187	18,500	-
001-101-0000-4430	ACTIVITIES & PROGRAMS	-	-	-	2,500	12,500
001-101-0101-4370	MEETINGS & TRAVEL - S. BALLIN	-	3,531	-	-	-
001-101-0101-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS	-	100	-	-	-
001-101-0102-4220	PHONE & PAGER - H. PACHECO	618	603	341	-	-
001-101-0102-4370	MEETINGS & TRAVEL - H. PACHECO	-	3,346	-	-	-
001-101-0103-4220	PHONE & PAGER - J. FAJARDO	111	-	-	-	-
001-101-0103-4370	MEETINGS & TRAVEL - J. FAJARDO	-	-	-	5,000	5,000
001-101-0103-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS	-	-	-	700	700
001-101-0104-4370	MEETINGS & TRAVEL - C RODRIGUEZ	25	4,425	1,503	5,000	5,000
001-101-0104-4380	MEMBERSHIPS & SUBSCRIPTIONS - C RODRIGUEZ	1,000	-	-	700	700
001-101-0107-4370	MEETINGS & TRAVEL - M MENDOZA	50	4,125	1,417	5,000	5,000
001-101-0107-4380	MEMBERSHIPS & SUBSCRIPTIONS - M MENDOZA	100	-	-	700	700
001-101-0108-4220	PHONE & PAGER - C. MONTANEZ	242	552	614	-	-
001-101-0108-4370	MEETINGS & TRAVEL - C. MONTANEZ	-	-	-	5,000	-
001-101-0108-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS - C. MONTA	-	-	-	700	-
001-101-0113-4370	MEETINGS & TRAVEL - M. SOLORIO	-	-	1,447	5,000	5,000
001-101-0113-4380	SUBSCRIPTION DUES - M. SOLORIO	-	-	-	700	700
001-101-0114-4370	MEETINGS & TRAVEL - V. GARCIA	-	-	-	-	5,000
001-101-0114-4380	MEMBERSHIPS & SUBSCRIPTIONS - V. GARCIA	-	-	-	-	700
001-101-3689-4126	COVID-19 GLOBAL OUTBREAK	2,329	2,329	-	-	-
Operations & Maintenance Costs		25,961	65,774	34,489	127,075	92,500

Account Number & Title (cont'd)	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-101-0000-4706 LIABILITY CHARGE	-	8,364	7,068	7,895	8,437
001-101-0000-4743 FACILITY MAINTENANCE CHARGE	15,506	12,948	12,576	12,261	12,395
Internal Service Charges	17,527	23,334	21,667	22,180	20,832
001-101-0000-4500 CAPITAL EXPENSES	-	-	4,990	5,000	-
Capital Costs	-	-	4,990	5,000	-
001-101-0000-4932 TRANSFER TO CAPITAL OUTLAY FD	-	25,000	-	-	-
Transfers	-	25,000	-	-	-
Division Total	157,160	220,142	169,783	256,515	268,089

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 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 in improving the quality of life for residents, business community, and visitors of San Fernando.

Dept: City Manager's Office
Div: City Manager's Office

Account Number & Title		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-105-0000-4101	SALARIES-PERMANENT EMPLOYEES	271,084	358,259	486,276	496,986	520,689
001-105-0000-4103	WAGES-TEMPORARY & PART-TIME	-	7,454	47	5,252	12,488
001-105-0000-4105	OVERTIME	3,119	1,259	275	-	-
001-105-0000-4120	O.A.S.D.I.	16,270	22,817	31,361	31,488	34,320
001-105-0000-4126	HEALTH INSURANCE	38,966	46,299	49,753	40,959	70,141
001-105-0000-4128	DENTAL INSURANCE	2,491	2,715	3,165	352	2,192
001-105-0000-4129	RETIREE HEALTH SAVINGS	-	500	1,299	1,800	1,800
001-105-0000-4130	WORKER'S COMPENSATION INS.	4,134	8,318	14,862	7,587	6,768
001-105-0000-4134	LONG TERM DISABILITY INSURANCE	1,584	1,884	2,933	3,108	3,516
001-105-0000-4136	OPTICAL INSURANCE	600	457	364	600	731
001-105-0000-4138	LIFE INSURANCE	180	203	281	300	293
001-105-0000-4140	WELLNESS BENEFIT REIMBURSEMENT	600	600	600	750	750
001-105-0000-4141	TECHNOLOGY ALLOWANCE	-	-	-	-	2,700
001-105-0000-4142	AUTOMOBILE ALLOWANCE	-	-	-	-	4,800
001-105-3689-XXXX	COVID-19 GLOBAL OUTBREAK	31,080	11,517	-	-	-
Personnel Costs		370,108	462,281	591,217	589,182	661,188
001-105-0000-4220	TELEPHONE	950	774	661	800	800
001-105-0000-4260	CONTRACTUAL SERVICES	1,887	1,675	1,745	2,660	2,000
001-105-0000-4270	PROFESSIONAL SERVICES	3,548	590	12,462	3,003	5,863
001-105-0000-4300	DEPARTMENT SUPPLIES	1,607	5,691	3,074	8,500	10,500
001-105-0000-4360	PERSONNEL TRAINING	-	50	-	2,000	2,000
001-105-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	4,679	4,393	7,903	7,500	7,500
001-105-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	2,960	3,588	3,487	3,230	3,230
001-105-0000-4390	MILEAGE REIMBURSEMENT	3,610	3,610	3,714	3,700	500
001-105-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	689	-	-	-
Operations & Maintenance Costs		19,241	21,060	33,047	31,393	32,393
001-105-0000-4706	LIABILITY CHARGE	-	23,100	55,428	47,848	36,046
001-105-0000-4743	FACILITY MAINTENANCE CHARGE	31,012	25,884	53,184	39,602	40,035
Internal Service Charges		31,012	48,984	108,612	87,450	76,081
Division Total		420,362	532,325	732,876	708,025	769,662

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

The Economic Development Division is responsible for assisting the City Manager in executing City Council's vision for economic development to create a vibrant and economically sustainable City. The Division implements economic development policies and programs, negotiates and administers development agreements, and represents the City with various economic development organizations and initiatives. The Division strives to create new job opportunities, retain existing businesses, attract new investments, boost commercial activities and sales tax revenues, create vibrant neighborhoods, and improve the quality of life for residents, business community, and visitors of San Fernando.

Dept: City Manager's Office
Div: Economic Development

Account Number & Title		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-107-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	210,419	193,116	235,087
001-107-0000-4120	O.A.S.D.I.	-	-	12,035	12,563	13,965
001-107-0000-4126	HEALTH INSURANCE	-	-	26,970	2,570	2,420
001-107-0000-4128	DENTAL INSURANCE	-	-	-	-	76
001-107-0000-4129	RETIREE HEALTH SAVINGS	-	-	1,800	1,200	3,900
001-107-0000-4130	WORKER'S COMPENSATION INS.	-	-	3,183	2,867	3,027
001-107-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	1,512	1,470	1,968
001-107-0000-4136	OPTICAL INSURANCE	-	-	-	-	26
001-107-0000-4138	LIFE INSURANCE	-	-	90	94	90
001-107-0000-4140	WELLNESS BENEFIT REIMBURSEMENT	-	-	-	750	750
001-107-0000-4141	TECHNOLOGY ALLOWANCE	-	-	-	-	1,500
001-107-0000-4142	AUTOMOBILE ALLOWANCE	-	-	-	-	4,800
Personnel Costs		-	-	256,009	214,630	267,609
001-107-0000-4230	ADVERTISING	-	-	-	4,000	4,000
001-107-0000-4260	CONTRACTUAL SERVICES	-	-	-	5,875	12,510
001-107-0000-4270	PROFESSIONAL SERVICES	42,065	88,141	28,412	39,229	20,000
001-107-0000-4300	DEPARTMENT SUPPLIES	-	-	-	4,000	3,000
001-107-XXXX-4300	DEPARTMENT SUPPLIES	-	-	-	-	3,000
001-107-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	5,150	7,000
001-107-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	-	1,850	2,290
001-107-0000-4390	MILEAGE REIMBURSEMENT	-	-	-	3,700	4,800
Operations & Maintenance Costs		42,065	88,141	28,412	63,804	56,600
001-107-0000-4706	LIABILITY CHARGE	-	-	-	17,421	14,589
001-107-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	12,261	12,395
Internal Service Charges		-	-	-	29,682	26,984
Division Total		42,065	88,141	284,421	308,116	351,193

NOTE: Division 151 (Community Development) was changed to Division 107 (Administration Department) in FY2022/2023. For budgetary purposes, these two divisions have been combined.

LEGAL SERVICES (CITY ATTORNEY)**DIVISION NO. 110****DIVISION OVERVIEW**

The City Attorney serves as the Chief Legal Officer for the City of San Fernando, Public Financing Authority and the Parking Authority. The City Attorney provides professional legal advice to the City Council, boards and commissions, and all City Departments. Responsibilities including providing legal advice on matters spanning municipal law, regulatory compliance, and contract negotiations, as well as representing the City in certain court proceedings and alternative dispute resolution methods. The City Attorney's Office drafts and reviews all legal documents necessary to support the ongoing operations of the City, including, but not limited to, contracts, resolutions, and ordinances. The City contracts with an outside law firm, Olivarez Madruga Law Organization, LLP, to provide City Attorney services.

Dept: City Manager's Office
Div: City Attorney

Account Number & Title		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-110-0000-4270	PROFESSIONAL SERVICES	225,347	238,021	306,165	270,000	275,625
001-110-3689-4270	COVID-19 GLOBAL OUTBREAK	-	441	-	-	-
001-110-0098-4270	SUCCESSOR AGENCY TO THE RDA	-	4,368	-	-	-
Operations & Maintenance Costs		225,347	242,830	306,165	270,000	275,625

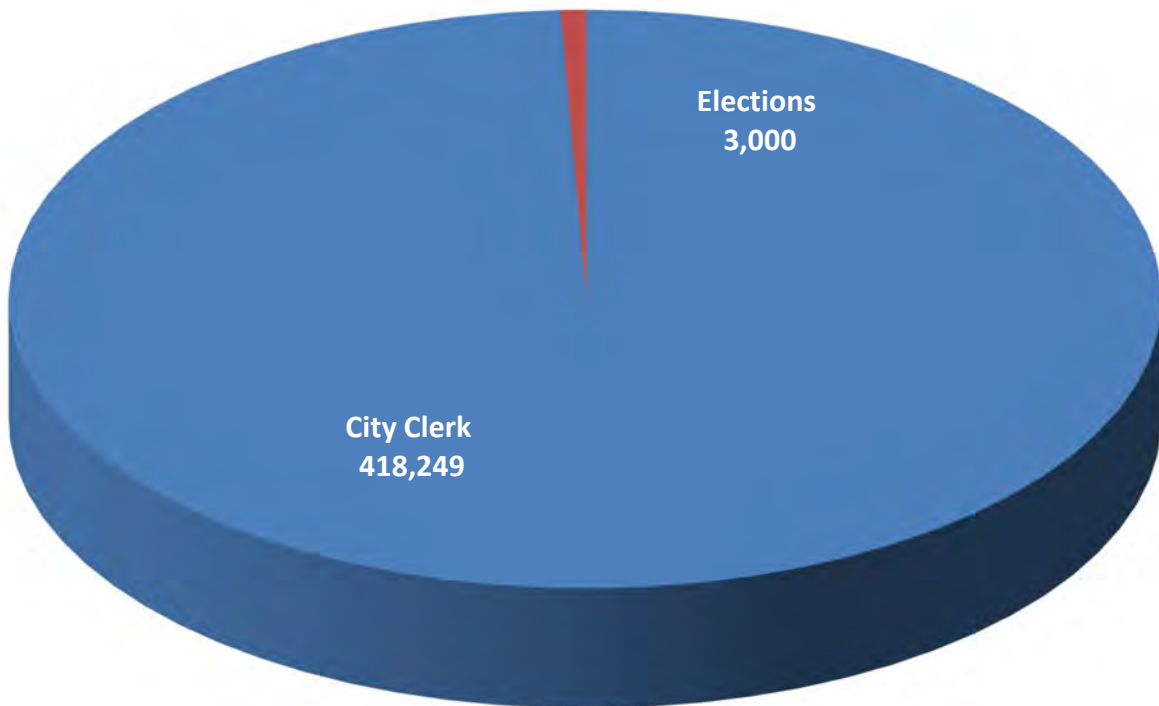
**FIRE AND EMERGENCY MEDICAL
SERVICES****DIVISION No. 500****DIVISION OVERVIEW**

Fire and Emergency Medical 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: City Manager's Office
Div: Fire Services (LAFD Contract)

Account Number & Title	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-500-0000-4260 CONTRACTUAL SERVICES	2,819,881	3,193,147	3,062,793	3,200,000	3,350,000
Operations & Maintenance Costs	2,819,881	3,193,147	3,062,793	3,200,000	3,350,000

CITY CLERK DEPARTMENT



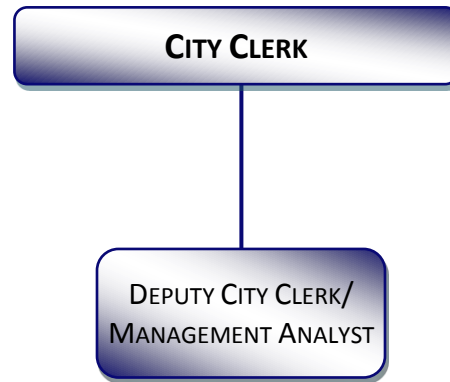


THE CITY OF SAN FERNANDO

ORGANIZATIONAL CHART

CITY CLERK DEPARTMENT

FISCAL YEAR 2024-2025



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, ensure integrity in the democratic process and provide instant access to public records to enhance public trust in local government.

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 implement process improvement and workflows with document digitization; and performs a variety of other administrative duties in support of the City Council as assigned.

ACCOMPLISHMENTS FOR FY 2023-2024

1. Coordinated with the County of Los Angeles Elections Division, the City's March 5, 2024 Special Municipal Election to fill an unscheduled vacancy for one Councilmember seat for the balance of a full 4-year term, expiring November 2024; coordinated in-person Vote Centers at San Fernando Recreation Park and Las Palmas Park; monitored activities associated with the permanent Vote-by-Mail Ballot Boxes at City Hall and Pioneer Park; facilitated one "Register to Vote" community outreach campaign at the National Night Out event. (Strategic Goal I.1, I.2 and I.6)
2. Established the City's first "Guidelines for Boards, Commissions and Committees" handbook adopted by the City Council in February 2024. The proposed handbook was presented to all City Commissions in November 2023 to solicit feedback and provide an opportunity for community engagement. In November 2023, staff implemented and facilitated quarterly Commission Secretary training sessions to ensure consistency amongst Commissions and align with City Council meeting management processes, agenda development, and minutes preparation; and developed detailed instructions for live broadcasting of legislative meetings including monitoring of commission meetings to ensure live broadcasting. (Strategic Goal I.2, I.3 and I.6)
3. Researched professional consulting services to update the City's 25-year-old records retention and destruction policy. Staff recognized the critical importance of ensuring overall compliance, mitigating risks, and evolving technology requiring a specialized expert to tailor an updated policy to align seamlessly on compliance with industry standards. (Strategic Goal I.6)

ACCOMPLISHMENTS FOR FY 2023-2024

4. The City Clerk attended League of California Cities Annual New Law and Elections Conference, participated in various training sessions facilitated by the City Clerks Association of California and League of California Cities courses in advanced technical curriculum and aligns with professional development towards a Master Municipal Clerk (MMC) designation. The Deputy City Clerk attended the Technical Training for Clerks Series 400 course, various training sessions facilitated by League of California Cities and is on track with obtaining the Certified Municipal Clerk (CMC) designation within the next 2-4 years. Professional development courses that focus on enriching expertise in various aspects of municipal administration, updated knowledge, and skills, and enhancing efficiency and effectiveness in daily tasks as well as fostering succession planning and staff retention. (Strategic Goal I.1, I.6 and VII.)

OBJECTIVES FOR FY 2024-2025

1. Coordinate with the County of Los Angeles Elections Division, the City's November 5, 2024 General Municipal Election to fill two Councilmember full 4-year term seats; organize two in-person Vote Centers at San Fernando Recreation Park and Las Palmas Park; monitor activities associated with the permanent Vote-by-Mail Ballot Drop Boxes at City Hall and Pioneer Park; facilitate two "Register to Vote" community outreach events to increase citizen participation and transparency in local government and community engagement in the Democratic process. (Strategic Goal I.1, I.2 and I.6)
2. Complete fifty percent of seventy-four sets of outstanding meeting minutes from the period of 2007 – 2012 while also staying current with maintaining up-to-date minutes moving forward to maintain organizational continuity, accuracy in legislative actions, supporting accountability and ensures transparency and adherence to legal and regulatory compliance. (Strategic Goal I.1 and I.6)
3. Enhance participation among citywide management by coordinating Quarterly Look-Ahead Reports, create and manage a City Council after meeting "action list" to enhance organizational efficiency, transparency, and accountability by providing a forward-looking perspective on key activities and priorities ensuring relevant action and deadlines are met. (Strategic Goals I.1 & I.6)

Enhancement to Services:

1. City-wide Records Retention and Destruction Policy Update: \$8,500 – One-Time/\$450 - Ongoing (Strategic Goal I.6): The City's current records retention policy has not been updated since 2001 and no longer aligns with industry standards. In preparation, staff will focus on awarding a professional services agreement and initiating development and implementation of an updated Records Retention and Destruction Policy that will focus on legal compliance, integrate new technologies, mitigate risks, and align with industry standards.

OBJECTIVES FOR FY 2024-2025**2. General Municipal Election Services: \$60,000 – One-Time (Strategic Goal I.1, I.2 and I.6)**

The City's regularly scheduled General Election occurs on even numbered years and is scheduled for November 5, 2024. In preparation, staff will focus on consolidating election services with the Los Angeles County Registrar-Recorder/County Clerk's scheduled elections and initiating implementation of various election administration processes that will focus on managing ballot preparation, printing and distribution, polling locations, voter registration, and vote counting.

PERFORMANCE MEASURES

CITY CLERK	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
A. # of Agenda Packets Produced	26	32	27	28	30
B. # of Minutes Approved	38	49	63	58	75
C. # of Ordinances/Resolutions/Contracts	97	125	132	215	200
F. # Public Records Requests	161	199	230	180	195
G. # Publically Searchable Digital Records	**	1056	1713	3045	3500
H. # Meeting Management Trainings Conducted	2	2	2	4	4
I. # Professional Development Hours Completed	20	22	55	80	100

FUNDING SUMMARY FOR FY 2024-2025
SOURCES:

CITY CLERK	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
General Revenue	328,274	351,859	442,263	408,058	489,749
General City Election	2,976	-	-	-	-
TOTAL FUNDING SOURCES	331,250	351,859	442,263	408,058	489,749

USES:

CITY CLERK	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
01-115 City Clerk	280,973	349,537	367,354	414,333	426,749
01-116 Elections	47,301	2,322	38,678	68,000	63,000
TOTAL FUNDING USES	328,274	351,859	406,033	482,333	489,749

PERSONNEL:

CITY CLERK	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk/Management Analyst	1.00	1.00	1.00	1.00	1.00
TOTAL CITY CLERK PERSONNEL	2.00	2.00	2.00	2.00	2.00

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

The responsibilities of the City Clerk's Department include: 1) agenda and packet preparation and distribution for all legislative meetings of the City Council; 2) record and maintain proceedings of the meetings and process documents resulting from actions taken; 3) publish ordinances and other legal notices as required by law; 4) receive and open all City bids; 5) certify copies of official City documents; 6) official custodian of maintenance 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) general management oversight of Commission meeting processes and maintains roster of City Council appointments to Commissions and Committees; 10) custodian of the official City Seal; 11) management of AB1234 Biennial Ethics Training for Elected Officials, Commissioners and City employees; 12) administer oaths and affirmations, including Oath of Office to newly elected officials;

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

Account Number & Title		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-115-0000-4101	SALARIES-PERMANENT EMPLOYEES	181,728	216,711	234,664	247,815	266,948
001-115-0000-4111	COMMISSIONER'S REIMBURSEMENT	3,525	3,750	-	-	-
001-115-0000-4120	O.A.S.D.I.	14,179	16,855	16,932	17,894	21,053
001-115-0000-4126	HEALTH INSURANCE	27,063	29,800	39,383	40,959	40,092
001-115-0000-4128	DENTAL INSURANCE	2,710	2,812	-	-	1,253
001-115-0000-4129	RETIREE HEALTH SAVINGS	2,496	2,500	3,000	3,000	1,800
001-115-0000-4130	WORKER'S COMPENSATION INS.	2,766	3,279	3,497	3,696	3,440
001-115-0000-4134	LONG TERM DISABILITY	1,228	1,534	1,704	1,895	2,236
001-115-0000-4136	OPTICAL INSURANCE	492	535	-	-	418
001-115-0000-4138	LIFE INSURANCE	149	126	180	187	180
001-115-0000-4140	WELLNESS BENEFIT	-	592	600	750	750
001-115-0000-4141	TECHNOLOGY ALLOWANCE	-	-	-	-	2,700
001-115-0000-4142	AUTOMOBILE ALLOWANCE	-	-	-	-	4,800
Personnel Costs		236,537	278,494	299,960	316,196	345,670
001-115-0000-4230	ADVERTISING	2,091	7,251	5,800	5,050	4,950
001-115-0000-4260	CONTRACTUAL SERVICES	6,767	9,282	19,744	33,169	25,694
001-115-0000-4300	DEPARTMENT SUPPLIES	4,217	2,408	1,084	1,500	1,200
001-115-0000-4360	PERSONNEL TRAINING	220	1,410	1,620	3,075	4,150
001-115-0000-4365	TUITION REIMBURSEMENT	150	-	-	-	-
001-115-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	730	1,275	1,100	-	-
001-115-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	292	499	1,396	1,450	1,450
001-115-0000-4390	MILEAGE REIMBURSEMENT	3,610	3,610	3,600	3,700	-
001-115-0000-4450	OTHER EXP (EDUCATION COMMISSION)	-	932	-	-	-
001-115-3689-4260	COVID-19 GLOBAL OUTBREAK	-	875	-	-	-
Operations & Maintenance Costs		18,076	27,543	34,344	47,944	37,444
001-115-0000-4706	LIABILITY CHARGE	-	17,616	21,174	25,672	18,845
001-115-0000-4743	FACILITY MAINTENANCE CHARGE	26,360	25,884	25,144	24,521	24,790
Internal Service Charges		26,360	43,500	46,318	50,193	43,635
Division Total		280,973	349,537	380,622	414,333	426,749

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

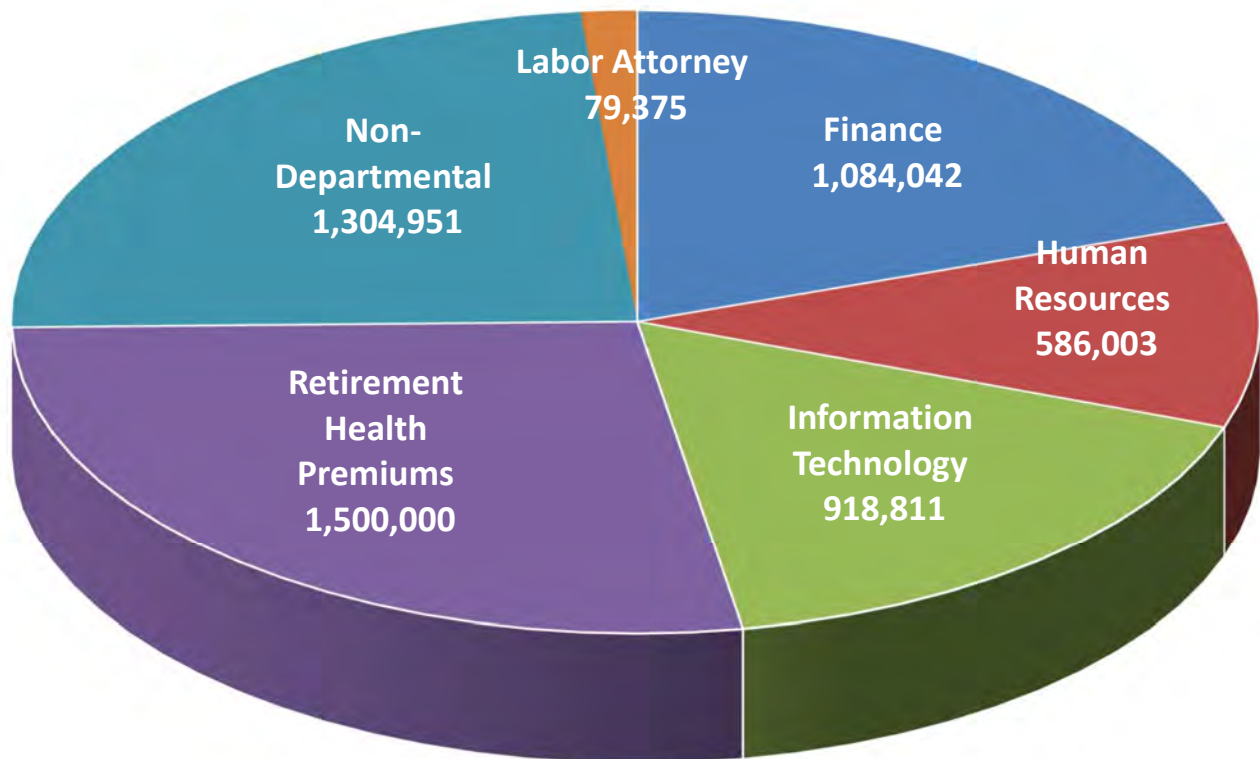
As the Election Official, the City Clerk is responsible for administering elections in accordance with federal, state, and local procedures and in a manner that assures public confidence in the accuracy, efficiency, fairness and transparency of the election process. The City works alongside the County of Los Angeles Registrar-Recorder regarding the City's Municipal Elections 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.

The next General Municipal Election will be held on November 5, 2024.

Dept: City Clerk Department
Div: Elections

Account Number & Title		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-116-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	334	-	-	-
001-116-0000-4103	WAGES-TEMPORARY & PART-TIME	2,017	1,444	480	-	-
001-116-0000-4105	OVERTIME	1,369	249	95	-	-
001-116-0000-4120	O.A.S.D.I.	259	155	44	-	-
001-116-0000-4130	WORKER'S COMPENSATION INS.	212	141	43	-	-
Personnel Costs		3,857	2,322	662	-	-
001-116-0000-4230	ADVERTISING	344	-	378	-	500
001-116-0000-4260	CONTRACTUAL SERVICES	43,064	-	37,462	65,000	60,000
001-116-0000-4300	DEPARTMENT SUPPLIES	-	-	33	-	-
001-116-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	400	2,500
001-116-0000-4390	MILEAGE REIMBURSEMENT	37	-	-	2,600	-
Operations & Maintenance Costs		43,444	-	37,873	68,000	63,000
001-116-0000-4706	LIABILITY CHARGE	-	-	144	-	-
Internal Service Charges		-	-	144	-	-
Division Total		47,301	2,322	38,678	68,000	63,000

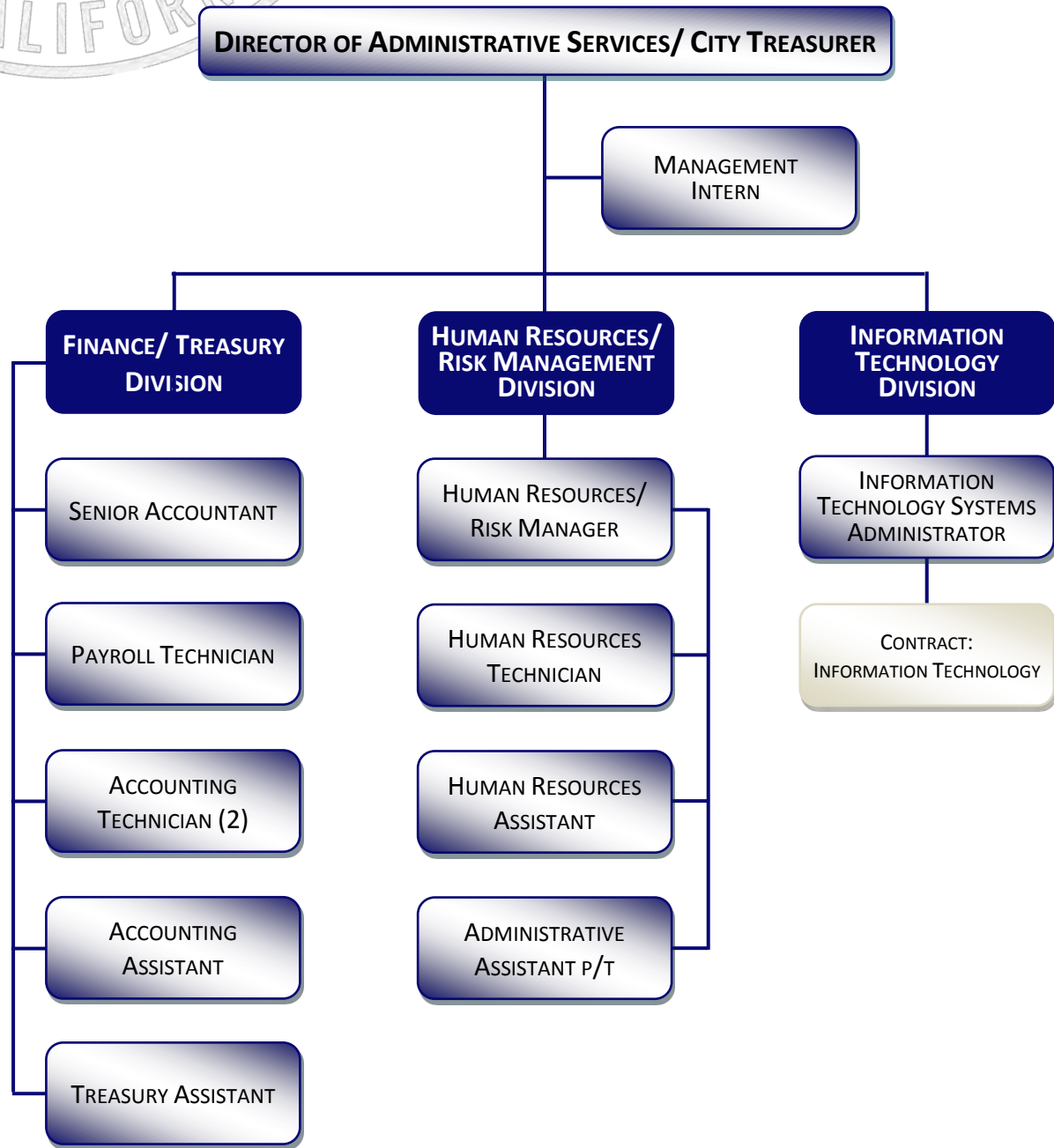
ADMINISTRATIVE SERVICES DEPARTMENT





THE CITY OF SAN FERNANDO

ORGANIZATIONAL CHART ADMINISTRATIVE SERVICES DEPARTMENT FISCAL YEAR 2024-2025



CONTRACT

MISSION STATEMENT

The mission of the Administrative Services Department is to efficiently and effectively support the organization by planning and monitoring of the City's fiscal affairs; collaborating with City departments to attract and retain a highly qualified workforce who strive to deliver exceptional quality service to the public; and supporting, securing and monitoring technology and network systems for the City. The Department's emphasis is to streamline processes, optimize resources, and foster a conducive work environment, ultimately contributing to the overall success and growth of the organization.

DEPARTMENT OVERVIEW

The Administrative Services Department consists of three divisions: Finance Administration, Human Resources and Information Technology. The Administrative Services Department is responsible for a broad range of activities, including cash management, procurement of goods and services, utility billing, payroll preparation, recruitment and employee selection coordination, personnel records management, employee benefits programs administration, network analysis, and hardware/software support and management.

The Administrative Services Department is committed to providing the highest level of administrative, financial and information technology services to our customers, both internal and external, utilizing collaborative teamwork that emphasizes honesty, integrity, efficiency and transparency.

ACCOMPLISHMENTS FOR FY 2023-2024

1. Amended the City's Purchasing Ordinance and associated policies, as approved by City Council on August 7, 2023, for improved clarity and consistency in the procurement of equipment, goods, supplies and services for the City, at the best value, and in a timely manner, while maintaining fairness to vendors, and abiding by applicable laws. (Strategic Goal VII.2)
2. Developed RFP for release in May 2024 to award professional service agreement for an experienced public fund investment manager to assist with managing the City's funds. (Strategic Goal VII.3)
3. Awarded service agreement, as approved by City Council on October 16, 2023 to Paymentus. Coordinated implementation of utility payment software solution to incorporate as a standalone product and into future IT infrastructure to better assist residents with payment options, including credit card and online payments. (Strategic Goal I.3)
4. Tyler Eden, the City's financial system, which is scheduled to be decommissioned in March 2027. A short-list of three vendors was developed with demonstrations scheduled through May – June 2024 to determine a replacement solution capable of meeting a variety of department goals, including improved water/sewer billing. (Strategic Goal I.3)

DEPARTMENT OVERVIEW

5. Applied and received the Government Finance Officers Association *Distinguished Budget Presentation Award* for the Fiscal Year 2023-2024 Adopted Budget, a total of ten (10) consecutive years. Staff additionally applied for the *Certificate of Achievement for Excellence in Financial Reporting* for the Fiscal Year 2022-2023, a total of forty (40) consecutive years, with results anticipated by July 2024. (Strategic Goal VII.5)
6. Implemented Year 1 of computer replacement project to ensure adequate up-to-date technology for all staff to support basic computing needs and creating standardization of workstation inventory, with 17 computers updated. An additional 20 are expected to be completed by June 2024. (Strategic Goal I.3)
7. Conducted Citywide User Fee Services Study to adequately recover part, or all, of the cost of providing services that receive a direct service or derive some other special benefit/entitlement. City Council approved a service agreement with Willdan Financial Services to conduct the fee study in October 2023, which kicked off in January 2024. A public hearing is slated to occur by June 2024 to review recommended fees and charges for City Council adoption. (Strategic Goal VII.1)
8. Updated website to include water/sewer rates and comparative household data. (Strategic Goal I.3)
9. Completed recruitments for 14 full-time positions and 40 part-time positions, including critical positions such as Police Officers, Police Desk Officers, Director of Community Development, Social Services Coordinator, Community Preservation Officer, Water Operations Manager, Personnel Manager, Director of Recreation and Community Services, Director of Community Development and Director of Public Works positions. (Strategic Goal VII.3)

OBJECTIVES FOR FY 2024-2025

1. Review and update the City's Information Technology and Cybersecurity Policies and Procedures by March 2025 to ensure new technologies are considered and incorporated into the cybersecurity framework, stay ahead of the evolving cyberthreat landscape, and strengthen data protection measures and ensure compliance with privacy regulations. (Strategic Goal I.3)
2. Review and update the City's Grant Policy and Procedure by December 2024 to develop and implement strategies that will align with accounting best practices. and to ensure that the City meets all federal and state standards in the areas of finance management, internal controls, audit and reporting. (Strategic Goal VII.2)
3. Negotiate and implement new Memoranda of Understandings (MOUs) with San Fernando Management Group (SFMG), San Fernando Police Civilians Association (SFPCA) and San Fernando Part-Time Bargaining Unit (SFPTBU) for successor MOUs. (Strategic Goal VII.3.)

4. Conduct annual review of the City's Administrative & Personnel Rules to assist in the development of policies and procedures to support best practices throughout all departments by June 2025. (Strategic Goal VII.3.)
5. Implement the City's Core Values Leadership Development Training for the Management Team along with a new employee evaluation form for all city employees. (Strategic Goal VII.3.)
6. Apply and receive the Government Finance Officers Association *Distinguished Budget Presentation Award* for the Fiscal Year 2024-2025 Adopted Budget and the *Certificate of Achievement for Excellence in Financial Reporting* for the Fiscal Year 2023-2024. (Strategic Goal VII.6)

Enhancement to Services:

1. IT Managed Service Provider (MSP) Transition: \$25,000 – Ongoing (Strategic Goal VII.2)
The City's agreement with its current provider is set to expire in July 2024. Staff has conducted an RFP with plans to return to City Council in May 2024 to award a new professional service agreement with an experienced information technology managed services provider to augment full-service information technology management, including, network analysis and technical support, systems support, computer operations support, PC desktop technical support, software integration support, and IT policy and procedure development. (Strategic Goal VII.3)
2. Financial System Replacement: \$100,000 – One-Time/\$40,000 – Ongoing (Strategic Goal VII.5)
The City's current financial system, Tyler Eden, which will no longer be supported effective March 2027. In preparation, Staff will focus on awarding a professional services agreement and initiating implementation for replacement of the Project goals for Phase I of this transition will focus primarily on development of General Ledger – Financials and data migration.
3. Year 2 of PC Replacement Program: \$25,000 – One-Time (Strategic Goal I.3)
To mitigate system vulnerabilities and modernizing the City's technology, a PC Replacement Program was initiated in 2023. Plans are to complete computer replacements for remaining inventory ensure adequate up-to-date equipment for all staff to support basic computing needs and create standardization of workstation inventory. (Strategic Goal I.3)
4. HR Professional Development and Tuition Reimbursement: \$5,000 – Ongoing/\$5,000 – One-Time (Strategic Goal VII.4): A concerted effort has been made to invest in employee education which benefits the City in developing a more skilled and knowledgeable workforce.
5. Part-Time Personnel Office Clerk Reclassification: \$5,000 – Ongoing (Strategic Goal VII.4): This request is to develop succession and an appropriate job class series within the Human Resources/Risk Management Division.

PERFORMANCE MEASURES

FINANCE DIVISION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
A. # of Invoices Processed	6,694	7,308	7,500	7,800	8,000
B. # of Transactions	43,095	47,741	48,700	48,570	49,500
# Digitally	1,602	1,878	2,435	2,720	9,900
% Digitally	3.70%	3.90%	5.00%	5.60%	20.00%
C. # of Participants In Utility Rate Assistance Program	31	21	25	214	200
D. \$ Return On Investments	\$340,663	\$250,000	\$275,000	\$442,585	\$350,000
E. # Professional Development Hours	**	**	85	756	800
F. GFOA Distinguished Budget Award	✓	✓	✓	✓	✓
G. GFOA Distinguished Financial Reporting Award	✓	✓	✓	✓	✓

HUMAN RESOURCES DIVISION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
A. # of New Recruitments	23	46	30	23	25
B. # of New Hires	**	**	40	50	52
C. Avg. # Days (Time) from Conditional to Final Hire Offer	**	**	45	45	45
D. # Professional Development Hours	**	**		25	30

INFORMATION TECHNOLOGY DIVISION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
A. # of IT Service Tickets	1,809	1,327	1,200	800	1,200
B. # Days for Ticket Resolution	**	**	**	2	2
C. # PCs Replaced	**	**	85	20	25
D. # Net New PCs Deployed	**	**	**	3	5
E. # Professional Development Hours	**	**	**	98	80

*** Prior year data not tracked.*

FUNDING SUMMARY FOR FY 2024-2025
SOURCES:

	2021	2022	2023	2024	2025
ADMINISTRATIVE SERVICES	Actual	Actual	Actual	Adjusted	Adopted
General Revenue	3,028,677	4,458,114	5,788,582	4,000,884	5,395,182
Business License Processing Fee	20,720	56,402	65,000	65,000	70,000
Business License Permits	6,660	7,905	7,000	9,500	8,000
TOTAL FUNDING SOURCES	3,056,057	4,522,421	5,860,582	4,075,384	5,473,182

USES:

	2021	2022	2023	2024	2025
ADMINISTRATIVE SERVICES	Actual	Actual	Actual	Adjusted	Adopted
001-130 Finance	731,350	747,198	972,736	1,053,657	1,084,042
001-131 Treasury ^[2]	89,427	-	-	-	-
001-133 Human Resources/Risk Mgmt ^[3]	-	-	-	-	586,003
001-135 Information Technology	365,450	425,887	518,741	718,519	918,811
001-180 Retirement Health Premiums	1,011,782	1,038,911	993,648	1,500,000	1,500,000
001-190 Non-Departmental	858,048	2,310,424	3,375,457	803,208	1,304,951
001-112 Labor Attorney ^[5]	-	-	-	-	79,375
TOTAL FUNDING USES	3,056,057	4,522,421	5,860,582	4,075,384	5,473,182

PERSONNEL:

	2021	2022	2023	2024	2025
ADMINISTRATIVE SERVICES	Actual	Actual	Actual	Adjusted	Adopted
Director of Finance/City Treasurer	1.00	1.00	1.00	1.00	0.00
Director of Administrative Services ^[1]	0.00	0.00	0.00	0.00	1.00
Senior Accountant	1.00	1.00	1.00	1.00	1.00
Treasury Manager	1.00	0.00	0.00	0.00	0.00
Senior Account Clerk	2.00	0.00	0.00	0.00	0.00
Accounting Technician	0.00	2.00	2.00	2.00	2.00
Payroll Technician	1.00	1.00	1.00	1.00	1.00
Office Clerk	1.00	0.00	0.00	0.00	0.00
Treasurer Assistant	0.00	1.00	1.00	1.00	1.00
Finance Office Specialist	1.00	0.00	0.00	0.00	0.00
Accounting Assistant	0.00	1.00	1.00	1.00	1.00
Management Intern	0.00	0.46	0.46	0.46	0.46
IT Systems Administrator	0.00	0.00	1.00	1.00	1.00
Human Resources/Risk Manager ⁽³⁾	0.00	0.00	0.00	0.00	1.00
Human Resources Technician ⁽³⁾	0.00	0.00	0.00	0.00	1.00
Human Resources Assistant ⁽³⁾	0.00	0.00	0.00	0.00	1.00
Office Clerk (FTE) ^{(3) (4)}	0.00	0.00	0.00	0.00	0.00
Administrative Assistant (FTE) ⁽⁴⁾	0.00	0.00	0.00	0.00	0.46
TOTAL ADMIN SERVICES PERSONNEL	8.00	7.46	8.46	8.46	11.92

¹ Department Name Change Recommended from Finance to Administrative Services in FY 2024-2025

²Treasury Division combined with Finance in Fiscal Year 2022-2023

³ Personnel Division recommended to be moved from City Manager's Office to Administrative Services in FY 2024-2025. Title Change to Human Resources/Risk Management

⁴ Personnel Office Clerk (FTE) recommended to be reclassified to Administrative Assistant (FTE) in FY 2024-2025

⁵ Labor Attorney Contract recommended to be moved from City Manager's Office to Administrative Services in FY 2024-2025



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 Annual Comprehensive Financial Report.

Dept: Adminitrative Services

Div: Finance

Account Number & Title		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-130-0000-4101	SALARIES-PERMANENT EMPLOYEES	386,247	378,715	497,502	529,380	554,841
001-130-0000-4103	WAGES-TEMPORARY & PART-TIME	-	11,181	20,554	20,791	21,965
001-130-0000-4105	OVERTIME	3,790	8,559	10,364	-	-
001-130-0000-4120	O.A.S.D.I.	28,797	30,695	39,697	38,994	41,769
001-130-0000-4126	HEALTH INSURANCE	64,598	75,977	82,966	78,314	109,897
001-130-0000-4128	DENTAL INSURANCE	7,313	7,328	7,679	4,979	3,435
001-130-0000-4129	RETIREE HEALTH SAVINGS	1,092	91	1,100	1,200	3,900
001-130-0000-4130	WORKER'S COMPENSATION INS.	13,473	6,652	17,512	8,349	17,611
001-130-0000-4134	LONG TERM DISABILITY INSURANCE	1,954	1,140	2,285	2,610	3,012
001-130-0000-4136	OPTICAL INSURANCE	1,312	1,326	1,415	905	1,145
001-130-0000-4138	LIFE INSURANCE	360	330	374	461	450
001-130-0000-4140	WELLNESS BENEFIT	600	600	600	750	750
001-130-0000-4141	TECHNOLOGY ALLOWANCE	-	-	-	-	2,700
001-130-0000-4142	AUTOMOBILE ALLOWANCE	-	-	-	-	4,800
001-130-3689-4101	COVID-19 GLOBAL OUTBREAK	12,032	1,783	-	-	-
001-130-3689-4120	COVID-19 GLOBAL OUTBREAK	842	137	-	-	-
001-130-3689-4129	COVID-19 GLOBAL OUTBREAK	90	9	-	-	-
001-130-3689-4130	COVID-19 GLOBAL OUTBREAK	870	130	-	-	-
Personnel Costs		523,370	524,650	682,048	686,733	766,275
001-130-0000-4260	CONTRACTUAL SERVICES	35,954	65,633	90,184	98,800	100,000
001-130-0000-4270	PROFESSIONAL SERVICES	99,982	51,126	62,472	112,350	78,800
001-130-0000-4300	DEPARTMENT SUPPLIES	4,044	12,869	14,422	19,844	19,764
001-130-0000-4360	PERSONNEL TRAINING	947	549	2,390	6,000	6,000
001-130-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	225	2,234	6,351	7,500	7,500
001-130-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	1,195	1,015	1,231	1,945	1,950
001-130-0000-4390	MILEAGE REIMBURSEMENT	3,610	2,779	3,610	3,900	500
001-130-3689-4300	COVID-19 GLOBAL OUTBREAK	-	218	-	-	-
Operations & Maintenance Costs		145,956	136,424	180,660	250,339	214,514
001-130-0000-4706	LIABILITY CHARGE	-	34,356	47,664	55,772	41,775
001-130-0000-4743	FACILITY MAINTENANCE CHARGE	62,023	51,768	62,364	60,813	61,478
Internal Service Charges		62,023	86,124	110,028	116,585	103,253
001-130-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-
Capital Costs		-	-	-	-	-
Division Total		731,350	747,198	972,736	1,053,657	1,084,042

HUMAN RESOURCES**DIVISION NO. 133****DIVISION OVERVIEW**

The Human Resources Division is comprised of the Human Resources and Risk Management.

HUMAN RESOURCES

The Human Resources Division is responsible for providing support to all City departments and attracting and retaining highly-qualified employees. The program manages a variety of functions including coordination of recruitment and employee selection; maintenance of the City's personnel records; maintenance of the City's classification specifications; oversees labor relations activities, including labor negotiations and administers the provisions of the collective bargaining agreements; reviews grievances and disciplinary actions; administers employee benefits programs; administers risk management and workers compensation; documentation of statutory and regulatory compliance, and provides administrative support to the City Manager's and Finance Department office.

Program goals are 1) to effectively maintain a comprehensive modern Human Resources program; 2) to improve the recruitment, examination and hiring process; 3) to negotiate and administer the Memorandum of Understanding (MOU's) with employee bargaining groups; 4) to retain, train and motivate employees committed to providing service that exceeds community expectations; 5) to keep employees' well informed through ongoing communication and recognition programs; and 6) to assist in the implementation of organizational change through maintenance of job classification specifications.

RISK MANAGEMENT

The Risk Management Program administers the City's self-insured property/general liability and Workers Compensation Programs; works with the City Attorney's Office to monitor, control and resolve litigation matters; and maintains excess insurance policies.

To administer the City's Risk Management program by providing support to all City departments in managing and reducing risk exposure. The program manages a variety of functions including coordination of the Workers Compensation Program and General Liability Program; oversees safety training activities, develops policies and procedures as outlined in the City's Management Assessment Report and coordinates the implementation process; reviews liability claims against the City and manages the work of the third party claims administrator; works with the City Clerk's Office in responding to Public Records requests as it relates to lawsuits filed against the City; administers the risk management and workers compensation documentation of statutory and regulatory compliance, and provides administrative support to the City Manager's Office and Finance Department.

Dept: Adminitrative Services

Div: Human Resources/Risk Management

Account Number & Title		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-133-0000-4101	SALARIES-PERMANENT EMPLOYEES	203,824	286,837	331,965	326,377	318,277
001-133-0000-4103	WAGES-PERMANENT EMPLOYEES	38,393	223	12,706	25,356	32,859
001-133-0000-4105	OVERTIME	-	1,966	682		-
001-133-0000-4120	O.A.S.D.I.	18,530	22,111	24,342	24,890	26,572
001-133-0000-4124	RETIREMENT	-	-	-		-
001-133-0000-4126	HEALTH INSURANCE	45,762	45,917	44,425	57,220	71,115
001-133-0000-4128	DENTAL INSURANCE	3,767	3,255	2,812	1,302	2,223
001-133-0000-4129	RETIREE HEALTH SAVINGS	-	3,403	2,177	1,200	1,200
001-133-0000-4130	WORKER'S COMPENSATION INS.	3,701	4,401	6,890	5,423	4,342
001-133-0000-4134	LONG TERM DISABILITY INSURANCE	944	1,075	1,425	1,380	1,347
001-133-0000-4136	OPTICAL INSURANCE	657	600	600	600	741
001-133-0000-4138	LIFE INSURANCE	225	266	251	345	338
Personnel Costs		315,803	370,054	428,276	444,093	459,014
001-133-0000-4220	TELEPHONE	597	585	1,043	800	800
001-133-0000-4230	ADVERTISING	3,676	8,258	5,719	11,535	10,035
001-133-0000-4260	CONTRACTUAL SERVICES	16,208	19,545	20,256	17,000	17,000
001-133-0000-4270	PROFESSIONAL SERVICES	6,109	4,849	4,399	6,000	6,000
001-133-0000-4300	DEPARTMENT SUPPLIES	6,265	4,856	4,928	5,000	5,000
001-133-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	20	500	500
001-133-0000-4360	PERSONNEL TRAINING	150	175	-	250	250
001-133-0000-4365	TUITION REIMBURSEMENT	1,500	-	-	1,500	6,000
001-133-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	500	5,500
001-133-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	225	175	175	450	450
001-133-0000-4390	MILEAGE REIMBURSEMENT	-	-	34	200	200
001-133-0000-4430	ACTIVITIES AND PROGRAMS	-	-	-	500	4,700
Operations & Maintenance Costs		34,731	38,442	36,573	44,235	56,435
001-133-0000-4706	LIABILITY CHARGE	-	19,536	29,472	36,076	24,817
001-133-0000-4743	FACILITY MAINTENANCE CHARGE	41,866	34,944	40,608	45,242	45,737
Internal Service Charges		41,866	54,480	70,080	81,318	70,554
001-133-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-
Capital Costs		-	-	-	-	-
Division Total		392,400	462,976	534,929	569,646	586,003

INFORMATION TECHNOLOGY SERVICES**DIVISION NO. 135****DIVISION OVERVIEW**

The Information Technology Division consists of two major areas of focus: IT Operations & Security and Helpdesk Services which are managed by the City's IT Systems Administrator. A heavy focus on communication both internally and externally serves as the backbone to providing effective services and implementing appropriate technologies. Our helpdesk services are the face of the division and receive direct feedback from users. This feedback is critical in determining if services are running correctly and assessing future needs. IT Operations are critical to the delivery of any modern business service and must be appropriately planned, implemented, and managed to be effective.

Some of our IT Services include:

- Cybersecurity
- IT Project Management
- Technology Procurement & Contract Management
- Policy & Governance
- Hardware and Software Maintenance and Management
- Technology Adoption and Training

The Information Technology Division strives to create a resilient and modern technology infrastructure capable of delivering City services effectively to constituents, internal staff, and external stakeholders. The city's IT Staff strives to deliver customer-friendly support that facilitates both the adoption and consumption of technology services. Information Technology services are provided through a competitively procured professional services contract with an IT Managed Services Provider.

Dept: Adminitrative Services
Div: Information Technology

Account Number & Title		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-135-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	28,218	133,213	137,043
001-135-0000-4120	O.A.S.D.I.	-	-	2,120	9,725	10,576
001-135-0000-4126	HEALTH INSURANCE	-	-	5,161	28,610	28,005
001-135-0000-4128	DENTAL INSURANCE	-	-	356	-	876
001-135-0000-4129	RETIREE HEALTH SAVINGS	-	-	300	-	1,800
001-135-0000-4130	WORKER'S COMPENSATION INS.	-	-	446	2,008	1,729
001-135-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	-	1,020	1,124
001-135-0000-4136	OPTICAL INSURANCE	-	-	64	-	292
001-135-0000-4138	LIFE INSURANCE	-	-	-	94	90
001-135-0000-4141	TECHNOLOGY ALLOWANCE	-	-	-	-	1,200
Personnel Costs		-	-	36,666	174,670	182,735
001-135-0000-4260	CONTRACTUAL SERVICES	246,937	295,897	356,932	353,916	550,852
001-135-0420-4260	CONTRACTUAL SERVICES	-	1,406	-	-	-
001-135-0000-4270	PROFESSIONAL SERVICES	118,368	127,719	124,682	128,483	137,367
001-135-0000-4300	DEPARTMENT SUPPLIES	145	865	462	35,000	25,500
001-135-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	-	-	-
Operations & Maintenance Costs		365,450	425,887	482,075	517,399	713,719
001-135-0000-4706	LIABILITY CHARGE	-	-	-	14,189	9,962
001-135-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	12,261	12,395
Internal Service Charges		-	-	-	26,450	22,357
001-135-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-
Capital Costs		-	-	-	-	-
Division Total		365,450	425,887	518,741	718,519	918,811

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. Additional funding has been established for the City's Section 115 Other-Post Employment Benefit (OPEB) Trust, for the purpose of to setting aside designated funding to be used towards paying future retiree medical benefits.

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: Adminitrative Services
Div: Retirement Costs

Account Number & Title	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-180-0000-4124 RETIREMENT	-	-	-	-	-
001-180-0000-4127 RETIRED EMP. HEALTH INS.	1,011,782	1,038,911	993,648	1,500,000	1,500,000
Personnel Costs	1,011,782	1,038,911	993,648	1,500,000	1,500,000
Division Total	1,011,782	1,038,911	993,648	1,500,000	1,500,000

NON-DEPARTMENTAL**DIVISION NO. 190****DIVISION OVERVIEW**

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

Dept: Adminitrative Services

Div: Non-Departmental

Account Number & Title		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-190-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	89,000	85,142
001-190-0000-4105	SALARIES-OT	-	-	-	-	275,000
001-190-0000-4111	COMMISSIONER REIMBURSEMENT	2,100	1,800	1,350	1,800	1,800
001-190-0000-4126	HEALTH INS. ADMIN FEE	4,113	4,047	5,569	5,000	64,613
001-190-0000-4132	UNEMPLOYMENT INSURANCE	-	-	-	10,000	22,000
001-190-0150-4132	COMMUNITY DEVELOPMENT	508	-	-	-	-
001-190-0222-4132	POLICE - UNEMPLOYMENT INSURANCE	5,868	-	4,611	-	-
001-190-0370-4132	TRAFFIC SAFETY-UNEMPLOYMENT INS.	11,700	-	-	-	-
001-190-0390-4132	FACILITIES MGMT.-UNEMPLOYMENT INS.	3,139	13,914	840	-	-
001-190-0420-4132	RECREATION DEPT - UNEMPLOYMENT INS.	3,422	-	-	-	-
001-190-3689-4132	COVID-19 GLOBAL OUTBREAK	(1,627)	(432)	-	-	-
Personnel Costs		29,223	19,329	12,370	105,800	448,555
001-190-0000-4220	TELEPHONE	59,565	60,474	47,007	55,000	50,000
001-190-0000-4260	CONTRACTUAL SERVICES	80,244	95,575	86,570	115,000	115,000
001-190-0000-4267	APPROPRIATED RESERVE	12,297	62,331	28,191	70,712	75,000
001-190-0000-4270	PROFESSIONAL SERVICES	17,225	10,500	34,354	64,878	56,853
001-190-3608-4270	HAZARD MITIGATION PROGRAM	22,519	-	-	4,625	4,625
001-190-0000-4280	POSTAGE	21,641	25,544	23,250	25,000	25,000
001-190-0000-4300	DEPARTMENT SUPPLIES	11,672	4,119	6,176	10,500	10,500
001-190-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	32,803	30,953	36,153	32,000	32,000
001-190-0000-4405	INTEREST EXPENSE	843	50,617	24,642	-	-
001-190-0000-4428	SMART METER LOAN PRINCIPAL	18,361	3,178	-	-	-
001-190-0000-4429	PRINCIPAL	514,174	-	-	-	-
001-190-0000-4430	ACTIVITIES & PROGRAMS	-	400	-	2,000	-
001-190-0000-4435	BANK CHARGES	15,918	19,807	23,245	10,000	15,000
001-190-0000-4437	CASH OVER & SHORT	226	11	93	-	-
001-190-0220-4437	CASH OVER & SHORT	75	5	(67)	-	-
001-190-0000-4450	OTHER EXPENSE	1,263	5,283	-	5,000	5,000
Operations & Maintenance Costs		808,826	368,795	309,613	394,715	388,978
001-190-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	7,418
Internal Service Charges		-	-	-	-	7,418

Dept: Adminitrative Services
Div: Non-Departmental

Account Number & Title (cont'd)		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Proposed
001-190-0000-4906	TRANSFER TO SELF-INSURANCE FND	-	-	-	-	85,000
001-190-0000-4917	TRANSFER TO RECREATION FUND	-	-	-	51,360	-
001-190-0000-4918	TRANSFER TO RETIREMENT FUND	-	-	-	226,333	176,333
001-190-0000-4927	TRANSFER TO STREET LIGHTING	20,000	-	-	-	-
001-190-0000-4932	TRANSFER TO CAPITAL OUTLAY FUND	-	500,000	-	-	-
001-190-0000-4941	TRANSFER TO EQUIP REPLACE FND	-	72,000	-	-	100,000
001-190-0000-4943	TRANSFER TO FACILITY MAINT. FND	-	129,996	-	-	98,667
001-190-0000-4953	TRANSFER TO COMM INV FUND	-	-	-	25,000	-
001-190-0130-4132	FINANCE DEPARTMENT	-	2,501	-	-	-
001-190-0178-4932	TRANSFER TO CAPITAL OUTLAY FUND	-	-	-	-	-
001-190-0303-4932	ANNUAL ST SLURRY SEAL PROJECT	-	-	553,194	-	-
001-190-3649-4267	YOUTH REINVESTMENT PROG BSCC 582-19	-	-	280	-	-
001-190-0765-4932	TRANSFER TO CAPITAL OUTLAY FUND	-	1,217,803	2,500,000	-	-
Transfers		20,000	1,922,300	3,053,474	302,693	460,000
Division Total		858,048	2,310,424	3,375,457	803,208	1,304,951



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, consultation on day-to-day disciplinary issues, and conducting of appeals hearings.

Dept: Administrative Services
Div: Labor Attorney

Account Number & Title	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-112-0000-4270 PROFESSIONAL SERVICES	114,445	195,760	370,710	150,000	79,375
Operations & Maintenance Costs	114,445	195,760	370,710	150,000	79,375

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

- Maintain a healthy reserve to fund unforeseen litigation and claims expenses.
- Continue to implement the safety training program.
- Develop standard operating procedures to ensure accurate and timely reporting for cost recovery efforts.

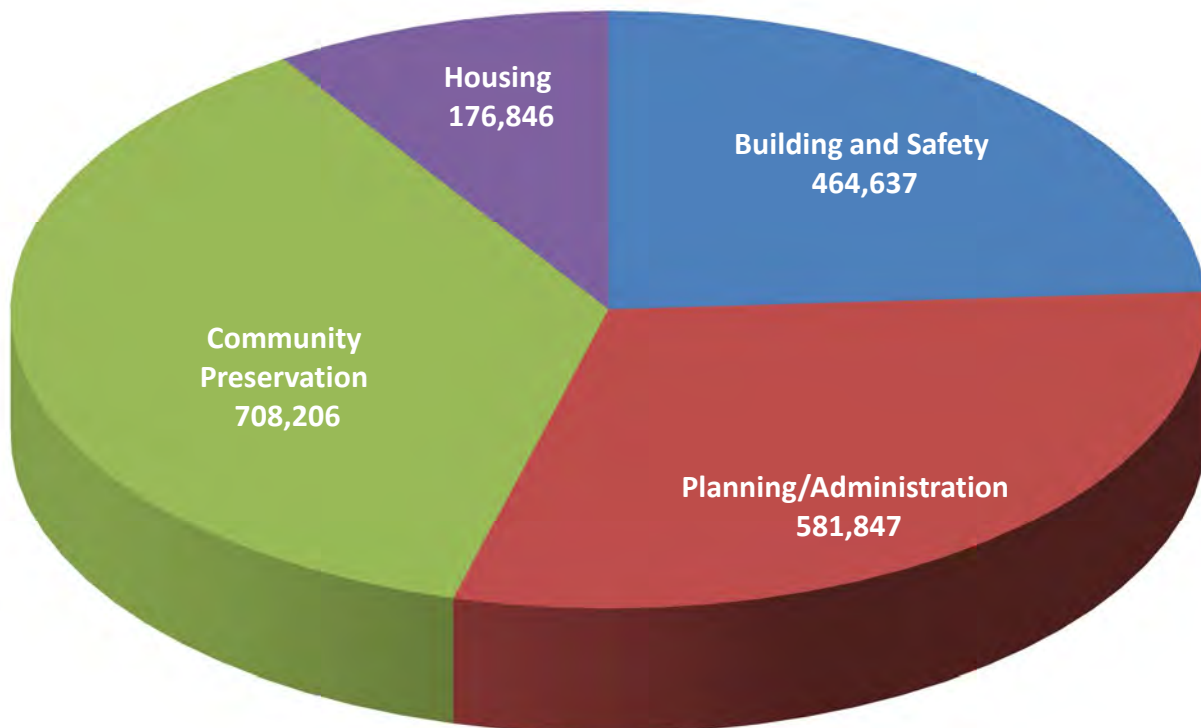
Fund: Self-Insurance Fund
Resp. Dept: Administrative Services

Beginning Fund Balance:					410,334	243,171
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3500-0000	INTEREST INCOME	12,189	10,219	23,732	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(19,211)	(71,223)	(29,798)	-	-
3901-0000	MISCELLANEOUS REVENUE	240	25,996	203,634	933,196	-
3925-0000	WORKER'S COMP PREMIUM TRANSFER	1,164,114	1,256,326	1,508,306	1,349,641	1,285,105
3951-0000	LIABILITY CHARGE	-	890,004	1,110,000	1,500,000	1,015,000
3970-0000	TRANSFER FROM THE GENERAL FUND	-	-	-	-	85,000
3995-0000	TRANSFER FROM THE WATER FUND	60,000	60,000	60,000	60,000	60,000
Total Revenue		1,217,332	2,171,322	2,875,873	3,842,837	2,445,105
APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
006-110-5635-4270	PROFESSIONAL SERVICES	-	-	-	-	-
006-110-5636-4270	CONFIDENTIAL	-	-	-	-	-
006-190-0000-4240	INSURANCE AND SURETY	279,278	321,032	359,178	573,249	467,343
006-190-0000-4270	PROFESSIONAL SERVICES	-	1,069	-	-	-
006-190-0000-4300	DEPARTMENT SUPPLIES	(253)	309	-	-	-
006-190-0000-4480	COST ALLOCATION	-	-	-	-	-
006-190-0000-4800	LIABILITY INSURANCE CLAIMS	150,143	730,874	2,071,099	928,769	250,000
006-190-0000-4810	WORKER'S COMP CLAIMS	497,246	41,027	579,901	556,751	250,000
006-190-0000-4830	LIABILITY INS REQUIREMENTS	781,150	999,475	1,156,905	1,951,231	1,425,836
006-190-3711-4240	HEALTHY SF OPEN ST EVENT	-	-	-	-	-
Operations & Maintenance Costs		1,707,565	2,093,786	4,167,083	4,010,000	2,393,179
Total Appropriations		1,707,565	2,093,786	4,167,083	4,010,000	2,393,179
ANNUAL SURPLUS/DEFICIT					(167,163)	51,926
Ending Balance:					243,171	295,097

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

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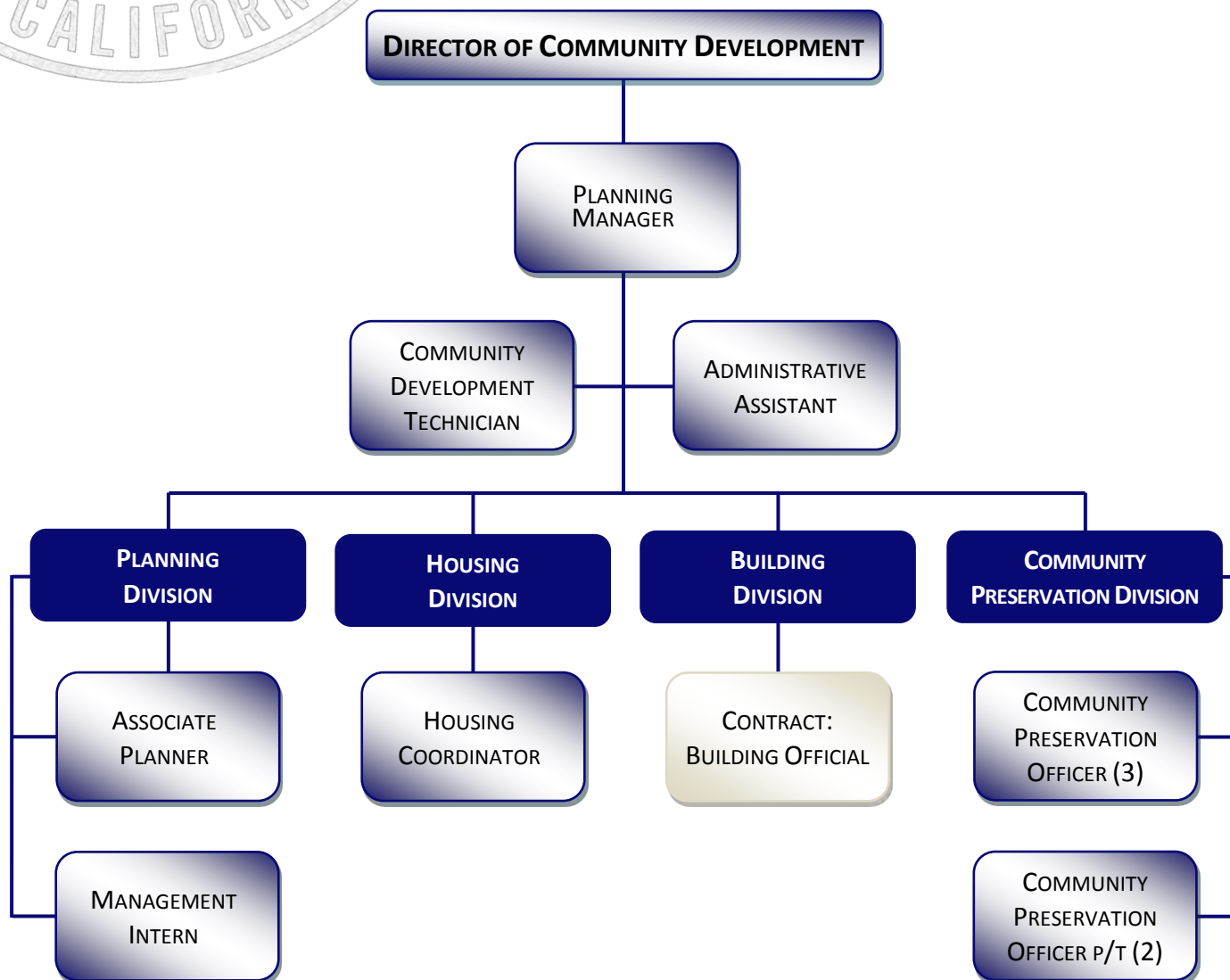
COMMUNITY DEVELOPMENT DEPARTMENT





THE CITY OF SAN FERNANDO

ORGANIZATIONAL CHART COMMUNITY DEVELOPMENT DEPARTMENT FISCAL YEAR 2024-2025



CONTRACT

MISSION STATEMENT

The Community Development Department strives to improve the quality of life and economic vitality of the City and its residents through planning, implementing, and administering programs and projects that address community needs and priorities. The Department is committed to serve customers with courtesy and professionalism, promote sustainable development, historic preservation, affordable housing, and protect public health, safety and general welfare through the built environment.

DEPARTMENT OVERVIEW

The Community Development Department assists legislative bodies, including the City Council the Planning and Preservation Commission, as well as residents, businesses and property owners in the City to address land use, environmental, housing, historic and neighborhood preservation, public art, and City building and zoning code related matters.

The Department 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, State housing laws and the California Environmental Quality Act (CEQA);
- Enforcing municipal building and property maintenance regulations on existing properties;
- 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 2023-2024

1. On June 12, 2023, the Planning and Preservation Commission recommended the approval of Ordinance No. 1717 and on August 7, 2023 City Council approved Ordinance No. 1717 to streamline and update regulations and design standards for fences and walls in Section 106-670 of San Fernando Municipal Code to fit San Fernando residential needs. This took into effect on September 7, 2023. (Strategic Goal III, 1)
2. Due to the freezing of REAP 2.0 grant funding, the prior year objective to establish a Mixed-Use Overlay and amend Specific Plan 5 to comply with the latest state mandates and facilitate development of affordable housing units in existing commercial corridors to meet the Regional Housing Needs Assessment (RHNA) was not completed. This project and the identification of

ACCOMPLISHMENTS FOR FY 2023-2024

alternative funding sources to complete it has been added to listed objectives for FY 2024-2025. (Strategic Goal III, 1)

3. The Southern California Association of Government developed a tool that the City can utilize to a regional Vehicle Miles Travelled (VMT) methodology to comply with State law. This eliminated the City's need to develop its own VMT methodology. Next steps would be to determine if adoption is required. This project will be added to the list of objectives for the Public Works Department. (Strategic Goal IV, 1)
4. Due to staff transitions and competing priorities the establishment of a post-COVID outdoor dining program was not completed. This project has been added to listed objectives for FY 2024-2025. (Strategic Goals II, 4)
5. Due to assigned staff departing prior to its completion the adoption of a Public Art ordinance was not completed. This will be added to objectives for FY 2025-2026. (Strategic Goals II, 1)
6. On January 18, 2022, City Council adopted Ordinance No. U-1706 establishing objective standards for Urban Lot Splits and two-unit residential development projects in single family residential (R-1) zone pursuant to Senate Bill 9. The update to the Accessory Dwelling Unit (ADU) ordinance was not completed as the state legislature adopted a requirement for local agencies to implement a complete ADU program by January 2025. Therefore, the ADU update as well as the development of an ADU program with the request for funding has been added to listed objectives for FY 2024-2025. (Strategic Goal III, 1)
7. Due to assigned staff departing prior to its completion new landscape regulations and design standards for residential front yards was not completed. This project with the request for funding has been added to listed objectives for FY 2024-2025. (Strategic Goal III, I and IV, 1)
8. The Downtown Master Plan project has been moved to the Economic Development Division of the Administration Department. (Strategic Goal II, 4)
9. Due to the freezing of REAP 2.0 grant funding, the prior year objective to apply for a Certified Local Government status with the State Office of Historic Preservation to qualify for State grants for re-launching the City's historic preservation efforts has been postponed. This project will be added to the list of objectives for FY 2024-2026 if funding allows for the historic inventory to be updated. (Strategic Goal III, 3)
10. Initiated the implementation of an automated solar permit system to empower our residential and commercial owners to obtain residential solar permits remotely and instantaneously. (Strategic Goal I, 6)

ACCOMPLISHMENTS FOR FY 2023-2024

11. Flyers were mailed out in the water bills of residents to remind them of the municipal codes that address property maintenance. In addition the City initiated the Neighborhood Clean Up! Program utilizing the appropriated CDBG funds. This was in place of the Spring Property Maintenance program as it is led by the Community Preservation Division to assist residents in addressing overgrown vegetation, bulky items, trash and debris, to ensure the beautification of San Fernando. (Strategic Goal III, 1)
12. The Neighborhood Clean-up Day was transitioned into the Neighborhood Clean Up! Program as Republic hosted a number of bulky item pick up days during the fiscal year. (strategic Goal III,1)
13. The City is participating in the LA County Development Authority Home Ownership Program that will assist moderate-income homebuyers earning 120% of the Area Median Income for LA County in the purchase of their first home. In addition, the City is promoting the LA County first time homebuyer grant- Greenline Home Program that offers \$35,000 to use as a down payment or to assist with closing costs. (Strategic Goals I, 1, III, 2 and III, 4-6)
14. The City's rehabilitation program to support restoration of existing housing to enhance the quality of life is currently under consideration by City Council. (Strategic Goals I, 1 and III,4)
15. On February 20, 2024, City Council received a report regarding the completion of Phase 1 of the City's Climate Adaptation & Resilience Plan (CARP). Phase 1 involved creating a Greenhouse Gas Emissions Inventory and a Climate Vulnerability Assessment. On April 2, 2024, City Council accepted grant funds from the Office of Planning and Research in the amount of \$599,918.18 and amended a contract with Rincon Consultants to initiate Phase 2 of the CARP. (Strategic Goal IV, 1)
16. As May 2024, all full-time Department vacancies are filled. (Strategic Goal I, 1)
17. Established on-call lists of professional planning and environmental firms to assist with development, environmental, and architectural design review, as well as long-range planning to supplement staff resources and provide additional expertise as on-call as needed basis to alleviate the need to issue an RFP for individual projects or department need. (Strategic Goal III, 3 and 4)
18. Number of projects, cases and revenues have been added to the performance metrics below and will continue to be reported as such for subsequent fiscal year reports. (Strategic Goal I, 1 and 6)
19. Improving City's Online Permit Counter to provide more efficient and streamlined process for Planning Application and Building Permit review and approval is a given on-going goal of the department and will not be specified in subsequent fiscal year reports. (Strategic Goal I, 6)

ACCOMPLISHMENTS FOR FY 2023-2024

20. The develop a comprehensive set of objective design standards for infill mixed-use and multi-family developments was separated from the larger objective due to the freezing of the REAP 2.0 grant funding. It was coupled with the implementation of the mixed-use overlay as an objective. While, these two planning projects are essential to implementing our Housing Element, it may be phased or completed as funds become available. The other portion of the project which calls for the development of objective design standards for commercial and residential uses of 4 units or less will be added to the list of objectives for the fiscal year 2025-2026. (Strategic Goal III,4)
21. Due to the freezing of the REAP 2.0 funding, the application for a Certified Local Government (CLG) grant program from the State Office of Historic Preservation to initiate Phase I of Historic Survey Update was not completed. This will be added to the list of objectives for FY 2025-2026. (Strategic Goal III, 3)

OBJECTIVES FOR FY 2024-2025

1. Establish Objective Design Standards for multi-family and mixed-use developments to allow for a streamlined ministerial planning review process in compliance with State mandates. Simultaneously, implement a Mixed-Use Overlay to comply with State housing law by increasing densities 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. Finalize creation of a new 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)
3. Update Accessory Dwelling Unit ordinance to comply with the latest state mandates and aligns with the Housing Element. (Strategic Goal III, 5a)
4. Create new landscape regulations and design standards for residential front yards based on the outcome of Every Last Drop research project conducted by CalPoly Pomona students to address the challenges of the changing climate and ensure visual attractiveness of front yards in residential areas. (Strategic Goal III, 1 and IV, 1)
5. Initiate a Commercial Education and Maintenance Campaign for Community Preservation Officers to work with the business community to ensure the beautification of San Fernando's commercial corridors. (Strategic Goal II, 4, 5)

OBJECTIVES FOR FY 2024-2025

6. Update the City's Zoning Code to comply with State housing laws including density bonus law and to ensure facilitation of affordable housing. (Strategic Goal III, 4)

Enhancement to Services:

7. Deputy Director of Community Development/Planning Manager: \$211,400- Ongoing (Strategic Goal I, 1): This position will provide much needed capacity at the manager level to provide structure within the department by supporting the Director in the overall leadership of the Department. This position will plan, organize, direct and supervise current and advanced planning programs; implement the City's Zoning Code, General Plan and other State and local regulations. They will also coordinate with managers of other departments to ensure the City's development process is strategic, compliant, efficient and inclusive.
8. Supplemental Community Development services: \$100,000- One-Time- (Strategic Goal I, 1): This will ensure essential building services are provided to the community, as well as to implement policies/programs that are required by State law, identified in the City's certified Housing Element or have been directed by Council to complete that staff does not have the certifications or expertise to provide.
9. Annual community preservation glossy Citywide residential postcard mailing: \$3,463-Ongoing (Strategic Goal III, 1): This is the full cost of mailing out one glossy postcard to all residential properties in the City once a year. This will allow the Community Preservation Division to notify residents of specific enforcement programs that will occur related to community beautification.

PERFORMANCE MEASURES

PLANNING/ADMINISTRATION DIVISION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
A. # of Public Inquiries at Counter*	-	-	679	1,077	2,000
B. # of Planning Application Submitted	585	633	379	511	530
C. # of Agenda Items (City Council (CC); Planning and Preservation Commission (PCC))	CC: 9 PCC: 18	CC: 17 PCC: 11	CC: 12 PCC: 17	CC: 27 PCC: 15	CC: 11 PCC: 12

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

BUILDING & SAFETY DIVISION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
A. # of Building Permit Issued	1,223	1,044	756	1,077	1,400
B. # of Plans Reviewed	79	141	69	149	100
C. # of Building Inspections Completed	1,116	1,233	2,251	2,755	2,075
D. # of Presale Inspections	87	110	42	54	40

COMMUNITY PRESERVATION DIVISION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
A. # of Code Violations Initiated	706	674	543	741	640
B. # of Citation Issued	596	654	496	153	190
C. # of Code Enforcement Cases Closed	461	626	400	995	500
D. # of Code Enforcement Follow-Up Inspections	786	895	822	1,756	830

HOUSING DIVISION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
A. # of Customers Served	**	**	90	85	120
B. # of Home Loan/Grant Pre-Applications Received	**	**	0	0	100
C. # of Home Loan/Grant Applications Funded	**	**	0	0	10
D. # of Outreach Events for Landlord/Tenant Rights	**	**	0	1	4
E. # of Outreach Events for Unhoused Individuals	**	**	1	2	4

** Not Previously Tracked

FUNDING SUMMARY FOR FY 2024-2025
SOURCES:

COMMUNITY DEVELOPMENT	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
General Revenue	678,702	374,243	717,360	1,064,421	1,335,786
Construction Permits	284,111	262,647	315,000	330,500	300,000
Comm. & Home Occupancy Permits	20,068	23,881	23,000	24,000	21,500
Planning Review	35,442	28,896	32,000	34,500	30,000
Garage Sale Permits	1,128	1,785	1,700	2,000	2,250
Banner And Sign Permits	14,384	10,950	14,000	15,500	16,000
Code Enforcement Citations	16,890	12,428	11,000	13,000	20,000
Zoning & Planning Fees	109,026	123,914	90,000	129,000	150,000
Public Notification Fees	-	247	440	500	1,000
Environmental Assessment Fees	-	4,800	2,000	2,000	5,000
Code Enforcement Inspection Orders	3,782	6,687	3,500	6,000	5,000
Inspection Upon Resale Program	22,800	26,880	19,000	24,000	20,000
Vendor Inspection Fees	8,013	19,620	15,000	17,500	25,000
TOTAL FUNDING SOURCES	1,194,346	896,978	1,244,000	1,662,921	1,931,536

USES:

COMMUNITY DEVELOPMENT	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
01-140 Building and Safety	191,954	83,569	122,623	227,357	464,637
01-150 Planning/Administration	433,013	391,683	558,015	463,805	581,847
01-151 Economic Development ⁽¹⁾	42,065	33,955	-	-	-
01-152 Community Preservation	527,313	387,771	492,999	763,947	708,206
01-155 Low/Mod Income Housing	-	-	70,363	207,812	176,846
TOTAL FUNDING USES	1,194,346	896,978	1,244,000	1,662,921	1,931,536

¹ Economic Development Division moved from Community Development to City Manager's Office in FY 2022-2023



COMMUNITY DEVELOPMENT DEPARTMENT

PERSONNEL:

	2021	2022	2023	2024	2025
COMMUNITY DEVELOPMENT	Actual	Actual	Actual	Adjusted	Adopted
Director of Community Development	1.00	1.00	1.00	1.00	1.00
Deputy Director/Planning Manager ¹	0.00	0.00	0.00	0.00	1.00
Building & Safety Supervisor	1.00	0.00	0.00	0.00	0.00
Associate Planner	1.00	1.00	1.00	1.00	1.00
Community Development Secretary	1.00	0.00	0.00	0.00	0.00
Community Development Technician	0.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	1.00	1.00	1.00
Community Preservation Officer	2.00	2.00	3.00	3.00	3.00
Community Preservation Officer (FTE)	0.95	0.95	0.95	0.95	0.95
City Maintenance Helper - Graffiti (FTE)	0.75	0.75	0.00	0.00	0.00
Management Intern	0.00	0.46	0.46	0.46	0.46
Housing Coordinator	0.00	0.00	1.00	1.00	1.00
TOTAL COMM. DEV. PERSONNEL	7.70	7.16	9.41	9.41	10.41

¹ Deputy Director of Community Development/Planning Manager recommended as budget enhancement in Fiscal Year 2024-2025

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.

Outside professional firms continue to support the Building and Safety Division by providing professional and technical skills on an on-call as needed basis. This includes the review of construction documents, building inspections and Building Official services.

Dept: Community Development
Div: Building & Safety

Account Number & Title		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-140-0000-4101	SALARIES-PERMANENT EMPLOYEES	72,948	18,658	70,997	81,328	111,626
001-140-0000-4105	OVERTIME	2,165	1,627	2,353	-	-
001-140-0000-4120	O.A.S.D.I.	5,747	1,552	5,457	5,870	7,793
001-140-0000-4126	HEALTH INSURANCE	19,113	5,095	5,514	7,795	19,536
001-140-0000-4128	DENTAL INSURANCE	1,425	353	405	316	611
001-140-0000-4129	RETIREE HEALTH SAVINGS	-	-	1,489	600	1,275
001-140-0000-4130	WORKER'S COMPENSATION INS.	4,334	321	1,136	1,235	3,970
001-140-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	233	337	441
001-140-0000-4136	OPTICAL INSURANCE	353	68	70	54	204
001-140-0000-4138	LIFE INSURANCE	60	23	44	70	90
001-140-0000-4140	WELLNESS BENEFIT	-	-	-	150	-
Personnel Costs		106,145	27,695	87,697	97,755	145,546
001-140-0000-4220	TELEPHONE	132	-	-	900	900
001-140-0000-4270	PROFESSIONAL SERVICES	62,860	36,535	14,301	103,456	290,696
001-140-0000-4300	DEPARTMENT SUPPLIES	2,708	950	2,897	4,795	2,500
001-140-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-
001-140-0000-4360	PERSONNEL TRAINING	583	170	4,071	1,900	1,400
001-140-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	1,322	-	1,850
001-140-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	145	315	185	515	515
001-140-0000-4390	MILEAGE REIMBURSEMENT	-	-	762	900	900
Operations & Maintenance Costs		66,428	37,970	23,537	112,466	298,761
001-140-0000-4706	LIABILITY CHARGE	-	1,728	5,100	7,941	7,935
001-140-0000-4743	FACILITY MAINTENANCE CHARGE	19,382	16,176	6,288	9,195	12,395
Internal Service Charges		19,382	17,904	11,388	17,136	20,330
001-140-0000-4500	CAPITAL EXPENSES	-	-	-	-	-
Capital Costs		-	-	-	-	-
Division Total		191,954	83,569	122,623	227,357	464,637

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

The Planning/Administration Division administers and implements City land use and development policies, 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		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-150-0000-4101	SALARIES-PERMANENT EMPLOYEES	292,296	224,509	159,990	156,062	367,398
001-150-0000-4103	WAGES-TEMPORARY & PART-TIME	3,727	30,372	13,392	21,250	38,522
001-150-0000-4105	OVERTIME	8,259	6,577	4,354	-	-
001-150-0000-4111	COMMISSIONER'S REIMBURSEMENT	2,475	1,875	1,950	6,000	6,000
001-150-0000-4120	O.A.S.D.I.	19,818	20,128	13,288	14,158	16,693
001-150-0000-4124	RETIREMENT	-	-	-	-	-
001-150-0000-4126	HEALTH INSURANCE	37,178	18,527	24,819	36,405	41,575
001-150-0000-4128	DENTAL INSURANCE	3,881	1,023	1,612	632	1,300
001-150-0000-4129	RETIREE HEALTH SAVINGS	2,068	3,158	2,276	3,426	2,475
001-150-0000-4130	WORKER'S COMPENSATION INS.	4,643	4,125	3,935	3,283	5,424
001-150-0000-4134	LONG TERM DISABILITY INSURANCE	1,070	440	466	337	441
001-150-0000-4136	OPTICAL INSURANCE	632	285	284	107	434
001-150-0000-4138	LIFE INSURANCE	203	173	117	277	248
001-150-0000-4140	WELLNESS BENEFIT	-	600	600	300	750
001-150-0000-4141	TECHNOLOGY ALLOWANCE	-	-	-	-	1,500
001-150-0000-4142	AUTOMOBILE ALLOWANCE	-	-	-	-	4,800
001-150-3689-XXXX	COVID-19 GLOBAL OUTBREAK	2,100	-	-	-	-
Personnel Costs		378,350	311,791	227,084	242,237	487,560
001-150-0000-4230	ADVERTISING	3,405	4,292	5,558	4,900	2,000
001-150-0000-4270	PROFESSIONAL SERVICES	4,055	16,389	252,645	148,434	33,750
001-150-0000-4300	DEPARTMENT SUPPLIES	4,251	1,224	8,090	4,115	4,115
001-150-0000-4360	PERSONNEL TRAINING	-	-	382	100	900
001-150-0000-4365	TUITION REIMBURSEMENT	-	-	-	3,000	-
001-150-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	50	50	3,200	5,960	6,110
001-150-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	1,547	1,673	1,888	1,425	1,725
001-150-0000-4390	MILEAGE REIMBURSEMENT	2,591	1,652	1,640	1,900	1,800
Operations & Maintenance Costs		15,898	25,280	273,403	169,834	50,400
001-150-0000-4706	LIABILITY CHARGE	-	22,260	19,812	21,573	16,495
001-150-0000-4743	FACILITY MAINTENANCE CHARGE	38,765	32,352	37,716	30,161	27,392
Internal Service Charges		38,765	54,612	57,528	51,734	43,887
Division Total		433,013	391,683	558,015	463,805	581,847



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		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-152-0000-4101	SALARIES-PERMANENT EMPLOYEES	140,779	164,159	246,821	271,061	304,871
001-152-0000-4103	WAGES-TEMPORARY & PART-TIME	48,155	37,324	46,656	79,384	98,848
001-152-0000-4105	OVERTIME	3,742	15,033	7,247	-	-
001-152-0000-4120	O.A.S.D.I.	14,790	16,631	22,842	24,210	30,138
001-152-0000-4124	RETIREMENT	-	-	-	-	-
001-152-0000-4126	HEALTH INSURANCE	15,596	20,543	29,596	74,073	79,422
001-152-0000-4128	DENTAL INSURANCE	1,377	531	405	316	2,482
001-152-0000-4129	RETIREE HEALTH SAVINGS	-	587	1,593	7,338	1,275
001-152-0000-4130	WORKER'S COMPENSATION INS.	12,919	14,659	18,075	24,435	22,482
001-152-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	233	337	441
001-152-0000-4136	OPTICAL INSURANCE	311	68	70	54	828
001-152-0000-4138	LIFE INSURANCE	302	255	277	485	428
001-152-0000-4140	WELLNESS BENEFIT	-	-	-	150	-
001-152-3689-4101	COVID-19 GLOBAL OUTBREAK	11,103	-	-	-	-
001-152-3689-4103	COVID-19 GLOBAL OUTBREAK	18,703	7,718	-	-	-
001-152-3689-4120	COVID-19 GLOBAL OUTBREAK	2,280	590	-	-	-
001-152-3689-4130	COVID-19 GLOBAL OUTBREAK	2,167	561	-	-	-
Personnel Costs		272,225	278,660	373,815	481,843	541,215
001-152-0000-4220	TELEPHONE	2,898	2,328	2,126	4,500	4,500
001-152-0000-4230	ADVERTISING	-	-	271	1,200	587
001-152-0000-4270	PROFESSIONAL SERVICES	-	-	8,690	116,260	25,000
001-152-0000-4300	DEPARTMENT SUPPLIES	8,746	11,720	5,350	12,831	4,500
001-152-0000-4325	UNIFORM ALLOWANCE	448	1,183	1,614	2,000	5,500
001-152-0000-4340	SMALL TOOLS	-	106	-	-	-
001-152-0000-4360	PERSONNEL TRAINING	50	516	255	250	945
001-152-0000-4365	TUITION REIMBURSEMENT	-	-	-	1,500	-
001-152-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	670	3,937	1,815	3,370	2,668
001-152-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	285	485	485	500	500
001-152-0000-4390	MILEAGE REIMBURSEMENT	-	-	658	900	900
Operations & Maintenance Costs		13,098	20,275	21,264	143,311	45,100
001-152-0000-4706	LIABILITY CHARGE	-	14,664	26,592	43,204	29,505
001-152-0320-4741	EQUIP MAINT CHARGE	37,102	18,672	22,944	33,589	22,256
001-152-0000-4741	EQUIP REPLACEMENT CHARGE	4,375	4,380	4,380	4,375	11,875
001-152-0000-4743	FACILITY MAINTENANCE CHARGE	61,248	51,120	44,004	57,625	58,255
Internal Service Charges		102,725	88,836	97,920	138,793	121,891
001-152-0000-4500	CAPITAL EXPENSES	139,265	-	-	-	-
Capital Costs		139,265	-	-	-	-
Division Total		527,313	387,771	492,999	763,947	708,206

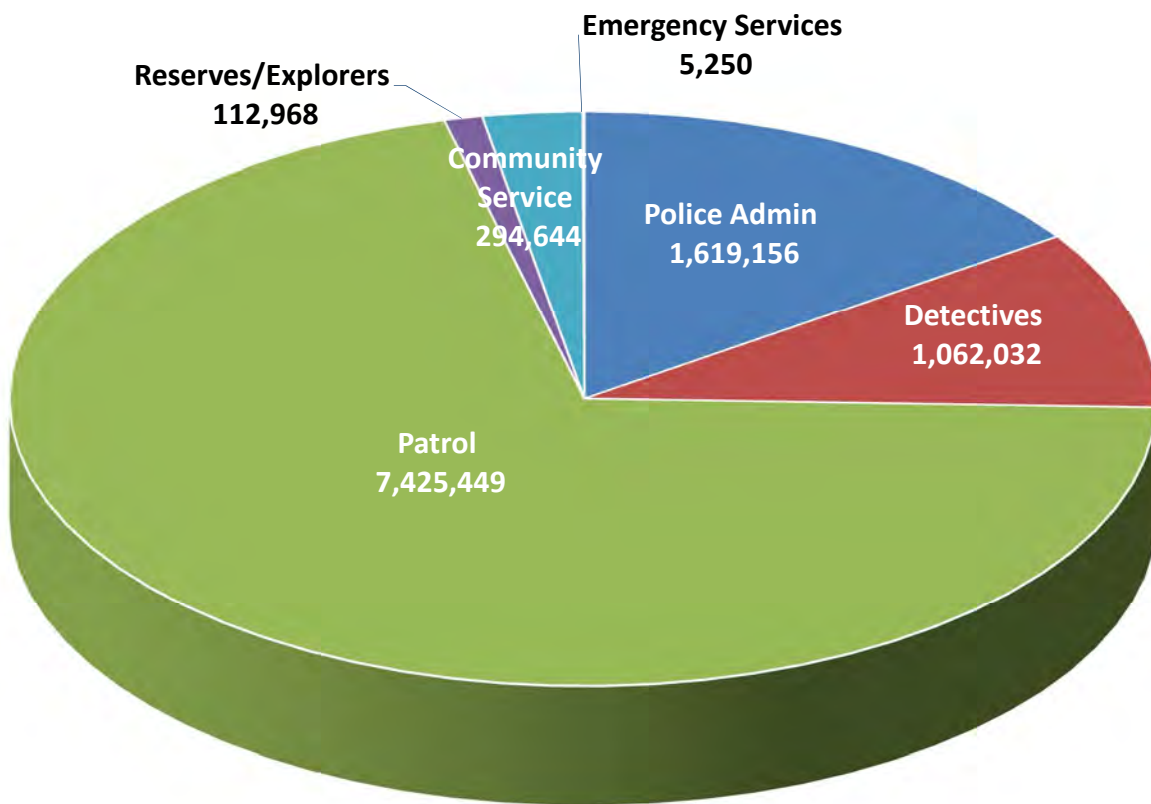
HOUSING**DIVISION NO. 155****DIVISION OVERVIEW**

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 promote programs that assist with homeownership or retention 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
Housing**

Account Number & Title		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-155-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	46,095	127,767	111,471
001-155-0000-4105	OVERTIME	-	-	-	-	-
001-155-0000-4120	O.A.S.D.I.	-	-	3,335	9,454	10,217
001-155-0000-4124	RETIREMENT	-	-	-	-	-
001-155-0000-4126	HEALTH INSURANCE	-	-	959	29,253	16,672
001-155-0000-4128	DENTAL INSURANCE	-	-	300	-	521
001-155-0000-4129	RETIREE HEALTH SAVINGS	-	-	1,395	1,050	2,175
001-155-0000-4130	WORKER'S COMPENSATION INS.	-	-	1,881	1,975	4,366
001-155-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	-	337	441
001-155-0000-4136	OPTICAL INSURANCE	-	-	63	-	174
001-155-0000-4138	LIFE INSURANCE	-	-	50	117	113
001-155-0000-4140	WELLNESS BENEFIT	-	-	-	150	-
Personnel Costs		-	-	54,079	170,103	146,150
001-155-0000-4300	DEPARTMENT SUPPLIES	-	-	-	3,500	3,000
001-155-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	1,700	2,200
001-155-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	-	300	300
001-155-0000-4390	MILEAGE REIMBURSEMENT	-	-	-	-	-
Operations & Maintenance Costs		-	-	-	5,500	5,500
001-155-0000-4706	LIABILITY CHARGE	-	-	6,852	13,818	9,703
001-155-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	9,432	18,391	15,493
Internal Service Charges		-	-	16,284	32,209	25,196
Division Total		-	-	70,363	207,812	176,846

POLICE DEPARTMENT

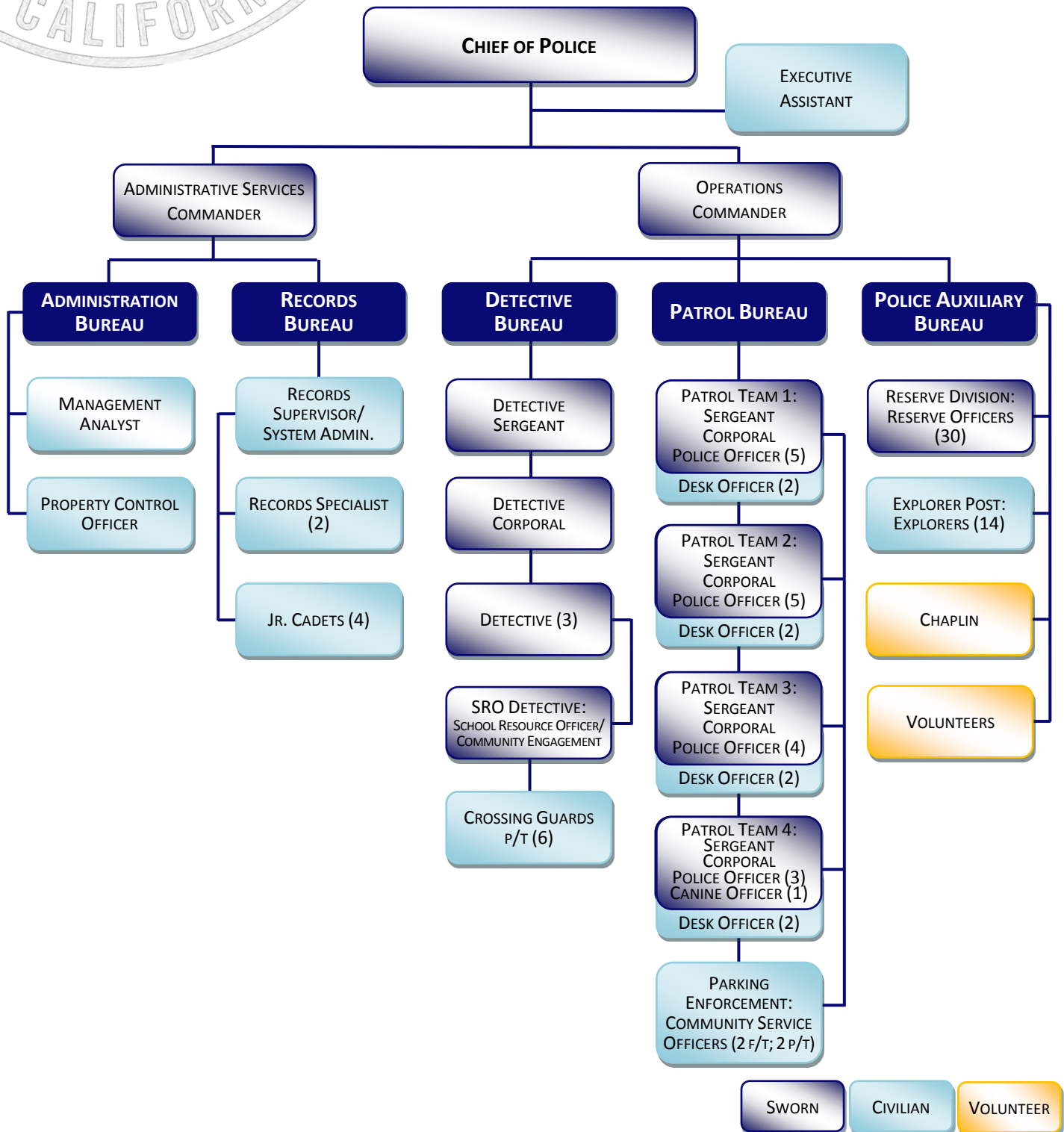




THE CITY OF SAN FERNANDO

ORGANIZATIONAL CHART

POLICE DEPARTMENT FISCAL YEAR 2024-2025



MISSION STATEMENT

The Police Department exists to safeguard life and protect property. The Department is mindful of the community's well-being in its pursuit of preserving peace, reducing crime, and creating an overall feeling of safety and security; working in conjunction with our stakeholders and law enforcement partners to achieve a better quality of life for the San Fernando Community.

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 2023-2024

1. Implemented the Law Enforcement Mental Health and Wellness Act (LEMHWA) Grant to include peer counseling training for four (4) Department employees from June 26-28, 2024, to support a healthy work environment. (Strategic Goal I.4)
2. Entered into an agreement with The Counseling Team International (TCTI) in June 2024 to provide emotional support employees during critical incidents. (Strategic Goal I.4)
3. Continued developing a Mental Health evaluation program funded through the Department of Health and Human Services Substance Abuse and Mental Health Services Administration (SAMHSA) Grant, facilitated by Congressman Tony Cardenas. The Council accepted the SAMHSA Grant funds on December 4, 2023. This program provides mental health services for community members experiencing acute mental health crises, connecting them with appropriate resources and promoting overall community wellness. (Strategic Goals I.1 & I.4)
4. In February 2024 conducted training for Chief, Lieutenants, Sergeants, Records Administrator, Management Analyst, and Lead Desk Officer. Established an Action Plan with timelines for project completion and hosted a Department wide meeting on March 21, 2024 to disseminate the plan to all Department members. (Strategic Goals I.1 & I.4)
5. Secured funding through the Organized Retail Theft Grant Program to enhance enforcement efforts targeting retail and property theft crimes. The City Council accepted grant funds on October 16, 2023, and approved a Master Services Agreement with Flock Safety on February 4, 2024. Finalized permits and began installation of FLOCK/Automated License Plate Reader (ALPR) cameras with eight (8) cameras installed in April 2024. (Strategic Goals I.1, I.4, I.6)

ACCOMPLISHMENTS FOR FY 2023-2024

6. One Sergeant attended session 1 of the Sherman Block Supervisory Leadership Institute (SBSLI) training on April 11, 2024, session 2 on May 9, 2024 and session 3 on June 6, 2023. (Strategic Goals I.1, I.2, I.4, & I.6)
7. Hosted two (2) Community Academies consisting of eleven (11) sessions each with an average of thirty (30) participants. Held five (5) Parent Academies consisting of six (6) sessions each, with a total of one-hundred seventy-five (175) participants. See *Performance Measures Detective Division D* for total number of community outreach events. (Strategic Goals I.1 & I.2)
8. Hosted ten (10) Neighborhood Watch and Business Watch Meetings, averaging twelve (12) and eight (8) participants, respectively. See *Performance Measures Detective Division D* for total number of community outreach events. (Strategic Goals I.1 & I.2)
9. Hosted annual Police Department Open House on Memorial Day On May 29, 2023 that brought approximately two-hundred fifty (250) attendees to the Police facility during the event. (Strategic Goals I.1 & I.2)
10. Hosted annual National Night Out event on October 3, 2023 that brought together approximately six-hundred (600) community members from San Fernando and surrounding neighborhoods. (Strategic Goals I.1 & I.2)
11. Sponsored Annual Holiday Basket Giveaway on December 19, 2023 that served one-hundred twenty (120) families with toys, gift cards and food. (Strategic Goal I.2 & I.7)
12. Received City Council authorization on January 16, 2024, and submitted grant applications to the Office of Traffic Safety (OTS) and Cannabis Tax Program for traffic and impaired driving enforcement. Notification of award is expected in June 2024. (Strategic Goal I.2 & VII.4)
13. In April 2024, received City Council authorization and submitted a grant application to Alcoholic Beverage Control (ABC) to fund operations that focus on alcohol-related compliance with state law and local regulations. (Strategic Goal I.2 & VII.4)
14. In June 2024, purchased four (4) additional Body Worn Cameras for Community Service Officers (Strategic Goal I.1).
15. Expanded the Department's Wellness Program by sending two (2) Officers for training and certification as Gracie Survival Tactics Instructors from January 29 to February 2, 2024. An additional officer was trained and certified as a Gracie Survival Tactics Instructor from May 27-31, 2024. (Strategic Goal I.2)

ACCOMPLISHMENTS FOR FY 2023-2024

16. Established a Law Enforcement Chaplain program March 28, 2024, whose purpose is to provide emotional and spiritual support to law enforcement personnel, families, and community members during times of crises. (Strategic Goal I.4)
17. Hired six (6) Police Officers, one (1) Community Service Officer, two (2) Police Dispatchers, and added two (2) Police Reserve Officers and one (1) Volunteer. (Strategic Goal I.2)
18. San Fernando Explorer Post 521 participated in the Chandler Tactical Competition on January 13th and 14th in 2024 and won three (3) separate awards. In total, the explorer post participated in twenty-two (22) different events. Detective Jorge Cervantes was awarded the William H. Spurgeon III Award on April 17, 2024, which is the highest award possible for Explorer advisors. This is the second time a San Fernando Police Department advisor has ever received this award. (Strategic Goal I.4)
19. Successfully passed two (2) training compliance and background audits by California Peace Officer Standards and Training (POST). The first audit was conducted on August 30, 2023 and the second audit was conducted on February 21, 2024. (Strategic Goal I.2)
20. Reallocated 20% of a full-time Detective's responsibilities to serve in the capacity of a School Resource Officer. (Strategic Goal I.2 & I.6)
21. Began Concealed Weapons Carry Licensing Program (CCW) on January 1, 2024 in accordance with Federal and State laws.

OBJECTIVES FOR FY 2024-2025

1. Recruit to fill vacant Commander and Police Officer positions. (Strategic Goal I.2)
2. Present a formalized Police Volunteer Program to City Council and expand Police Reserve Program. (Strategic Goal I.2)
3. Develop POST certified in-house training courses taught by Departmental instructors. Benefits include employee development, cost savings and reduced reliance on outside agencies for perishable skills training. (Strategic Goal I.2)
4. Present the option to City Council of entering into an MOU and assigning an Officer to the Taskforce for Regional Auto Theft Prevention (TRAP) or other Multi-Agency Task Force once the Department reaches target-staffing levels for the purpose of accessing and pooling additional law enforcement resources and focusing on proactive enforcement. (Strategic Goal I.1 & I.4)
5. Expand Police Department Community Engagement efforts. (Strategic Goal I.1 & I.3)

OBJECTIVES FOR FY 2024-2025

6. Expand collaboration with regional partners. (Strategic Goal I.2, I.5 & I.6)
7. Complete updates to security for the police facility, to include cameras, perimeter security gate, and access control using Urban Area Security Initiative (UASI) grant funds. (Strategic Goal I.2)

Enhancements to Services:

8. Four (4) Handheld Ticket Writers: \$30,000 – Ongoing (Strategic Goal I.1, I.2, I.3, & I.6)
Purchase and integrate electronic ticket writers for Patrol Operations to assist the Department in remaining compliant with the Racial and Identity Profiling Act and facilitate the administration and data collection of parking and traffic enforcement activities (RIPA, AB 953).
9. Police Corporal Program: \$40,000 – Ongoing (Strategic Goal I.2)
Implement a Police Corporal rank into the current organizational structure to enhance accountability, oversight, operational efficiency, improve communication between the different ranks, provide additional leadership opportunities within the Department to enhance the development of officers, and contribute to succession planning.
10. E-Subpoena Software: \$7,320 – One-Time/\$4,000 – Ongoing (Strategic Goal I.2, I.3, & I.6)
Purchase and implement E-Subpoena Program and software to increase administrative efficiency, decrease duplication of data entry and human error, technologically integrate with the Los Angeles County Court System for the purpose of automating and streamlining the issuing and tracking of subpoenas for officers and members of the community.
11. Background Investigations: \$15,000 One-Time (Strategic Goal I.2)
Continue recruitment efforts by funding background investigations, polygraphs, psychological evaluations and uniform purchases for potential new employees.
12. POST Training: \$20,000 One-Time (Strategic Goal I.2)
Increase POST training for new officers and detectives to meet State mandated and POST requirements.
13. Consumable Goods Training Supplies: \$10,000 One-Time (Strategic Goal I.2)
Supplement the Department's budget to maintain the current level of consumable goods mitigate the impact of rising costs for the purpose of ensuring officers are proficient in tactical operations.
14. Tuition Reimbursement: \$32,000 One-Time (Strategic Goal I.2)
Offsets the cost of tuition for employees seeking professional development to improve their respective professional skills and contribute to overall organizational success.

OBJECTIVES FOR FY 2024-2025

15. Overtime – Additional DUI Checkpoints: \$8,000 One-Time (Strategic Goal I.2)

Increase in overtime costs associated with increased patrol, enforcement, and other police activity, for Officers to proactively focus on DUI drivers.

PERFORMANCE MEASURES

POLICE ADMINISTRATION DIVISION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
A. # of Part 1 Crimes Reported to DOJ	441	617	600	676	645
B. # of Employee Trainings/Hours	3,696	3,938	4,000	4,265	5,000
C. # of Reports Processed	2,657	2,920	2,949	2,912	2,900
D. # of Walk Up Service Window Patrons	3,930	3,407	4,090	4,902	5,000
E. % of Timeliness of Answering 911 Calls (less or equal 10 seconds)*	92.345	93.411	93.250	92	100
F. # of Police Applicants	45	64	64	97	50

DETECTIVES DIVISION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
A. # of Cases Assigned	1938	1909	1935	1,807	1,800
B.# of Cases Closed	1770	1405	1207	1,329	1,350
C. # of Cases Filed with District Attorney	469	454	450	468	490
D. # of Community Outreach Events (incl. school presentations beginning 2023)	24	33	74	96	90

PATROL DIVISION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
A. Average Response Time (Priority 1)	4:27	4:28	4.26	6.52	4/7/10
B. # of Customer Satisfaction Surveys	0	10	144	144	144
C. Average Rating from Customer Satisfaction Surveys	0	4.5	4.5	4.8	5
D. # and % Change In Traffic Collisions	229	257	233	249	235
E. # of Sustained and Unsustained Internal and External Community Complaints	1/9	0/2	1/2	0/6	0/3

RESERVES/EXPLORER DIVISION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
A. # of Events Participated In	14	14	14	22	22
B. # of Reserve officer Volunteer Hours	3,737	3,729	3,700	1456	2500
C. # of Explorers	10	8	8	15	16
COMMUNITY SERVICES DIVISION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
A. # of Parking Citations Written	6,321	7,349	6,835	8,221	8500
B. # of Abandoned Vehicles Removed	29	9	21	18	20
C. # of Parking Calls for Service	729	840	792	765	750
D. # of Parking Appeals	475	271	448	248	250
EMERGENCY SERVICES DIVISION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
A. # of EOC Training/Practical Exercises	9	7	2	7	7
B. # of EOC Activations	5	0	1	1	0
C. # of Successful FEMA Reimbursements	**	**	1	0	0

*** Not Previously Tracked*

FUNDING SUMMARY FOR FY 2024-2025

SOURCES:

POLICE	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
General Revenue	8,515,742	8,458,926	9,836,142	9,542,184	9,307,614
Vehicle Tow Franchise Fee	31,861	28,997	29,000	20,500	25,000
Vehicle Repossession Fees	950	660	800	1,000	1,000
General Court Fines	4,869	4,073	3,800	5,000	5,000
Parking Citations	47,121	416,004	450,000	425,000	399,000
P.O.S.T. Reimbursement	4,444	17,397	15,000	11,500	20,000
Corrections Training	2,112	6,864	5,000	7,500	7,500
Duplicating Fees	15,850	19,050	17,000	21,000	20,000
Special Police Services	149,683	95,012	165,000	150,000	450,000
Fingerprint Services	33,020	30,368	33,000	35,500	35,000
Booking & Processing Fee Reimb.	10,870	3,910	-	-	-
Vehicle Inspection Fees	4,940	2,330	8,570	4,500	5,000
Court Commitment Program	22,051	41,197	100,000	40,000	20,000
Impounded Vehicles	31,775	31,889	25,000	29,500	30,385
Vehicle Admin. Processing Fee	7,630	9,205	7,500	9,000	9,000
Alarm Fees	28,479	27,047	25,000	31,500	35,000
Trnsfr From COPS SLESF Fund 2	125,000	125,004	150,000	150,000	150,000
TOTAL FUNDING SOURCES	9,465,397	9,317,932	10,870,812	10,483,684	10,519,499

USES:

POLICE	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
01-222 Police Administration	1,127,825	1,384,071	1,596,093	1,821,036	1,619,156
01-224 Detectives	1,163,289	1,247,076	1,220,718	1,212,229	1,062,032
01-225 Patrol	6,817,236	6,394,565	7,656,286	7,053,808	7,425,449
01-226 Reserves/Explorers	50,458	62,281	104,834	73,528	112,968
01-230 Community Service	306,590	226,198	291,754	317,833	294,644
01-250 Emergency Services	-	3,742	1,128	5,250	5,250
TOTAL FUNDING USES	9,465,397	9,317,932	10,870,812	10,483,684	10,519,499

PERSONNEL:

	2021	2022	2023	2024	2025
POLICE	Actual	Actual	Actual	Adjusted	Adopted
Chief of Police	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	2.00	2.00	2.00	2.00	0.00
Police Commander ¹	0.00	0.00	0.00	0.00	2.00
Police Sergeant	5.00	5.00	5.00	5.00	5.00
Police Corporal ²	0.00	0.00	0.00	0.00	5.00
Police Officer	23.00	27.00	27.00	27.00	22.00
Administrative Assistant	1.00	0.00	0.00	0.00	0.00
Police Executive Assistant	0.00	1.00	1.00	1.00	1.00
Senior Desk Officer	0.00	0.00	1.00	1.00	1.00
Police Desk Officer	8.00	8.00	7.00	7.00	7.00
Management Analyst	0.00	0.00	1.00	1.00	1.00
Police Records Administrator	1.00	1.00	1.00	1.00	1.00
Police Records Specialist	1.46	2.00	2.00	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	1.96	1.96	1.96	1.96
TOTAL POLICE PERSONNEL	48.96	53.96	54.96	54.96	54.96

¹ Police Lieutenant Title Change to Police Commander as approved in SFPMU Bargaining Unit MOU

² Police Corporal positions (5) approved as Budget Enhancements in Fiscal Year 2024-2025

ADMINISTRATIVE**DIVISION No. 222****DIVISION OVERVIEW**

Police Department Administrative and Support Services is comprised of the Office of the Chief of Police, the Administrative Division Commander, Records Bureau, Cadet Program, Property and Evidence, Emergency Services, and the Management Analyst.

ADMINISTRATIVE DIVISION COMMANDER

The Administrative Division Commander manages the Division's various units and oversees budget preparation and administration, procurement management, soliciting/managing grants, Emergency Services, and is the Jail Administrator and oversees the Custodian of Records for the Department. Manages police facility maintenance and vehicle fleet, information technology functions, and ensures legislative and regulatory compliance for training and backgrounds. Serves as acting Chief of Police in their absence.

RECORDS BUREAU

The Records Bureau processes and maintains Department records, serves the public, provides applicant fingerprinting, vehicle inspections, and administratively processes concealed weapon licensing. The Bureau also compiles Department statistics and manages the Court Commitment Program, criminal and sex registrant compliance, mandated State and Federal reporting, and procurement of supplies and equipment.

JAIL BUREAU

The San Fernando Police Jail facility is a Type 1 facility and consists of 17 beds. Individuals in custody may stay at the facility for up to 96 hours, excluding holidays as set forth under Title 15 of California Code of Regulations. The Department also allows post-conviction custodies on a fee basis for nonviolent offenders when specified criteria is met.

PROPERTY CONTROL/EVIDENCE BUREAU

The bureau consists of a Property Control Officer who is responsible for evidence management, property storage and disposition, and subpoena control.

MANAGEMENT ANALYST

The Management Analyst is primarily responsible for crime and other data analysis, budget preparation and administration, creating and presenting staff reports, procurement management, grants management, training scheduling and compliance.

ADMINISTRATION/EMERGENCY SERVICES**NO. 250**

The Emergency Services Division is responsible for developing emergency plans for natural and man-made disasters. The Emergency Services Division includes Disaster Communications volunteers.

Dept: Police
Div: Police Support Services

Account Number & Title		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-222-0000-4101	SALARIES-PERMANENT EMPLOYEES	537,166	625,746	700,402	853,452	728,758
001-222-0000-4103	WAGES-TEMPORARY & PART-TIME	68,601	139,617	105,594	161,516	105,601
001-222-0000-4105	OVERTIME	13,177	46,052	65,560	35,000	35,000
001-222-0000-4109	OVERTIME-CONTRACT DUTY	1,781	1,801	1,285	-	-
001-222-0000-4120	O.A.S.D.I.	20,374	33,853	42,097	41,298	58,876
001-222-0000-4126	HEALTH INSURANCE	74,503	84,999	110,206	87,550	149,864
001-222-0000-4128	DENTAL INSURANCE	6,215	6,678	6,718	6,901	4,684
001-222-0000-4129	RETIREE HEALTH SAVINGS	-	1,287	2,750	2,163	1,800
001-222-0000-4130	WORKER'S COMPENSATION INS.	79,320	89,894	92,760	86,987	54,948
001-222-0000-4134	LONG TERM DISABILITY INSURANCE	2,552	1,881	3,399	2,060	2,879
001-222-0000-4136	OPTICAL INSURANCE	1,135	1,368	1,634	1,545	1,562
001-222-0000-4138	LIFE INSURANCE	408	514	604	1,020	1,080
001-222-0000-4140	WELLNESS BENEFIT	-	-	-	150	750
001-222-0000-4141	TECHNOLOGY ALLOWANCE	-	-	-	-	1,200
001-222-3689-41XX	COVID-19 GLOBAL OUTBREAK	376	-	-	-	-
Personnel Costs		805,608	1,033,690	1,133,009	1,279,642	1,147,002
001-222-0000-4220	TELEPHONE	74,087	66,276	76,299	61,790	61,790
001-222-0000-4260	CONTRACTUAL SERVICES	14,040	8,643	9,947	11,300	10,000
001-222-0000-4270	PROFESSIONAL SERVICES	10,047	22,634	24,868	43,447	27,290
001-222-0000-4300	DEPARTMENT SUPPLIES	102,281	90,311	82,962	100,593	110,600
001-222-0000-4320	DEPARTMENT EQUIPMENT MAINT	9,886	4,440	4,810	19,800	19,800
001-222-0000-4325	UNIFORM ALLOWANCE	-	2,428	1,515	-	-
001-222-0000-4330	BLDG MAINT & REPAIRS	-	67	-	-	-
001-222-0000-4360	PERSONNEL TRAINING	3,227	5,156	8,022	7,769	7,769
001-222-0000-4365	TUITION REIMBURSEMENT	-	-	-	-	8,000
001-222-0000-4370	MEETINGS, CONFERENCES & TRAVEL	2,997	3,726	6,653	9,200	10,000
001-222-0000-4380	SUBSCRIPTIONS, DUES & MILEAGE	1,820	2,200	1,710	2,095	2,000
001-222-0000-4390	MILEAGE REIMBURSEMENT	-	1,276	3,610	100	-
001-222-3689-4300	COVID-19 GLOBAL OUTBREAK	-	1,205	-	-	-
Operations & Maintenance Costs		218,384	208,361	220,396	256,094	257,249
001-222-0000-4706	LIABILITY CHARGE	-	56,832	78,996	103,937	62,530
001-222-0320-4741	EQUIP MAINT CHARGE	18,551	14,004	22,944	5,000	22,256
001-222-0000-4741	EQUIPMENT REPLACEMENT CHRG	-	-	9,996	41,987	6,667
001-222-0000-4743	FACILITY MAINTENANCE CHARGE	85,282	71,184	130,752	134,376	123,452
Internal Service Charges		103,833	142,020	242,688	285,300	214,905
Division Total		1,127,825	1,384,071	1,596,093	1,821,036	1,619,156

Dept: Police

Div: Emergency Services

Account Number & Title	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-250-0000-4300 DEPARTMENT SUPPLIES	-	3,742	1,128		5,250
001-250-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	-	-	5,250	-
001-250-0000-4360 PERSONNEL TRAINING	-	-	-	-	-
Operations & Maintenance Costs	-	3,742	1,128	5,250	5,250
Division Total	-	3,742	1,128	5,250	5,250

OPERATIONS

DIVISION OVERVIEW

The Operations Division is comprised of the Operations Division Commander, Patrol, Detective, Communications, Special Enforcement Team (SET), Community Service (Parking Enforcement), Volunteer Bureau [Reserves, Explorers, Chaplain, Emergency Services, Volunteers in Police Service (ViPS)].

OPERATIONS DIVISION COMMANDER

The Operations Commander oversees the deployment of personnel and resources in the Operations Division and serves as acting Chief of Police in their absence.

DETECTIVE BUREAU

NO. 224

The primary responsibility of the Detective 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 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 Bureau 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.

PATROL BUREAU

NO. 225

The Patrol Bureau's function is to maintain public safety and order by deploying uniformed officers to patrol specific areas, enforce applicable laws, receive and respond to emergency and non-emergency calls for service, and proactively prevent crime.

COMMUNICATIONS BUREAU

Police Desk Officers operate the 24-hour Communications Center, process emergency and non-emergency calls for service, and deploy Departmental resources as necessary. Process and monitor inmates after initial arrest through their court appearance or release from custody, when applicable.

POLICE AUXILIARY BUREAU**NO. 226**

The police auxiliary bureau is comprised of community members that offer their time and services to support the police Department's mission. The Volunteer Bureau is made up of the Police Reserve Program, Explorer Program, ViPS, Chaplain Program, and Emergency Services.

Reserves

The Police Reserves are sworn volunteers who augment every segment of the Department by providing thousands of hours of coverage during peak periods of activity, emergency response for critical events, and special events throughout the year.

Explorers

The Police Explorers are dedicated community youth between the ages of 14-21 who are interested in learning more about the law enforcement profession. The program provides mentorship, development, and volunteer opportunities for participating youth.

ViPS

ViPS is the Department's civilian volunteer program made up of community members who donate their time and expertise in support of the Department. This support includes community engagement, administrative support, patrol and observation, traffic control and parking enforcement, and crime prevention and education.

Chaplain

The police chaplain program plays a vital role in supporting the well-being of law enforcement personnel, enhancing community relations, and promoting ethical conduct and professionalism within the police Department. The program serves several important purposes that include spiritual support, emotional and mental health support for police personnel and the community, crisis intervention, conflict resolution, and community relations.

Emergency Services/Disaster Communications

The Disaster Communications program is a group of dedicated individuals who specialize in providing alternate means of radio communication with municipalities, counties, and state entities during emergencies and natural disasters.

COMMUNITY SERVICE/PARKING ENFORCEMENT BUREAU**NO. 230**

Community Service Officers perform parking control activities, assist at the scene of traffic collisions, enforce parking regulations, and support various Department functions.

Dept: Police
Div: Police Detectives

Account Number & Title		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-224-0000-4101	SALARIES-PERMANENT EMPLOYEES	621,883	688,806	651,272	637,910	583,165
001-224-0000-4105	OVERTIME	25,813	60,321	57,558	30,000	30,000
001-224-0000-4109	OVERTIME-CONTRACT DUTY	33,236	19,196	43,354	-	-
001-224-0000-4120	O.A.S.D.I.	16,061	19,275	13,981	19,853	8,456
001-224-0000-4126	HEALTH INSURANCE	114,508	114,192	90,168	117,618	80,905
001-224-0000-4128	DENTAL INSURANCE	7,157	10,270	5,162	10,578	2,529
001-224-0000-4129	RETIREE HEALTH SAVINGS	936	3,973	3,736	4,635	3,900
001-224-0000-4130	WORKER'S COMPENSATION INS.	114,187	126,010	137,189	129,790	99,138
001-224-0000-4134	LONG TERM DISABILITY INSURANCE	3,728	4,310	3,769	4,440	3,840
001-224-0000-4136	OPTICAL INSURANCE	1,559	1,971	1,425	2,030	843
001-224-0000-4138	LIFE INSURANCE	476	540	341	600	315
001-224-3689-41XX	COVID-19 GLOBAL OUTBREAK	10,519	-	-	-	-
Personnel Costs		950,062	1,048,863	1,007,953	957,454	813,091
001-224-0000-4260	CONTRACTUAL SERVICES	150	-	-	-	-
001-224-0000-4270	PROFESSIONAL SERVICES	5,659	4,542	8,706	10,000	10,000
001-224-0000-4300	DEPARTMENT SUPPLIES	2,224	2,405	20	-	-
001-224-0000-4325	UNIFORM ALLOWANCE-FULL TIME EMP.	-	-	383	-	-
001-224-0000-4360	PERSONNEL TRAINING	3,163	5,818	6,672	16,501	7,200
001-224-0000-4365	TUITION REIMBURSEMENT	-	-	-	-	6,000
001-224-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	1,239	-	413	3,555	2,856
001-224-0000-4380	SUBSCRIPTIONS, MEMBERSHIPS & DUES	-	-	-	60	60
Operations & Maintenance Costs		12,436	12,765	16,193	30,116	26,116
001-224-0000-4706	LIABILITY CHARGE	-	56,100	62,544	77,779	44,327
001-224-0320-4741	EQUIP MAINT CHARGE	92,755	46,692	61,176	10,000	89,024
001-224-0000-4741	EQUIP REPLACEMENT CHARGE	15,000	5,004	9,996	75,577	27,500
001-224-0000-4743	FACILITY MAINTENANCE CHARGE	93,035	77,652	62,856	61,303	61,974
Internal Service Charges		200,790	185,448	196,572	224,659	222,825
Division Total		1,163,289	1,247,076	1,220,718	1,212,229	1,062,032

Dept: Police
Div: Police Patrol

Account Number & Title		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-225-0000-4101	SALARIES-PERMANENT EMPLOYEES	3,146,898	3,240,571	3,634,642	4,008,220	4,372,160
001-225-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	-
001-225-0000-4105	OVERTIME	414,336	731,076	1,205,228	145,000	153,000
001-225-0000-4107	OVERTIME-COURT	27,662	24,687	14,599	30,000	30,000
001-225-0000-4109	OVERTIME-CONTRACT DUTY	121,896	91,215	73,244	175,000	175,000
001-225-0000-4120	O.A.S.D.I.	90,426	104,137	133,548	107,120	100,808
001-225-0000-4126	HEALTH INSURANCE	504,267	498,356	520,047	503,670	688,290
001-225-0000-4128	DENTAL INSURANCE	42,604	41,738	45,048	44,092	21,510
001-225-0000-4129	RETIREE HEALTH SAVINGS	19,524	21,348	26,546	33,300	74,100
001-225-0000-4130	WORKER'S COMPENSATION INS.	632,480	684,970	805,609	705,518	669,063
001-225-0000-4134	LONG TERM DISABILITY INSURANCE	18,046	18,282	22,089	18,540	27,840
001-225-0000-4136	OPTICAL INSURANCE	7,933	7,721	7,789	8,258	7,170
001-225-0000-4138	LIFE INSURANCE	2,585	2,631	3,056	3,430	3,105
001-225-3689-4101	SALARIES-PERMANENT EMPLOYEES	-	1,028	-	-	-
001-225-3689-4120	COVID-19 GLOBAL OUTBREAK	-	79	-	-	-
001-225-3689-4130	COVID-19 GLOBAL OUTBREAK	-	16	-	-	-
Personnel Costs		5,028,658	5,467,854	6,491,446	5,782,148	6,322,046
001-225-0000-4270	PROFESSIONAL SERVICES	4,293	4,521	4,818	6,000	4,500
001-225-0000-4300	DEPARTMENT SUPPLIES	677	16,344	35,261	25,103	-
001-225-0000-4320	DEPARTMENT EQUIPMENT MAINT.	-	200	-	-	-
001-225-0000-4325	UNIFORM ALLOW FULL TIME EMP	3,263	4,055	5,993	20,000	13,000
001-225-0000-4350	CARE OF PERSONS	19,485	22,625	22,846	36,500	36,500
001-225-0000-4360	PERSONNEL TRAINING	14,042	9,119	46,394	34,105	32,290
001-225-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	1,821	500	247	4,185	2,000
001-225-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	155	-	125	500	-
001-225-3688-4360	CORRECTIONS TRAINING (STC)	7,201	11,606	7,366	6,600	6,600
001-225-0000-4365	TUITION REIMBURSEMENT	-	-	2,025	-	18,000
001-225-3689-4300	COVID-19 GLOBAL OUTBREAK	-	100	-	-	-
Operations & Maintenance Costs		50,937	69,071	125,075	132,993	112,890
001-225-0000-4706	LIABILITY CHARGE	-	328,548	371,736	471,336	342,039
001-225-0320-4741	EQUIP MAINT CHARGE	139,133	84,048	122,364	167,948	126,117
001-225-0000-4741	EQUIP REPLACEMENT CHARGE	58,250	18,000	80,496	58,000	63,750
001-225-0000-4743	FACILITY MAINTENANCE CHARGE	511,692	427,044	465,168	441,383	458,607
Internal Service Charges		709,075	857,640	1,039,764	1,138,667	990,513
001-225-0000-4500	CAPITAL EQUIPMENT	1,028,566	-	-	-	-
Capital Costs		1,028,566	-	-	-	-
Division Total		6,817,236	6,394,565	7,656,286	7,053,808	7,425,449

Dept: Police

Div: Police Reserves/Explorers

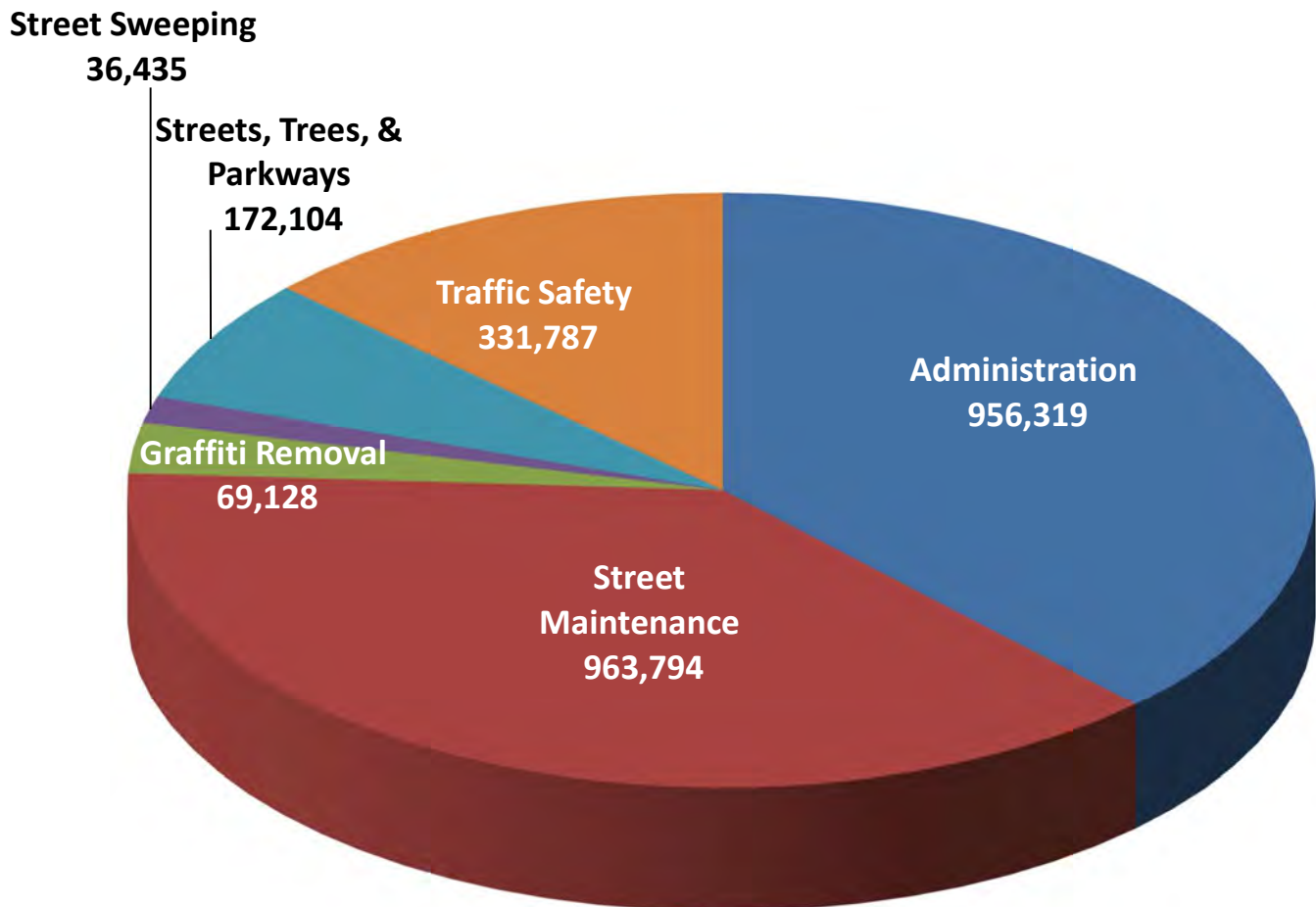
Account Number & Title		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-226-0000-4103	PART-TIME EMPLOYEES	33,833	36,536	62,713	35,123	64,313
001-226-0000-4109	RESERVE OVERTIME CONTRACT DUTY	-	-	-	-	-
001-226-0000-4120	O.A.S.D.I.	1,926	1,838	4,629	1,854	4,920
001-226-0000-4130	WORKERS COMPENSATION INS	3,619	2,517	10,515	2,575	6,432
Personnel Costs		39,379	40,891	77,858	39,552	75,665
001-226-0000-4300	DEPARTMENT SUPPLIES	234	1,389	-	-	-
001-226-0000-4360	PERSONNEL TRAINING-RESERVES	-	3,884	399	500	2,000
001-226-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	200	4,000	-
001-226-0000-4370	MEETINGS, CONFERENCES & TRAVEL	-	-	765	11,015	2,000
001-226-0230-4380	CONFERENCES, EXPLORER/ADVISOR MEMBERSHIP	-	2,695	8,910	-	-
001-226-0230-4430	EXPLORER POST PROGRAM	1,568	5,971	5,878	6,850	9,350
Operations & Maintenance Costs		1,803	13,938	16,152	22,365	13,350
001-226-0000-4706	LIABILITY CHARGE	-	2,784	3,180	3,213	4,140
001-226-0320-4741	EQUIP MAINT CHARGE	9,276	4,668	7,644	-	7,418
001-226-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	8,398	-
001-226-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	12,395
Internal Service Charges		9,276	7,452	10,824	11,611	23,953
Division Total		50,458	62,281	104,834	73,528	112,968

Dept: Police
Div: Community Services Program

Account Number & Title		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-230-0000-4101	SALARIES-PERMANENT EMPLOYEES	124,773	124,213	126,717	133,315	134,075
001-230-0000-4103	WAGES-TEMPORARY & PART-TIME	47,733	252	52,745	59,248	50,071
001-230-0000-4120	O.A.S.D.I.	12,945	9,392	13,729	14,695	14,088
001-230-0000-4126	HEALTH INSURANCE	40,396	31,364	28,829	32,305	32,926
001-230-0000-4128	DENTAL INSURANCE	2,612	1,938	1,882	1,995	1,029
001-230-0000-4130	WORKER'S COMPENSATION INS.	12,487	8,987	10,522	13,965	11,049
001-230-0000-4136	OPTICAL INSURANCE	514	364	377	375	343
001-230-0000-4138	LIFE INSURANCE	270	180	218	278	270
Personnel Costs		241,729	176,691	235,019	256,176	243,851
001-230-0000-4325	UNIFORM ALLOWANCE	412	775	1,343	4,065	315
Operations & Maintenance Costs		412	775	1,343	4,065	315
001-230-0000-4706	LIABILITY CHARGE	-	10,428	18,305	20,810	13,294
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	45,897	38,304	37,088	36,782	37,184
Internal Service Charges		64,449	48,732	55,393	57,592	50,478
Division Total		306,590	226,198	291,755	317,833	294,644

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PUBLIC WORKS DEPARTMENT



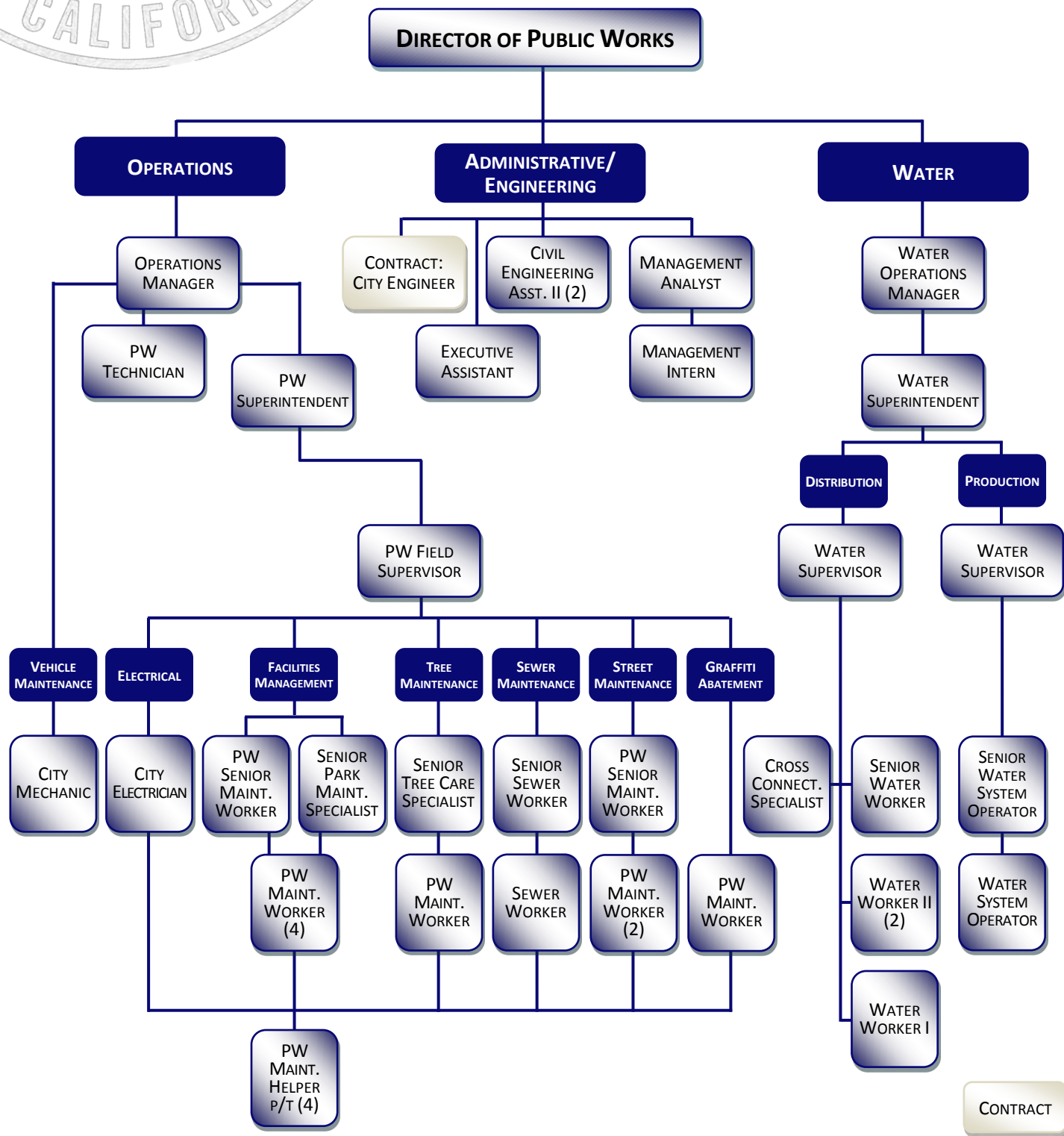


THE CITY OF SAN FERNANDO

ORGANIZATIONAL CHART

PUBLIC WORKS DEPARTMENT

FISCAL YEAR 2024-2025



MISSION STATEMENT

The Public Works Department mission is to provide efficient and sustainable infrastructure and services that enhance the quality of life for our community. We are committed to ensuring the safe and reliable operation of public facilities, promoting environmental stewardship, and delivering exceptional customer services. Through collaboration and innovation, we strive to build resilient and inclusive neighborhoods that meet the evolving need of our diverse population.

DEPARTMENT OVERVIEW

The Public Works Department encompasses three areas of responsibility: Engineering, Operations, and Water. The Department oversees the maintenance and construction of essential infrastructure within the City. This includes the maintenance and repair of streets, sidewalks, City facilities, parks and green spaces, the parkway and parkway trees, the water, storm water and sewer infrastructure, street lights, traffic signals and signs, parking meters, public parking lots, bikeways and bridges. Additionally, the Department oversees the City's fleet and heavy equipment, graffiti removal, refuse services and recycling program, street sweeping services, tree removal services, shuttle and dial-a-ride services, and is responsible for development review and the of issuing certain permits for use within the public right of way.

ACCOMPLISHMENTS FOR FY 2023-2024

1. On April 3, 2024, the City received a notice of completion from contractor for the construction and installation of a new HVAC system for the Police Station, which replaced the facility's 36-year old system. The work included the upgrade of controls throughout the building. This completed project will reduce operational and maintenance costs. (Strategic Goal IV.4)
2. On February 5, 2024, the Phase Two Street Slurry Project was completed adding 12 miles of street resurfacing for a 5 year total of 32 miles of streets (64 percent of City Streets). In addition to street resurfacing with slurry seal, the project included the removal and replacement of certain sections of curb and gutter, sidewalk, and drive approaches, as well as restriping of streets. (Strategic Goal VI.2.a, Strategic Goal VI.1)
3. Completed the design phase and awarded the construction contract, on February 20, 2024, for the traffic signal improvement project. The Project consists of upgrading signals at intersections along Truman Street and San Fernando Road. Construction is expected to begin July 2024. (Strategic Goal V)
4. On February 15, 2024, construction of the San Fernando Regional Park Infiltration Projection was completed. The infiltration system will divert approximately 130 million gallons of storm water runoff to recharge groundwater reserves. In addition to the water quality improvements, the

ACCOMPLISHMENTS FOR FY 2023-2024

- project saw the installation of new turf, irrigation, and lighting at the baseball field. (Strategic Goal IV.3.a)
5. Completed the construction and installation of a new nitrate removal treatment system for Well No. 3, which can treat up to 50 percent of the City's potable water demand. Nitrate System was in full operation on March 8th 2024. (Strategic Goal IV.3)
 6. Completed the Urban Forestry Management Plan, which will provide a blueprint for how the City will increase and maintain its tree canopy into the future. Three community workshops, to educate residents and obtain feedback, and several community events were held in spring 2023; 104 community member surveys were completed during this time. Additionally, the Plan was presented to the Planning Commission on April 8, 2024 and was approved by the City Council on May 6, 2024. (Strategic Goal IV.2.b)
 7. On August 21, 2023, the Glenoaks Boulevard Bridge Improvements Project was completed. New 6 foot high fencing was installed on both sides of the bridge that spans the Pacoima Wash and unsafe gaps allowing access to the Pacoima Wash from the street were closed. (Strategic Goal VI.1)
 8. Public Works staff responded to approximately 2,300 requests for pothole and sidewalk repairs, graffiti removal, illegal dumping, traffic signals, street signs, streetlight, street tree, water line repairs, and sewer maintenance throughout the year. (Strategic Goal VI, Strategic Goal IV.2)
 9. Completed the design phase and awarded the construction contract, on February 20, 2024, for the traffic signal improvement project. The Project consists of upgrading signals at intersections along Truman Street and San Fernando Road. Construction is expected to begin July 2024. (Strategic Goal V)
 10. Public Works staff responded to approximately 2,300 requests for pothole and sidewalk repairs, graffiti removal, illegal dumping, traffic signals, street signs, streetlight, street tree, water line repairs, and sewer maintenance throughout the year. (Strategic Goal VI, Strategic Goal IV.2)
 11. Calles Verdes Project – installed 294 new trees through partnership with TreePeople and community volunteers, as well as through Public Works staff. (Strategic Goal IV.2)

OBJECTIVES FOR FY 2024-2025

Engineering and Administration:

1. Complete phase two of bus shelter upgrades throughout the City, which will add shade and comfort at up to ten bus stops around the City. (Strategic Goal V.5).
2. Complete Phase III of the Annual Street Resurfacing Program. Complete the design and procurement for Phase IV of the Annual Street Resurfacing Program. (Strategic Goal VI.2.a)

OBJECTIVES FOR FY 2024-2025

3. Complete and implement the residential parking permit implementation program.
4. Develop and implement a sidewalk replacement program.

Operations:

1. Complete the replacement of HVAC system(s) at Los Palmas Park's recreation building. (Strategic Goal IV.4)
2. Complete painting of City Hall (Exterior).
3. Initiate the citywide Facility Condition Assessment report and preventive maintenance software.

Water:

1. Complete the construction of the Upper Reservoir Replacement Project set to be completed by late June 2024. (Strategic Goal IV.3)
2. Begin the design of the Well 2a Nitrate Treatment Removal System, which when constructed can treat up to 100 percent of the City's potable water demand. (Strategic Goal IV.3)
3. Conduct needs assessment, water master plan of system upgrades, and cost of service analysis and rate study in order to determine appropriate system user fee charges.

Enhancement to Services:

1. City-Wide CCTV Project (\$150,000): Includes cleaning of sewer lines, video of sewer lines, and report detailing the health of sewer infrastructure. CCTV is required prior to conducting Sanitary Sewer Master Plan (SSMP). One quarter of the City will be CCTV annually after FY 24-25 city-wide CCTV project has been completed. (Strategic Goal VI.1)
2. Prepare a new SSMP (\$250,000): Required by State to be done every five years. City's most recent SSMP is from 2015. The SSMP is the essential document needed when preparing for the upcoming User Utility Rate Study and process. (Strategic Goal VI.1)
3. Sewer Line Replacement Project (\$1,095,000): If the results from the City-Wide CCTV Project show sewer lines that have a high potential a failing and need immediate attention, the project will replace as many linear feet of sewer line that the budget allows. (Strategic Goal VI.1)
4. Re-class 2-PT Maintenance Workers to 1-FT (Trees) (\$40,000): Establish one individual specifically tasked to conduct tree maintenance. (Strategic Goals III and VI).

OBJECTIVES FOR FY 2024-2025

5. Re-class 2-PT Maintenance Workers to 1-FT (Graffiti) (\$40,000): Establish one individual specifically tasked with the removal of graffiti. (Strategic Goals III and VI).
6. Backhoe/Front End Loader (\$210,000): Vehicle is utilized for picking up large items illegally dumped, fallen trees etc. City has utilized current vehicle for 20 plus years. The vehicle has been inoperable for over six months due to limited to no availability of needed parts. (Strategic Goal III)
7. Sign Replacement Program (\$50,000 Annually): Program to replace faded and broken signs (Street, Parking, Sweeping, Stop, Wayfinding Speed Limits, etc.) city-wide annually. There are approximately 2,000 signs within the City. (Strategic Goal V.3)

PERFORMANCE MEASURES

PUBLIC WORKS DEPARTMENT	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
A. # of Miles of Paving	2.0	0.4	30.0	3.0	3.0
B. # of Trees Planted	75	210	294	300	365
C. # of Miles of Sewer Lines Cleaned and Inspected	2	2	12	20	40
D. # of linear feet of Sidewalks Installed/Repaired	3,000	2,640	3,000	2880	2880
E. # of Service Requests Filled	1,535	2,061	2300	2500	2800
F. # of Gallons Water Produced	879,000,000	901,000,000	0	679,888,111	795,565,216
G.# of Gallons Imported	0	0	764,283,520	115,514,179	0
G. # Professional Development Hours Completed	300	400	660	750	1000
H. # of Permits	230	275	220	225	240
# Digitally	0	0	0	125	140
% Digitally	0	0	0	50	100
I. # of Graffiti Removals*	*	*	*	*	*

* Prior year data unavailable.

FUNDING SUMMARY FOR FY 2023-2024
SOURCES:

	2021	2022	2023	2024	2025
FINANCE	Actual	Actual	Actual	Adopted	Adopted
General Revenue	1,011,651	914,193	2,041,202	2,003,970	2,149,567
Engineering & Inspection Fees	94,530	119,760	85,000	104,500	75,000
Parking Meter Rev-Civic Center	40,621	50,426	50,000	50,500	55,000
Transfer From Gas Tax Fund	205,000	228,036	250,000	250,000	250,000
TOTAL FUNDING SOURCES	1,351,802	1,312,414	2,426,202	2,408,970	2,529,567

USES:

		2021	2022	2023	2024	2025
FINANCE		Actual	Actual	Actual	Adopted	Adopted
01-310	PW Administration	623,282	736,703	951,596	894,526	956,319
01-311	Street Maintenance	432,280	250,118	641,812	745,449	963,794
01-312	Graffiti Removal	-	-	45,021	81,383	69,128
01-320	Equipment Maintenance	-	2,441	-	-	-
01-343	Street Sweeping	34,700	34,700	36,455	36,435	36,435
01-346	Streets, Trees, & Parkways	60,782	116,244	111,631	426,000	172,104
01-370	Traffic Safety	142,921	89,505	282,549	330,612	331,787
01-371	Traffic Signals	57,837	81,898	-	-	-
01-390	Facility Maintenance	-	804	-	-	-
TOTAL FUNDING USES		1,351,802	1,312,414	2,426,202	2,514,404	2,529,567

PERSONNEL:

PUBLIC WORKS	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Adopted
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	0.00	0.00	0.00	0.00
Executive Assistant	0.00	1.00	1.00	1.00	1.00
Public Works Technician	0.00	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	0.00	0.00	0.00	0.00
Management Intern (FTE)	0.00	0.46	0.46	0.46	0.46
City Electrician	0.00	1.00	1.00	1.00	1.00
Electrical Supervisor	1.00	0.00	0.00	0.00	0.00
Bldg. Maint. Worker/Electrical Helper	1.00	0.00	0.00	0.00	0.00
Operations Manager	0.00	1.00	1.00	1.00	1.00
Equipment & Materials Supervisor	1.00	0.00	0.00	0.00	0.00
Public Works Supervisor	0.00	0.00	1.00	1.00	1.00
City Mechanic	1.00	1.00	1.00	1.00	1.00
Public Works Superintendent	3.00	2.00	1.00	1.00	1.00
Water Superintendent	0.00	0.00	1.00	1.00	1.00
Maintenance Worker	8.00	7.00	6.00	6.00	8.00
Field Supervisor II	3.00	2.00	0.00	0.00	0.00
Field Supervisor I	1.00	1.00	0.00	0.00	0.00
Water Supervisor	0.00	0.00	2.00	2.00	2.00
Senior Maintenance Worker	6.00	4.00	2.00	2.00	2.00
Senior Water Worker	0.00	0.00	1.00	1.00	1.00
Water Worker I	0.00	0.00	1.00	1.00	1.00
Water Worker II	0.00	0.00	2.00	2.00	2.00
Meter Technician	1.00	1.00	0.00	0.00	0.00
Cross Connection Specialist	0.00	0.00	1.00	1.00	1.00
Senior Water System Operator	0.00	0.00	1.00	1.00	1.00
Water System Operator	0.00	0.00	0.00	0.00	1.00
Water Pumping Operator/Backflow Tech.	1.00	2.00	0.00	0.00	0.00
Water Operations Manager	0.00	1.00	1.00	1.00	1.00
Senior Park Maintenance Worker	0.00	0.00	1.00	1.00	1.00
Street Tree Trimmer	0.00	0.00	1.00	1.00	1.00
Senior Sewer Worker	0.00	0.00	1.00	1.00	1.00
Sewer Worker	0.00	0.00	1.00	1.00	1.00
City Maintenance Helper - Graffiti (FTE)	0.00	0.00	0.75	0.75	0.00
Maintenance Helper (FTE) ¹⁰	0.80	2.76	2.30	2.30	1.38
TOTAL PUBLIC WORKS PERSONNEL	34.80	32.22	36.51	36.51	37.84



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		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-310-0000-4101	SALARIES-PERMANENT EMPLOYEES	316,286	285,659	390,720	386,070	394,810
001-310-0000-4103	WAGES-TEMPORARY & PART-TIME	-	15,829	21,116	21,837	17,572
001-310-0000-4105	OVERTIME	3,755	9,362	10,347	-	-
001-310-0000-4111	COMMISSIONER'S REIMBURSEMENT	3,525	2,625	2,850	6,000	6,000
001-310-0000-4120	O.A.S.D.I.	24,621	22,792	30,896	28,092	30,151
001-310-0000-4124	RETIREMENT	-	-	(35)	-	-
001-310-0000-4126	HEALTH INSURANCE	57,202	48,233	59,413	71,902	67,923
001-310-0000-4128	DENTAL INSURANCE	5,316	4,467	5,352	3,178	2,123
001-310-0000-4129	RETIREE HEALTH SAVINGS	598	540	504	600	900
001-310-0000-4130	WORKER'S COMPENSATION INS.	18,340	16,351	22,508	15,517	19,527
001-310-0000-4134	LONG TERM DISABILITY INSURANCE	876	904	1,062	1,252	1,457
001-310-0000-4136	OPTICAL INSURANCE	980	822	1,018	595	708
001-310-0000-4138	LIFE INSURANCE	269	225	279	364	315
001-310-0000-4140	WELLNESS BENEFIT	-	-	300	450	750
001-310-0000-4141	TECHNOLOGY ALLOWANCE	-	-	-	-	2,700
001-310-0000-4142	AUTOMOBILE ALLOWANCE	-	-	-	-	4,800
001-310-3689-XXXX	COVID-19 GLOBAL OUTBREAK	985	-	-	-	-
Personnel Costs		432,752	407,808	546,330	535,857	549,736
001-310-0000-4210	UTILITIES	-	-	-	-	-
001-310-0000-4220	TELEPHONE	2,239	2,015	2,715	2,500	2,500
001-310-0000-4260	CONTRACTUAL SERVICES	-	-	6,000	-	-
001-310-0000-4270	PROFESSIONAL SERVICES	133,319	115,947	241,408	246,626	200,000
001-310-0000-4300	DEPARTMENT SUPPLIES	6,577	5,832	8,539	7,000	7,500
001-310-0000-4310	EQUIPMENT AND SUPPLIES	763	1,961	5,705	8,327	4,500
001-310-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	2,000	2,000
001-310-0000-4360	PERSONNEL TRAINING	-	299	2,044	1,500	3,000
001-310-0000-4365	TUITION REIMBURSEMENT	-	-	-	-	-
001-310-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	2,574	1,000	1,000
001-310-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	890	1,340	1,867	2,000	6,327
001-310-0000-4390	MILEAGE REIMBURSEMENT	1,805	1,625	1,527	1,900	1,900
001-310-0628-4270	PROFESSIONAL SERVICES	6,173	9,228	-	-	-
Operations & Maintenance Costs		151,765	138,247	272,380	272,853	228,727
001-310-0000-4706	LIABILITY CHARGE	-	28,116	34,188	43,394	29,970
001-310-0000-4743	FACILITY MAINTENANCE CHARGE	38,765	32,352	43,500	42,422	42,886
Internal Service Charges		38,765	60,468	77,688	85,816	72,856
001-310-0000-4941	TRANSFER TO EQUIP. REPLACEMENT FND	-	125,000	-	-	-
001-310-0000-4943	TRANSFER TO FACILITY MAINTENANCE FUND	-	-	55,000	-	-
Transfers		-	125,000	55,000	-	-
001-310-0000-4500	CAPITAL EQUIPMENT	-	5,180	-	-	105,000
Capital Costs		-	5,180	-	-	105,000
Division Total		623,282	736,703	951,398	894,526	956,319

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		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-311-0000-4101	SALARIES-PERMANENT EMPLOYEES	31,759	235,855	235,855	257,431	400,247
001-311-0000-4103	WAGES-TEMPORARY & PART-TIME	16,702	20,651	20,651	19,430	78,602
001-311-0000-4105	OVERTIME	8,087	23,106	23,106	22,600	5,000
001-311-0000-4120	O.A.S.D.I.	4,326	21,219	21,219	20,867	30,326
001-311-0000-4126	HEALTH INSURANCE	6,305	52,864	52,864	58,499	82,243
001-311-0000-4128	DENTAL INSURANCE	507	3,200	3,200	1,124	2,571
001-311-0000-4129	RETIREE HEALTH SAVINGS	505	986	2,123	1,800	3,000
001-311-0000-4130	WORKER'S COMPENSATION INS.	6,359	7,516	35,376	31,156	31,226
001-311-0000-4134	LONG TERM DISABILITY	-	-	304	333	367
001-311-0000-4136	OPTICAL INSURANCE	103	47	744	354	857
001-311-0000-4138	LIFE INSURANCE	33	41	244	366	495
001-311-3689-XXXX	COVID-19 GLOBAL OUTBREAK	172	-	-	-	-
Personnel Costs		74,857	365,483	395,685	413,960	634,934
001-311-0000-4210	UTILITIES-LOT 6N LIGHTING					
001-311-0000-4260	CONTRACTUAL SERVICES	68,962	50,613	50,613	114,384	102,668
001-311-0000-4300	DEPARTMENT SUPPLIES	16,860	31,885	31,885	47,668	40,000
001-311-0000-4310	EQUIPMENT AND SUPPLIES	440	4,354	4,354	6,850	6,850
001-311-0000-4325	UNIFORM ALLOWANCE	-	-	-	200	200
001-311-0000-4430	ACTIVITIES AND PROGRAMS	-	684	684	1,850	1,850
001-311-0301-4300	PW MAINT. & REPAIR SUPPLIES	14,225	-	-	-	-
Operations & Maintenance Costs		100,488	87,536	87,536	170,952	151,568
001-311-0000-4706	LIABILITY CHARGE	-	1,740	27,504	31,792	30,253
001-311-0000-4741	EQUIP REPLACEMENT CHARGE	16,200	11,196	11,196	41,987	51,930
001-311-0320-4741	EQUIP MAINT CHARGE	55,653	23,352	61,176	11,200	18,075
001-311-0000-4743	FACILITY MAINTENANCE CHARGE	8,528	7,116	58,716	45,977	77,034
Internal Service Charges		80,381	43,404	158,592	130,956	177,292
001-311-0000-4500	CAPITAL EQUIPMENT	174,379	-	-	29,581	-
Capital Costs		174,379	-	-	29,581	-
Division Total		430,104	496,423	641,812	745,449	963,794

Dept: Public Works
Div: Graffiti Removal

Account Number & Title	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-312-0000-4101 SALARIES-PERMANENT EMPLOYEES	-	-	1,479	35,342	20,362
001-312-0000-4103 WAGES-TEMPORARY & PART-TIME	-	-	22,995		11,824
001-312-0000-4105 OVERTIME	-	-	-	-	5,000
001-312-0000-4120 O.A.S.D.I.	-	-	1,872	2,704	2,463
001-312-0000-4126 HEALTH INSURANCE	-	-	-	11,995	5,965
001-312-0000-4128 DENTAL INSURANCE	-	-	-	315	187
001-312-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	450	-
001-312-0000-4130 WORKER'S COMPENSATION INS.	-	-	3,217	2,490	403
001-312-0000-4136 OPTICAL INSURANCE	-	-	-	54	63
001-312-0000-4138 LIFE INSURANCE	-	-	40	45	68
Personnel Costs	-	-	29,604	53,395	46,335
001-312-0000-4300 DEPARTMENT SUPPLIES	-	-	3,449	17,120	12,120
001-312-0000-4325 UNIFORM ALLOWANCE	-	-	100	400	400
Operations & Maintenance Costs	-	-	3,549	17,520	12,520
001-312-0000-4706 LIABILITY CHARGE	-	-	2,436	4,338	2,526
001-312-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	9,432	6,130	7,747
Internal Service Charges	-	-	11,868	10,468	10,273
Division Total	-	-	45,021	81,383	69,128

Dept: Public Works
Div: Street Cleaning

Account Number & Title	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-343-0000-4260 CONTRACTUAL SERVICES	34,700	34,700	36,455	36,435	36,435
Operations & Maintenance Costs	34,700	34,700	36,455	36,435	36,435
Division Total	34,700	34,700	36,455	36,435	36,435

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		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-346-0000-4101	SALARIES-PERMANENT EMPLOYEES	15,070	41,727	34,339	202,658	82,741
001-346-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	6		-
001-346-0000-4105	OVERTIME	5,931	16,505	19,811	5,000	5,000
001-346-0000-4120	O.A.S.D.I.	1,607	4,456	4,142	15,503	6,330
001-346-0000-4126	HEALTH INSURANCE	2,642	12,448	10,305	83,966	33,214
001-346-0000-4128	DENTAL INSURANCE	171	577	984		1,038
001-346-0000-4129	RETIREE HEALTH SAVINGS	43	768	414	5,130	1,500
001-346-0000-4130	WORKER'S COMPENSATION INS.	2,087	7,152	5,200	28,818	8,275
001-346-0000-4136	OPTICAL INSURANCE	34	242	174		346
001-346-0000-4138	LIFE INSURANCE	15	74	47	288	113
Personnel Costs		27,601	83,948	75,422	341,363	138,557
001-346-0000-4260	CONTRACTUAL SERVICES	12,000	285	5,581	5,500	5,500
001-346-0000-4300	DEPARTMENT SUPPLIES	-	4,147	5,153	5,000	5,000
001-346-0000-4310	EQUIPMENT AND SUPPLIES	7,253	-	-		-
Operations & Maintenance Costs		19,253	4,432	10,733	10,500	10,500
001-346-0000-4706	LIABILITY CHARGE	-	624	3,888	27,731	7,554
001-346-0320-4741	EQUIP MAINT CHARGE	9,276	23,352	15,300	8,398	-
001-346-0000-4743	FACILITY MAINTENANCE CHARGE	4,652	3,888	6,288	38,008	15,493
Internal Service Charges		13,928	27,864	25,476	74,137	23,047
Division Total		60,782	116,244	111,631	426,000	172,104

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		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-370-0000-4101	SALARIES-PERMANENT EMPLOYEES	21,786	24,168	60,746	130,541	109,311
001-370-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	6	-	-
001-370-0000-4105	OVERTIME	3,576	4,644	4,360	15,000	5,000
001-370-0000-4120	O.A.S.D.I.	1,940	2,204	4,982	8,976	8,363
001-370-0000-4126	HEALTH INSURANCE	5,800	9,477	18,237	28,060	32,315
001-370-0000-4128	DENTAL INSURANCE	409	536	1,655	1,069	1,010
001-370-0000-4129	RETIREE HEALTH SAVINGS	2	211	1,525	300	870
001-370-0000-4130	WORKER'S COMPENSATION INS.	2,164	3,178	9,257	3,562	5,202
001-370-0000-4134	LONG TERM DISABILITY	-	-	-	626	253
001-370-0000-4136	OPTICAL INSURANCE	109	155	296	193	337
001-370-0000-4138	LIFE INSURANCE	25	33	80	92	99
001-370-0000-4140	WELLNESS BENEFIT	-	-	-	150	-
Personnel Costs		35,810	44,605	101,144	188,569	162,760
001-370-0000-4260	CONTRACTUAL SERVICES	-	-	-	-	-
001-370-0000-4300	DEPARTMENT SUPPLIES	-	11,324	8,906	11,383	11,400
001-370-0000-4310	EQUIPMENT AND SUPPLIES	579	-	-	-	37,500
001-370-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-
001-370-0000-4340	SMALL TOOLS	-	-	-	-	-
001-370-0000-4360	PERSONNEL TRAINING	-	-	395	6,000	6,000
001-370-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	-	-	-
001-370-0000-4430	ACTIVITIES AND PROGRAMS	-	-	-	-	-
001-370-0301-4300	PW MAINT. & REPAIR SUPPLIES	9,096	-	31,144	32,325	32,308
001-370-0564-4300	ST. LIGHT KNOCKDOWNS	-	-	49,821	-	-
Operations & Maintenance Costs		9,676	11,324	90,265	49,708	87,208
001-370-0000-4706	LIABILITY CHARGE	-	3,120	8,460	15,318	8,873
001-370-0320-4741	EQUIP MAINT CHARGE	83,480	14,004	45,888	49,956	44,512
001-370-0000-4741	EQUIP REPLACEMENT CHARGE	-	4,800	14,796	14,800	14,800
001-370-0000-4743	FACILITY MAINTENANCE CHARGE	13,955	11,652	21,996	12,261	13,634
Internal Service Charges		97,435	33,576	91,140	92,335	81,819
Division Total		142,921	89,505	282,549	330,612	331,787

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.
- Build reserve for future vehicle replacements.
- Oversee and monitor Enterprise Vehicle Leasing Program.

Dept: Public Works

Div: Equipment/Vehicle Maintenance

		Beginning Fund Balance:			934,737	959,231
REVENUES		2021	2022	2023	2024	2025
	Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
3500-0000	INTEREST INCOME	11,295	8,780	17,643	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(10,160)	(48,228)	(12,447)	-	-
3910-0000	SALE OF PROPERTY & EQUIPMENT	-	12,550	-	-	-
3941-0152	EQUIP REPLACEMENT REIMB	4,375	4,380	4,380	4,375	11,875
3941-0222	ANNUAL EQUIP REPLACE REIM	-	-	9,996	10,000	6,667
3941-0224	EQUIP REPLACE REIMB-DETECTIVE	15,000	5,004	9,996	10,000	27,500
3941-0225	ANNUAL EQUIP REPLACE REIM	58,250	18,000	80,496	80,500	63,750
3941-0230	ANNUAL EQUIP REPLACE REIM	9,276	-	-	-	-
3941-0311	EQUIP REPLACE REIMB-PW STREETS	16,200	11,196	11,196	11,200	18,075
3941-0360	ANNUAL EQUIP REPLACEMNT REIMB	11,250	11,256	11,256	11,250	17,750
3941-0370	ANNUAL EQUIP REPLACEMNT REIMB	-	4,800	14,796	14,800	14,800
3941-0371	ANNUAL EQUIP REPLACEMENT REIMB	-	-	-	-	3,750
3941-0381	ANNUAL EQUIP REPLACEMNT REIMB	30,183	30,180	33,120	33,117	33,117
3941-0390	EQUIP REPLACE REIMB-FCLTY MNGE	5,500	5,496	4,500	4,500	40,375
3950-0000	PROPERTY DAMAGE REIMBURSEMENT	-	13,535	-	-	-
3970-0000	TRANSFER FROM GENERAL FUND	-	197,000	-	-	-
3995-0000	TRANSFER FROM THE WATER FUND	-	-	-	-	-
3952-0000	EQUIPMENT MAINTENANCE CHARGE	683,920	326,196	509,856	662,283	549,650
Total Revenue		835,089	600,146	694,788	842,025	787,308

APPROPRIATIONS		2021	2022	2023	2024	2025
	Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
041-180-0000-4127	RETIRED EMP. HEALTH INS.	4,587	16,675	17,693	-	18,500
041-320-0000-4101	SALARIES-PERMANENT EMPLOYEES	161,978	107,807	124,881	132,142	124,817
041-320-0000-4105	OVERTIME	1,658	4,865	9,490	-	-
041-320-0000-4120	O.A.S.D.I.	12,518	8,609	10,106	9,796	9,362
041-320-0000-4124	RETIREMENT	38,666	26,548	32,724	31,934	31,167
041-320-0000-4126	HEALTH INSURANCE	48,882	34,010	31,790	37,029	36,234
041-320-0000-4128	DENTAL INSURANCE	3,881	2,819	2,775	2,240	1,133
041-320-0000-4130	WORKER'S COMPENSATION INS.	21,470	14,010	16,336	10,576	10,701
041-320-0000-4134	LONG TERM DISABILITY INSURANCE	106	188	304	333	367
041-320-0000-4136	OPTICAL INSURANCE	681	506	497	401	378
041-320-0000-4138	LIFE INSURANCE	201	126	131	127	113
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	-	-	-	-
Personnel Costs		294,865	216,163	246,727	224,578	232,772

041-320-0000-4220	TELEPHONE	239	315	333	200	200
041-320-0000-4260	CONTRACTUAL SERVICES	1,377	3,088	9,663	9,800	-
041-320-0000-4300	DEPARTMENT SUPPLIES	3,823	3,950	3,979	4,000	4,000
041-320-0000-4310	EQUIPMENT AND SUPPLIES	5,103	4,632	5,581	5,000	5,000
041-320-0000-4320	DEPARTMENT EQUIPMENT MAINT	3,393	6,829	5,332	6,000	6,000
041-320-0000-4340	SMALL TOOLS	2,225	2,320	2,238	2,250	2,250
041-320-0000-4360	PERSONNEL TRAINING	-	15	499	5,000	500

Dept: Public Works

Div: Equipment/Vehicle Maintenance

041-320-0000-4400	VEHICLE OPERATION & MAINT	-	18	-	-	-
APPROPRIATIONS (Continued)		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
041-320-0000-4402	FUEL	258	-	-	-	-
041-320-0000-4450	OTHER EXPENSE	1,150	1,396	1,540	6,450	-
041-320-0152-4400	CDBG ADMINISTRATION	2,782	3,211	2,641	2,000	-
041-320-0152-4402	FUEL	3,661	3,469	3,294	4,000	-
041-320-0152-4450	COMMUNITY PRESERVATION	-	-	-	-	-
041-320-0221-4400	VEHICLE OPERATION & MAINT	294	92	531	1,000	2,100
041-320-0221-4402	FUEL	2,516	7,054	8,760	2,500	7,000
041-320-0221-4450	OTHER EXPENSE	-	-	-	-	-
041-320-0222-4400	VEHICLE OPERATION & MAINT	685	4,074	2,572	1,000	3,400
041-320-0222-4402	FUEL	1,936	2,339	2,686	2,500	3,000
041-320-0224-4400	VEHICLE OPERATION & MAINT	4,803	13,660	7,200	8,000	15,000
041-320-0224-4402	FUEL	8,823	20,104	21,909	10,000	14,500
041-320-0224-4450	OTHER EXPENSE	-	-	-	-	-
041-320-0225-4400	VEHICLE OPERATION & MAINT	58,825	76,976	44,323	50,000	35,600
041-320-0225-4402	FUEL	46,710	61,519	60,017	50,000	-
041-320-0225-4450	OTHER EXPENSE	-	-	-	-	49,500
041-320-0226-4400	VEHICLE OPERATION & MAINT	-	-	-	-	3,000
041-320-0228-4400	VEHICLE OPERATION & MAINT	1,632	3,684	1,817	5,000	6,000
041-320-0228-4402	FUEL	7,499	8,544	7,358	6,500	7,000
041-320-0311-4400	VEHICLE OPERATION & MAINT	11,720	13,263	13,556	12,000	11,500
041-320-0311-4402	FUEL	7,226	12,269	14,695	10,000	14,500
041-320-0312-4400	VEHICLE OPERATION & MAINT	-	-	-	-	3,000
041-320-0312-4402	FUEL	657	320	-	-	6,000
041-320-0320-4400	VEHICLE OPERATION & MAINT	2,766	3,499	2,472	3,000	3,000
041-320-0320-4402	FUEL	797	2,499	1,920	1,500	2,500
041-320-0346-4400	VEHICLE OPERATION & MAINT	-	-	21,079	10,000	15,500
041-320-0346-4402	FUEL	908	692	152	1,000	1,100
041-320-0370-4400	VEHICLE OPERATION & MAINT	1,778	4,187	1,920	10,000	12,500
041-320-0370-4402	FUEL	5,836	12,571	13,202	10,000	11,500
041-320-0390-4400	VEHICLE OPERATION & MAINT	7,181	11,603	8,543	7,500	14,500
041-320-0390-4402	FUEL	14,415	24,183	24,536	15,000	19,500
041-320-0420-4400	RECREATION DEPT	296	-	480	1,000	1,000
041-320-0420-4402	FUEL	112	70	-	-	-
Operations & Maintenance Costs		211,426	312,440	294,827	262,200	280,150
041-320-0000-4706	LIABILITY CHARGE	-	21,936	14,640	18,244	684
041-320-0320-4741	EQUIP MAINT & REPLACEMENT CHARGE	27,827	14,004	15,300	25,192	14,837
041-320-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-
041-320-0000-4743	FACILITY MAINTENANCE CHARGE	43,400	34,944	17,556	17,164	1,239
041-320-0000-4820	DEPRECIATION EXPENSE	-	20,582	101,332	22,000	-
Internal Service Charges		71,227	91,466	148,828	82,600	16,760

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

APPROPRIATIONS (Continued)		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
041-152-0000-4500	CAPITAL EXPENSES	-	-	-	14,867	58,164
041-224-0000-4500	CAPITAL EXPENSES	-	-	0	18,193	-
041-225-0000-4500	CAPITAL EXPENSES	-	(0)	1,000	919	-
041-230-0000-4500	CAPITAL EXPENSES	4,723	-	-	-	-
041-311-0000-4500	CAPITAL EXPENSES	-	-	-	205,645	114,153
041-420-0000-4500	CAPITAL EXPENSES	-	-	-	8,528	12,324
Capital Projects		4,723	(0)	1,000	248,153	184,641
Total Appropriations		582,241	620,069	691,382	817,531	714,323
ANNUAL SURPLUS/DEFICIT		252,848	(19,923)	3,406	24,494	72,985
Ending Balance:					959,231	1,032,217

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 a new HVAC system at the Police facility and a new personnel trailer at the City Yard facility.
- Complete the installation of 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.
- Manage the Janitorial Services contract.

Dept: Public Works
Div: Facilities Management

Beginning Fund Balance:					(111,933)	(280,361)
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3500-0000	INTEREST INCOME	3,011	2,353	1,219	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(3,406)	(12,798)	8,817	-	-
3737-0000	EV CHARGING STATIONS	1,748	1,809	2,957	-	3,000
3953-0000	FACILITY MAINTENANCE CHARGE	1,609,721	1,323,480	1,524,996	1,575,000	1,605,000
3970-0000	TRANSFER FROM GENERAL FUND	-	129,996	55,000	-	98,667
3992-0000	TRANSFER FROM SEWER FUND	-	20,004	20,004	-	25,000
3995-0000	TRANSFER FROM WATER FUND	-	20,004	20,004	-	25,000
Total Revenue		1,611,074	1,484,849	1,632,998	1,575,000	1,756,667
APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
043-180-0000-4127	RETIRED EMP. HEALTH INS.	8,631	32,677	40,101	-	39,000
043-390-0000-4101	SALARIES-PERMANENT EMPLOYEES	413,489	336,948	391,634	334,557	493,927
043-390-3689-4101	SALARIES-PERMANENT EMPLOYEES	6,733	1,262	-	-	-
043-390-0000-4103	WAGES-TEMPORARY & PART-TIME	12,381	13,618	15,553	84,287	20,404
043-390-0000-4105	OVERTIME	9,402	33,782	55,800	-	-
043-390-0000-4120	O.A.S.D.I.	33,299	29,398	35,070	31,728	39,332
043-390-3689-4120	O.A.S.D.I.	515	97	-	-	-
043-390-0000-4124	RETIREMENT	77,636	52,453	66,011	52,350	68,195
043-390-3689-4124	RETIREMENT	1,442	294	-	-	-
043-390-0000-4126	HEALTH INSURANCE	128,061	75,040	101,649	95,737	105,889
043-390-0000-4128	DENTAL INSURANCE	7,926	5,215	7,476	3,216	4,528
043-390-0000-4129	RETIREE HEALTH SAVINGS	5,385	4,368	4,819	4,800	6,000
043-390-3689-4129	RETIREE HEALTH SAVINGS	67	8	-	-	-
043-390-0000-4130	WORKER'S COMPENSATION INS.	59,114	50,172	58,353	51,346	48,092
043-390-3689-4130	WORKER'S COMPENSATION INS.	957	179	-	-	-
043-390-0000-4134	LONG TERM DISABILITY INSURANCE	106	94	608	333	367
043-390-0000-4136	OPTICAL INSURANCE	1,842	969	1,481	685	1,510
043-390-0000-4138	LIFE INSURANCE	597	378	496	639	653
043-390-3689-4101	COVID-19 GLOBAL OUTBREAK	6,733	1,262	-	-	-
043-390-3689-4120	COVID-19 GLOBAL OUTBREAK	515	97	-	-	-
043-390-3689-4124	COVID-19 GLOBAL OUTBREAK	1,442	294	-	-	-
043-390-3689-4129	COVID-19 GLOBAL OUTBREAK	67	8	-	-	-
043-390-3689-4130	COVID-19 GLOBAL OUTBREAK	957	179	-	-	-
Personnel Costs		777,296	638,789	779,051	659,678	827,897

Dept: Public Works
Div: Facilities Management

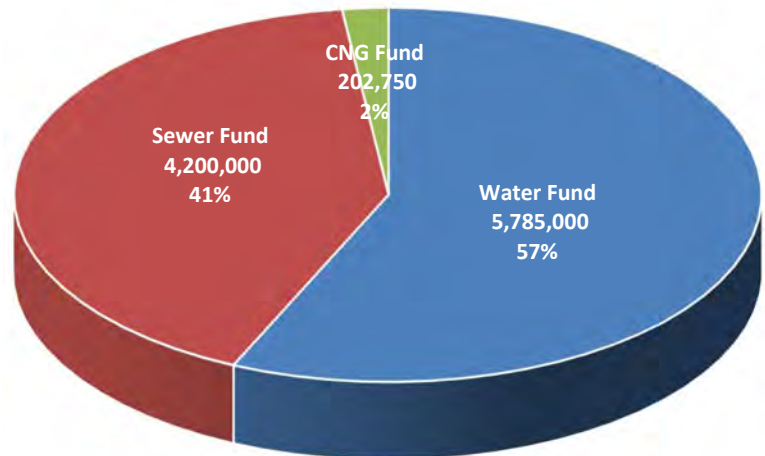
APPROPRIATIONS (Continued)		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
043-390-0000-4210	UTILITIES	392,030	404,832	424,290	375,000	375,000
043-390-0000-4220	TELEPHONE	239	315	333	-	500
043-390-0000-4250	RENTS AND LEASES	-	392	-	-	-
043-390-0000-4260	CONTRACTUAL SERVICES	256,555	234,556	250,769	274,055	262,805
043-390-0000-4300	DEPARTMENT SUPPLIES	39,334	56,243	56,675	50,000	50,000
043-390-0000-4310	EQUIPMENT AND SUPPLIES	7,884	3,191	4,676	4,500	4,500
043-390-0000-4325	UNIFORM ALLOW-FULL TIME EMP	-	-	-	200	2,250
043-390-0000-4330	BLDG MAINT & REPAIRS	36,973	47,660	28,176	30,000	20,000
043-390-0000-4340	SMALL TOOLS	2,699	1,322	1,553	3,000	1,500
043-390-0000-4360	PERSONNEL TRAINING	309	1,859	819	7,875	2,000
043-390-3689-4260	COVID-19 GLOBAL OUTBREAK	-	21,750	-	-	-
043-390-3698-4405	PUBLIC SAFETY RADIOS/BODY CAMERAS (BSCC)	-	3,804	1,930	-	-
Operations & Maintenance Costs		736,023	775,923	769,220	744,630	718,555
043-390-0000-4706	LIABILITY CHARGE	-	46,404	45,756	53,589	41,537
043-390-0320-4741	EQUIP MAINT & REPLACEMENT CHARGE	83,480	42,024	68,832	109,167	96,443
043-390-0000-4741	EQUIP MAINT & REPLACEMENT CHARGE	5,500	5,496	4,500	4,500	40,375
Internal Service Charges		88,980	93,924	119,088	167,256	178,355
043-390-0000-4500	CAPITAL EXPENSES	-	-	41,818	171,864	-
Capital Costs		-	-	41,818	171,864	-
Total Appropriations		1,602,300	1,508,637	1,709,177	1,743,428	1,724,807
ANNUAL SURPLUS/DEFICIT		8,774	(23,788)	(76,179)	(168,428)	31,860
Ending Balance:					(280,361)	(248,501)

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).

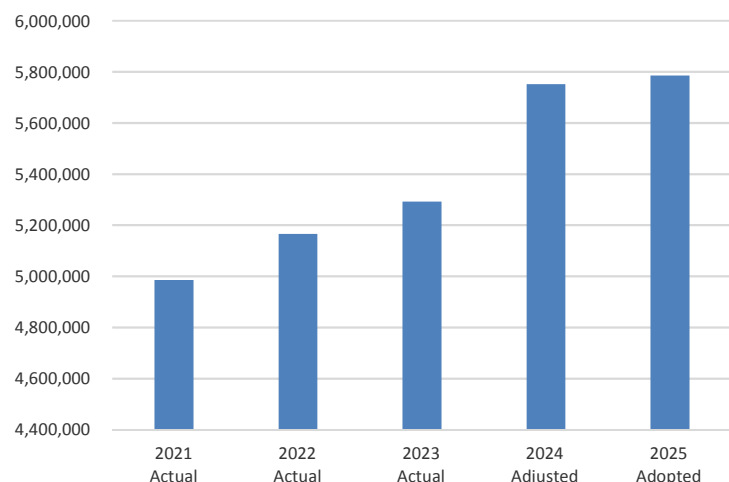
The adopted revenue for all Enterprise Funds in FY 2024-2025 is \$10,187,750, which is an increase of \$67,073 or 0.66%, from adjusted FY 2023-2024 revenues. The growth is primarily attributable to projected increases in CNG consumption and pricing, as well as modest increases in water billing collections due to anticipated rollout of a new online bill payment system.



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 2023-2024 are projected with modest growth of \$5,785,000, which is an increase of 0.59% over the prior year. The City currently accepts payment of water billing in person, by mail or via auto pay through the customer's bank.

Council has approved an online payment vendor, which will additionally expand the City's collections to include credit cards. Implementation of this new system in the second half of the year is projected to assist with revenue collections.

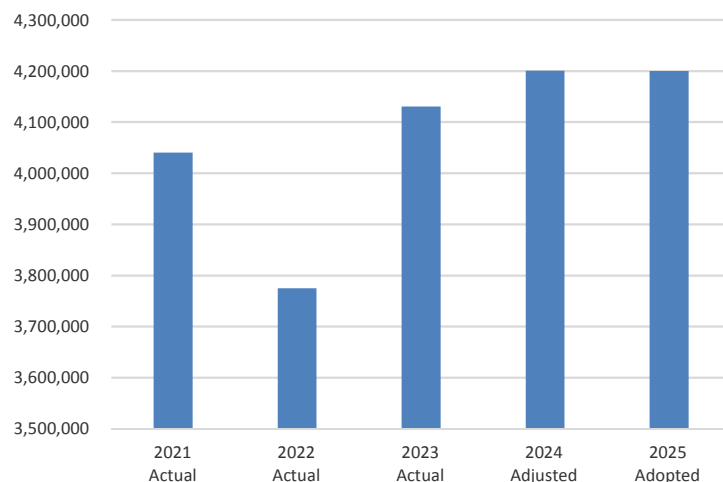
Current rates are established under the last water and sewer rate study conducted in 2019, with 2024 as the final year of the rate schedule. A new study is anticipated to be concluded by 2025.

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. Current rates are established under the last water and sewer rate study conducted in 2019. The final year of the rate schedule is 2024 and a new study is anticipated to be concluded by 2025 to better align revenues with operating costs.

Sewer Fund Revenue

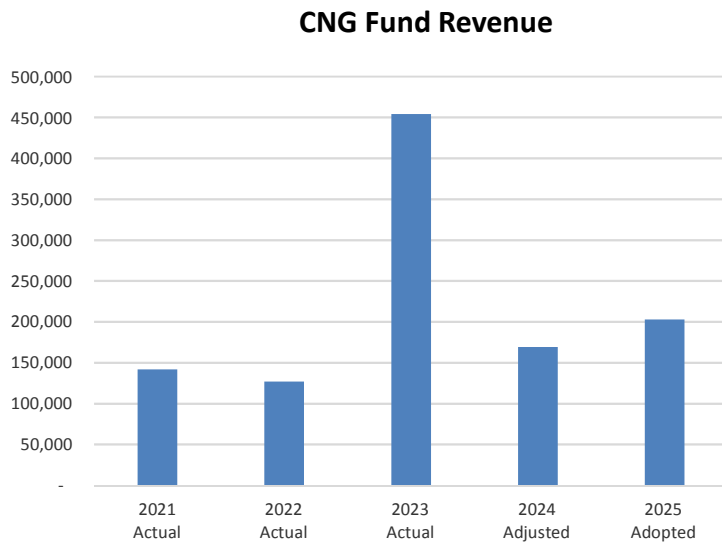


Total revenues in FY 2024-2025 are projected to be \$4,200,000, which is comparatively flat to adjusted FY 2023-2024 revenues.

Compressed Natural Gas Fund

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

There was a substantive spike in FY 2022-2023, as SoCalGas rates increased to \$6.42 though the City did not adjust through the first half of the year. In turn, the amount of CNG fuel dispensed increased threefold as a result of lower than market value rates. This additionally created an anticipated net deficit with operational and maintenance costs exceeding revenue generated. The City has since addressed the procedural issues and now conducts monthly market rate analysis to adjust retail fuel prices accordingly.



FY 2022-2023 was a prime case study that the cost of CNG can be volatile and fluctuate based on current market conditions. Therefore, FY 2024-2025 revenues are projected back in line with historical trends at \$202,500.

**CITY OF SAN FERNANDO
ENTERPRISE FUNDS
SUMMARY OF REVENUES AND APPROPRIATIONS
FISCAL YEAR 2024-2025**

Fund: Water Enterprise Fund

Beginning Balance:				4,023,809	627,088	
REVENUE		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3500-0000	INTEREST INCOME	69,015	54,301	88,511	50,000	50,000
3508-0000	NET INCR/DECR FAIR VAL INVEST.	(77,216)	(286,244)	(24,161)	-	-
3810-0000	SALE OF WATER	4,605,456	4,789,524	4,924,562	5,371,804	5,375,000
3830-0000	METER & FIRE SERVICE	130,234	129,615	130,104	128,385	130,000
3835-0000	WATER INSTALLATION CHARGE	139,103	92,172	37,896	90,688	90,000
3840-0000	CAPITAL FACILITY CHARGES	43,042	130,331	54,633	58,313	60,000
3885-0000	BACKFLOW PREVENTION FEE	79,150	79,790	79,880	42,442	75,000
3901-0000	MISCELLANEOUS REVENUE	(3,686)	5,089	1,000	9,316	5,000
3910-0000	SALE OF PROPERTY & EQUIPMENT	-	7,600	-	-	-
3996-0000	TRANSFER FROM OPERATING GRANT FD	-	163,673	-	-	-
Total Revenue		4,985,098	5,165,852	5,292,425	5,750,948	5,785,000
APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
070-110	Water Attorney	483	229	-	1,000	1,000
070-180	Water Retirement	326,728	1,052,006	1,246,938	407,483	542,016
070-381	Water Administration	1,962,197	2,083,785	2,584,554	3,044,847	1,773,696
070-382	Utility Billing	337,211	311,561	489,387	273,727	399,952
070-383	Water Distribution	90,929	109,580	277,706	211,780	682,194
070-384	Water Production	793,944	1,367,134	1,679,854	2,055,737	1,655,277
070-385	Water Capital Projects	949,456	2,220,229	886,325	3,153,095	483,430
Total Appropriations		4,460,948	7,144,525	7,164,764	9,147,669	5,537,565
ANNUAL SURPLUS/DEFICIT		524,150	(1,978,674)	(1,872,339)	(3,396,721)	247,435
Ending Balance:					627,088	874,523

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 Attorney Services

Account Number & Title	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
070-110-0000-4270 PROFESSIONAL SERVICES	483	229	-	1,000	1,000
Operations & Maintenance Costs	483	229	-	1,000	1,000
Division Total	483	229	-	1,000	1,000

Dept: Public Works/Water Fund
Div: Water Retirement

Account Number & Title	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
070-180-0000-4123 OPEB EXPENSE GASB 75	(348,344)	(41,227)	291,612	50,000	-
070-180-0000-4124 RETIREMENT	281,868	2,685,716	66,381	-	254,533
070-180-0000-4125 PENSION EXPENSE-GASB 68	307,667	(1,740,880)	710,646	50,000	-
070-180-0000-4127 RETIRED EMP. HEALTH INS.	85,537	94,952	87,691	115,000	95,000
Personnel Costs	326,728	998,561	1,156,330	215,000	349,533
070-180-0000-4265 ADMINISTRATIVE EXPENSE	-	22,828	1,460	-	721
070-180-0872-4405 PENSION OBLIGATION BONDS-INTEREST	-	30,618	89,148	82,983	82,262
070-180-0872-4429 PENSION OBLIGATION BONDS-PRIN	-	-	-	109,500	109,500
Operations & Maintenance Costs	-	53,446	90,608	192,483	192,483
Division Total	326,728	1,052,006	1,246,938	407,483	542,016

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 Loss Audit per California Code of Regulations, Title 23, Division 2, Chapter 7
- Perform Annual Water Shortage Assessment per Dept. of Water Resources
- Prepare and distribute Annual Water Quality Reports
- Conduct Urban Water Management Plan per Dept. of Water Resources by July 2025
- Conduct Lead and Cooper Survey per DWR by September 2024
- Evaluate and coordinate grant applications to improve system infrastructure.

Dept: Public Works/Water Fund
Div: Water Administration

Account Number & Title	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Adjusted	Adopted
070-381-0000-4101 SALARIES-PERMANENT EMPLOYEES	558,293	610,060	822,246	950,536	427,140
070-381-0000-4103 WAGES-TEMPORARY & PART-TIME	-	-	-	-	-
070-381-0000-4105 OVERTIME	46,807	59,559	64,977	-	-
070-381-0000-4120 O.A.S.D.I.	46,409	50,678	67,172	77,180	27,541
070-381-0000-4124 RETIREMENT	103,894	107,160	132,407	161,300	64,891
070-381-0000-4126 HEALTH INSURANCE	150,661	138,920	162,536	249,450	68,142
070-381-0000-4128 DENTAL INSURANCE	8,718	7,900	9,939	3,685	2,131
070-381-0000-4129 RETIREE HEALTH SAVINGS	3,876	3,522	7,877	12,450	24,085
070-381-0000-4130 WORKER'S COMPENSATION INS.	74,081	81,998	117,851	110,096	39,338
070-381-0000-4133 COMPENSATED ABSENCES	(12,498)	9,502	24,509	-	-
070-381-0000-4134 LONG TERM DISABILITY INSURANCE	438	502	1,039	1,935	2,571
070-381-0000-4136 OPTICAL INSURANCE	2,434	2,298	2,733	1,173	710
070-381-0000-4138 LIFE INSURANCE	694	700	877	1,086	258
070-381-0000-4140 WELLNESS BENEFIT	-	-	150	150	-
070-381-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	2,844	-	-	-
Personnel Costs	983,807	1,075,643	1,414,313	1,569,041	656,807
070-381-0000-4210 UTILITIES	230	99	621	-	600
070-381-0000-4260 CONTRACTUAL SERVICES	1,993	25,179	11,281	55,960	50,000
070-381-0000-4270 PROFESSIONAL SERVICES	47,091	43,905	46,131	134,522	45,000
070-381-0000-4290 OFFICE EQUIPMENT MAINTENANCE	720	-	-	-	1,000
070-381-0000-4300 DEPARTMENT SUPPLIES	2,444	4,197	2,496	3,000	3,000
070-381-0000-4320 DEPARTMENT EQUIPMENT MAINT	1,415	-	-	1,500	1,500
070-381-0000-4325 UNIFORM ALLOWANCE	-	-	-	-	-
070-381-0000-4330 BUILDING MAINTENANCE & REPAIRS	-	-	-	-	-
070-381-0000-4360 PERSONNEL TRAINING	2,380	1,580	1,960	3,000	3,000
070-381-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	286	767	1,702	3,000	3,000
070-381-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	-	55	1,547	7,540	7,550
070-381-0000-4390 MILEAGE REIMBURSEMENT	903	903	764	900	900
070-381-0000-4400 VEHICLE OPERATION & MAINT	930	1,514	1,005	675	1,000
070-381-0000-4402 FUEL	797	1,080	917	450	1,000
070-381-0000-4405 INTEREST EXPENSE	5,304	3,601	(8,093)	9,656	9,656
070-381-0000-4429 PRINCIPAL	-	-	-	143,734	-
070-381-0000-4430 ACTIVITIES AND PROGRAMS	6,376	3,000	3,840	7,000	6,500
070-381-0000-4450 OTHER EXPENSE	49,485	46,203	48,463	55,404	55,000
070-381-0000-4480 COST ALLOCATION	520,072	520,068	607,954	607,954	684,534
070-381-0450-4260 CONTRACTUAL SERVICES	-	-	-	6,453	6,453
070-381-0450-4300 DEPARTMENT SUPPLIES	-	-	-	-	-
Operations & Maintenance Costs	647,409	652,151	720,589	1,040,748	879,693
070-381-0000-4706 LIABILITY CHARGE	-	73,944	102,144	133,959	26,105
070-381-0320-4741 EQUIP MAINT CHARGE	76,134	24,504	39,228	3,920	3,227
070-381-0000-4741 EQUIP REPLACEMENT CHARGE	30,183	30,180	33,120	33,117	33,117
070-381-0000-4743 FACILITY MAINTENANCE CHARGE	104,664	87,360	135,156	144,062	29,747
Internal Service Charges	210,981	215,988	309,648	315,058	92,196
070-381-0000-4901 TRANSFER TO GENERAL FUND	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
070-381-0000-4918 TRANSFER TO RETIREMENT FUND	-	-	-	-	-
070-381-0000-4943 TRANSFER TO FACILITY MAINT. FND	-	20,004	20,004	-	25,000
Transfers	120,000	140,004	140,004	120,000	145,000
Division Total	1,962,197	2,083,785	2,584,554	3,044,847	1,773,696

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.

MAJOR PROJECTS/PROGRAMS

- Pursue Low Income Household Financial Assistance Programs to assist financially with delinquent account.

Dept: Public Works/Water Fund

Div: Utility Billing

Account Number & Title		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
070-382-0000-4101	SALARIES-PERMANENT EMPLOYEES	99,118	103,077	99,495	103,625	173,713
070-382-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	-
070-382-0000-4105	OVERTIME	469	867	1,036	-	-
070-382-0000-4120	O.A.S.D.I.	7,619	7,952	7,691	7,824	13,290
070-382-0000-4124	RETIREMENT	21,325	22,342	23,606	22,848	33,607
070-382-0000-4126	HEALTH INSURANCE	28,827	27,603	27,765	33,447	60,389
070-382-0000-4128	DENTAL INSURANCE	2,544	2,475	2,475	2,475	1,888
070-382-0000-4129	RETIREE HEALTH SAVINGS	-	-	-	-	576
070-382-0000-4130	WORKER'S COMPENSATION INS.	1,570	1,640	1,588	1,617	7,963
070-382-0000-4134	LONG TERM DISABILITY INSURANCE	58	-	-	-	-
070-382-0000-4136	OPTICAL INSURANCE	478	460	460	460	630
070-382-0000-4138	LIFE INSURANCE	143	142	158	135	208
Personnel Costs		162,151	166,559	164,275	172,431	292,264
		-				
070-382-0000-4260	CONTRACTUAL SERVICES	8,728	8,989	9,368	10,000	10,000
070-382-0000-4270	PROFESSIONAL SERVICES	-	-	-	2,500	500
070-382-0000-4280	OFFICE SUPPLIES	-	-	-	-	-
070-382-0000-4300	DEPARTMENT SUPPLIES	15,463	10,949	15,462	15,000	15,000
070-382-0000-4320	DEPARTMENT EQUIPMENT MAINT	1,302	1,302	-	2,000	2,000
070-382-0000-4390	MILEAGE REIMBURSEMENT	-	-	-	-	-
070-382-0000-4400	VEHICLE OPERATION & MAINT	1,467	1,612	1,081	2,000	2,000
070-382-0000-4402	FUEL	6,320	7,711	5,868	4,000	4,000
070-382-0000-4455	BAD DEBTS EXPENSE	110,769	79,315	263,370	25,000	25,000
Operations & Maintenance Costs		144,049	109,878	295,148	60,500	58,500
070-382-0000-4706	LIABILITY CHARGE	-	9,240	11,100	14,007	14,101
070-382-0320-4741	EQUIP MAINT CHARGE		-	-	8,398	6,455
070-382-0000-4741	EQUIP REPLACEMENT CHARGE		-	-	-	-
070-382-0000-4743	FACILITY MAINTENANCE CHARGE	31,012	25,884	18,864	18,391	28,632
Internal Service Charges		31,012	35,124	29,964	40,796	49,188
Division Total		337,211	311,561	489,387	273,727	399,952

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
- Conduct annual valve exercising program of approximately 1600 water system valves
- Testing backflow devices per City's backflow and cross-connection program

Dept: Public Works/Water Fund
Div: Water Distribution

Account Number & Title		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2024 Adopted
070-383-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	-	288,758
070-383-0000-4105	OVERTIME	-	-	-	-	-
070-383-0000-4112	TEMP. NON-EMPLOYEE WAGES	-	-	-	-	-
070-383-0000-4120	O.A.S.D.I.	-	-	-	-	22,090
070-383-0000-4124	RETIREMENT	-	-	-	-	53,500
070-383-0000-4126	HEALTH INSURANCE	-	-	-	-	73,953
070-383-0000-4127	RETIRED EMP. HEALTH INS.	-	-	-	-	-
070-383-0000-4128	DENTAL INSURANCE	-	-	-	-	2,312
070-383-0000-4129	RETIREE HEALTH SAVINGS	-	-	-	-	1,464
070-383-0000-4130	WORKER'S COMPENSATION INS.	-	-	-	-	28,876
070-383-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	-	-	-
070-383-0000-4136	OPTICAL INSURANCE	-	-	-	-	771
070-383-0000-4138	LIFE INSURANCE	-	-	-	-	288
Personnel Costs		-	-	-	-	472,012
070-383-0000-4260	CONTRACTUAL SERVICES	4,797	19,991	30,068	22,000	22,000
070-383-0000-4270	PROFESSIONAL SERVICES	2,200	1,154	2,460	4,000	4,000
070-383-0000-4280	OFFICE SUPPLIES	-	-	-	-	-
070-383-0000-4300	DEPARTMENT SUPPLIES	304	2,991	5,797	6,700	6,700
070-383-0000-4310	EQUIPMENT AND SUPPLIES	9,681	67,177	212,025	77,000	77,000
070-383-0000-4320	DEPARTMENT EQUIPMENT MAINT	198	138	-	-	-
070-383-0000-4330	BLDG MAINT & REPAIRS	89	-	-	-	-
070-383-0000-4340	SMALL TOOLS	2,087	2,395	1,686	2,500	2,500
070-383-0000-4360	PERSONNEL TRAINING	-	-	-	-	-
070-383-0000-4400	VEHICLE OPERATION & MAINT	3,962	3,840	10,340	23,400	23,400
070-383-0000-4402	FUEL	8,211	11,894	15,330	9,000	9,000
070-383-0301-4300	PW MAINT. & REPAIR SUPPLIES	59,231	-	-	-	-
070-383-3689-4310	COVID-19 GLOBAL OUTBREAK	168	-	-	-	-
Operations & Maintenance Costs		90,929	109,580	277,706	144,600	144,600
070-383-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-
070-383-0000-4600	CAPITAL PROJECTS	-	-	-	-	-
Capital Costs		-	-	-	-	-
070-383-0000-4706	LIABILITY CHARGE	-	-	-	-	22,816
070-383-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	3,227
070-383-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	-
070-383-0320-4741	EQUIP MAINT CHARGE	-	-	-	67,180	39,539
Internal Service Charges		-	-	-	67,180	65,582
Division Total		90,929	109,580	277,706	211,780	682,194

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

- Conduct annual Water Well Meter Testing for accuracy
- Daily and other required EPA & State Lab Water Sampling
- Coordinate operation of water quality treatment system to treat groundwater
- Continuous water quality monitoring
- Dead End Flushing Program
- Conduct Reservoir cleaning and inspections
- Conduct Monthly Groundwater Level monitoring
- Upgrade SCADA Mars radio system to improve SCADA communication for reliability

Dept: Public Works/Water Fund
Div: Water Production

Account Number & Title	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
070-384-0000-4101 SALARIES-PERMANENT EMPLOYEES	-	-	-	-	316,866
070-384-0000-4120 O.A.S.D.I.	-	-	-	-	24,241
070-384-0000-4124 RETIREMENT	-	-	-	-	51,268
070-384-0000-4126 HEALTH INSURANCE	-	-	-	-	94,753
070-384-0000-4128 DENTAL INSURANCE	-	-	-	-	2,962
070-384-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	-	2,364
070-384-0000-4130 WORKER'S COMPENSATION INS.	-	-	-	-	31,687
070-384-0000-4136 OPTICAL INSURANCE	-	-	-	-	988
070-384-0000-4138 LIFE INSURANCE	-	-	-	-	333
Personnel Costs	-	-	-	-	525,462
070-384-0000-4210 UTILITIES	488,685	470,465	357,290	350,000	300,000
070-384-0000-4220 TELEPHONE	20,674	21,511	21,857	20,000	20,000
070-384-0000-4250 RENTS AND LEASES	149	169	-	-	-
070-384-0000-4260 CONTRACTUAL SERVICES	122,583	98,456	105,101	234,000	234,000
070-384-0000-4300 DEPARTMENT SUPPLIES	35,138	54,527	77,531	116,952	260,000
070-384-0000-4310 EQUIPMENT AND SUPPLIES	4,506	4,422	5,240	20,000	20,000
070-384-0000-4320 DEPARTMENT EQUIPMENT MAINT	6,048	4,889	4,425	5,000	5,000
070-384-0000-4330 BLDG MAINT & REPAIRS	8,417	5,422	5,276	6,500	6,500
070-384-0000-4340 SMALL TOOLS	900	359	445	1,000	1,000
070-384-0000-4360 PERSONNEL TRAINING	420	-	520	1,000	1,000
070-384-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	459	-	-	1,075	-
070-384-0000-4400 VEHICLE OPERATION & MAINT	1,681	1,133	1,446	3,000	3,000
070-384-0000-4402 FUEL	2,845	4,393	6,561	3,000	3,000
070-384-0000-4430 ACTIVITIES AND PROGRAMS	-	-	-	1,500	1,500
070-384-0000-4450 OTHER EXPENSE	-	589,838	981,690	1,085,310	-
070-384-0301-4300 PW MAINT. & REPAIR SUPPLIES	6,558	-	-	-	-
070-384-0857-4260 NITRATE REMOVAL SYSTEM	94,882	111,550	112,474	207,400	200,000
Operations & Maintenance Costs	793,944	1,367,134	1,679,854	2,055,737	1,055,000
070-384-0000-4706 LIABILITY CHARGE	-	-	-	-	25,851
070-384-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	-	3,227
070-384-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	-	-	-
070-384-0320-4741 EQUIP MAINT CHARGE	-	-	-	-	45,737
Internal Service Charges	-	-	-	-	74,815
Division Total	793,944	1,367,134	1,679,854	2,055,737	1,655,277

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) 2023-2024 was the completion of the Upper Reservoir Replacement Project and completion of a new Ion Exchange (IX) Nitrate Removal Treatment System at Well 3. A new pump and motor assembly was installed at Well 3.

In FY2023-2024, June 2024 construction was completed on the Upper Reservoir.

In FY 2024-2025, the design will begin on the Well 2A Nitrate Removal Treatment System project.

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 2A
- Implement an Automatic Meter Reading system for meters in hard access locations such as easements in the alleys.

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

Account Number & Title		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
070-385-0716-4101	UPPER RESERVOIR REPLACEMENT-DWR	-	-	1,285	-	-
070-385-0716-4120	UPPER RESERVOIR REPLACEMENT-DWR	-	-	98	-	-
070-385-0716-4124	UPPER RESERVOIR REPLACEMENT-DWR	-	-	241	-	-
070-385-0716-4130	UPPER RESERVOIR REPLACEMENT-DWR	-	-	67	-	-
Personnel Costs		-	-	1,691	-	-
070-385-0000-4260	CONTRACTUAL SERVICES	11,146	4,875	1,062	-	-
070-385-0000-4270	PROFESSIONAL SERVICES	83,388	19,015	75	-	-
070-385-0000-4320	DEPT EQUIP. MAINTENANCE	3,903	98,145	-	-	-
070-385-0000-4500	CAPITAL EQUIPMENT	-	36,738	(0)	-	-
070-385-0000-4600	CAPITAL PROJECTS	-	602	-	-	200,000
070-385-0178-4600	CAPITAL PROJECTS	-	-	-	-	-
070-385-0178-4600	CAPITAL PROJECTS	-	-	-	-	-
070-385-0560-4600	CP-STREET RESURFACING PROGRAM	-	(0)	0	17,971	-
070-385-0635-4600	WATER MAIN REPLACEMENT	-	-	-	-	-
070-385-0700-4500	CP-WTR MTR REPLACEMENT	-	-	-	-	-
070-385-0700-4600	CP-WTR MTR REPLACEMENT	69,764	22,118	72,801	81,203	85,000
070-385-0701-4500	CP-FIRE HYDRANT UPGRADE	-	-	-	-	-
070-385-0701-4600	CP-FIRE HYDRANT UPGRADE	25,889	9,924	3,049	40,000	50,000
070-385-0716-4600	UPPER RESERVOIR REPL PROJ	-	0	22,788	2,238,810	-
070-385-0763-4600	CP-STORMWATER INFILTRATION PROJECT	-	-	-	-	-
070-385-0763-4615	LAND ACQUISITION	-	-	-	-	-
070-385-0765-4932	SELF GENERATION INCENTIVE PRG.	-	169,926	-	-	-
070-385-0806-4270	13441 FOOTHILL PROPERTY ACQUISITION	8,190	15,850	1,400	-	-
070-385-0806-4600	13441 FOOTHILL PROPERTY ACQUISITION	-	-	-	-	-
070-385-0806-4405	INTEREST EXPENSE	25,650	23,268	20,900	18,430	18,430
070-385-0806-4429	PRINCIPAL	-	-	-	130,000	130,000
070-385-0857-4270	NITRATE REMOVAL SYSTEM	-	-	-	-	-
070-385-0857-4600	NITRATE REMOVAL SYSTEM	-	1,063,472	(1)	-	-
070-385-0859-4600	WELL 2A, 3 & LOWER RESERVOIR UPGRADES	-	-	0	-	-
070-385-3698-4405	PUBLIC SAFETY RADIOS/BODY CAMERAS	-	3,312	1,696	1,681	-
070-385-6673-4600	CP-GLENOAKS RESURFACING PROJECT	-	-	-	-	-
Capital Costs		227,930	1,467,243	123,771	2,528,095	483,430
070-385-0000-4820	DEPRECIATION EXPENSE	721,526	752,986	760,863	625,000	-
Depreciation Expense		721,526	752,986	760,863	625,000	-
Division Total		949,456	2,220,229	886,325	3,153,095	483,430

Fund: Sewer Enterprise Fund

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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 (211,200 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		2021 Actual	2022 Actual	2023 Adjusted	2024 Adjusted	2025 Adopted
072-180-0000-4123	OPEB EXPENSE GASB 75	(341,490)	(183,973)	(1,038,944)	150,000	-
072-180-0000-4124	RETIREMENT	140,934	2,543,818	20,963	200,000	164,698
072-180-0000-4125	PENSION EXPENSE GASB 68	(308,628)	(735,320)	(225,986)	-	-
072-180-0000-4127	RETIRED EMP. HEALTH INS.	27,841	56,582	53,319	50,000	55,000
072-180-0000-4265	ADMINISTRATIVE EXPENSE	-	22,828	540	-	-
072-360-0000-4101	SALARIES-PERMANENT EMPLOYEES	379,544	411,613	284,022	308,125	403,710
072-360-0000-4103	WAGES-TEMPORARY & PART-TIME	11,852	19	156	28,096	-
072-360-0000-4105	OVERTIME	8,874	17,014	6,160	-	-
072-360-0000-4120	O.A.S.D.I.	30,690	32,221	21,509	25,331	29,684
072-360-0000-4124	RETIREMENT	63,313	71,853	49,546	52,662	70,002
072-360-0000-4126	HEALTH INSURANCE	86,511	103,040	64,587	94,851	71,031
072-360-0000-4127	RETIRED EMP. HEALTH INS.	-	-	-	-	-
072-360-0000-4128	DENTAL INSURANCE	6,985	7,196	5,389	2,492	2,220
072-360-0000-4129	RETIREE HEALTH SAVINGS	3,348	2,960	1,690	3,600	2,700
072-360-0000-4130	WORKER'S COMPENSATION INS.	27,796	38,729	20,272	33,341	29,484
072-360-0000-4133	COMPENSATED ABSENCES	-	5,939	(33,651)	-	-
072-360-0000-4134	LONG TERM DISABILITY INSURANCE	496	878	531	334	843
072-360-0000-4136	OPTICAL INSURANCE	1,313	1,484	1,001	530	740
072-360-0000-4138	LIFE INSURANCE	396	421	386	437	360
072-360-0000-4140	WELLNESS BENEFIT	-	-	150	-	-
072-360-3689-XXXX	COVID-19 GLOBAL OUTBREAK	1,180	-	-	-	-
Personnel Costs		140,957	2,397,301	(768,359)	949,799	830,472
072-110-0000-4270	PROFESSIONAL SERVICES	-	-	399	1,000	1,500
072-180-0872-4405	PENSION OBLIGATION BONDS-INT.	-	11,525	25,175	30,692	30,426
072-180-0872-4429	PENSION OBLIGATION BONDS-PRINC.	-	-	-	40,500	40,500
072-360-0000-4210	UTILITIES	230	199	621	500	850
072-360-0000-4220	TELEPHONE	1,977	1,727	2,372	2,000	3,200
072-360-0000-4250	RENTS AND LEASES	-	-	753	6,300	6,300
072-360-0000-4260	CONTRACTUAL SERVICES	39,751	119,138	126,307	238,901	141,401
072-360-0629-4260	CONTRACTUAL SERVICES	1,152,431	1,078,499	1,450,565	1,200,000	1,585,000
072-360-0000-4270	PROFESSIONAL SERVICES	4,244	4,513	18,393	26,138	101,890
072-360-0000-4280	OFFICE SUPPLIES	-	2,317	-	-	1,700
072-360-0000-4290	OFFICE EQUIPMENT MAINTENANCE	-	2,674	2,061	3,680	3,680
072-360-0000-4300	DEPARTMENT SUPPLIES	22,258	20,311	28,957	27,922	27,950
072-360-0000-4310	EQUIPMENT AND SUPPLIES	7,040	9,549	5,093	6,900	6,900
072-360-0000-4320	DEPARTMENT EQUIPMENT MAINT	1,302	1,302	1,302	3,500	3,500
072-360-0000-4325	UNIFORM ALLOWANCE	-	-	-	400	3,600
072-360-0000-4340	SMALL TOOLS	3,360	4,942	4,998	5,000	5,000
072-360-0000-4360	PERSONNEL TRAINING	-	1,042	2,248	5,000	5,000
072-360-0000-4390	VEHICLE ALLOW & MAINT	902	902	764	900	900
072-360-0000-4400	VEHICLE OPERATION & MAINT	1,777	1,812	7,400	5,000	6,500
072-360-0000-4402	FUEL	2,923	3,350	6,126	-	4,000
072-360-0000-4405	INTEREST EXPENSE	1,738	1,738	1,738	1,738	1,738
072-360-0000-4450	OTHER EXPENSE	36,953	59,987	79,090	86,400	86,000
072-360-0000-4455	BAD DEBTS EXPENSE	62,154	16,595	149,455	-	25,000
072-360-0000-4480	COST ALLOCATION	299,436	330,036	327,730	327,730	376,294
072-360-0301-4300	PW MAINT. & REPAIR SUPPLIES	5,453	-	-	3,000	-
072-360-3698-4405	PUBLIC SAFETY RADIOS/BODY CAMERAS	-	2,738	1,389	-	-
Operations & Maintenance Costs		1,643,928	1,674,896	2,242,936	2,023,201	2,468,829

Dept: Public Works/Sewer Fund

Div: Sewer Maintenance

Account Number & Title	2021 Actual	2022 Actual	2023 Adjusted	2024 Adjusted	2025 Adopted
072-360-0000-4706 LIABILITY CHARGE	-	53,496	31,416	82,940	29,481
072-360-0320-4741 EQUIP MAINT CHARGE	23,426	7,536	11,760	11,759	12,910
072-360-0000-4741 EQUIP REPLACEMENT CHARGE	11,250	11,256	11,256	11,250	17,750
072-360-0000-4743 FACILITY MAINTENANCE CHARGE	89,158	74,412	31,428	42,912	55,777
Internal Service Charges	123,834	146,700	85,860	148,861	115,918
072-360-0000-4500 CAPITAL EQUIPMENT	-	-	-	-	134,481
Capital Costs	-	-	-	-	134,481
072-360-0000-4901 TRANSFER TO GENERAL FUND	60,000	60,000	60,000	60,000	60,000
072-360-0000-4943 TRANSFER TO FACILITY MAINT. FUND	-	20,004	20,004	-	25,000
Transfers	60,000	80,004	80,004	60,000	85,000
Division Total	1,968,719	4,298,901	1,640,441	3,181,861	3,634,699

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

- City-Wide Sewer Closed Circuit Television Project - Conduct CCTV on entire 40 miles of City sewer lines to collect data on the health of the sewer system which is required prior to preparing a Sanitary Sewer Master Plan (SSMP).
- Sewer Replacement Project – Replace deteriorated sewer pipes identified as needing urgent attention after completion of the City-wide CCTV Project.
- System Design – The development of hydraulic models and design plans to meet capacity deficiencies and accommodate future growth.
- SSMP – Complete an SSMP to develop a five year sewer system maintenance/repair/replacement plan and for use in utility user fee study.

Dept: Public Works/Sewer Fund

Div: Sewer Capital Projects

Account Number & Title	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
072-365-0000-4260 CONTRACT SERVICES	1,300	21,747	3,253	-	500,000
072-365-0000-4300 DEPARTMENT SUPPLIES	-	-	-	-	8,500
Operations & Maintenance	1,300	21,747	3,253	-	508,500
072-365-0000-4600 CAPITAL PROJECTS	-	-	-	-	995,000
072-365-0560-4600 CAPITAL PROJECTS	-	(0)	0	156,279	-
072-365-0629-4600 CAPITAL PROJECTS	928,631	819,340	726,992	1,018,008	850,000
Capital Projects	928,631	819,339	726,993	1,174,287	1,845,000
072-365-0000-4820 DEPRECIATION EXPENSE	159,220	231,328	234,728	250,000	250,000
Depreciation Expense	159,220	231,328	234,728	250,000	250,000
072-365-0765-4932 HVAC SYSTEM FOR PD FACILITY	-	28,321	-	-	-
Transfers	-	28,321	-	-	-
Division Total	1,089,151	1,100,735	964,974	1,424,287	2,603,500

**CITY OF SAN FERNANDO
ENTERPRISE FUNDS
SUMMARY OF REVENUES AND APPROPRIATIONS
FISCAL YEAR 2024-2025**

Fund: Refuse Fund

Beginning Balance:				43,120	43,120
REVENUE		2021	2022	2023	
	Account Number & Title	Actual	Actual	Actual	
					2024
					Adjusted
					2025
					Adopted
3500-0000	INTEREST INCOME	511	1,533	862	-
3508-0000	NET INCR/DECR FAIR VAL INVEST.	(510)	(8,143)	(522)	-
3682-0350	BEV CNTNR & LTTR REDUCTION	114	-	(6,530)	-
Total Revenue		115	(6,609)	(6,190)	-
APPROPRIATIONS		2021	2022	2023	
	Account Number & Title	Actual	Actual	Actual	
					2024
					Adjusted
					2025
					Adopted
073-350	REFUSE	5,960	3,403	3,482	-
Total Appropriations		5,960	3,403	3,482	-
ANNUAL SURPLUS/DEFICIT		(5,845)	(10,013)	(9,672)	-
Ending Balance:				43,120	5,120

Dept: Public Works/Refuse Fund
 Div: Refuse

Account Number & Title	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
073-180-0000-4124 RETIREMENT	-	-	-	-	-
073-180-0000-4127 RETIRED EMP. HEALTH INS.	689	773	962	-	-
073-350-0000-4101 SALARIES-PERMANENT EMPLOYEES		-	-	-	-
Personnel Costs	689	773	962	-	-
073-350-0000-4260 CONTRACTUAL SERVICES	-	-	-		38,000
073-350-0000-4455 BAD DEBTS EXPENSE	2,642	-	-	-	-
Operations & Maintenance Costs	2,642	-	-	-	38,000
073-350-0000-4820 DEPRECIATION EXPENSE	2,630	2,630	2,520		
Depreciation Expense	2,630	2,630	2,520	-	-
Division Total	5,960	3,403	3,482	-	38,000

**CITY OF SAN FERNANDO
ENTERPRISE FUNDS
SUMMARY OF REVENUES AND APPROPRIATIONS
FISCAL YEAR 2024-2025**

Fund: Compressed Natural Gas Fund

Beginning Balance:				104,168	159,742
REVENUE		2021	2022	2023	
	Account Number & Title	Actual	Actual	Actual	
					2024
					Adjusted
					2025
					Adopted
3500-0000	INTEREST INCOME	1,980	1,533	2,328	-
3508-0000	NET INCR/DECR FAIR VAL INVEST.	(1,215)	(8,143)	780	-
3735-3661	CNG FUELING STATION	135,162	130,516	448,230	169,000
3907-0000	REFUND OF EXCISE TAXES	5,748	2,934	2,735	-
Total Revenue		141,676	126,841	454,074	169,000
					202,750
APPROPRIATIONS		2021	2022	2023	
	Account Number & Title	Actual	Actual	Actual	
					2024
					Adjusted
					2025
					Adopted
074-320	CNG VEHICLE MAINTENANCE	95,616	164,488	496,034	113,426
Total Appropriations		95,616	164,488	496,034	113,426
					174,348
ANNUAL SURPLUS/DEFICIT		46,061	(37,647)	(41,961)	55,574
					28,402
Ending Balance:				159,742	188,144

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.

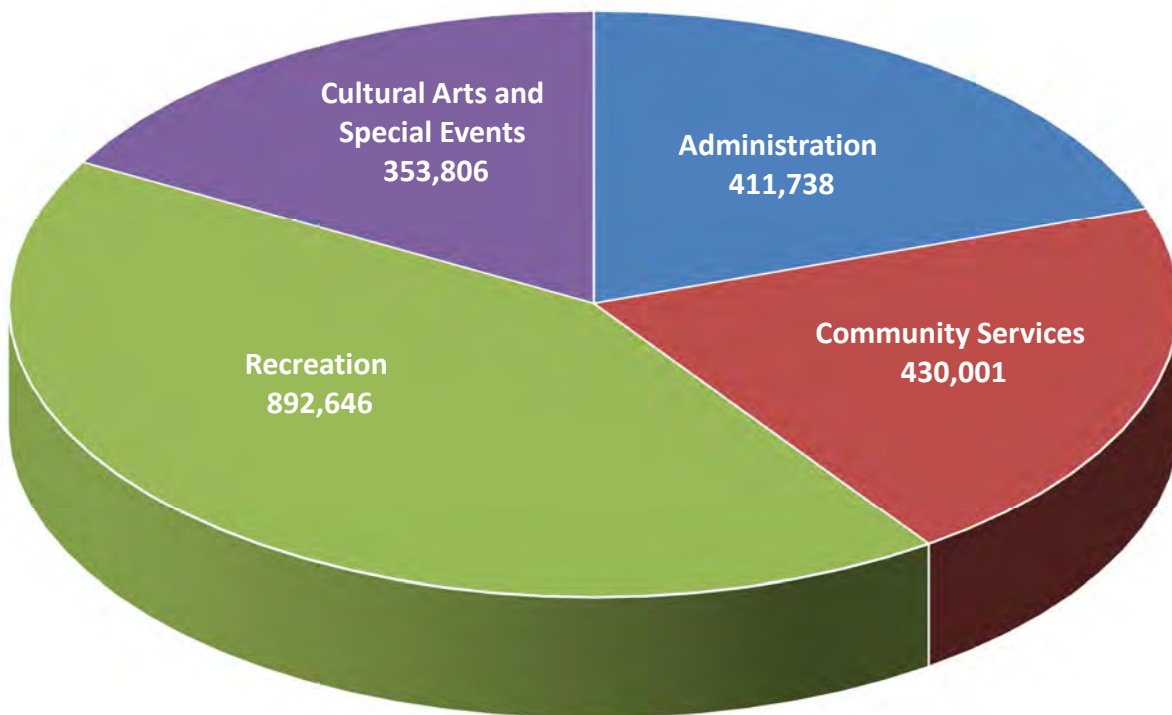
Dept: Public Works/Compressed Natural Gas
Div: Vehicle Maintenance

Account Number & Title	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
074-320-0000-4101 SALARIES-PERMANENT EMPLOYEES	-	-	-	-	19,766
074-320-0000-4120 O.A.S.D.I.	-	-	-	-	1,513
074-320-0000-4124 RETIREMENT	-	-	-	-	5,003
074-320-0000-4126 HEALTH INSURANCE	-	-	-	-	7,756
074-320-0000-4128 DENTAL INSURANCE	-	-	-	-	243
074-320-0000-4130 WORKERS COMPENSATION INS.	-	-	-	-	1,977
074-320-0000-4136 OPTICAL INSURANCE	-	-	-	-	81
074-320-0000-4138 LIFE INSURANCE	-	-	3	-	23
Personnel Costs	-	-	3	-	36,362
074-320-0000-4210 UTILITIES	11,166	52,353	78,619	18,000	75,000
074-320-0000-4220 TELEPHONE	629	635	640	700	700
074-320-0000-4260 CONTRACTUAL SERVICES	5,071	7,477	5,302	27,500	27,500
074-320-0000-4300 DEPARTMENT SUPPLIES	69	1,368	990	1,000	2,300
074-320-0000-4400 VEHICLE OPERATION & MAINT.	3,428	4,482	2,757	5,000	6,700
074-320-0000-4402 FUEL	48,882	73,244	350,431	40,000	-
074-320-0000-4435 BANK CHARGES	7,166	7,070	17,130	10,000	10,000
074-320-0000-4457 EXCISE TAX RETURN	15,540	14,199	38,013	10,000	-
074-320-0000-4480 COST ALLOCATION	3,665	3,660	-	-	13,863
Operations & Maintenance Costs	95,616	164,488	493,883	112,200	136,063
074-320-0000-4706 LIABILITY CHARGE	-	-	888	-	684
074-320-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	1,260	1,226	1,239
Internal Service Charges	-	-	2,148	1,226	1,923
Division Total	95,616	164,488	496,034	113,426	174,348

NOTE: This Fund was created in FY 2017-2018. Refer to Fund 041 under Internal Service Funds for prior years.

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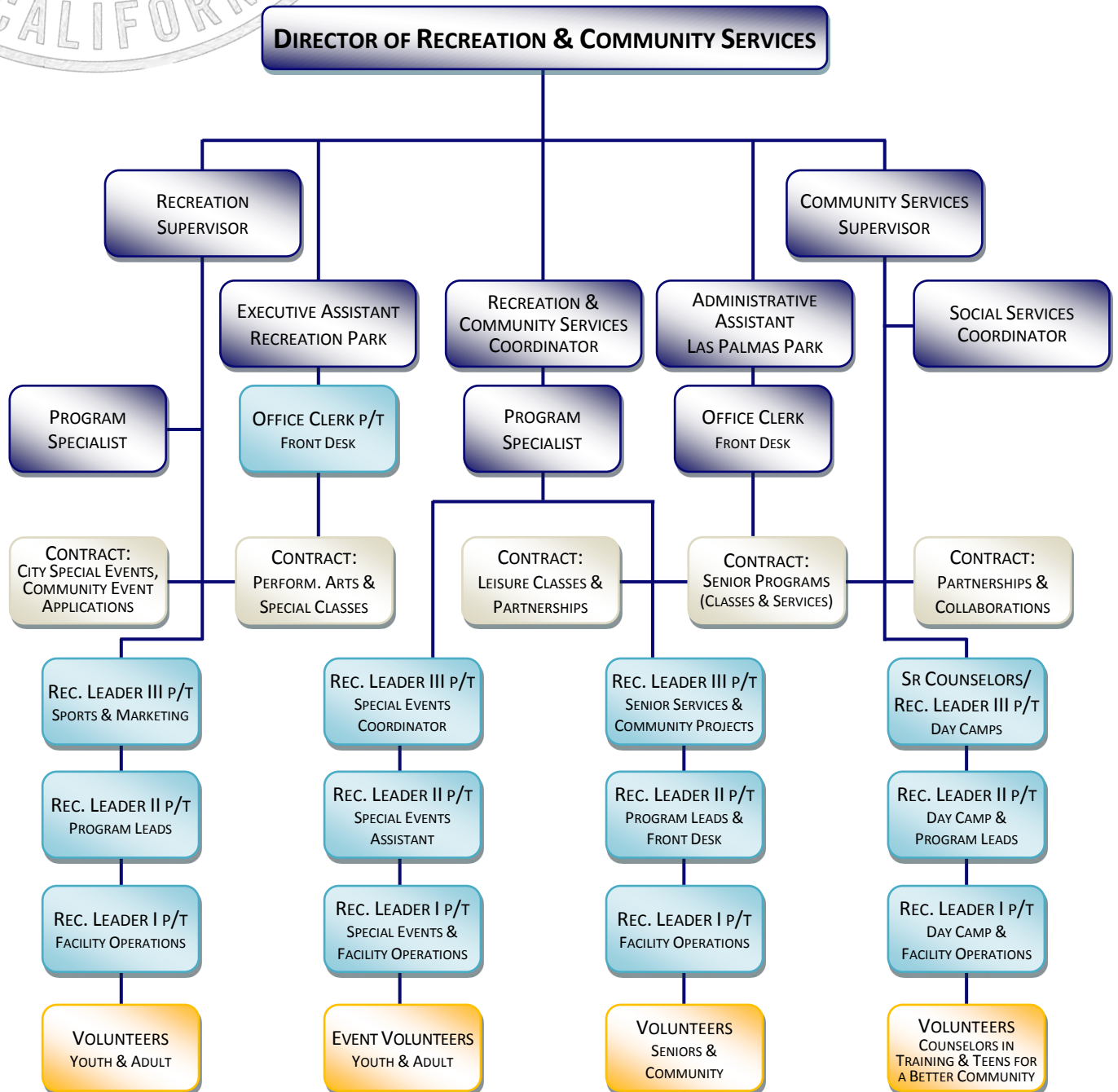
RECREATION & COMMUNITY SERVICES DEPARTMENT





THE CITY OF SAN FERNANDO

ORGANIZATIONAL CHART RECREATION & COMMUNITY SERVICES DEPARTMENT FISCAL YEAR 2024-2025



CONTRACT

FULL-TIME

PART-TIME*
(Seasonal)

VOLUNTEER

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. RCS creates programming and collaborations that meets the changing needs of our community and that will continue to make the City of San Fernando a safe and fun place to work, raise a family and succeed in school.

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 Department offers a wide range of experiences to individuals and families in the City of San Fernando while promoting health, wellness and creating a sense of community. Department programming includes the overall coordination for the utilization of all recreation facilities, equipment and staff for youth and adult activities.

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 are approximately 450,000 per year.

ACCOMPLISHMENTS FOR FY 2024-2025

1. Pioneer Park Playground Renovation Project was approved by City Council at the February 5, 2024 meeting. The Department successfully completed the renovation of the Pioneer Park Playground. The project included the installation of new, ADA accessible play equipment, musical instrument elements, new flooring, a fitness station and ample shade sail coverage over the playground area. Staff gathered resident input through community meetings held at Pioneer Park, on the physical playground, and during a Park, Wellness and Recreation Commission meeting to ensure the public had many opportunities to share their vision for the renovation project. (Strategic Goal I.2 & I.5)
2. The Department completed the design phase of the Las Palmas Revitalization Project. City Council awarded the designed contract to the RJM Design Group Inc. on their meeting of January 03, 2023. The final design incorporates the feedback contributed by the community engagement effort during special input meetings held on March 29, April 27 and May 31, 2023. The Las Palmas project is a complete transformation of the park. It renovates the major park amenities like baseball diamonds, fields, lighting, parking lot, and basketball courts. It will add a splash pad, new field lighting, and parking lot improvements. (Strategic Goal I.2 & I.5)
3. The Department developed the San Fernando Park Opportunity Plan identify potential land for new park facilities. The process includes community needs assessments survey, focus groups and stakeholders' meetings. The Study will update the 2018 Park and Recreation Master Plan by listing

ACCOMPLISHMENTS FOR FY 2024-2025

the available land that could be used for new a park facility. The Study also identifies funding sources like grants that may fund a future project. The study lays down the foundation for developing new park space and recreational programming for the next five (5) years. (Strategic Goal I.5)

4. On October 2023, RCS hired a Social Service Coordinator to collaborate with Community Based Organizations and establish a Social Services Focal Point for the San Fernando community. The 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. This new position will focus on all of the services mentioned with an emphasis on food security and financial literacy during the first year. (Strategic Goal I.2 & I.5)
5. The Department successfully implemented a variety of activities and hosted special tour nights at the Lopez Adobe, which resulted in increased visitation to the historic site and aligned the tour dates with the San Fernando Outdoor Market in the Downtown Mall to increase exposure. Monthly activities included April Earth Day, May Mental Health Awareness and Meditation, June Pride Concert, July Independence Nachos and Tours, August City's Birthday Celebration, September OktoberFiesta Concert, October Candle Tours and December Santa's Village. (Strategic Goal I.5)
6. The Department developed additional programming for adults and inclusive programming for all ages by reinstating the Adult Basketball League, Coed Softball League and Volleyball open gym. Also, added Pickleball open gym for the general public and hosted holiday themed tournaments. In the process of re-establishing a partnership with a community based organization, Build Ability, to offer access to all-abilities programming. This year, we added Pickleball to our park programming, offering a morning session targeted at Seniors as well as an evening session targeting the general population. People of all abilities have participated, averaging around 10 per session. (Strategic Goal I.5)
7. The Department was not able to complete the objective due to lack of staffing and training. Supervisors had to backfilled programming positions in addition to managing their expected responsibilities which led to prioritization of assignments with a much higher need. As the department continues to grow, managing staff will be able to focus on development of the part-time workforce in the areas of customer service, staff accountability, facility operations and program implementation.
8. The Department will implement a second phase of the Tech Support program that will focus on providing youth homework assistance, access to computers, and a mentoring program. Adults

ACCOMPLISHMENTS FOR FY 2024-2025

18 years and above will also have the opportunity to learn how to navigate new computer technology in workshops facilitated by existing partners and/or staff. (Strategic Goal I.5.6.)

9. Due to the City's infiltration project at Recreation Park, in 2023 the Summer Day Camp program had very limited use of the amenities at Recreation Park. Instead, the program participants were bused to Las Palmas for green space access and other activities. The summer lunch program was operated out of a sub-site at El Cariso Park. This year staff was informed that the County would no longer provide the Summer Lunch Program out of subsites instead providing it out of County libraries. (Strategic Goal I.5)
10. The Department continued to research and identify available funding sources to implement the recommendations identified in the Parks and Recreation Master Plan. Targeted funding sources include the State of California Prop. 68 Per Capita Grant, the County of Los Angeles Measure A grant programs, the National Endowment of the Arts Grant, and the California Arts Council Grant. On December 14, 2023 the Department applied for the Outdoor Equity Grant through the State of California Parks Department. (Strategic Goal I.5., IV.3b & VII.5)
11. In 2021, a Financial Literacy Program was recommended by the Community Development Block Grant (CDBG) Ad Hoc Committee as a component of the Water/Sewer Utility Assistance Program and approved by the City Council. Staff has since identified a program provider, New Economics for Women (NEW), and City Council approved expanding the program with additional class resources. Program dates are being established with an emphasis on budgeting and will initially target customers with outstanding water and/or sewer and trash bills. Workshops are being developed with classes in English and Spanish for the following dates: March 13, March 16, April 18, and May 4. The First time homebuyers workshops will be held on April 13, May 18, and June 15. (Strategic Goal I.5, I.6 & I.7)
12. The RCS Department received a \$70,000 grant from Los Angeles Education Partnership (LAEP) to provide Technology and Education workshops to the community. On the meeting of September 06, 2022 City council approved to receive funds for the grant through the Los Angeles Education Partnership and adopted a resolution appropriating the funds. The grant allowed for the City of San Fernando to purchase laptops and iPads for the participants to use as well as new furniture. Participants were also gifted with USB memory sticks and iPads for them to keep. (Strategic Goal I.5 & I.7)

OBJECTIVES FOR FY 2024-2025

1. The Department will coordinate with Public Works to move the Las Palmas Revitalization Project forward. The Las Palmas project is a complete transformation of the park. It renovates the major

OBJECTIVES FOR FY 2024-2025

park amenities like baseball diamonds, fields, lighting, parking lot, and basketball courts. It will add a splash pad, new field lighting, and parking lot improvements. (Strategic Goal I.2, I.5, VI.2 & VII.5)

2. The Department will continue to create and maintain partnerships and collaborations that will bring resources to our City that directly address food security for our whole community. These collaborations will create city wide food distributions and a location at one of our parks where our community can have access to emergency food when needed. (Strategic Goal I.5)
3. Strengthen the collaborative relationship with Los Angeles County Parks and Recreation currently operating The San Fernando Regional pool. Create partnership opportunities to collaborate on program marketing and staff development. (Strategic Goal I.5)
4. The Department will evaluate the current policy and procedures for the part-time workforce and create a staff management and development plan with a strong focus on external and internal customer service, department cross training and staff development. Staff will make training opportunities available to our workforce through collaborations or contracted services to enhance the work performance of part-time employees. (Strategic Goal I.1 & I.5)
5. The Department will implement a second phase of the Tech Support program that will focus on providing youth homework assistance, access to computers, and a mentoring program. 30 Adults 18 years and above will also have the opportunity to learn how to navigate new computer technology in workshops facilitated by existing partners and/or staff. Workshops for adults will focus on introductory courses such as managing email accounts, managing finances on line and social media (Strategic Goal I.5 & I.6)
6. 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, the National Endowment of the Arts Grant, and the California Arts Council Grant (Strategic Goal I.5, IV.3b & VII.5)

Enhancement to Services:

1. Fully fund all City wide special events for their true cost: \$50,000 – Ongoing (Strategic Goal I.5): This will help get closer to funding the true costs of City wide special events. City wide special events are truly enjoyed by members of our San Fernando Community of all ages. It brings families together to celebrate multiple occasions throughout the year in a safe, fun and engaging atmosphere. It connects services to residents, staff to clients and creates community.

OBJECTIVES FOR FY 2024-2025

2. CPRS Membership & Conference for two RCS fulltime staff: \$3,000 – Ongoing (Strategic Goal I.1 & I.5): This will be part of keeping two of our fulltime staff up to date on best practices, trainings, workshops and the most recent trends in our industry by having them be connected to other business professionals and also attend the annual California Parks and Recreation Society annual conference.
3. BCRC operations and programs supplies: \$3,000 - Ongoing (Strategic Goal I.1 & I.7): This will equip the Business & Community Resource Center staff with basic office needs to make sure the service delivery runs uninterrupted.
4. Ice machine for Recreation Park to be utilized for events and programs: \$2,500 - One-Time (Strategic Goal I.5): This will help both community centers and all activities that require this item in bulk, including special events, senior club dances and meetings, contract classes and youth and adult sports.
5. Las Palmas Staff Professional Development (senior forums and wilderness trainings): \$1,000 - Ongoing (Strategic Goal I.5): This will help staff with access to training that will be used to put together more effective senior programming and workshops that address present day issues affecting our senior community. It will also help staff with trainings that will allow them to administer programming to meet requirements for grant outdoor activities.

PERFORMANCE MEASURES

ADMINISTRATION DIVISION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
A. No. of Online vs Counter Registration*	882 / 726	566 / 431	1,640 / 2,875	2,855 / 3,151	1,785/3,150
B. No. of Program Hours*	627	755	6,234	6,482	6870
C. No. of Recreation Scholarships Processed	0	0	187	75	200
D. No. of Facility Rental Applications Processed	1	55	467	468	500

* Return to Pre-COVID Service Rate Levels



RECREATION & COMMUNITY SERVICES DEPARTMENT

COMMUNITY SERVICES DIVISION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
A. No. of Senior Meals Served *	0	0	2,133	11,859	2,310
B. No. of Educational & Wellness Seminars Offered through Partnerships w/Community-Based Organizations	18	36	42	47	44
C. No. of Participants In Social Activities	707	795	3,207	3,289	3,465
D. No. of Participants in Summer Camp Programs	N/A	N/A	234	296	280

* Return to Pre-COVID Service Rate Levels

SPECIAL EVENTS DIVISION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
A. No. of City-Sponsored Events Hosted	6	12	14	12	15
B. No. of Non-City Special Events Applications Processed	0	4	15	27	21
C. No. of Visitors at Casa de Lopez Adobe	0	70	72	459	147

RECREATION DIVISION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
A. No. of Youth Leagues	0	2	2	4	3
Total Youth Participants	0	296	497	605	650
B. No. of Youth Programs/Activities	0	4	4	5	6
Total Youth Participants	0	705	426	579	564
C. No. of Adult Leagues	0	1	1	4	4
Total Adult Team Participants	0	7	8	29	22
D. No. of Leisure/Contract Classes	0	10	11	12	13
Total Participants	0	634	1,826	2,105	2,100
Holiday Class Pass Participation	0	19	38	48	47

FUNDING SUMMARY FOR FY 2024-2025

SOURCES:

RECREATION & COMM SVCS	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
General Revenue	1,254,370	1,327,875	1,581,096	1,832,529	2,031,191
Facility Rental	1,319	30,594	75,000	30,500	75,000
TOTAL FUNDING SOURCES	1,255,689	1,358,469	1,656,096	1,863,029	2,088,191



RECREATION & COMMUNITY SERVICES DEPARTMENT

USES:

		2021	2022	2023	2024	2025
RECREATION & COMM SVCS		Actual	Actual	Actual	Adjusted	Adopted
01-420	Administration	723,152	534,805	481,047	390,461	411,738
01-422	Community Services	113,196	117,395	235,015	319,482	430,001
01-423	Recreation	354,470	523,929	718,698	732,798	892,646
01-424	Special Events	64,871	182,341	221,336	420,288	353,806
TOTAL FUNDING USES		1,255,689	1,358,469	1,656,096	1,863,029	2,088,191

PERSONNEL:

		2021	2022	2023	2024	2025
RECREATION & COMM SVCS		Actual	Actual	Actual	Adjusted	Adopted
Director of Recreation & Comm Svcs.		1.00	1.00	1.00	1.00	1.00
Office Specialist		2.00	0.00	0.00	0.00	0.00
Administrative Assistant		0.00	1.00	1.00	1.00	1.00
Executive Assistant		0.00	1.00	1.00	1.00	1.00
Rec. & Comm Services Supervisor		1.00	1.00	2.00	2.00	2.00
Cultural Arts Supervisor		1.00	0.00	0.00	0.00	0.00
Rec & Comm Services Coordinator		0.00	1.00	1.00	1.00	1.00
Social Services Coordinator		0.00	0.00	1.00	1.00	1.00
Recreation Supervisor		1.00	1.00	0.00	0.00	0.00
Program Specialist		1.75	1.00	2.00	2.00	2.00
Office Clerk		0.00	0.00	0.00	1.00	1.00
Management Intern (FTE)		0.00	0.46	0.46	0.46	0.46
Office Clerk (FTE)		0.00	0.48	0.96	0.46	0.46
Sr 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	5.10
Recreation Leader II (FTE)		1.00	1.00	1.00	1.00	2.00
Recreation Leader III (FTE)		1.28	1.28	1.28	1.28	1.28
TOTAL REC & COMM SVCS PESONNEL		23.96	23.85	26.33	26.83	28.83

**RECREATION & COMMUNITY
SERVICES - ADMINISTRATION****DIVISION No. 420****DIVISION OVERVIEW**

The Recreation and Community Services (RCS) Administration Division is responsible for the overall management and 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 provides guidance, training, and marketing strategies for other departments to ensure quality programs and services are provided to the San Fernando community with the goal of helping San Fernando residents grow and develop in their leisure pursuits while conserving our natural resources.

The Division is responsible for administering all Department contracts with non-government organizations, faith-based groups, and non-profit agencies. The Division also oversees all grant funds the Department has been awarded. 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. San Fernando's RCS is committed to providing the highest standard of excellence in public service through our programs, services, events, and interactions with the community. RCS strives to create a sense of community, support economic development, promote health and wellness, increase cultural awareness and facilitate solutions to community needs.

Dept: Recreation & Community Services
Div: Recreation Administration

Account Number & Title		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-420-0000-4101	SALARIES-PERMANENT EMPLOYEES	321,738	275,962	258,109	196,805	199,533
001-420-0000-4105	OVERTIME	1,420	1,935	3,775		-
001-420-0000-4111	COMMISSIONER'S REIMBURSEMENT	3,525	1,500	4,875	12,000	12,000
001-420-0000-4120	O.A.S.D.I.	24,306	20,726	19,479	14,365	15,510
001-420-0000-4126	HEALTH INSURANCE	72,916	65,276	57,289	47,592	50,476
001-420-0000-4128	DENTAL INSURANCE	6,118	6,151	4,790	2,031	1,578
001-420-0000-4129	RETIREE HEALTH SAVINGS	2,105	1,132	886	900	-
001-420-0000-4130	WORKER'S COMPENSATION INS.	5,023	4,306	4,055	2,967	8,815
001-420-0000-4134	LONG TERM DISABILITY INSURANCE	1,068	1,118	916	937	1,066
001-420-0000-4136	OPTICAL INSURANCE	1,117	975	870	366	526
001-420-0000-4138	LIFE INSURANCE	351	266	253	156	153
001-420-0000-4140	WELLNESS BENEFIT	600	448	505	600	750
001-420-0000-4141	TECHNOLOGY ALLOWANCE	-	-	-	-	1,500
001-420-0000-4142	AUTOMOBILE ALLOWANCE	-	-	-	-	4,800
Personnel Costs		451,213	384,829	355,801	278,719	296,707
001-420-0000-4220	TELEPHONE	16,525	17,136	15,984	19,000	19,000
001-420-0000-4260	CONTRACTUAL SERVICES	9,256	8,985	15,711	23,660	17,700
001-420-0000-4300	DEPARTMENT SUPPLIES	7,112	9,466	14,267	10,210	17,710
001-420-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	600
001-420-0000-4360	PERSONNEL TRAINING	-	120	381	-	1,390
001-420-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	170	300	560	3,560
001-420-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	335	-	270	270	340
001-420-0000-4390	MILEAGE REIMBURSEMENT	3,707	4,160	3,147	4,917	4,817
001-420-3689-4300	DEPARTMENT SUPPLIES	-	566	-	-	-
001-420-0000-4450	OTHER EXPENSE	-	-	822	1,500	1,500
Operations & Maintenance Costs		36,936	40,603	50,883	60,117	66,617
001-420-0000-4706	LIABILITY CHARGE	-	24,564	25,116	22,384	16,175
001-420-0320-4741	EQUIP MAINT CHARGE	18,551	9,336	15,300	8,398	7,418
001-420-0000-4743	FACILITY MAINTENANCE CHARGE	60,473	50,472	33,948	20,843	21,071
Internal Service Charges		79,024	84,372	74,364	51,625	48,414
001-420-0000-4500	CAPITAL EQUIPMENT	155,979	-	-	-	-
Capital Costs		155,979	-	-	-	-
001-420-0000-4917	TRANSFER TO RECREATION FUND	-	25,000	-	-	-
Transfers		-	25,000	-	-	-
Division Total		723,152	534,805	481,047	390,461	411,738

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 the 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		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-422-0000-4101	SALARIES-PERMANENT EMPLOYEES	70,844	64,080	133,673	187,148	259,657
001-422-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	-
001-422-0000-4105	OVERTIME	-	5,833	9,352	-	-
001-422-0000-4120	O.A.S.D.I.	5,420	5,348	10,941	14,047	19,864
001-422-0000-4124	RETIREMENT	-	-	-	-	-
001-422-0000-4126	HEALTH INSURANCE	8,005	8,338	17,693	37,093	54,348
001-422-0000-4128	DENTAL INSURANCE	674	674	1,348	2,208	1,699
001-422-0000-4129	RETIREE HEALTH SAVINGS	1,292	1,149	2,328	1,680	2,880
001-422-0000-4130	WORKER'S COMPENSATION INS.	4,689	5,083	6,231	9,309	11,939
001-422-0000-4136	OPTICAL INSURANCE	150	-	299	424	567
001-422-0000-4138	LIFE INSURANCE	90	90	205	216	306
001-422-0000-4140	WELLNESS BENEFIT	-	-	-	-	-
001-422-3689-XXXX	COIVD-19 GLOBAL OUTBREAK	81	-	-	-	-
Personnel Costs		91,244	90,594	182,071	252,125	351,260
001-422-0000-4260	CONTRACTUAL SERVICES	69	89	2,747	6,200	3,900
001-422-0000-4300	DEPARTMENT SUPPLIES	6,347	6,886	8,732	8,750	10,050
001-422-0000-4360	PERSONNEL TRAINING	-	115	383	600	1,600
001-422-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	30	1,423	2,491	200	200
001-422-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	-	119	119	1,700	1,700
Operations & Maintenance Costs		6,446	8,632	14,472	17,450	17,450
001-422-0000-4706	LIABILITY CHARGE	-	5,220	13,332	20,481	19,149
001-422-0000-4743	FACILITY MAINTENANCE CHARGE	15,506	12,948	25,140	29,426	42,142
Internal Service Charges		15,506	18,168	38,472	49,907	61,291
Division Total		113,196	117,395	235,015	319,482	430,001

**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, management of partnerships with community-based organizations and oversight of capital park improvement projects and related grant management. The Division also manages the part-time workforce budget for the Department and is responsible for staff recruitment, training, scheduling, payroll, performance evaluation and oversees general facility operations. In addition, Recreation also assists with the Park, Wellness and Recreation Commission and various AdHoc committees as assigned.

Operations of the Recreation Division were enhanced with the addition of a fulltime Program Specialist. The full-time personnel significantly improved the operations of the division and helped expand recreation programming and address part-time workforce issues. Fiscal Year 2023-2024 also experienced the promotion of several part-time staff to the position of Recreation Leader II in the areas of Sports, Leisure Classes and Special Interest. Providing growth opportunity and professional development for the staff.

Fiscal Year 2024-2025 will continue to focus on expanding programming opportunities in addition to prioritizing part-time staff management and development. The objectives for Fiscal Year 2024-2025 help ensure that the division programming and 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		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-423-0000-4101	SALARIES-PERMANENT EMPLOYEES	82,071	114,637	116,717	135,407	199,230
001-423-0000-4103	WAGES-TEMPORARY & PART-TIME	79,172	208,851	361,785	337,174	380,709
001-423-0000-4105	OVERTIME	457	6,368	9,079	5,000	-
001-423-0000-4120	O.A.S.D.I.	12,367	25,235	37,301	34,112	39,676
001-423-0000-4124	RETIREMENT	-	-	-	-	-
001-423-0000-4126	HEALTH INSURANCE	12,950	15,522	8,847	24,222	52,179
001-423-0000-4128	DENTAL INSURANCE	1,306	632	674	674	1,631
001-423-0000-4129	RETIREE HEALTH SAVINGS	-	1,133	925	-	2,400
001-423-0000-4130	WORKER'S COMPENSATION INS.	12,185	20,443	41,189	18,284	31,702
001-423-0000-4136	OPTICAL INSURANCE	257	257	150	150	544
001-423-0000-4138	LIFE INSURANCE	1,424	1,210	947	2,588	648
001-423-3689-XXXX	COVID-19 GLOBAL OUTBREAK	22,090	45	-	-	-
Personnel Costs		224,278	394,332	577,613	557,611	708,719
001-423-0000-4260	CONTRACTUAL SERVICES	850	987	1,350	2,000	3,500
001-423-0000-4270	PROFESSIONAL SERVICES	-	-	1,345	1,413	1,243
001-423-0000-4300	DEPARTMENT SUPPLIES	4,442	5,129	5,118	7,500	14,000
001-423-0000-4360	PERSONNNEL TRAIINING	-	-	-	1,000	1,000
001-423-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	-	265	-	260	430
Operations & Maintenance Costs		5,292	6,381	7,812	12,173	20,173
001-423-0000-4706	LIABILITY CHARGE	-	18,972	28,668	42,860	36,088
001-423-0000-4743	FACILITY MAINTENANCE CHARGE	124,899	104,244	104,604	120,154	127,666
Internal Service Charges		124,899	123,216	133,272	163,014	163,754
Division Total		354,470	523,929	718,698	732,798	892,646

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, 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 empowering youth through the preservation of cultural practices. CAC supports projects that operate outside of school time, and 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		2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
001-424-0000-4101	SALARIES-PERMANENT EMPLOYEES	15,287	82,042	62,344	168,252	116,891
001-424-0000-4105	OVERTIME	-	6,480	3,399	-	-
001-424-0000-4120	O.A.S.D.I.	1,170	6,772	5,029	12,810	8,943
001-424-0000-4126	HEALTH INSURANCE	5,587	8,338	13,788	56,204	19,384
001-424-0000-4128	DENTAL INSURANCE	674	674	1,264	404	606
001-424-0000-4129	RETIREE HEALTH SAVINGS	-	-	-	1,920	720
001-424-0000-4130	WORKER'S COMPENSATION INS.	1,111	6,436	4,779	12,174	7,014
001-424-0000-4136	OPTICAL INSURANCE	150	150	215	-	202
001-424-0000-4138	LIFE INSURANCE	38	90	76	90	144
001-424-1367-4103	TREE LIGHTING	-	-	-	238	-
Personnel Costs		24,016	110,981	90,894	252,092	153,904
001-424-0000-4260	CONTRACTUAL SERVICES	3,974	24,636	81,191	83,680	98,680
001-424-0000-4300	DEPARTMENT SUPPLIES	8,879	15,464	9,604	10,500	9,000
001-424-0000-4430	ACTIVITIES AND PROGRAMS	12,496	12,000	12,768	17,659	12,000
001-424-1386-4260	JULY FOURTH	-	-	7,704	-	52,000
Operations & Maintenance Costs		25,350	52,100	111,266	111,839	171,680
001-424-0000-4500	CAPITAL EXPENSES	-	-	-	4,000	-
Capital Costs		-	-	-	4,000	-
001-424-0000-4706	LIABILITY CHARGE	-	6,312	6,396	20,479	8,390
001-424-0000-4743	FACILITY MAINTENANCE CHARGE	15,506	12,948	12,576	31,878	19,832
Internal Service Charges		15,506	19,260	18,972	52,357	28,222
Division Total		64,871	182,341	221,133	420,288	353,806



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:

<u>FUND NO.</u>	<u>FUND DESCRIPTION</u>
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
028	Measure "H" 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
119	Community Oriented Policing Services (COPS) Safe Schools
121	American Rescue Plan Act Fund



**SUPPLEMENTAL LAW ENFORCEMENT
FUNDS (SLEF)**

FUND NO. 002

FUND OVERVIEW

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

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

Fund: Supplemental Law Enforcement Services
Resp. Dept: Finance

Beginning Fund Balance:		148,433	180,659	180,659	209,295	209,295
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3500-0000	INTEREST INCOME	1,900	1,789	3,999	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(1,400)	(9,433)	(3,199)	-	-
3679-0000	COPS MORE	156,727	161,285	165,271	150,000	150,000
3679-2206	SLESF	-	-	-	-	-
Total Revenue		157,226	153,640	166,071	150,000	150,000
APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
002-190-0000-4901	TRANSFER TO GENERAL FUND	125,000	125,004	150,000	150,000	200,000
<i>Transfers</i>		<i>125,000</i>	<i>125,004</i>	<i>150,000</i>	<i>150,000</i>	<i>200,000</i>
Total Appropriations		125,000	125,004	150,000	150,000	200,000
ANNUAL SURPLUS/DEFICIT		32,226	28,636	16,071	-	(50,000)
Ending Balance:		180,659	209,295	196,730	209,295	159,295

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:		71,817	83,762	255,623	350,244	369,898
REVENUES		2021	2022	2023	2024	2025
	Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
3210-0000	SALES AND USE TAXES	501,353	636,553	650,651	679,724	660,610
3500-0000	INTEREST INCOME	2,104	2,362	5,631	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(984)	(14,515)	(4,168)	-	-
3794-0000	DIAL-A-RIDE TICKETS	-	2,416	4,166	2,500	1,000
3794-3630	AQMD NATURAL GAS TROLLEYS	-	5,095	5,641	4,500	-
3796-0000	MTA BUS PASS SUBSIDY	60	1,174	2,056	2,500	500
Total Revenue		502,533	633,085	663,977	689,224	662,110
APPROPRIATIONS		2021	2022	2023	2024	2025
	Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
007-440-0000-4101	SALARIES-PERMANENT EMPLOYEES	6,870	3,375	43,817	45,235	47,700
007-440-0000-4105	OVERTIME	68	97	33	-	-
007-440-0000-4120	O.A.S.D.I.	530	265	3,169	3,260	3,551
007-440-0000-4124	RETIREMENT	884	629	7,810	8,240	8,282
007-440-0000-4126	HEALTH INSURANCE	1,389	969	6,708	8,528	8,553
007-440-0000-4128	DENTAL INSURANCE	97	63	605	107	268
007-440-0000-4129	RETIREE HEALTH SAVINGS	59	-	295	300	-
007-440-0000-4130	WORKER'S COMPENSATION INS.	110	55	665	673	2,674
007-440-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	305	312	356
007-440-0000-4136	OPTICAL INSURANCE	18	11	116	19	90
007-440-0000-4138	LIFE INSURANCE	6	5	27	28	27
007-440-0000-4140	WELLNESS BENEFIT REIMBURSEMENT	-	-	-	150	-
<i>Personnel Costs</i>		<i>10,032</i>	<i>5,468</i>	<i>63,550</i>	<i>66,852</i>	<i>71,501</i>
007-190-0000-4480	COST ALLOCATION	24,203	24,204	41,788	50,559	62,398
007-313-0000-4260	CONTRACTUAL SERVICES	149,000	149,000	100,634	187,559	184,711
007-313-3630-4402	FUEL	37,827	3,610	70,408	70,000	50,000
007-440-0000-4390	MILEAGE REIMBURSEMENT	-	-	900	900	500
007-440-0441-4220	TELEPHONE	1,763	1,681	1,040	1,700	1,000
007-440-0441-4260	MTA BUS PASS SALES	120	1,992	4,448	2,000	2,000
007-440-0442-4260	CONTRACTUAL SERVICES	267,643	270,000	270,000	270,000	270,000
007-440-0443-4260	CONTRACTUAL SERVICES	-	5,268	16,588	20,000	20,000
<i>Operations & Maintenance Costs</i>		<i>480,556</i>	<i>455,755</i>	<i>505,806</i>	<i>602,718</i>	<i>590,609</i>
Total Appropriations		490,588	461,223	569,356	669,570	662,110
ANNUAL SURPLUS/DEFICIT		11,946	171,861	94,621	19,654	0
Ending Balance:		83,762	255,623	350,244	369,898	369,899



**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:		554,689	433,574	433,574	272,112	139,084
REVENUES		2021	2022	2023	2024	2025
	Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
3210-0000	SALES AND USE TAXES	415,854	528,007	539,697	563,814	547,959
3500-0000	INTEREST INCOME	6,802	5,408	11,406	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(9,564)	(22,614)	(13,488)	-	-
Total Revenue		413,092	510,802	537,615	563,814	547,959
APPROPRIATIONS		2021	2022	2023	2024	2025
	Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
008-311-0000-4101	SALARIES-PERMANENT EMPLOYEES	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	-	1	-	-
<i>Personnel Costs</i>		<i>31,540</i>	<i>-</i>	<i>1</i>	<i>-</i>	<i>-</i>
008-190-0000-4480	COST ALLOCATION	26,556	26,556	13,886	16,138	18,774
008-311-0000-4260	CONTRACTUAL SERVICES	-	-	-	-	-
008-313-0000-4260	CONTRACTUAL SERVICES	145,000	205,027	196,366	218,000	224,540
<i>Operations & Maintenance Costs</i>		<i>171,556</i>	<i>231,583</i>	<i>210,252</i>	<i>234,138</i>	<i>243,314</i>
008-190-0000-4901	TRANSFER TO GENERAL FUND	-	-	-	-	-
008-311-6673-4910	TRANSFER TO GRANT FUND	-	420,512	-	-	-
<i>Transfers</i>		<i>-</i>	<i>420,512</i>	<i>-</i>	<i>-</i>	<i>-</i>
008-313-0551-4600	BUS SHELTER PROJECT: MATCH	-	-	-	62,704	-
008-311-0560-4600	STREET RESURFACING PROGRAM	-	20,169	512,296	400,000	350,000
008-311-0562-4600	TRAFFIC SIGNALS ON GLENOAKS HSIP CYCLE 8	-	-	-	-	-
008-311-6673-4600	GLENOAKS RESURFACING PROJECT	331,111	-	-	-	-
008-311-6676-4600	CALTRANS TCSP TRUMAN ST	-	-	-	-	-
<i>Capital Projects</i>		<i>331,111</i>	<i>20,169</i>	<i>512,296</i>	<i>462,704</i>	<i>350,000</i>
Total Appropriations		534,207	672,264	722,549	696,842	593,314
ANNUAL SURPLUS/DEFICIT		(121,115)	(161,462)	(184,934)	(133,028)	(45,355)
Ending Balance:		433,574	272,112	350,244	139,084	93,729



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:		22,127	22,122	22,122	21,305	(754,071)
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3500-0000	INTEREST INCOME	237	183	368	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(242)	(1,001)	(240)	-	-
3686-0510	SIGNAL IMPROVEMENTS	-	-	-	-	754,071
Total Revenue		(4)	(817)	128	-	754,071
APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Adjusted	Adjusted	Adopted
009-190-0000-4901	TRANSFER TO GENERAL FUND	-	-	-	-	-
<i>Transfers</i>		-	-	-	-	-
009-371-0510-4600	SIGNAL IMPROVEMENTS	-	-	-	775,376	-
<i>Capital Projects</i>		-	-	-	775,376	-
Total Appropriations		-	-	-	775,376	-
ANNUAL SURPLUS/DEFICIT		(4)	(817)	128	(775,376)	754,071
Ending Balance:		22,122	21,305	22,250	(754,071)	-

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
- Santa Monica Mountains Conservancy: Bioswale portion of the Pacoima Wash Bikeway Project
- CNRA Urban Greening Grant: Carlisle Green Alley Project

Fund: Capital Grants Fund

Resp. Dept: Various

		Beginning Fund Balance:	(8,916,681)	(5,825,310)	(1,092,638)	(8,501,763)	(1,785,376)
REVENUES		2021	2022	2023	2024	2025	
	Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted	
3500-0000	INTEREST INCOME	-	-	-	-	-	-
3680-3698	PUBLIC SAFETY RADIOS/BODY CAMERAS (BSCC)	-	2,000,000	647,118	-	-	-
3683-3709	LA COUNTY PROP A	102,002	22,737	-	-	-	-
3686-0175	BUS SHELTERS	-	-	-	250,816	-	-
3686-0525	ENHANCED MOBILITY SENIORS & ADA	-	-	-	750,000	-	-
3686-0537	BOYS & GIRLS CLUB OF SFV	-	-	-	5,000,000	-	-
3686-0510	SIGNAL IMPROVEMENTS	-	-	-	-	-	-
3686-0549	PACOIMA WASH BIKEWAY CMAQ	-	-	38,830	1,039,532	-	-
3686-0550	PACOIMA WASH BIKEWAY ATP CYCLE 3	-	-	39,221	395,417	-	-
3686-0551	PACOIMA WASH BIKEWAY MSRC	-	-	-	-	-	-
3686-0552	SAFE ROUTES TO SCHOOL CYCLE 1	324	-	500	-	-	-
3686-0553	SAFE ROUTES TO SCHOOL CYCLE 2	324	-	500	1,000,174	-	-
3686-0562	TRAFFIC SIGNALS GLENOAKS HSIP	-	-	-	453,176	-	-
3686-0567	PACOIMA WASH CONNECT CA DEPT	-	-	-	7,500	-	-
3686-0620	SF PARK INFILTRATION LACFCD	3,115,000	5,785,000	6,081,394	-	-	-
3686-0628	SF SAFE & ACTIVE ST IMPLEMENTATION PLAN	-	127,696	-	-	-	-
3686-0647	PACOIMA WASH GRNWKY AUGMT-SMMC	-	-	-	2,153,296	-	-
3686-0687	CALTRANS SUST. TRANSPRT PLANNING GRT	-	-	-	-	-	-
3686-0716	UPPER RESERVOIR REPLACEMENT-DWR	257,716	-	340,100	8,301,861	-	-
3686-0763	STORMWATER INFILTRATION PROJECT	96,343	2,309	-	-	-	-
3686-0764	DWP STORMWTR INFILTRATION PROJ	-	-	-	2,863,807	-	-
3686-0765	SELF GENERATION INCENTIVE PROGRAM	-	-	-	29,198	-	-
3686-0823	VISTA DEL VALLE SAFETY IMPROVEMENTS	-	-	-	-	-	-
3686-0847	CARLISLE GREEN ALLEY PROJ-UG2106-0	-	-	-	3,482,535	-	-
3686-3636	SAFE ROUTES TO SCHOOL	-	-	-	-	-	-
3686-3648	COM. POWER RESIL. PROGRAM	300,000	-	-	-	-	-
3686-6673	GLENOAKS RESURFACING PROJECT	904,817	-	-	-	-	-
3686-6676	CALTRANS TCSP TRUMAN-ST. ENHANCEMENTS	-	-	-	-	-	-
3686-6677	PLAINS ALL AMERICAN PIPELINE	-	-	-	-	-	-
3696-3449	"911" SECURITY UPGRADE	-	-	-	66,817	-	-
3696-3602	CPD DE-ESCALATION TRAINING SOLICIATION	-	-	-	53,669	-	-
3696-3604	BULLETPROOF VEST 2016	-	-	-	-	-	-
3696-3608	HAZARD MITIGATION PROGRAM	11,812	-	-	-	-	-
3683-3709	COUNTY PROP. A GRANT-PARK IMP.	-	-	-	-	-	-
3686-0620	SF PARK INFILTRATION-LACFCD	-	-	-	-	-	-
3686-0763	STORMWATER INFILTRATION PRK PROJ	-	-	-	-	-	-
3696-3449	9-1-1 EMERGENCY COMMUNICATIONS	-	27,000	-	-	-	-
3696-3711	OPEN STREETS GRANT PROGRAM	-	137,925	-	-	-	-
3968-0000	TRANSFER FROM PROP C FUND	-	420,512	-	-	-	-
3686-0857	NITRATE REMOVAL SYSTEM-AB179	-	-	-	9,177,689	-	-
3692-0156	L P PARK REVITALIZATION-SW-19-066	-	-	-	4,551,961	-	-
3697-3669	CP-LAYNE PARK REVITALIZATION	-	109,573	474,884	699,620	-	-
3940-3661	CNG FUELING STATION	-	-	-	-	-	-
3961-0000	TRANSFER FROM GAS TAX FUND	-	-	-	-	-	-
3970-0000	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
3979-0000	TRANSFER FROM PAVEMENT MGMT FUND	-	-	-	-	-	-
Total Revenue		4,788,338	8,632,751	7,622,547	40,277,068		-

Fund: Capital Grants Fund

Resp. Dept: Various

APPROPRIATIONS	Account Number & Title	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
City Manager's Office Grants						
010-105-0537-4101	BOYS & GIRLS CLUB OF SFV				250,000	
010-105-0537-4260	BOYS & GIRLS CLUB OF SFV				1,250,000	
010-105-0537-4300	BOYS & GIRLS CLUB OF SFV				593,500	
010-105-0537-4600	BOYS & GIRLS CLUB OF SFV				2,906,500	
<i>Total City Manager's Office Grants</i>		-	-	-	5,000,000	-
Police Grants						
010-220-3449-4370	9-1-1 EMERGENCY COMMUNICATIONS	-	-	-	-	
010-220-3449-4500	9-1-1 EMERGENCY COMMUNICATIONS	-	39,817	-	-	
010-220-3602-4370	CPD DE-ESCALATION TRAINING SOLICITATION	-	1,606	-	-	
010-220-3602-4500	CPD DE-ESCALATION TRAINING SOLICITATION	-	51,018	-	-	-
010-220-3662-4500	UASI URBAN AREA SEC INITIATIVE	-	-	-	-	-
010-225-3698-4405	PUBLIC SAFETY RADIOS/BODY CAMERAS (BSCC)	-	29,422	14,927	-	-
010-225-3698-4500	PUBLIC SAFETY RADIOS/BODY CAMERAS (BSCC)	-	620,209	632,190	703,251	
<i>Total Police Grants</i>		-	742,072	647,117	703,251	-
Public Works Grants						
010-310-0620-4600	SF PARK INFILTRATION-LACFCD	-	2,140,873	6,081,394	978,933	-
010-310-0645-4600	SF INFILTR SYST PROP 1 IRWM PROG.	-	-	-	-	-
010-310-0687-4270	CALTRANS SUST TRANSPRT PLANNING GRT	-	-	-	-	-
010-310-0645-4600	SF INFILTR SYST PROP1 IRWM PROG	7,319	168,913	858,435	2,416	-
010-310-0763-4600	STORMWATER INFILTRATION PRK PROP1					-
010-310-0764-4600	DWP STORMWTR INFILTRATION PROJ		415,450	1,509,310	319,902	-
010-310-0847-4260	CARLISLE GREEN ALLEY PROJ-UG2106-0				410,000	-
010-310-0847-4600	CARLISLE GREEN ALLEY PROJ-UG2106-0	-			3,072,535	-
010-310-3661-4600	CNG FUELING STATION	-	-	-	-	-
010-311-0175-4600	BUS SHELTERS	-	-		250,816	-
010-311-0525-4600	ENHANCED MOBILITY SENIORS & ADA	-	-		750,000	-
010-311-0549-4600	PACOIMA WASH BIKEWAY CMAQ	-	-	494,149	1,018,851	-
010-311-0550-4600	PACOIMA WASH BIKEWAY ATP CYCLE 3	-	-	559,906	413,094	-
010-311-0551-4600	PACOIMA WASH BIKEWAY MSRC	324	-	320,155	33,845	-
010-311-0552-4101	SAFE ROUTES TO SCHOOL CYCLE 1	-	-	289	-	-
010-311-0552-4120	SAFE ROUTES TO SCHOOL CYCLE 1	-	-	22	-	-
010-311-0552-4124	SAFE ROUTES TO SCHOOL CYCLE 1	-	-	72	-	-
010-311-0552-4130	SAFE ROUTES TO SCHOOL CYCLE 1	-	-	21	-	-
010-311-0552-4600	SAFE ROUTES TO SCHOOL CYCLE 1	324	-	-	993,720	-
010-311-0553-4101	SAFE ROUTES TO SCHOOL CYCLE 1	-	-	147	-	-
010-311-0553-4120	SAFE ROUTES TO SCHOOL CYCLE 1	-	-	11	-	-
010-311-0553-4124	SAFE ROUTES TO SCHOOL CYCLE 1	-	-	37	-	-
010-311-0553-4130	SAFE ROUTES TO SCHOOL CYCLE 1	-	-	11	-	-
010-311-0553-4600	SAFE ROUTES TO SCHOOL CYCLE 2	-	-	-	999,644	-
010-311-0560-4600	STREET RESURFACING PROGRAM	-	-	-	-	-
010-311-0562-4600	HSIP CYCLE 8 TRAFFIC SIGNAL IMPR H807046	-	-	-	1,549,176	-
010-311-0567-4600	PACOIMA WASH CONNECT CA DE	61,654	-	115,299	7,384,701	-
010-311-0628-4600	SF SAFE & ACTIVE ST IMPLEMENTATION PLAN	-	63,313	-	-	-
010-311-0647-4600	PACOIMA WASH GRNWY AUGMT-SMMC	-	-	-	937,491	-
010-311-6673-4101	GLENOAKS RESURFACING PROJECT	1,107,048	-	-	-	-
010-311-6673-4600	GLENOAKS RESURFACING PROJECT	-	-	-	-	-

Fund: Capital Grants Fund

Resp. Dept: Various

APPROPRIATIONS (cont.)		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
010-311-6676-4270	CALTRANS TCSP TRUMAN ST. ENHANCEMENTS	1,480	-	-	-	-
010-311-6677-4600	PLAINS ALL AMERICAN PIPELINE	-	-	-	-	-
010-320-3697-4600	CLEAN TRANSP MSRC #ML14062	-	-	-	-	-
010-335-3699-4600	ELECTRICAL VEHICLE CHARGING STATIONS	29,198	-	-	-	-
010-370-0765-4600	SELF GENERATION INCENTIVE PROGRAM	-	-	-	-	-
010-370-3648-4500	COMMUNITY POWER RESILIENCY PROG.	-	-	-	-	-
010-371-0510-4600	SIGNAL IMPROVEMENTS	-	-	-	-	-
010-384-0857-4600	NITRATE REMOVAL SYSTEM	-	-	1,972,016	1,277,984	-
010-385-0857-4600	NITRATE REMOVAL SYSTEM	318,646	-	-	3,750,000	-
010-385-0716-4600	UPPER RESERVOIR REPLACEMENT-DWR	-	113,953	1,228,868	2,984,057	-
010-390-0765-4600	HVAC SYSTEM FOR PD FACILITY	-	-	-	583,950	-
010-390-3648-4500	COMMUNITY POWER RESILIENCY PROG.	-	-	-	300,000	-
<i>Total Public Works Grants</i>		<i>1,525,993</i>	<i>2,902,501</i>	<i>13,140,142</i>	<i>28,011,115</i>	<i>-</i>
Recreation and Community Service Grants						
010-420-0516-4600	TECHNICAL ASSISTANCE PROG (RPOSD)	-	-	-	185,000	-
010-420-0671-4600	PIONEER PARK PLYGRD 2018 PARKS BOND ACT	-	-	-	192,905	-
010-420-3669-4600	CP-LAYNE PARK REVITALIZATION	48,209	133,047	802,629	145,615	-
010-420-3711-4260	HEALTHY SF OPEN ST EVENT	-	-	-	-	-
010-422-3709-4600	LAS PALMAS PARK FACILITY IMPROVEMENTS	-	-	-	-	-
010-420-3711-4105	OPEN STREETS GRANT PROGRAM	-	2,222	-	-	-
010-420-3711-4120	OPEN STREETS GRANT PROGRAM	-	169	-	-	-
010-420-3711-4129	OPEN STREETS GRANT PROGRAM	-	11	-	-	-
010-420-3711-4130	OPEN STREETS GRANT PROGRAM	-	302	-	-	-
010-420-3711-4260	OPEN STREETS GRANT PROGRAM	-	11,495	-	-	-
010-420-3711-4600	OPEN STREETS GRANT PROGRAM	-	105,350	-	-	-
010-422-0156-4600	L P PARK REVITALIZATION-SW-19-066	-	1,410	90,777	4,142,794	-
010-422-3709-4600	CAPITAL PROJECTS	122,765	1,500	-	-	-
010-423-3624-4600	LAYNE PARK REVITALIZATION (RPOSD)	-	-	351,007	-	-
010-423-3643-4600	PIONEER PARK PLYGRD GRT NO.10090	-	-	-	180,001	-
<i>Total Recreation and Community Service Grants</i>		<i>170,974</i>	<i>255,507</i>	<i>1,244,413</i>	<i>4,846,315</i>	<i>-</i>
Total Appropriations		1,696,967	3,900,080	15,031,672	33,560,681	-
ANNUAL SURPLUS/DEFICIT		3,091,371	4,732,672	(7,409,125)	6,716,387	-
Ending Balance:		(5,825,310)	(1,092,638)	(8,501,763)	(1,785,376)	(1,785,376)

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

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

MAJOR PROJECTS/PROGRAMS

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

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

		Beginning Fund Balance:				
		(62,391)	2,893	68,699	-	(18,008)
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3610-0000	GAS TAX ALLOCATION SECT 2105	128,421	136,825	134,614	155,178	135,591
3611-0000	GAS TAX ALLOCATION SECT 2106	76,788	82,905	82,075	92,790	80,439
3612-0000	GAS TAX ALLOCATION SECT 2107	173,775	163,498	183,457	186,389	200,639
3613-0000	GAS TAX ALLOCATION SECTION 2103	168,174	195,115	192,734	234,336	236,144
3615-0000	GAS TAX ALLOCATION SECT 2107.5	6,000	5,000	5,000	6,000	4,000
Total Revenue		553,159	583,343	597,880	674,693	656,813
APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
011-190-0000-4480	COST ALLOCATION	11,885	11,880	21,186	20,572	27,886
011-311-0000-4260	CONTRACTUAL SERVICES	265,000	274,621	270,932	277,886	277,886
011-311-0000-4270	PROFESSIONAL SERVICES	3,000	3,000	3,195	-	-
<i>Operations & Maintenance Costs</i>		<i>279,885</i>	<i>289,501</i>	<i>295,313</i>	<i>298,458</i>	<i>305,772</i>
011-190-0000-4901	TRANSFER TO GENERAL FUND	205,000	228,036	250,000	250,000	250,000
<i>Transfers</i>		<i>205,000</i>	<i>228,036</i>	<i>250,000</i>	<i>250,000</i>	<i>250,000</i>
011-311-0560-4600	STREET RESURFACING PROGRAM	2,990	-	123,687	144,243	-
<i>Capital Projects</i>		<i>2,990</i>	<i>-</i>	<i>123,687</i>	<i>144,243</i>	<i>-</i>
Total Appropriations		487,875	517,537	669,000	692,701	555,772
ANNUAL SURPLUS/DEFICIT		65,284	65,806	(71,120)	(18,008)	101,041
Ending Balance:		2,893	68,699	-	(18,008)	83,033

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

Fund: Measure R
Resp. Dept: Public Works

Beginning Fund Balance:		2,336,160	1,528,617	1,185,890	498,919	76,636
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3210-0000	SALES AND USE TAXES	312,323	395,942	404,656	422,860	410,969
3500-0000	INTEREST INCOME	2,451	10,591	13,836	-	-
3500-3556	INTEREST INCOME-WILMINGTON TRUST	492	408	10,706	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(7,883)	(53,110)	10,282	-	-
3970-0000	TRANSFER FROM GENERAL FUND	-	-	-	-	-
Total Revenue		307,383	353,831	439,480	422,860	410,969

APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
012-180-0000-4124	RETIREMENT	-	-	-	-	-
012-310-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-
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	-	-	-	-	-
012-311-0552-4101	SAFE ROUTES TO SCHOOL CYCLE 1	-	141	-	-	-
012-311-0552-4120	SAFE ROUTES TO SCHOOL CYCLE 1	-	11	-	-	-
012-311-0552-4124	SAFE ROUTES TO SCHOOL CYCLE 1	-	35	-	-	-
012-311-0552-4130	SAFE ROUTES TO SCHOOL CYCLE 1	-	10	-	-	-
012-311-0553-4101	SAFE ROUTES TO SCHOOL CYCLE 2	-	141	-	-	-
012-311-0553-4120	SAFE ROUTES TO SCHOOL CYCLE 2	-	11	-	-	-
012-311-0553-4124	SAFE ROUTES TO SCHOOL CYCLE 2	-	35	-	-	-
012-311-0553-4130	SAFE ROUTES TO SCHOOL CYCLE 2	-	10	-	-	-
<i>Personnel Costs</i>		-	396	-	-	-
012-190-0000-4265	ADMINISTRATIVE EXPENSE	1,008	3,871	4,658	2,584	2,500
012-310-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	2,025
012-310-0000-4410	C.O.P. INTEREST	88,638	85,038	81,238	77,438	72,438
012-310-0000-4420	C.O.P. PRINCIPAL	90,000	95,000	95,000	100,000	105,000
<i>Operations & Maintenance Costs</i>		<i>179,646</i>	<i>183,908</i>	<i>180,896</i>	<i>180,022</i>	<i>181,963</i>

APPROPRIATIONS (Cont.)		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
012-311-0182-4600	PICO ST & SF RD IMPRV NO. 602080-19	-	54,905	1,057	-	-
012-311-0551-4600	PACOIMA WASH BIKEWAY MSRC	459	75	55,183	377,428	-
012-311-0552-4600	SAFE ROUTES TO SCHOOL CYCLE 1	-	910	999	18,091	-
012-311-0553-4600	SAFE ROUTES TO SCHOOL CYCLE 2	-	845	455	18,700	-
012-311-0558-4600	CITY WIDE STREET REPAIR PROJECT	-	-	-	-	-
012-311-0560-4600	CAPITAL PROJECTS	153,571	-	849,913	145,000	255,000

012-311-0562-4600	HSIP CYCLE 8 TRAFFIC SIGNAL IMPR H807046	9,160	-	-	95,000	-
012-311-0565-4600	GLENOAKS BRIDGE FENCING	130	5,519	37,950	10,902	-
012-311-0620-4600	SF PARK INFILTRATION-LACFCD	-	450,000	-	-	-
012-311-3636-4600	SAFE ROUTES TO SCHOOL PROJECT	-	-	-	-	-
012-311-6673-4600	GLENOAKS RESURFACING PROJECT	771,959	-	-	-	-
012-311-6674-4600	BRIDGE PREVENTIVE MAINT.	-	-	-	-	-
<i>Capital Projects</i>		<u>935,279</u>	<u>512,253</u>	<u>945,557</u>	<u>665,121</u>	<u>255,000</u>
Total Appropriations		1,114,925	696,558	1,126,453	845,143	436,963
ANNUAL SURPLUS/DEFICIT		(807,542)	(342,727)	(686,973)	(422,283)	(25,994)
Ending Balance:		1,528,617	1,185,890	498,919	76,636	50,642



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:		8,591	9,527	9,527	12,603	15,103
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3410-0000 VEHICLE CODE FINES		936	3,076	5,045	2,500	2,000
Total Revenue		936	3,076	5,045	2,500	2,000
APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
013-370-0000-4310 DEPARTMENT SUPPLIES		-	-	-	-	12,500
<i>Transfers</i>		-	-	-	-	12,500
Total Appropriations		-	-	-	-	12,500
ANNUAL SURPLUS/DEFICIT		936	3,076	5,045	2,500	(10,500)
Ending Balance:		9,527	12,603	14,572	15,103	4,603



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:		458,878	516,473	516,473	497,484	497,484
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3500-0000	INTEREST INCOME	5,054	4,279	8,587	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(4,807)	(23,267)	(5,597)	-	-
3854-0000	OFF STREET PARKING SPACES	57,348	-	-	-	-
Total Revenue		57,595	(18,989)	2,990	-	-
APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
014-311-0000-4600	CAPITAL PROJECTS	-	-	-	-	-
<i>Capital Projects</i>		-	-	-	-	-
Total Appropriations		-	-	-	-	-
ANNUAL SURPLUS/DEFICIT		57,595	(18,989)	2,990	-	-
Ending Balance:		516,473	497,484	519,463	497,484	497,484



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:					
		(14,377)	(14,377)	(14,377)	(37,305)	0	
REVENUES		2021	2022	2023	2024	2025	
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted	
3500-0000 INTEREST INCOME		-	-	-	-	-	
3695-0866 SIDEWALK REPAIR PROJECT		30,000	2,083	3,292	37,305	40,435	
Total Revenues		30,000	2,083	3,292	37,305	40,435	
APPROPRIATIONS		2021	2022	2023	2024	2025	
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted	
015-190-0000-4480 COST ALLOCATION		-	-	-	-	-	
<i>Operations & Maintenance Costs</i>		-	-	-	-	-	
015-190-0000-4901 TRANSFER TO GENERAL FUND		-	-	-	-	-	
<i>Transfers</i>		-	-	-	-	-	
015-310-0000-4600 CAPITAL PROJECTS		-	-	-	-	-	
015-310-0866-4600 CP-SIDEWALK REPAIR PROJECT		-	25,010	17,670	-	37,935	
015-311-6673-4600 GLENOAKS RESURFACING PROJECT		30,000	-	-	-	-	
<i>Capital Projects</i>		30,000	25,010	17,670	-	37,935	
Total Appropriations		30,000	25,010	17,670	-	37,935	
ANNUAL SURPLUS/DEFICIT		-	(22,928)	(14,378)	37,305	2,500	
Ending Balance:		(14,377)	(37,305)	(28,755)	0	2,500	



**AIR QUALITY MANAGEMENT DISTRICT
(AQMD) FUND**

FUND NO. 016

FUND OVERVIEW

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

MAJOR PROJECTS/PROGRAMS

- Purchase low emission City vehicles

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

		Beginning Fund Balance:				
		113,385	154,449	154,449	172,842	200,842
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3500-0000	INTEREST INCOME	1,071	1,128	2,778	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(720)	(6,285)	(3,136)	-	-
3605-0000	MOTOR VEHICLE IN-LIEU TAX	40,713	23,550	31,344	28,000	30,000
3901-0000	MISCELLANEOUS REVENUE	-	-	-	-	-
3910-0000	SALE OF PROPERTY & EQUIPMENT	-	-	-	-	-
Total Revenues		41,064	18,393	30,986	28,000	30,000
APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
016-152-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-
016-225-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-
016-310-3661-4270	PROFESSIONAL SERVICES	-	-	-	-	-
016-310-3661-4500	CAPITAL EQUIPMENT	-	-	-	-	-
016-310-3661-4600	CAPITAL PROJECTS	-	-	-	-	-
016-311-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-
016-371-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-
<i>Capital Projects</i>		-	-	-	-	-
Fund Total Appropriations		-	-	-	-	-
ANNUAL SURPLUS/DEFICIT		41,064	18,393	30,986	28,000	30,000
Ending Balance:		154,449	172,842	185,435	200,842	230,842



**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:	24,006	27,754	(7,268)	(30,673)	(25,776)
REVENUES		2021	2022	2023	2024	2025	
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted	
3770-1221	SENIOR YOGA	-	-	-	4,000	-	
3770-1321	SENIOR YOGA	-	-	1,636	-	5,200	
3770-1322	SENIOR AEROBICS	720	2,824	5,088	6,000	10,000	
3770-1323	SENIOR MUSIC	-	2,488	4,579	4,500	8,500	
3770-1326	KARATE	(40)	3,289	4,359	6,500	10,200	
3770-1327	TENNIS/PICKLEBALL	-	7,845	9,471	11,500	8,000	
3770-1328	YOUTH SPORTS	1,180	20,104	16,047	30,000	23,000	
3770-1330	YOUTH BASEBALL	5,090	20,148	32,908	50,000	35,000	
3770-1332	YOUTH SOCCER	2,510	9,158	3,211	8,000	8,000	
3770-1334	ADULT SPORTS	(320)	1,971	1,801	5,000	10,000	
3770-1337	AEROBICS	1,039	9,361	15,116	15,000	15,000	
3770-1339	LINE DANCE CLASS	-	899	576	1,000	8,400	
3770-1340	SOCCER SCHOOL	-	9	-	-	-	
3770-1342	TINY TOTS RECREATION CLASSES	-	-	4	-	-	
3770-1343	ART RECREATION CLASSES	-	-	-	3,900	3,500	
3770-1354	ADMINISTRATIVE FEES	-	3,398	7,557	8,500	-	
3770-1355	VETERANS PROGRAM	2,630	350	6,550	7,800	-	
3770-1362	FOLK DANCE	300	6,359	9,646	9,500	10,500	
3770-1364	REC PROGRAMS	-	-	-	600	3,000	
3770-1380	L P SR CHECKBOOK	-	45	-	-	-	
3770-1395	5K RUNNING RACE	9,235	-	-	5,000	4,500	
3770-1396	FOUNDATION PARK & REC PROGRAM	-	100	75	-	-	
3770-1399	PARK REC PROG-DAY CAMP PROGRAM	17,750	40,378	58,313	87,500	90,000	
3970-0000	TRANSFER FROM GENERAL FUND	-	25,000	-	51,360	-	
Total Revenues		40,094	153,725	176,937	315,660	252,800	

APPROPRIATIONS		2021	2022	2023	2024	2025	
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted	
017-420-0000-4101	SALARIES-PERMANENT EMPLOYEES	1,395	30,407	399	-	-	
017-420-0000-4103	WAGES-TEMPORARY & PART-TIME	300	-	135	-	-	
017-420-0000-4105	OVERTIME	-	924	17	-	-	
017-420-0000-4120	O.A.S.D.I.	129	2,397	42	-	-	
017-420-0000-4124	RETIREMENT	403	5,791	16	-	-	
017-420-0000-4126	HEALTH INSURANCE	4,944	7,184	-	-	-	
017-420-0000-4128	DENTAL INSURANCE	632	632	-	-	-	
017-420-0000-4130	WORKER'S COMPENSATION INS.	123	2,278	46	-	-	
017-420-0000-4136	OPTICAL INSURANCE	107	107	-	-	-	
017-420-0000-4138	LIFE INSURANCE	322	275	156	-	-	
017-420-0000-4435	BANK CHARGES	-	3,245	6,527	-	-	
017-420-1399-4101	DAY CAMP-SALARIES PERM. EMP.	150	568	2,179	-	-	
017-420-1399-4103	DAY CAMP WAGES-TEMP & P/T	13,108	38,688	54,357	75,032	65,809	
017-420-1399-4120	DAY CAMP-O.A.S.D.I.	1,014	3,003	4,325	4,440	5,035	
017-420-1399-4124	DAY CAMP-RETIREMENT	702	636	301	3,308	-	
017-420-1399-4130	DAY CAMP-WRKRS. COMP. INS.	964	2,828	4,223	4,620	3,949	

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

APPROPRIATIONS (Cont.)		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
017-420-1399-4138	DAY CAMP-LIFE INS.	-	-	-		429
<i>Personnel Costs</i>		24,295	98,962	72,723	87,400	75,222
017-420-1321-4260	CONTRACTUAL SERVICES	-	-	1,181	3,500	3,800
017-420-1321-4300	DEPARTMENT SUPPLIES	-	-	115	500	500
017-420-1322-4260	CONTRACTUAL SERVICES	870	2,300	5,600	5,400	8,350
017-420-1322-4300	DEPARTMENT SUPPLIES	-	-	16	600	500
017-420-1323-4260	CONTRACTUAL SERVICES	-	2,359	3,740	6,400	8,400
017-420-1326-4260	CONTRACTUAL SERVICES	-	2,016	3,433	4,500	8,000
017-420-1326-4300	DEPARTMENT SUPPLIES	-	-	-	-	1,500
017-420-1327-4260	CONTRACTUAL SERVICES	-	5,430	7,150	7,600	7,600
017-420-1327-4300	DEPARTMENT SUPPLIES	59	-	580	500	400
017-420-1328-4260	CONTRACTUAL SERVICES	-	11,115	13,045	20,000	13,000
017-420-1328-4300	DEPARTMENT SUPPLIES	-	5,780	5,893	10,000	7,500
017-420-1330-4260	YOUTH BASEBALL	-	21,656	28,027	30,000	20,800
017-420-1330-4300	DEPARTMENT SUPPLIES	-	12,700	21,677	20,000	10,000
017-420-1332-4260	CONTRACTUAL SERVICES	-	7,755	1,859	6,500	7,000
017-420-1332-4300	DEPARTMENT SUPPLIES	-	499	-	500	1,000
017-420-1334-4260	CONTRACTUAL SERVICES	-	-	-	500	500
017-420-1334-4300	DEPARTMENT SUPPLIES	-	960	334	4,500	2,000
017-420-1337-4260	CONTRACTUAL SERVICES	375	6,957	10,221	13,000	14,000
017-420-1337-4300	DEPARTMENT SUPPLIES	-	-	886	2,000	1,000
017-420-1339-4260	CONTRACTUAL SERVICES	-	434	333	900	5,880
017-420-1339-4300	DEPARTMENT SUPPLIES	-	-	-	200	1,000
017-420-1343-4260	CONTRACTUAL SERVICES	19	-	-	2,800	2,800
017-420-1343-4300	ART RECREATION CLASSES	-	33	-	600	1,000
017-420-1354-4260	ADMINISTRATIVE FEES	-	-	-	8,203	-
017-420-1355-4260	CONTRACTUAL SERVICES	-	-	-	-	2,000
017-420-1355-4300	VETERANS PROGRAM	2,520	-	5,846	5,000	2,000
017-420-1362-4260	CONTRACTUAL SERVICES	290	4,316	6,418	7,000	7,900
017-420-1364-4260	CONTRACTUAL SERVICES	-	-	-	500	2,500
017-420-1364-4300	DEPARTMENT SUPPLIES	-	-	-	-	500
017-420-1395-4260	CONTRACTUAL SERVICES	3,436	(280)	-	2,500	2,250
017-420-1395-4300	DEPARTMENT SUPPLIES	2,605	-	-	1,500	1,500
017-420-1399-4260	DAY CAMP-CONTRACTUAL SRVCS.	37	193	-	1,200	1,200
017-420-1399-4300	DAY CAMP-DEPT. SUPPLIES	1,840	5,562	11,265	5,600	5,000
<i>Operations & Maintenance Costs</i>		12,051	89,785	127,619	172,003	151,380
017-420-0000-4500	CAPITAL EXPENSES	-	-	-	51,360	-
<i>Capital Costs</i>		-	-	-	51,360	-
Total Appropriations		36,346	188,747	200,342	310,763	226,602
ANNUAL SURPLUS/DEFICIT		3,748	(35,022)	(23,405)	4,897	26,198
Ending Balance:		27,754	(7,268)	(30,673)	(25,776)	422



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:	11,555,394	11,743,822	9,435,544	10,370,215	9,962,141
REVENUES		2021	2022	2023	2024	2025	
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted	
3110-0000	SECURED PROPERTY TAXES-CURR YR	3,044,413	2,639,954	4,716,287	2,922,568	4,715,000	
3120-0000	UNSECURED PROPERTY TAXES C/Y	67,515	71,387	443,634	-	300,000	
3130-0000	PRIOR YEARS PROPERTY TAXES	3,011	3,531	(12,637)	-	-	
3150-0000	PROPERTY TAX PENALTIES & INT	113,649	72,804	55,225	-	55,000	
3175-0000	PROJECT 4 TAX LEVY	-	-	-	-	-	
3181-0000	PROJECT 1 TAX LEVY	149,352	110,317	2,718	174,597	-	
3183-0000	PROJECT 1A TAX LEVY	154,665	159,943	3,787	198,842	-	
3185-0000	PROJECT 2 TAX LEVY	139,101	111,380	3,352	141,149	-	
3188-0000	PROJECT 3 TAX LEVY	306,299	256,045	5,622	362,507	-	
3191-0000	PROJECT 3A TAX LEVY	824,151	699,844	30,915	879,259	-	
3500-0000	INTEREST INCOME	59,555	86,410	120,140	-	-	
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(71,286)	(215,434)	(144,795)	-	-	
3625-0000	HOMEOWNERS PROPERTY TAX RELIEF	26,186	21,771	23,732	-	25,000	
3903-0000	EMPLOYEES PENSION CONTRIBUTION	110,504	147,774	195,680	100,000	150,000	
3945-0000	BOND PROCEEDS	-	31,780,000	-	-	-	
3970-0000	TRANSFER FROM GENERAL FUND	-	-	-	176,333	176,333	
3992-0000	TRANSFER FROM SEWER FUND	-	-	-	12,434	12,434	
3995-0000	TRANSFER FROM WATER FUND	-	-	-	12,434	12,434	
Total Revenue		4,927,114	35,945,724	5,443,660	4,980,123	5,446,201	

APPROPRIATIONS		2021	2022	2023	2024	2025	
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted	
018-101-0000-4124	RETIREMENT	2,846	2,885	3,365	13,233	4,420	
018-102-0000-4124	RETIREMENT	-	-	-	-	-	
018-105-3689-4124	RETIREMENT	7,625	2,218	-	-	-	
018-105-0000-4124	RETIREMENT	52,908	63,366	75,653	80,134	84,417	
018-106-0000-4124	RETIREMENT	52,055	60,560	68,413	70,285	-	
018-106-3689-4124	RETIREMENT	57	-	-	-	-	
018-107-0000-4124	RETIREMENT	-	-	2,053	12,672	17,937	
018-115-0000-4124	RETIREMENT	26,355	29,556	31,850	33,341	36,137	
018-115-3689-4124	RETIREMENT	35	-	-	-	-	
018-116-0000-4124	RETIREMENT	52	64	-	-	-	
018-130-0000-4124	RETIREMENT	68,029	84,986	89,435	88,265	94,973	
018-130-3689-4124	RETIREMENT	1,908	137	-	-	-	
018-131-0000-4124	RETIREMENT	8,564	28	-	-	-	
018-133-0000-4124	RETIREMENT	-	-	-	-	56,365	
018-135-0000-4124	RETIREMENT	-	-	2,138	10,055	10,650	
018-140-0000-4124	RETIREMENT	14,102	4,527	8,599	9,823	15,593	
018-150-0000-4124	RETIREMENT	39,168	22,126	17,181	22,174	18,394	
018-150-3689-4124	RETIREMENT	944	-	-	-	-	
018-152-0000-4124	RETIREMENT	30,684	33,239	41,204	42,436	53,530	
018-152-3689-4124	RETIREMENT	7,671	1,422	-	-	-	
018-155-0000-4124	RETIREMENT	-	-	5,571	9,748	11,192	
018-190-0000-4124	RETIREMENT	2,607,585	34,121,051	593,802	1,312,332	1,078,021	
018-190-0000-4127	RETIRED EMP. HEALTH INS.	-	-	-	-	-	
018-190-0000-4265	ADMINISTRATIVE EXPENSE	-	565,568	4,750	-	-	
018-190-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-	

Fund: Retirement Fund
Resp. Dept: Finance

APPROPRIATIONS (Cont.)		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
018-222-0000-4124	RETIREMENT	158,701	162,957	174,132	194,535	153,765
018-222-3689-4124	RETIREMENT	108	-	-	-	-
018-224-0000-4124	RETIREMENT	180,505	171,520	161,080	217,574	191,055
018-224-3689-4124	RETIREMENT	3,361	-	-	-	-
018-225-0000-4124	RETIREMENT	759,234	728,234	788,199	829,435	955,023
018-225-3689-4124	RETIREMENT	-	258	-	-	-
018-226-0000-4124	RETIREMENT	-	-	1,173	-	-
018-230-0000-4124	RETIREMENT	40,037	30,849	40,227	38,591	38,431
018-310-0000-4124	RETIREMENT	53,246	43,922	63,975	59,894	78,257
018-310-3689-4124	RETIREMENT	133	-	-	-	-
018-311-0000-4124	RETIREMENT	4,849	4,308	41,259	44,713	52,682
018-312-0000-4124	RETIREMENT	-	-	-	6,012	5,154
018-346-0000-4124	RETIREMENT	3,157	6,612	5,921	15,926	6,678
018-370-0000-4124	RETIREMENT	4,487	3,528	4,485	15,658	16,031
018-420-0000-4124	RETIREMENT	52,401	50,424	47,757	35,799	36,683
018-422-0000-4124	RETIREMENT	5,446	4,838	10,015	21,744	28,878
018-423-0000-4124	RETIREMENT	20,459	11,652	17,153	24,384	25,951
018-424-0000-4124	RETIREMENT	3,721	15,340	12,801	20,102	16,815
<i>Personnel Costs</i>		<u>4,213,630</u>	<u>36,227,056</u>	<u>2,312,191</u>	<u>3,228,865</u>	<u>3,087,032</u>
018-101-0000-4450	OTHER EXPENSE	4,025	3,203	1,934	5,000	5,000
018-190-0000-4450	OTHER EXPENSE	2,450	2,950	2,450	5,000	5,000
018-190-0000-4480	COST ALLOCATION	518,581	518,580	450,288	405,832	489,580
<i>Operations & Maintenance Costs</i>		<u>525,056</u>	<u>524,733</u>	<u>454,672</u>	<u>415,832</u>	<u>499,580</u>
018-190-0872-4405	PENSION OBLIGATION BONDS-INTEREST	-	262,214	712,126	708,500	702,518
018-190-0872-4429	PENSION OBLIGATION BONDS-PRINC.	-	1,240,000	1,030,000	1,035,000	1,040,000
<i>Pension Obligation Bonds</i>		<u>-</u>	<u>1,502,214</u>	<u>1,742,126</u>	<u>1,743,500</u>	<u>1,742,518</u>
Total Appropriations		4,738,686	38,254,003	4,508,989	5,388,197	5,329,130
ANNUAL SURPLUS/DEFICIT		188,428	(2,308,278)	934,671	(408,074)	117,071
Ending Balance:		11,743,822	9,435,544	10,370,215	9,962,141	10,079,212



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:		4	2	2	33,844	33,844
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3500-0000	INTEREST INCOME	2	1	502	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(2)	(7)	(1,790)	-	-
3880-0000	QUIMBY PARK FEES	-	-	35,130	-	-
3901-0000	MISCELLANEOUS REVENUE	(2)	-	-	-	-
Total Revenue		(2)	(6)	33,842	-	-
APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	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 & Maintenance Costs</i>		-	-	-	-	-
019-423-0201-4600	CAPITAL PROJECTS	-	-	-	-	-
019-423-3708-4600	LAYNE PARK PLAYGROUND	-	-	-	-	-
<i>Capital Projects</i>		-	-	-	-	-
Total Appropriations		-	-	-	-	-
ANNUAL SURPLUS/DEFICIT		(2)	(6)	33,842	-	-
Ending Balance:		2	(4)	33,844	33,844	33,844



ASSET SEIZURE – STATE

FUND NO. 020

FUND OVERVIEW

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

MAJOR PROJECTS/PROGRAMS

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

Fund: State Asset Seizure
Resp. Dept: Police

Beginning Fund Balance:		9,113	10,008	9,859	308	308
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3500-0000	INTEREST INCOME	63	84	19	-	-
3508-0000	NET INCR/DECR FAIR VALUE	(436)	(446)	391	-	-
3875-0000	ASSET FORFEITURE FUND	7,660	213	-	-	-
Total Revenue		7,287	(149)	410	-	-
APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
020-222-0000-4450	OTHER EXPENSE	-	-	-	-	-
020-222-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-
020-225-0000-4500	CAPITAL EXPENSES	6,392	-	9,961	-	-
<i>Capital Costs</i>		<i>6,392</i>	<i>-</i>	<i>9,961</i>	<i>-</i>	<i>-</i>
Total Appropriations		6,392	-	9,961	-	-
ANNUAL SURPLUS/DEFICIT		895	(149)	(9,551)	-	
Ending Balance:		10,008	9,859	308	308	308



ASSET SEIZURE – FEDERAL

FUND NO. 021

FUND OVERVIEW

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

MAJOR PROJECTS/PROGRAMS

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

Fund: Federal Asset Seizure
Resp. Dept: Police

Beginning Fund Balance:		8,906	8,904	8,573	174	174
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3500-0000	INTEREST AND RENTS	96	74	14	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(98)	(405)	350	-	-
3875-0000	ASSET FORFEITURE FUND	-	-	-	-	-
Total Revenue		(2)	(331)	364	-	-
APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
021-222-0000-4500	CAPITAL EXPENSES	-	-	-	-	-
021-225-0000-4500	CAPITAL EXPENSES	-	-	8,763	-	-
<i>Capital Costs</i>		-	-	8,763	-	-
Total Appropriations		-	-	8,763	-	-
ANNUAL SURPLUS/DEFICIT		(2)	(331)	(8,399)	-	-
Ending Balance:		8,904	8,573	174	174	174



**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

Beginning Fund Balance:		5,557	5,555	5,349	246,806	-
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3500-0000	INTEREST INCOME	60	46	3,388	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(61)	(253)	(12,818)	-	-
3664-0000	SURFACE TRANSP. PROG.-LOCAL FUND (STP-L)	-	-	137,330	-	-
3932-0000	HIGHWAY INFRASTRUCTURE PROGRAM (HIP)	-	-	113,557	-	-
Total Revenue		(1)	(206)	241,457	-	-
APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
022-311--0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-
022-311-0560-4270	STREET RESURFACING PROGRAM	-	-	-	-	-
022-311-0000-4600	CAPITAL PROJECTS	-	-	-	246,806	-
<i>Capital Projects</i>		-	-	-	246,806	-
Total Appropriations		-	-	-	246,806	-
ANNUAL SURPLUS/DEFICIT		(1)	(206)	241,457	(246,806)	-
Ending Balance:		5,555	5,349	246,806	-	-

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)

Fund: Measure W Fund - SCW Program
Resp. Dept: Public Works

Beginning Fund Balance:		-	217,551	350,273	464,124	57,266
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3110-0000	TAX INCREMENT	267,325	277,266	275,319	283,000	275,000
3500-0000	INTEREST INCOME	1,312	3,065	8,156	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	1,300	(17,479)	(10,193)	-	-
Total Revenue		269,938	262,851	273,282	283,000	275,000
APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
023-190-0000-4480	COST ALLOCATION	-	-	6,480	10,290	12,401
<i>Operations & Maintenance Costs</i>		-	-	6,480	10,290	12,401
023-311-0000-4260	CONTRACTUAL SERVICES	-	46,302	55,068	72,932	75,000
023-311-0000-4270	PROFESSIONAL SERVICES	44,887	83,828	89,805	80,000	95,000
023-311-0000-4600	CAPITAL PROJECTS	-	-	-	99,715	-
023-341-6556-4600	SF MALL TRASH MANAGEMENT SYST.	7,500	-	3,000	412,000	-
023-384-0000-4270	PROFESSIONAL SERVICES	-	-	5,079	14,922	-
<i>Capital Projects</i>		52,387	130,129	152,952	679,569	170,000
Total Appropriations		52,387	130,129	159,432	689,859	182,401
ANNUAL SURPLUS/DEFICIT		217,551	132,722	113,850	(406,859)	92,599
Ending Balance:		217,551	350,273	464,124	57,266	149,865



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:				
		738,397	1,082,825	1,082,825	388,535	128,758
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3210-0000	SALES AND USE TAXES	353,873	448,054	457,752	450,000	465,765
3500-0000	INTEREST INCOME	10,076	11,267	28,420	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(6,259)	(63,369)	(30,473)	-	-
Total Revenue		357,690	395,951	455,699	450,000	465,765
APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
024-311-0000-4600	CAPITAL PROJECTS	-	-	-	67,500	-
024-311-0157-4600	SAN FERNANDO RD REHAB NO. 601994-18	-	-	-	-	-
024-311-0551-4600	PACOIMA WASH BIKEWAY MSRC	-	16,270	196,678	15,050	-
024-311-0560-4600	STREET RESURFACING PROGRAM	-	16,828	1,267,050	345,000	450,000
024-371-0510-4600	SIGNAL IMPROVEMENTS	-	-	780	193,104	-
024-371-0569-4600	GLENOAKS/ARROYO CURB MODIFICATIONS	-	-	1,556	30,945	-
024-371-0562-4600	HSIP CYCLE 8 TRAFFIC SIGNAL IMPR H807046	13,261	29,182	10,950	58,178	-
<i>Capital Projects</i>		<i>13,261</i>	<i>62,280</i>	<i>1,477,014</i>	<i>709,777</i>	<i>450,000</i>
Total Appropriations		13,261	62,280	1,477,014	709,777	450,000
ANNUAL SURPLUS/DEFICIT		344,429	333,671	(1,021,315)	(259,777)	15,765
Ending Balance:		1,082,825	1,416,496	61,510	128,758	144,523



**ROAD MAINTENANCE AND
REHABILITATION FUND (SB1)**

FUND NO. 025

FUND OVERVIEW

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

MAJOR PROJECTS/PROGRAMS

- Annual Street Resurfacing Project

Fund: Road Maintenance and Rehab Act Fund (SB1)

Resp. Dept: Public Works

Beginning Fund Balance:		693,114	1,165,635	1,165,635	203,331	(84,514)
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3500-0000	INTEREST INCOME	9,752	11,818	22,270	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(4,531)	(66,232)	(375)	-	-
3623-0000	RMRA TAX ALLOCATION SECT 2032	467,301	492,819	527,766	584,584	605,208
Total Revenue		472,522	438,405	549,661	584,584	605,208
APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
025-311-0000-4600	CAPITAL PROJECTS	-	-	-	-	-
025-311-0182-4600	PICO ST & SF RD IMPRV NO. 602080-19	-	49,954	-	-	-
025-311-0560-4600	STREET RESURFACING PROGRAM	-	16,828	1,717,752	865,765	350,000
025-311-0565-4600	GLEANOAKS BRIDGE FENCING	-	-	165,836	6,664	150,000
Capital Projects		-	66,782	1,883,588	872,429	500,000
Total Appropriations		-	66,782	1,883,588	872,429	500,000
ANNUAL SURPLUS/DEFICIT		472,522	371,623	(1,333,927)	(287,845)	105,208
Ending Balance:		1,165,635	1,537,258	(168,292)	(84,514)	20,694



**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.

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

Beginning Fund Balance:		24,459	24,814	24,814	-	-
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3693-0182	PICO ST & SF RD IMPRV NO. 602080-19	22,000	471,487	51,971		-
3693-0185	BUSINESS ASSISTANCE PRG NO. 602498-21	-	19,110		21,503	-
3693-0329	PPE BUSINESS ASSISTANCE CV 1089-19	18,345	-	-	-	-
3693-0336	RESIDENTIAL FOOD DISTRIBUTION CV 1088-19	108,127	-	-	-	-
3693-0561	NEIGHBORHOOD CLEANUP PROGRAM	-	-	-	25,000	-
3693-7533	FINANCIAL LITERACY	-	-	-	20,000	-
3693-0887	RESIDENT RECREATION PROG SCHOLARSHIPS	-	-	5,476	20,000	-
Total Revenue		148,472	490,597	57,447	86,503	-
APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
026-152-0561-4260	NEIGHBORHOOD CLEANUP PROGRAM	-	-	-	25,000	-
026-107-0185-4270	SMALL BUSINESS ASST PROGRAM	-	-	-	5,500	-
026-107-0185-4450	SMALL BUSINESS ASST PROGRAM	-	-	-	16,003	-
026-311-0182-4260	CONTRACTUAL SERVICES	20,264	29,245	24,975	-	-
026-311-0182-4600	PICO ST & SF RD IMPRV NO. 602080-19	-	467,056	-	-	-
026-420-0185-4270	BUSINESS ASSISTANCE PRG NO. 602498-21	-	19,110	-	-	-
026-420-0329-4260	CONTRACTUAL SERVICES	2,190	-	-	-	-
026-420-0329-4300	DEPARTMENT SUPPLIES	16,845	-	-	-	-
026-420-0887-4260	RESIDENT RECREATION PROG SCHOLARSHIPS	-	-	4,092	17,496	-
026-420-0887-4300	RESIDENT RECREATION PROG SCHOLARSHIPS	-	-	1,382	2,504	-
026-420-7533-4270	FINANCIAL LITERACY	-	-	-	20,000	-
026-422-0336-4260	CONTRACTUAL SERVICES	8,799	-	-	-	-
026-422-0336-4300	DEPARTMENT SUPPLIES	100,019	-	-	-	-
<i>Operations & Maintenance Costs</i>		<i>148,117</i>	<i>515,411</i>	<i>30,449</i>	<i>86,503</i>	<i>-</i>
Total Appropriations		148,117	515,411	30,449	86,503	-
ANNUAL SURPLUS/DEFICIT		355	(24,814)	26,998	-	-
Ending Balance:		24,814	-	51,812	-	-

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

Fund: Street Lighting

Resp. Dept: Public Works

Beginning Fund Balance:		232,111	377,643	386,556	469,156	448,768
REVENUES		2021	2022	2023	2024	2025
	Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
3110-0000	SECURED PROPERTY TAXES-CURR YR	323,283	323,245	324,649	325,000	325,000
3130-0000	PRIOR YEARS PROPERTY TAXES	(7)	742	(37)	-	-
3150-0000	PROPERTY TAX PENALTIES & INT	17,878	8,867	8,808	-	-
3970-0000	TRANSFER FROM GENERAL FUND	20,000	-	-	-	-
Total Revenues		361,153	332,854	333,420	325,000	325,000
APPROPRIATIONS		2021	2022	2023	2024	2025
	Account Number & Title	Actual	Adjusted	Actual	Adjusted	Adopted
027-180-0000-4127	RETIRED EMP. HEALTH INS.	8,631	18,950	5,070	-	-
027-344-0000-4101	SALARIES-PERMANENT EMPLOYEES	23,076	68,092	43,081	46,201	50,193
027-344-0000-4103	WAGES-TEMPORARY & PART TIME	-	-	-	-	-
027-344-0000-4105	OVERTIME	-	729	953	-	-
027-344-0000-4120	O.A.S.D.I.	1,765	5,148	3,369	3,534	3,840
027-344-0000-4124	RETIREMENT	4,060	10,162	3,893	3,534	4,051
027-344-0000-4126	HEALTH INSURANCE	6,343	15,165	14,951	17,881	18,203
027-344-0000-4128	DENTAL INSURANCE	482	1,443	1,390	-	569
027-344-0000-4129	RETIREE HEALTH SAVINGS	3	471	1,106	1,170	780
027-344-0000-4130	WORKER'S COMPENSATION INS.	2,800	7,579	6,256	6,570	5,020
027-344-0000-4134	LONG TERM DISABILITY INSURANCE	-	241	-	-	-
027-344-0000-4136	OPTICAL INSURANCE	148	379	227	-	190
027-344-0000-4138	LIFE INSURANCE	24	41	61	59	59
027-344-3689-XXXX	COVID-19 GLOBAL OUTBREAK	30	-	-	-	-
Personnel Costs		47,362	128,399	80,357	78,949	82,905
027-344-0000-4210	UTILITIES	107,886	130,353	145,728	100,000	100,000
027-344-0000-4260	CONTRACTUAL SERVICES	5,000	5,000	5,192	5,500	5,500
027-344-0000-4300	DEPARTMENT SUPPLIES	-	1,299	4,842	10,000	10,000
027-344-0000-4320	DEPARTMENT EQUIPMENT MAINT	148	-	-	375	375
027-344-0000-4340	SMALL TOOLS	240	87	378	375	375
027-344-0000-4390	VEHICLE ALLOW & MILEAGE	-	179	-	-	-
027-344-0000-4480	COST ALLOCATION	51,182	51,180	14,323	27,685	31,269
027-344-0301-4300	PW MAINT. & REPAIR SUPPLIES	3,803	7,443	-	8,000	-
Operations & Maintenance Costs		168,259	195,542	170,463	151,935	147,519
027-344-0000-4500	CAPITAL EXPENSES	-	-	-	114,504	-
Capital Projects		-	-	-	114,504	-
Total Appropriations		215,621	323,941	250,820	345,388	230,424
ANNUAL SURPLUS/DEFICIT		145,532	8,913	82,600	(20,388)	94,576
Ending Balance:		377,643	386,556	469,156	448,768	543,344

MEASURE H FUND**FUND NO. 028****FUND OVERVIEW**

Measure H is Transaction and Use Tax to Prevent and Combat Homelessness, which became effective in March 2017 to provide revenue to combat the homeless crisis in Los Angeles County.

The purpose of Los Angeles County Measure H funds is to support programs that align with the County's New Framework to End Homelessness, focusing on all partners collaborating on these five actions – Coordinate, Prevent, Connect, House, and Stabilize. A key part of Measure H is the Local Solutions Fund, spanning five years (FY 2022-2027), which create multi-year agreements with regional and local jurisdictions responsible for administering homeless services and housing programs. These programs are expected to align with the strategies and guiding principles set forth in Los Angeles County's New Framework to End Homelessness. The guiding principles for cities receiving funding through this initiative are as follows:

1. Respond, at scale, to the persistently underserves
2. Expand the supply of permanent housing
3. Leverage the infrastructure and capacity of the mainstream and rehousing systems to advance local solutions
4. Advance racial equity, and work in partnership with people with lived expertise

Fund: Measure H**Resp. Dept: Community Development**

Beginning Fund Balance:

		-	-	-	-	-
REVENUES		2021	2022	2023	2024	2025
	Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
3210-0000	SALES AND USE TAXES	-	-	-	25,576	54,837
Total Revenue		-	-	-	25,576	54,837

APPROPRIATIONS		2021	2022	2023	2024	2025
	Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
028-155-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	-	24,396
028-155-0000-4105	OVERTIME	-	-	-	-	828
028-155-0000-4120	O.A.S.D.I.	-	-	-	-	1,867
028-155-0000-4124	RETIREMENT	-	-	-	-	1,969
028-155-0000-4126	HEALTH INSURANCE	-	-	-	-	3,022
028-155-0000-4128	DENTAL INSURANCE	-	-	-	-	95
028-155-0000-4129	RETIREE HEALTH SAVINGS	-	-	-	-	300
028-155-0000-4130	WORKER'S COMPENSATION INS.	-	-	-	-	305
028-155-0000-4136	OPTICAL INSURANCE	-	-	-	-	32
028-155-0000-4138	LIFE INSURANCE	-	-	-	-	23
<i>Personnel Costs</i>		-	-	-	-	32,837
028-155-0000-4260	CONTRACTUAL SERVICES	-	-	-	-	-
028-155-0000-4270	PROFESSIONAL SERVICES	-	-	-	12,000	12,000
028-155-0000-4300	DEPARTMENT SUPPLIES	-	-	-	13,576	10,000
<i>Operations & Maintenance Costs</i>		-	-	-	25,576	22,000
Total Appropriations		-	-	-	25,576	54,837

ANNUAL SURPLUS/DEFICIT		-	-	-	-	-
Ending Balance:		-	-	-	-	-



**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:		374,846	342,810	342,810	340,919	207,420
REVENUES		2021	2022	2023	2024	2025
	Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
3500-0000	INTEREST INCOME	3,879	2,966	6,311	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(4,763)	(16,587)	(5,152)	-	-
3509-0000	INTEREST INCOME - LEASES	-	659	676	-	-
3510-0000	FILMING REVENUE	-	-	15,898	-	-
3525-0000	LEASE REVENUE	-	(372)	(372)	-	-
3520-0000	RENTAL INCOME	22,345	26,422	26,027	26,050	26,050
3737-0000	EV CHARGING STATIONS	1,699	5,457	7,547	6,500	6,500
3850-0000	PARKING METER REVENUE-STREETS	88,897	130,254	115,618	117,000	120,000
3855-0000	PARKING METER REVENUE-LOT 6N	-	-	-	-	-
3870-0000	BUSINESS LICENSE TAX-AREA A	21,979	56,007	57,841	55,000	57,500
Total Revenue		134,037	204,807	224,394	204,550	210,050

APPROPRIATIONS		2021	2022	2023	2024	2025
	Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
029-335-0000-4101	SALARIES-PERMANENT EMPLOYEES	48,189	73,312	48,231	50,595	74,168
029-335-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	300	-	-
029-335-0000-4105	OVERTIME	2,633	1,517	-	-	-
029-335-0000-4120	O.A.S.D.I.	3,888	5,718	3,713	3,842	5,674
029-335-0000-4124	RETIREMENT	8,245	12,659	6,079	5,976	13,212
029-335-0000-4126	HEALTH INSURANCE	16,601	21,766	16,085	17,112	28,817
029-335-0000-4128	DENTAL INSURANCE	1,232	1,303	1,325	535	901
029-335-0000-4129	RETIREE HEALTH SAVINGS	500	773	772	900	396
029-335-0000-4130	WORKER'S COMPENSATION INS.	7,227	10,539	4,848	7,141	7,417
029-335-0000-4134	LONG TERM DISABILITY INSURANCE	-	141	-	-	-
029-335-0000-4136	OPTICAL INSURANCE	249	283	231	96	301
029-335-0000-4138	LIFE INSURANCE	59	94	76	68	82
<i>Personnel Costs</i>		<i>88,823</i>	<i>128,103</i>	<i>81,660</i>	<i>86,265</i>	<i>130,968</i>
029-335-0000-4210	UTILITIES	26,041	26,705	32,190	22,000	25,000
029-335-0000-4250	RENTS AND LEASES	-	-	-	-	-
029-335-0000-4260	CONTRACTUAL SERVICES	-	4,445	52,512	73,500	53,000
029-335-0000-4270	PROFESSIONAL SERVICES	-	1,978	-	-	-
029-335-0000-4300	DEPARTMENT SUPPLIES	17,619	20,671	16,055	20,232	16,000
029-335-0000-4330	BLDG MAINT & REPAIRS	-	-	1,562	-	-
029-335-0000-4340	SMALL TOOLS	181	250	247	250	-
029-335-0000-4360	PERSONNEL TRAINING	-	-	-	150	-
029-335-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	-	-
029-335-0000-4400	VEHICLE OPERATION & MAINT	1,120	3,511	3,052	4,500	3,000
029-335-0000-4402	FUEL	1,729	1,997	1,740	1,600	1,800
029-335-0000-4480	COST ALLOCATION	30,559	30,600	23,813	29,552	35,052
029-335-0301-4300	PW MAINT. & REPAIR SUPPLIES	-	-	-	-	-
<i>Operations & Maintenance Costs</i>		<i>77,249</i>	<i>90,157</i>	<i>131,171</i>	<i>151,784</i>	<i>133,852</i>

APPROPRIATIONS (Cont.)		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
029-335-0000-4500	CAPITAL EQUIPMENT	-	-		-	-
029-335-0000-4600	CAPITAL PROJECTS	-	-	-	100,000	50,000
029-335-0559-4600	CP PARKING LOT 5 IMPROVEMENTS	-	-	-	-	-
029-335-3699-4600	ELECTR VEH CHARGING STATIONS NO.16076	-	-	-	-	-
<i>Capital Projects</i>		-	-	-	100,000	50,000
Total Appropriations		166,073	218,261	212,831	338,049	314,820
ANNUAL SURPLUS/DEFICIT		(32,036)	(13,454)	11,563	(133,499)	(104,770)
Ending Balance:		342,810	329,356	354,373	207,420	102,650



MALL MAINTENANCE OPERATIONS

FUND NO. 030

FUND OVERVIEW

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

Fund: Mall Maintenance Operations

Resp. Dept: Public Works

Beginning Fund Balance:		(18,121)	(30,829)	(107,269)	(158,523)	(105,523)
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3930-0000	MALL MAINTENANCE LEVY	29,024	50,113	44,090	53,000	60,000
Total Revenue		29,024	50,113	44,090	53,000	60,000

APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
030-341-0000-4101	SALARIES-PERMANENT EMPLOYEES	11,568	48,012	1,323	-	-
030-341-0000-4103	WAGES-TEMPORARY & PART-TIME	4,849	21,269	30,780	-	-
030-341-0000-4105	OVERTIME	2,161	11,586	27,284	-	-
030-341-0000-4120	O.A.S.D.I.	1,421	6,186	4,544	-	-
030-341-0000-4124	RETIREMENT	2,129	4,352	21	-	-
030-341-0000-4126	HEALTH INSURANCE	2,962	14,216	-	-	-
030-341-0000-4128	DENTAL INSURANCE	238	63	-	-	-
030-341-0000-4129	RETIREE HEALTH SAVINGS	122	975	287	-	-
030-341-0000-4130	WORKER'S COMPENSATION INS.	2,287	10,033	7,283	-	-
030-341-0000-4136	OPTICAL INSURANCE	49	11	-	-	-
030-341-0000-4138	LIFE INSURANCE	15	98	-	-	-
<i>Personnel Costs</i>		<i>27,801</i>	<i>116,800</i>	<i>71,522</i>	<i>-</i>	<i>-</i>
030-341-0000-4210	UTILITIES	590	838	874	-	-
030-341-0000-4250	RENT & LEASES	-	-	-	-	-
030-341-0000-4260	CONTRACT SERVICES	-	-	-	-	-
030-341-0000-4300	DEPARTMENT SUPPLIES	2,777	4,537	2,450	-	-
030-341-0000-4310	EQUIPMENT AND SUPPLIES	-	-	150	-	-
030-341-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-
030-341-0000-4325	UNIFORM ALLOWANCE	-	-	-	-	-
030-341-0000-4325	UNIFORM ALLOW-FULL TIME EMP	-	-	-	-	-
030-341-0000-4340	SMALL TOOLS	495	200	-	-	-
030-341-0301-4300	DEPARTMENT SUPPLIES	6,193	4,178	2,996	-	-
<i>Operations & Maintenance Costs</i>		<i>10,055</i>	<i>9,754</i>	<i>6,470</i>	<i>-</i>	<i>-</i>
030-341-0000-4706	LIABILITY CHARGE	-	-	-	-	-
030-341-0000-4743	FACILITY MAINTENANCE CHARGE	3,876	-	17,352	-	-
<i>Internal Service Charges</i>		<i>3,876</i>	<i>-</i>	<i>17,352</i>	<i>-</i>	<i>-</i>
030-341-0000-4500	CAPITAL EXPENSES	-	-	-	-	-
<i>Capital Costs</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Appropriations		41,732	126,553	95,344	-	-

ANNUAL SURPLUS/DEFICIT		(12,708)	(76,440)	(51,254)	53,000	60,000
Ending Balance:		(30,829)	(107,269)	(158,523)	(105,523)	(45,523)



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:		68,838	60,390	1,857,537	1,483,638	56,348
REVENUES		2021	2022	2023	2024	2025
	Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
3231-0174	PEG CAPITAL FEE	-	-	-	-	-
3970-0000	TRANSFER FROM GENERAL FUND	-	1,742,803	3,053,194	-	-
3992-0000	TRANSFER FROM SEWER FUND	-	28,321	-	-	-
3970-0000	TRANSFER FROM WATER FUND	-	169,926	-	-	-
Total Revenues		-	1,941,050	3,053,194	-	-
APPROPRIATIONS		2021	2022	2023	2024	2025
	Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
032-150-0578-4270	ADAPTATION PLANNING GRT# OPR23125	-	-	-	37,860	-
032-311-0000-4600	CAPITAL PROJECTS	-	-	10,125	125,570	-
032-311-0182-4600	PICO ST & SF RD IMPROVEMENTS	-	40,000	-	-	-
032-311-0560-4600	STREET RESURFACING PROGRAM	-	-	690,286	101,909	-
032-311-0628-4600	SF SAFE & ACTIVE ST IMPLEMENTATION	-	6,448	-	-	-
032-311-0866-4600	SIDEWALK REPAIR PROJECT	-	-	22,160	2,840	-
032-346-0665-4600	TREE REPLACEMENT PROGRAM	8,448	4,000	-	31,638	-
032-370-3648-4270	COMMUNITY POWER RESILIENCY PRG	-	12,750	2,250	-	-
032-390-0765-4600	HVAC SYSTEM FOR PD FACILITY	-	80,705	2,702,272	1,127,473	-
<i>Capital Projects</i>		<i>8,448</i>	<i>143,903</i>	<i>3,427,093</i>	<i>1,427,290</i>	-
Total Appropriations		8,448	143,903	3,427,093	1,427,290	-
ANNUAL SURPLUS/DEFICIT		(8,448)	1,797,147	(373,899)	(1,427,290)	-
Ending Balance:		60,390	1,857,537	1,483,638	56,348	56,348



PAVEMENT MANAGEMENT FUND

FUND NO. 050

FUND OVERVIEW

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

Fund: Pavement Management Fund
Resp. Dept: Public Works

Beginning Fund Balance:		14,264	14,261	14,261	13,734	13,734
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3500-0000	INTEREST INCOME	153	118	238	-	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(156)	(645)	(155)	-	-
3800-0000	MISCELLANEOUS REVENUE	-	-	-	-	-
3978-0000	TRANS FROM RETIREMENT TAX FUND	-	-	-	-	-
Total Revenue		(3)	(527)	83	-	-
APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
050-311-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-
<i>Operations & Maintenance Costs</i>		-	-	-	-	-
050-311-0000-4600	PARKING LOT IMPROVEMENTS	-	-	-	-	-
050-311-0560-4600	ANNUAL STREET RESURFACING PROJECT	-	-	-	-	-
<i>Capital Projects</i>		-	-	-	-	-
050-310-0000-4901	TRANSFER TO GENERAL FUND	-	-	-	-	-
050-370-0000-4910	TRANSFER TO GRANT FUND	-	-	-	-	-
<i>Transfers</i>		-	-	-	-	-
Total Appropriations		-	-	-	-	-
ANNUAL SURPLUS/DEFICIT		(3)	(527)	83	-	-
Ending Balance:		14,261	13,734	14,344	13,734	13,734



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:		28,266	31,019	31,019	28,507	31,019
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3954-0000	RECYCLING REVENUE SHARE PROGRAM	10,000	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	7,500	-	-
3607-1355	VETERANS PROGRAM	-	-	-	-	-
3607-1380	L P SR CHECKBOOK	-	-	-	-	-
3607-3711	HEALTHY SF OPEN ST EVENT	-	-	-	-	-
3901-0000	MISCELLANEOUS REVENUE	-	-	250	-	-
3970-0000	TRANSFER FROM GENERAL FUND	-	-	-	25,000	-
Total Revenues		10,000	11,553	17,750	35,000	10,000

APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
053-101-0101-4430	ACTIVITIES AND PROGRAMS	750	1,822	2,428	-	-
053-101-0102-4430	ACTIVITIES AND PROGRAMS	1,000	1,250	3,850	-	-
053-101-0103-4430	ACTIVITIES AND PROGRAMS	4,553	-	-	2,000	2,000
053-101-0104-4430	ACTIVITIES AND PROGRAMS	-	-	-	2,000	2,000
053-101-0107-4430	ACTIVITIES AND PROGRAMS	-	1,747	1,230	2,000	2,000
053-101-0108-4430	ACTIVITIES AND PROGRAMS	-	1,746	500	2,000	-
053-101-0109-4430	ACTIVITIES AND PROGRAMS	944	-	-	-	-
053-101-0111-4430	ACTIVITIES AND PROGRAMS	-	-	-	-	-
053-101-0113-4430	ACTIVITIES AND PROGRAMS	-	-	-	2,000	2,000
053-101-0114-4430	ACTIVITIES AND PROGRAMS	-	-	-	-	2,000
053-115-0000-4390	ICFA SCHOLARSHIP (ED. COMM)	-	-	-	-	-
053-101-9818-4430	ACTIVITIES AND PROGRAMS	-	-	-	-	-
053-150-0545-4270	CONTRACTUAL SERVICES	-	-	-	25,000	-
053-194-1395-4300	5K RUNNING RACE	-	-	-	-	-
053-194-9810-4430	SENIOR ORCHESTRA	-	-	-	-	-
053-420-1355-4300	VETERANS PROGRAM	-	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 & Maintenance Costs</i>		<i>7,247</i>	<i>14,065</i>	<i>8,008</i>	<i>35,000</i>	<i>10,000</i>
Total Appropriations		7,247	14,065	8,008	35,000	10,000

ANNUAL SURPLUS/DEFICIT		2,753	(2,512)	9,742	-	-
Ending Balance:		31,019	28,507	40,761	28,507	31,019

**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:		61,098	93,312	120,263	166,049	177,947
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
055-3315-0000	GENERAL PLAN UPDATE SURCHARGE	9,291	9,749	8,812	10,000	10,000
055-3351-0000	SB1186 STATE FEE	11,083	12,542	12,098	10,000	12,000
055-3500-0000	INTEREST INCOME	931	990	2,848	-	-
055-3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(463)	(5,662)	(4,079)	-	-
055-3719-0154	AIMS MAINT & DEVELOP SURCHARGE EDGESOFT	36,333	34,292	52,469	30,000	50,000
055-3900-0000	OTHER REVENUE	-	-	-	-	-
Total Revenue		57,173	51,911	72,148	50,000	72,000
APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
055-135-0000-4260	CONTRACTUAL SERVICES	24,960	24,960	24,960	30,662	32,000
055-140-0000-4260	CONTRACTUAL SERVICES	-	-	-	-	-
055-140-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-
055-140-0000-4360	PERSONNEL TRAINING	-	-	-	6,000	6,500
055-140-0000-4480	COST ALLOCATION	-	-	1,402	1,440	1,852
<i>Operations & Maintenance Costs</i>		<i>24,960</i>	<i>24,960</i>	<i>26,362</i>	<i>38,102</i>	<i>40,352</i>
Total Appropriations		24,960	24,960	26,362	38,102	40,352
ANNUAL SURPLUS/DEFICIT		32,213	26,951	45,786	11,898	31,648
Ending Balance:		93,312	120,263	166,049	177,947	209,595



LOW/MODERATE INCOME HOUSING
FUND

FUND NO. 094

FUND OVERVIEW

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

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

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

Fund: Low Income Housing
Dept: Community Development

Beginning Fund Balance: 3,388,093 3,439,544 3,436,179 3,416,646 3,308,481

REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3110-0000	TAX INCREMENT	-	-	-	-	-
3500-0000	INTEREST AND RENTS	-	-	-	-	-
3502-0000	INTEREST RECEIVED/RDA LOANS	615	471	380	700	-
3503-0000	REVENUE/RDA LOANS	-	-	-	-	-
3505-0000	EQUITY SHARE	55,021	-	-	-	-
Total Revenues		55,636	471	380	700	-

APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
094-155-0000-4101	SALARIES-PERMANENT EMPLOYEES	3,292	3,439	14,330	22,656	24,396
094-155-0000-4120	O.A.S.D.I.	252	263	1,158	1,733	1,867
094-155-0000-4124	RETIREMENT	589	-	1,858	1,792	1,969
094-155-0000-4126	HEALTH INSURANCE	-	-	1,407	7,153	3,022
094-155-0000-4128	DENTAL INSURANCE	-	-	70	-	95
094-155-0000-4129	RETIREE HEALTH SAVINGS	-	-	434	150	300
094-155-0000-4130	WORKER'S COMPENSATION INS.	52	54	624	358	305
094-155-0000-4136	OPTICAL INSURANCE	-	-	16	-	32
094-155-0000-4138	LIFE INSURANCE	-	-	16	23	23
<i>Personnel Costs</i>		<i>4,185</i>	<i>3,756</i>	<i>19,913</i>	<i>33,865</i>	<i>32,009</i>
094-110-0000-4270	PROFESSIONAL SERVICES	-	-	-	75,000	75,000
094-155-0000-4230	ADVERTISING	-	80	-	-	-
094-155-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-
<i>Operations & Maintenance Costs</i>		<i>-</i>	<i>80</i>	<i>-</i>	<i>75,000</i>	<i>75,000</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>
Total Appropriations		4,185	3,836	19,913	108,865	107,009

ANNUAL SURPLUS/DEFICIT	51,451	(3,365)	(19,533)	(108,165)	(107,009)
Ending Balance:	3,439,544	3,436,179	3,416,646	3,308,481	3,201,472



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	14,127	14,127	14,127
REVENUES	Account Number & Title	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 Adopted
3500-0000	INTEREST INCOME	-	-	-	-	-
3696-0101	AB109 TASK FORCE (STATE)	-	20	-	-	-
Total Revenues		-	20	-	-	-
APPROPRIATIONS	Account Number & Title	2021 Actual	2022 Actual	2023 Actual	2024 Adjusted	2025 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 & Maintenance Costs</i>		-	-	-	-	-
Total Appropriations		-	-	-	-	-
ANNUAL SURPLUS/DEFICIT		-	-	-	-	-
Ending Balance:		14,107	14,127	14,127	14,127	14,127



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:		-	(2,000)	-	4,330	-
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3697-3639	CA ARTS COUNCIL #AIS-16-00134	-	-	-	-	-
3697-3647	CALIFORNIA ARTS COUNCIL #AE-EXT-17-1595	-	-	-	-	-
3697-3653	CA ARTS COUNCIL #YAA-18-5353	-	-	-	-	-
3697-3657	CALIFORNIA ARTS COUNCIL #YAA-19-7014	18,000	2,000	-	-	-
3697-3658	CA ARTS COUNCIL #AS-14-0415	-	-	19,000	-	-
3697-3659	CA ARTS COUNCIL #AS-15-0503	-	-	-	-	-
3697-3694	CA ARTS COUNCIL #AIS 16-00118	-	-	-	25,000	-
3697-3657	CA ARTS COUNCIL #AA-19-701	-	-	-	-	-
Total Revenue		18,000	2,000	19,000	25,000	-

APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
108-424-3639-4260	CA ARTS COUNCIL #AIS-16-00134	-	-	-	-	-
108-424-3647-4300	DEPARTMENT SUPPLIES	-	-	-	-	-
108-424-3657-4260	CONTRACTUAL SERVICES	20,000	-	-	-	-
108-424-3658-4260	CONTRACTUAL SERVICES	-	-	14,670	4,330	-
108-424-3658-4300	DEPARTMENT SUPPLIES	-	-	-	-	-
108-424-3658-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	-	-
108-424-3659-4260	CONTRACTUAL SERVICES	-	-	-	-	-
108-424-3694-4260	CONTRACTUAL SERVICES	-	-	-	25,000	-
108-424-3659-4300	DEPARTMENT SUPPLIES	-	-	-	-	-
<i>Operations & Maintenance Costs</i>		<i>20,000</i>	<i>-</i>	<i>14,670</i>	<i>29,330</i>	<i>-</i>
Total Appropriations		20,000	-	14,670	29,330	-

ANNUAL SURPLUS/DEFICIT		(2,000)	2,000	4,330	(4,330)	-
Ending Balance:		(2,000)	-	4,330	-	-

**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:		(18,149)	(17,348)	11,480	12,614	7,748
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3697-3614	NATIONAL ENDOWMENT FOR ARTS #1829547	-	-	-	55,000	-
3697-3618	NATIONAL ENDOWMENT ARTS #16-5100-7054	-	-	-	-	-
3697-3637	NATIONAL ENDOWMENT FOR ARTS 1887949-55-22	-	-	-	-	-
3697-3638	PARK GRANTS	-	50,000	-	-	-
3697-3656	NATIONAL ENDOWMENT ARTS NO.18646955521	-	-	40,000	-	-
3697-3678	NATIONAL ENDOWMENT ARTS	-	-	-	-	-
3697-3692	NATIONAL ENDOWMENT FOR ARTS #1858258-55-20	-	40,000	-	-	-
3697-3693	NATIONAL ENDOWMENT ARTS #1847750-55-19	50,000	-	-	-	-
Total Revenues		50,000	90,000	40,000	55,000	-
APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
109-424-3614-4260	CONTRACTUAL SERVICES	-	-	-	55,000	-
109-424-3618-4260	NAT. ENDOW. ARTS #16-5100-7054	-	-	-	-	-
109-424-3637-4260	CONTRACTUAL SERVICES	-	-	37,386	4,746	-
109-424-3638-4260	CONTRACTUAL SERVICES	-	-	-	-	-
109-424-3656-4260	CONTRACTUAL SERVICES	-	38,520	1,480	120	-
109-424-3678-4260	CONTRACTUAL SERVICES	-	-	-	-	-
109-424-3692-4260	CONTRACTUAL SERVICES	17,348	22,652	-	-	-
109-424-3693-4260	CONTRACTUAL SERVICES	31,852	-	-	-	-
<i>Operations & Maintenance Costs</i>		<i>49,200</i>	<i>61,172</i>	<i>38,866</i>	<i>59,866</i>	<i>-</i>
Total Appropriations		49,200	61,172	38,866	59,866	-
ANNUAL SURPLUS/DEFICIT		800	28,828	1,134	(4,866)	-
Ending Balance:		(17,348)	11,480	12,614	7,748	7,748



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: DUI Avoid Campaign
Resp. Dept: Police

		Beginning Fund Balance:				
		3,056	3,056	3,056	3,056	3,056
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3696-0880 FEDERAL FUNDS		-	-	-	-	-
Total Revenues		-	-	-	-	-
APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
111-220-3670-4105 OVERTIME		-	-	-	-	-
111-220-3670-4120 O.A.S.D.I. #AL1465		-	-	-	-	-
111-220-3670-4130 WORKER'S COMPENSATION INS. #AL1465		-	-	-	-	-
<i>Personnel Costs</i>		-	-	-	-	-
Total Appropriations		-	-	-	-	-
ANNUAL SURPLUS/DEFICIT		-	-	-	-	-
Ending Balance:		3,056	3,056	3,056	3,056	3,056

Fund: Operating Grants

Resp. Dept: Various

Beginning Fund Balance:		55,818	(206,887)	(316,260)	(775,907)	(225,435)
REVENUES		2021	2022	2023	2024	2025
	Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
110-3500-3649	YOUTH REINVESTMENT PROG BSCC 582-19	26	35	15	-	-
110-3601-0184	COMMUNITY RESILIENCE PROGRAM	-	5,000	-	-	-
110-3601-0522	INNOVATION PROGRAM NO. AO-22-617	-	-	-	26,483	-
110-3640-3672	CENSUS 2020 EDU & OUTREACH ACTIVITIES	8,717	-	-	-	-
110-3668-3608	HAZARD MITIGATION PROGRAM	-	-	16,855	-	-
110-3668-3689	COVID-19 GLOBAL OUTBREAK	311,234	-	-	-	-
110-3670-0536	CALAPP PROGRAM	-	-	-	40,000	-
110-3670-0578	ADAPTATION PLANNING GRT# OPR23125	-	-	-	599,918	-
110-3670-3609	PLANNING GRANT PRG 19-PGP-14026	-	-	-	-	-
110-3670-3687	LOCAL EARLY ACTION PLANNING GRT (LEAP)	-	-	-	150,000	-
110-3686-0838	URBAN FOREST MGMT GRT NO. 8GA21429	-	-	454	-	-
110-3686-0869	SB1383 LOCAL ASSISTANCE GRT PROG	-	35,916	-	-	-
110-3686-3671	CA WTR & WASTEWTR ARREARAGE PROG.	-	272,845	(12,554)	-	-
110-3686-7527	SOCALGAS CLIMATE ADAPTATION & RESILIENCY	-	50,000	23,305	-	-
110-3696-0568	SUBSTANCE ABUSE & MENTAL HEALTH-SAMHSA	-	-	-	757,583	-
110-3696-3622	BSCC OFFICER WELLNESS & MENTAL HEALTH	-	-	-	25,000	-
110-3696-3625	2019 URBAN AREA SECURITY INITIATIVE UASI	37,475	6,986	-	-	-
110-3696-3627	OFFICE OF TRAFFIC SAFETY STEP PT20155	30,744	-	-	-	-
110-3696-3628	OTS SELECTIVE TRAFFIC ENFOR STEP PT21053	2,201	13,164	-	-	-
110-3696-3642	SCHOOL RESOURCE OFFICER	(360,000)	-	-	-	-
110-3696-3644	LAW ENFORCEMENT MENTAL HEALTH&WELLNESS	-	-	-	104,914	-
110-3696-3649	YOUTH REINVESTMENT PROG BSCC 582-19	139,731	193,602	261,558	-	-
110-3696-3662	UASI URBAN AREA SEC. INITIATIVE #C1985	-	-	-	-	-
110-3696-3663	HIGH FREQUENCY COMMUNICATIONS EQUIP PRG	-	-	-	119,175	-
110-3696-3667	TOBACCO GRANT PROGRAM	-	-	3,307	160,858	-
110-3696-3668	ALCOHOL POLICING PARTNERSHIP 22-APP24	-	-	25,454	-	-
110-3696-3675	BULLETPROOF VESTS PARTNERSHIP 2022	-	-	-	-	-
110-3696-3677	OFFICE OF TRAFFIC SAFETY (STEP) PT22070	-	-	-	-	-
110-3696-3678	BSCC ORGANIZED RETAIL THEFT GRANT	-	-	-	494,964	-
110-3696-3681	ABC-OTS GRANT PROG 21-OTS-14	5,352	7,997	-	-	-
110-3696-3683	HOMELESS OUTREACH SERVS TEAM PROJ	1,682	3,401	-	-	-
110-3696-3684	UASI FY2022 CONTRACT NO. 2144	-	-	-	141,166	-
110-3696-3713	ALCOHOLIC BEVERAGE CONTROL (ABC) GRANT	-	28,938	8,466	-	-
110-3697-0517	NATURE ADV & DISCOVERY CAMP PRG	-	-	-	-	-
110-3697-3682	HOMELESS SERVICES NO. AO-20-633	-	15,003	10,213	-	-
110-3697-3691	FAMILY HIKE & WILDLIFE ACTIVITIES	-	-	-	-	-
110-3697-3711	OPEN STREETS GRANT PROGRAM	-	-	-	900,909	-
110-3697-3747	LA EDUCATION PARTNERSHIP GRT-LAEP	-	-	50,000	-	-
110-3697-3748	SAN FERNANDO VALLEY MILE	-	40,000	36,500	-	-
110-3901-3938	OPIOIDS SETTLEMENT	-	-	-	-	-
Total Revenues		177,162	672,887	423,573	3,520,970	-

Fund: Operating Grants

Resp. Dept: Various

APPROPRIATIONS	2021	2022	2023	2024	2025
Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
City Manager's Office Grants					
110-105-0184-4300 COMMUNITY RESILIENCE PROGRAM	-	459	-	-	-
110-105-3672-4101 CENSUS 2020 EDU & OUTREACH ACTIVITIES	1,400	-	-	-	-
110-105-3672-4270 CENSUS 2020 EDU & OUTREACH ACTIVITIES	9,157	-	-	-	-
110-105-3672-4300 CENSUS 2020 EDU & OUTREACH ACTIVITIES	471	-	-	-	-
110-105-3689-4101 COVID-19 GLOBAL OUTBREAK	8,679	-	-	-	-
110-105-3689-4105 COVID-19 GLOBAL OUTBREAK	252	-	-	-	-
110-105-3689-4120 COVID-19 GLOBAL OUTBREAK	646	-	-	-	-
110-105-3689-4130 COVID-19 GLOBAL OUTBREAK	139	-	-	-	-
110-105-3689-4300 COVID-19 GLOBAL OUTBREAK	4,218	-	-	-	-
110-105-3689-4320 COVID-19 GLOBAL OUTBREAK	995	-	-	-	-
110-106-3689-4101 COVID-19 GLOBAL OUTBREAK	225	-	-	-	-
110-106-3689-4120 COVID-19 GLOBAL OUTBREAK	17	-	-	-	-
110-106-3689-4130 COVID-19 GLOBAL OUTBREAK	4	-	-	-	-
<i>Total City Manager's Office Grants</i>	<i>26,203</i>	<i>459</i>	<i>-</i>	<i>-</i>	<i>-</i>
Administrative Services Grants					
110-130-3649-4101 YOUTH REINVESTMENT PROG BSCC 582-19	1,964	1,554	1,027	-	-
110-130-3649-4120 YOUTH REINVESTMENT PROG BSCC 582-19	150	119	79	-	-
110-130-3649-4124 YOUTH REINVESTMENT PROG BSCC 582-19	483	389	258	-	-
110-130-3649-4130 YOUTH REINVESTMENT PROG BSCC 582-19	35	25	16	-	-
110-130-3689-4101 COVID-19 GLOBAL OUTBREAK	5,389	-	-	-	-
110-130-3689-4105 COVID-19 GLOBAL OUTBREAK	272	-	-	-	-
110-130-3689-4120 COVID-19 GLOBAL OUTBREAK	433	-	-	-	-
110-130-3689-4129 COVID-19 GLOBAL OUTBREAK	18	-	-	-	-
110-130-3689-4130 COVID-19 GLOBAL OUTBREAK	220	-	-	-	-
110-130-3689-4300 COVID-19 GLOBAL OUTBREAK	518	-	-	-	-
<i>Total Administrative Services Grants</i>	<i>9,483</i>	<i>2,087</i>	<i>1,380</i>	<i>-</i>	<i>-</i>
Community Development Grants					
110-150-0536-4270 CALAPP PROGRAM	-	-	-	19,000	-
110-150-0536-4300 CALAPP PROGRAM	-	-	-	21,000	-
110-150-0578-4270 ADAPTATION PLANNING GRT# OPR23125	-	-	-	599,918	-
110-150-3609-4270 PLANNING GRANT PRG 19-PGP-14026	53,816	94,220	11,291	674	-
110-150-3687-4270 LOCAL EARLY ACTION PLANNING GRT (LEAP)	-	66,237	83,763	-	-
110-150-3689-4101 COVID-19 GLOBAL OUTBREAK	2,870	-	-	-	-
110-150-3689-4120 COVID-19 GLOBAL OUTBREAK	220	-	-	-	-
110-150-3689-4129 COVID-19 GLOBAL OUTBREAK	20	-	-	-	-
110-150-3689-4130 COVID-19 GLOBAL OUTBREAK	45	-	-	-	-
110-150-7527-4270 SOCALGAS CLIMATE ADAPTATION & RESILIENCY	-	-	23,305	26,695	-
110-152-3689-4101 COVID-19 GLOBAL OUTBREAK	4,144	-	-	-	-
110-152-3689-4103 COVID-19 GLOBAL OUTBREAK	3,646	-	-	-	-
110-152-3689-4120 COVID-19 GLOBAL OUTBREAK	596	-	-	-	-
110-152-3689-4130 COVID-19 GLOBAL OUTBREAK	524	-	-	-	-
110-152-3689-4300 COVID-19 GLOBAL OUTBREAK	159	-	-	-	-
110-155-0522-4101 INNOVATION PROGRAM NO. AO-22-617	-	-	-	22,678	-
110-155-0522-4120 INNOVATION PROGRAM NO. AO-22-617	-	-	-	1,363	-
110-155-0522-4124 INNOVATION PROGRAM NO. AO-22-617	-	-	-	1,385	-

Fund: Operating Grants

Resp. Dept: Various

APPROPRIATIONS (Cont.)		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
110-155-0522-4129	INNOVATION PROGRAM NO. AO-22-617	-	-	-	776	-
110-155-0522-4130	INNOVATION PROGRAM NO. AO-22-617	-	-	-	281	-
<i>Total Community Development Grants</i>		<i>66,040</i>	<i>160,457</i>	<i>118,359</i>	<i>693,770</i>	-
Police Grants						
110-220-3622-4260	BSCC-OFFICER WELLNESS & MENTAL HEALTH	-	-	-	15,000	-
110-220-3622-4270	BSCC-OFFICER WELLNESS & MENTAL HEALTH	-	-	-	10,000	-
110-220-3625-4500	2019 URBAN AREA SECURITY INITIATIVE UASI	585	-	-	-	-
110-220-3644-4105	LAW ENFORCEMENT MENTAL HEALTH&WELLNESS	-	-	-	59,737	-
110-220-3644-4270	LAW ENFORCEMENT MENTAL HEALTH&WELLNESS	-	-	2,250	19,350	-
110-220-3644-4360	LAW ENFORCEMENT MENTAL HEALTH&WELLNESS	-	-	-	17,611	-
110-220-3644-4370	LAW ENFORCEMENT MENTAL HEALTH&WELLNESS	-	-	-	9,270	-
110-220-3662-4500	UASI URBAN AREA SEC. INITIATIVE #C1985	-	-	92,505	-	-
110-220-3663-4500	HIGH FREQUENCY COMMUNICATIONS EQUIP PRG	-	-	-	59,968	-
110-220-3675-4300	BULLETPROOF VESTS PARTNERSHIP 2022	-	-	-	23,874	-
110-220-3678-4105	BSCC ORGANIZED RETAIL THEFT GRANT	-	-	-	39,204	-
110-220-3678-4260	BSCC ORGANIZED RETAIL THEFT GRANT	-	-	-	100,000	-
110-220-3678-4300	BSCC ORGANIZED RETAIL THEFT GRANT	-	-	-	5,575	-
110-220-3678-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	3,570	-
110-220-3678-4500	BSCC ORGANIZED RETAIL THEFT GRANT	-	-	-	346,615	-
110-220-3684-4500	UASI FY2022 CONTRACT NO. 2144	-	-	-	141,466	-
110-220-3938-4300	OPIOIDS SETTLEMENT	-	-	-	-	11,937
110-222-3689-4300	COVID-19 GLOBAL OUTBREAK	45	-	-	-	-
110-224-3689-4101	COVID-19 GLOBAL OUTBREAK	1,944	-	-	-	-
110-224-3689-4120	COVID-19 GLOBAL OUTBREAK	28	-	-	-	-
110-224-3689-4130	COVID-19 GLOBAL OUTBREAK	389	-	-	-	-
110-225-0568-4101	SUBSTANCE ABUSE & MENTAL HEALTH-SAMHSA	-	-	-	86,178	-
110-225-0568-4120	SUBSTANCE ABUSE & MENTAL HEALTH-SAMHSA	-	-	-	1,000	-
110-225-0568-4130	SUBSTANCE ABUSE & MENTAL HEALTH-SAMHSA	-	-	-	16,000	-
110-225-0568-4260	SUBSTANCE ABUSE & MENTAL HEALTH-SAMHSA	-	-	-	598,150	-
110-225-0568-4300	SUBSTANCE ABUSE & MENTAL HEALTH-SAMHSA	-	-	-	18,750	-
110-225-0568-4310	SUBSTANCE ABUSE & MENTAL HEALTH-SAMHSA	-	-	-	37,505	-
110-225-3627-4105	OFFICE OF TRAFFIC SAFETY STEP PT20155	26,744	-	-	-	-
110-225-3627-4300	OFFICE OF TRAFFIC SAFETY STEP PT20155	4,000	-	-	-	-
110-225-3628-4105	OTS SELECTIVE TRAFFIC ENFOR STEP PT21053	3,907	10,845	-	-	-
110-225-3628-4120	O.A.S.D.I.	-	-	-	-	-
110-225-3628-4130	WORKER'S COMPENSATION INS.	-	-	-	-	-
110-225-3628-4300	DEPARTMENT SUPPLIES	-	-	-	-	-
110-225-3628-4370	MEETINGS, MEMBERSHIPS & TRAVEL	275	-	-	-	-
110-225-3667-4105	TOBACCO GRANT PROGRAM	-	2,749	3,993	64,832	-
110-225-3667-4120	TOBACCO GRANT PROGRAM	-	48	58	3,137	-
110-225-3667-4129	TOBACCO GRANT PROGRAM	-	13	64	-	-
110-225-3667-4130	TOBACCO GRANT PROGRAM	-	532	799	11,565	-
110-225-3667-4270	TOBACCO GRANT PROGRAM	-	-	-	5,416	-
110-225-3667-4300	TOBACCO GRANT PROGRAM	-	81	-	18,919	-
110-225-3667-4370	TOBACCO GRANT PROGRAM	-	-	-	1,530	-
110-225-3668-4105	ALCOHOL POLICING PARTNERSHIP 22-APP24	-	-	40,632	-	-
110-225-3668-4120	ALCOHOL POLICING PARTNERSHIP 22-APP24	-	-	741	-	-

Fund: Operating Grants

Resp. Dept: Various

APPROPRIATIONS (Cont.)		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
110-225-3668-4129	ALCOHOL POLICING PARTNERSHIP 22-APP24	-	-	245	-	-
110-225-3668-4130	ALCOHOL POLICING PARTNERSHIP 22-APP24	-	-	7,815	-	-
110-225-3668-4300	ALCOHOL POLICING PARTNERSHIP 22-APP24	-	-	1,979	-	-
110-225-3668-4360	ALCOHOL POLICING PARTNERSHIP 22-APP24	-	-	-	-	-
110-225-3676-4360	BSCC BEHAVIORAL HEALTH TRAINING GRT	495	-	-	-	-
110-225-3676-4450	OTHER EXPENSE	-	2,475	-	-	-
110-225-3677-4105	OFFICE OF TRAFFIC SAFETY (STEP) PT22070	-	-	-	-	-
110-225-3677-4120	OFFICE OF TRAFFIC SAFETY (STEP) PT22070	-	-	-	-	-
110-225-3677-4130	OFFICE OF TRAFFIC SAFETY (STEP) PT22070	-	-	-	-	-
110-225-3677-4300	OFFICE OF TRAFFIC SAFETY (STEP) PT22070	-	-	-	-	-
110-225-3677-4370	OFFICE OF TRAFFIC SAFETY (STEP) PT22070	-	-	-	-	-
110-225-3681-4105	ABC-OTS GRANT PROG 21-OTS-14	11,010	5,255	-	-	-
110-225-3681-4120	ABC-OTS GRANT PROG 21-OTS-14	160	76	-	-	-
110-225-3681-4129	ABC-OTS GRANT PROG 21-OTS-14	19	18	-	-	-
110-225-3681-4130	ABC-OTS GRANT PROG 21-OTS-14	2,161	1,051	-	-	-
110-225-3683-4105	OVERTIME	4,590	2,891	-	-	-
110-225-3683-4120	O.A.S.D.I.	67	42	-	-	-
110-225-3683-4129	RETIREE HEALTH SAVINGS	26	22	-	-	-
110-225-3683-4130	WORKER'S COMPENSATION INS.	918	578	-	-	-
110-225-3713-4105	OVERTIME	-	28,819	347	-	-
110-225-3713-4120	O.A.S.D.I.	-	609	5	-	-
110-225-3713-4129	ALCOHOLIC BEVERAGE CONTROL (ABC) GRANT	-	139	10	-	-
110-225-3713-4130	WORKER'S COMPENSATION INS.	-	5,369	69	-	-
110-225-3713-4300	DEPARTMENT SUPPLIES	-	2,172	-	-	-
<i>Total Police Grants</i>		<i>57,362</i>	<i>63,783</i>	<i>151,512</i>	<i>1,714,222</i>	<i>11,937</i>
Public Works Grants						-
110-310-3608-4270	HAZARD MITIGATION PROGRAM	12,481	-	-	4,375	-
110-310-3689-4101	COVID-19 GLOBAL OUTBREAK	505	-	-	-	-
110-310-3689-4120	COVID-19 GLOBAL OUTBREAK	39	-	-	-	-
110-310-3689-4130	COVID-19 GLOBAL OUTBREAK	26	-	-	-	-
110-311-3689-4103	COVID-19 GLOBAL OUTBREAK	109	-	-	-	-
110-311-3689-4120	COVID-19 GLOBAL OUTBREAK	8	-	-	-	-
110-311-3689-4130	COVID-19 GLOBAL OUTBREAK	8	-	-	-	-
110-320-3689-4101	COVID-19 GLOBAL OUTBREAK	810	-	-	-	-
110-320-3689-4120	COVID-19 GLOBAL OUTBREAK	62	-	-	-	-
110-320-3689-4124	COVID-19 GLOBAL OUTBREAK	204	-	-	-	-
110-320-3689-4130	COVID-19 GLOBAL OUTBREAK	115	-	-	-	-
110-344-3689-4101	COVID-19 GLOBAL OUTBREAK	69	-	-	-	-
110-344-3689-4120	COVID-19 GLOBAL OUTBREAK	5	-	-	-	-
110-344-3689-4124	COVID-19 GLOBAL OUTBREAK	17	-	-	-	-
110-344-3689-4130	COVID-19 GLOBAL OUTBREAK	10	-	-	-	-
110-346-0838-4270	URBAN FOREST MGMT GRT NO. 8GA21429	-	15,000	36,049	237,724	-
110-350-0869-4260	SB1383 LOCAL ASSISTANCE GRT PROG	-	-	-	35,916	-
110-360-3689-4101	COVID-19 GLOBAL OUTBREAK	1,471	-	-	-	-
110-360-3689-4103	COVID-19 GLOBAL OUTBREAK	154	-	-	-	-
110-360-3689-4120	COVID-19 GLOBAL OUTBREAK	124	-	-	-	-
110-360-3689-4124	COVID-19 GLOBAL OUTBREAK	320	-	-	-	-

Fund: Operating Grants

Resp. Dept: Various

APPROPRIATIONS (Cont.)		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
110-360-3689-4129	COVID-19 GLOBAL OUTBREAK	14	-	-	-	-
110-360-3689-4130	COVID-19 GLOBAL OUTBREAK	199	-	-	-	-
110-381-3689-4101	COVID-19 GLOBAL OUTBREAK	1,094	-	-	-	-
110-381-3689-4120	COVID-19 GLOBAL OUTBREAK	84	-	-	-	-
110-381-3689-4124	COVID-19 GLOBAL OUTBREAK	201	-	-	-	-
110-381-3689-4129	COVID-19 GLOBAL OUTBREAK	20	-	-	-	-
110-381-3689-4130	COVID-19 GLOBAL OUTBREAK	156	-	-	-	-
110-382-3671-4970	CA WTR & WASTEWTR ARREARAGE PROG.	-	163,673	-	-	-
110-382-3671-4972	CA WTR & WASTEWTR ARREARAGE PROG.	-	93,559	-	-	-
110-383-3689-4310	COVID-19 GLOBAL OUTBREAK	176	-	-	-	-
110-390-3689-4101	COVID-19 GLOBAL OUTBREAK	1,052	-	-	-	-
110-390-3689-4103	COVID-19 GLOBAL OUTBREAK	12	-	-	-	-
110-390-3689-4120	COVID-19 GLOBAL OUTBREAK	81	-	-	-	-
110-390-3689-4124	COVID-19 GLOBAL OUTBREAK	227	-	-	-	-
110-390-3689-4129	COVID-19 GLOBAL OUTBREAK	1	-	-	-	-
110-390-3689-4130	COVID-19 GLOBAL OUTBREAK	151	-	-	-	-
110-390-3689-4300	COVID-19 GLOBAL OUTBREAK	2,645	-	-	-	-
<i>Total Public Works Grants</i>		22,652	272,231	36,049	278,015	-

Recreation and Community Service Grants

110-420-0517-4101	NATURE ADV & DISCOVERY CAMP PRG	-	-	-	7,838	-
110-420-0517-4120	NATURE ADV & DISCOVERY CAMP PRG	-	-	-	730	-
110-420-0517-4130	NATURE ADV & DISCOVERY CAMP PRG	-	-	-	700	-
110-420-0517-4260	NATURE ADV & DISCOVERY CAMP PRG	-	-	-	25,727	-
110-420-0517-4300	NATURE ADV & DISCOVERY CAMP PRG	-	-	-	7,900	-
110-420-3649-4101	YOUTH REINVESTMENT PROG BSCC 582-19	5,639	4,924	2,726	-	-
110-420-3649-4120	YOUTH REINVESTMENT PROG BSCC 582-19	414	352	209	-	-
110-420-3649-4124	YOUTH REINVESTMENT PROG BSCC 582-19	1,090	757	436	-	-
110-420-3649-4129	YOUTH REINVESTMENT PROG BSCC 582-19	46	57	26	-	-
110-420-3649-4130	YOUTH REINVESTMENT PROG BSCC 582-19	89	78	43	-	-
110-420-3689-4101	COVID-19 GLOBAL OUTBREAK	1,076	-	-	-	-
110-420-3689-4120	COVID-19 GLOBAL OUTBREAK	82	-	-	-	-
110-420-3689-4129	COVID-19 GLOBAL OUTBREAK	7	-	-	-	-
110-420-3689-4130	COVID-19 GLOBAL OUTBREAK	17	-	-	-	-
110-420-3689-4300	COVID-19 GLOBAL OUTBREAK	687	-	-	-	-
110-420-3711-4260	CONTRACTUAL SERVICES	-	-	292,538	207,462	-
110-420-3748-4260	SAN FERNANDO VALLEY MILE	-	3,500	37,930	-	-
110-422-3649-4270	YOUTH REINVESTMENT PROG BSCC 582-19	245,455	245,455	195,405	-	-
110-422-3649-4300	YOUTH REINVESTMENT PROG BSCC 582-19	-	-	-	-	-
110-422-3649-4370	YOUTH REINVESTMENT PROG BSCC 582-19	-	-	-	-	-
110-422-3649-4450	OTHER EXPENSE	-	-	1,720	-	-
110-422-3682-4270	HOMELESS SERVICES NO. AO-20-633	-	21,247	-	-	-
110-422-3682-4300	HOMELESS SERVICES NO. AO-20-633	-	-	3,969	-	-
110-422-3689-4300	COVID-19 GLOBAL OUTBREAK	109	-	-	-	-
110-422-3691-4101	SALARIES-PERMANENT EMPLOYEES	-	4,665	4,612	-	-
110-422-3691-4103	FAMILY HIKE & WILDLIFE ACTIVITIES	-	1,013	727	-	-
110-422-3691-4120	O.A.S.D.I.	-	434	408	-	-
110-422-3691-4124	RETIREMENT	-	359	353	-	-

Fund: Operating Grants

Resp. Dept: Various

APPROPRIATIONS (Cont.)		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
110-422-3691-4129	RETIREE HEALTH SAVINGS	-	91	65	-	-
110-422-3691-4130	WORKER'S COMPENSATION INS.	-	254	377	-	-
110-422-3691-4230	ADVERTISING	-	-	-	-	-
110-422-3691-4260	CONTRACTUAL SERVICES	-	-	200	-	-
110-422-3691-4270	PROFESSIONAL SERVICES	-	-	-	-	-
110-422-3691-4310	EQUIPMENT AND SUPPLIES	-	57	366	-	-
110-422-3747-4260	LA EDUCATION PARTNERSHIP GRT-LAEP	-	-	962	18,238	-
110-422-3747-4300	LA EDUCATION PARTNERSHIP GRT-LAEP	-	-	3,460	5,353	-
110-422-3747-4500	LA EDUCATION PARTNERSHIP GRT-LAEP	-	-	29,388	10,543	-
110-423-3689-4103	COVID-19 GLOBAL OUTBREAK	2,971	-	-	-	-
110-423-3689-4120	COVID-19 GLOBAL OUTBREAK	227	-	-	-	-
110-423-3689-4130	COVID-19 GLOBAL OUTBREAK	216	-	-	-	-
<i>Total Recreation and Community Service Grants</i>		<u>258,126</u>	<u>283,243</u>	<u>575,920</u>	<u>284,491</u>	<u>-</u>
Total Appropriations		439,867	782,260	883,219	2,970,498	11,937
ANNUAL SURPLUS/DEFICIT		(262,705)	(109,373)	(459,647)	550,472	(11,937)
Ending Balance:		(206,887)	(316,260)	(775,907)	(225,435)	(237,372)



**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

- Hire Police Officer to fill the position funded by the grant.

Fund: COPS Grant
Resp. Dept: Police Department

		Beginning Fund Balance:	(12,053)	(12,053)	(12,053)	(12,053)	(12,053)
REVENUES		2021	2022	2023	2024	2025	
	Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted	
3696-3641	COPS SAFE SCHOOLS	-	-	-	-	-	-
Total Revenue		-	-	-	-	-	-
APPROPRIATIONS		2021	2022	2023	2024	2025	
	Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted	
119-225-3641-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	-
119-225-3641-4105	OVERTIME	-	-	-	-	-	-
119-225-3641-4120	O.A.S.D.I.	-	-	-	-	-	-
119-225-3641-4126	HEALTH INSURANCE	-	-	-	-	-	-
119-225-3641-4124	RETIREMENT	-	-	-	-	-	-
119-225-3641-4128	DENTAL INSURANCE	-	-	-	-	-	-
119-225-3641-4129	RETIREE HEALTH SAVINGS	-	-	-	-	-	-
119-225-3641-4130	WORKERS COMPENSATION INS.	-	-	-	-	-	-
119-225-3641-4134	LONG TERM DISABILITY INSURANCE	-	-	-	-	-	-
119-225-3641-4136	OPTICAL INSURANCE	-	-	-	-	-	-
119-225-3641-4138	LIFE INSURANCE	-	-	-	-	-	-
<i>Personnel Costs</i>		-	-	-	-	-	-
Total Appropriations		-	-	-	-	-	-
ANNUAL SURPLUS/DEFICIT		-	-	-	-	-	-
Ending Balance:		(12,053)	(12,053)	(12,053)	(12,053)	(12,053)	



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:		-	-	7,526	4,311,740	(0)
REVENUES		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3668-3689 AMERICAN RESCUE PLAN ACT-COVID-19		112,878	137,122	5,568,340	-	-
Total Revenues		112,878	137,122	5,568,340	-	-
APPROPRIATIONS		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
Administration						
121-101-3689-4300 DEPARTMENT SUPPLIES		1,400	-	-	-	-
121-105-3689-4260 CONTRACTUAL SERVICES		425	-	-	-	-
121-105-3689-4270 PROFESSIONAL SERVICES		3,531	-	-	200,000	-
121-105-3689-4280 OFFICE SUPPLIES		2,654	-	-	-	-
121-105-3689-4300 DEPARTMENT SUPPLIES		6,174	-	-	-	-
121-107-3689-4270 COVID-19 GLOBAL OUTBREAK		-	-	-	250,000	-
121-110-3689-4270 PROFESSIONAL SERVICES		5,454	483	-	-	-
<i>Total Administration Grants</i>		<i>19,638</i>	<i>483</i>	<i>-</i>	<i>450,000</i>	<i>-</i>
Finance						
121-130-3689-4300 DEPARTMENT SUPPLIES		1,058	22	-	-	-
121-135-3689-4105 COVID-19 GLOBAL OUTBREAK		-	-	640	-	-
121-135-3689-4120 COVID-19 GLOBAL OUTBREAK		-	-	49	-	-
121-135-3689-4130 COVID-19 GLOBAL OUTBREAK		-	-	10	-	-
121-135-3689-4260 CONTRACTUAL SERVICES		460	300	9,063	181,812	-
121-135-3689-4600 COVID-19 GLOBAL OUTBREAK		-	-	-	50,000	-
121-190-0000-4300 DEPARTMENT SUPPLIES		-	4,285	-	-	-
121-190-3689-4270 PROFESSIONAL SERVICES		-	42,059	-	-	-
<i>Total Finance Grants</i>		<i>1,518</i>	<i>46,666</i>	<i>9,762</i>	<i>231,812</i>	<i>-</i>
Community Development						
121-150-3689-4300 DEPARTMENT SUPPLIES		31	-	-	-	-
121-152-3689-4300 DEPARTMENT SUPPLIES		57	-	-	-	-
121-151-3689-4270 COVID-19 GLOBAL OUTBREAK		-	-	-	-	-
121-155-3689-4260 CONTRACTUAL SERVICES		-	-	35,000	265,000	-
121-155-3689-4440 COVID-19 GLOBAL OUTBREAK		-	-	-	500,000	-
<i>Total Community Development Grants</i>		<i>88</i>	<i>-</i>	<i>35,000</i>	<i>765,000</i>	<i>-</i>
Police						
121-222-3689-4300 DEPARTMENT SUPPLIES		3,446	394	-	-	-
<i>Total Police Grants</i>		<i>3,446</i>	<i>394</i>	<i>-</i>	<i>-</i>	<i>-</i>
Public Works						
121-311-3689-4300 DEPARTMENT SUPPLIES		764	-	-	-	-
121-320-3689-4300 DEPARTMENT SUPPLIES		132	-	-	-	-
121-383-3689-4310 EQUIPMENT & SUPPLIES		96	-	-	-	-
121-385-0716-4600 UPPER RESERVOIR REPLACEMENT-DWR		-	-	-	850,000	-
121-390-0000-4260 CONTRACTUAL SERVICES		-	43,500	649	-	-
121-390-3648-4260 COMMUNITY POWER RESILIENCY PROG.		-	-	-	150,000	-
121-390-3689-4260 CONTRACTUAL SERVICES		73,982	2,175	-	100,000	-
121-390-3689-4300 DEPARTMENT SUPPLIES		4,812	-	-	-	-
<i>Total Public Works Grants</i>		<i>79,785</i>	<i>45,675</i>	<i>649</i>	<i>1,100,000</i>	<i>-</i>

Fund: American Rescue Plan Act

Resp. Dept: Administration

APPROPRIATIONS (Cont.)		2021	2022	2023	2024	2025
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
Recreation and Community Service					-	
121-420-0671-4600	PIONEER PARK PLYGRD 2018 PARKS BOND ACT	-	-	-	254,961	-
121-420-3689-4270	COVID GLOBAL OUTBREAK	-	-	-	50,000	-
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>		<u>5,961</u>	<u>-</u>	<u>-</u>	<u>304,961</u>	<u>-</u>
<i>Operations & Maintenance Costs</i>		<u>110,436</u>	<u>93,218</u>	<u>45,411</u>	<u>2,851,773</u>	<u>-</u>
121-115-3689-4500	CAPITAL EXPENSE	-	36,377	-	-	-
121-135-3689-4500	CAPITAL EXPENSE	-	-	17,240	103,870	-
121-190-3689-4500	CAPITAL EXPENSE	-	-	-	-	-
121-250-3689-4500	CAPITAL EXPENSE	2,442	-	-	-	-
121-311-0560-4600	STREET RESURFACING PROGRAM	-	-	1,007,232	-	-
121-311-3689-4600	COVID-19 GLOBAL OUTBREAK	-	-	-	950,000	-
121-385-3689-4600	COVID-19 GLOBAL OUTBREAK	-	-	-	-	-
121-422-3689-4600	COVID-19 GLOBAL OUTBREAK	-	-	-	400,000	-
121-423-3689-4600	COVID-19 GLOBAL OUTBREAK	-	-	194,244	6,097	-
<i>Capital Costs</i>		<u>2,442</u>	<u>36,377</u>	<u>1,218,716</u>	<u>1,459,967</u>	<u>-</u>
Total Appropriations		112,878	129,596	1,264,127	4,311,740	-
ANNUAL SURPLUS/DEFICIT		-	7,526	4,304,213	(4,311,740)	-
Ending Balance:		-	7,526	4,311,740	(0)	(0)

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SECTION VI. APPENDICES

APPENDIX A

**CAPITAL IMPROVEMENT
PROGRAM
FISCAL YEAR 2024-2025
&
FISCAL YEAR 2025-2026**

**Capital Improvement Program
Project Status (FY2024-25 and FY2025-26)**

Road Infrastructure Projects				
Project Number	Project Name	Program Year		Strategic Goals
		FY2024-25	FY2025-26	
0560	Phase 3:Annual Street Resurfacing Project	\$2,411,228	TBD	VI.2.a – Street Resurfacing
0560	Phase 4:Annual Street Resurfacing Project	\$1,255,208	TBD	VI.2.a – Street Resurfacing
0175	Phase 2: Bus Shelter Project	\$313,520	One Time	V.5 – Beautify and Update Bus Stops
0550/0551	Pacoima Wash Bikeway Project	\$4,392,491		V.7 – Improve City’s Trail Network
0567	Phase 2: Pacoima Wash Bikeway Project	\$5,773,530		V.7 – Improve City’s Trail Network
0510	Citywide Traffic Signal Synchronization Project	\$982,250	One Time	V – Reducing Traffic Congestion
0562	HSIP Cycle 8 Traffic Signal Improvements	\$1,721,227	One Time	V – Reducing Traffic Congestion
0847	Carlisle Green Alley Project	\$3,482,535		V – Reducing Traffic Congestion, V.3 – Pedestrian-focused Improvements, IV – Water Quality, V1.2.a – Street Resurfacing
0671	Pioneer Park Playground Renovations Project	\$447,961		V – Reducing Traffic Congestion, V.3 – Pedestrian-focused Improvements, IV – Water Quality, V1.2.a – Street Resurfacing
0156	Las Palmas Park Revitalization Project	\$3,703,261		V – Reducing Traffic Congestion, V.3 – Pedestrian-focused Improvements, IV – Water Quality, V1.2.a – Street Resurfacing
TBD	Sidewalk Repair Project	\$500,000	TBD	V – Reducing Traffic Congestion, V.3 – Pedestrian-focused Improvements, IV – Water Quality, V1.2.a – Street Resurfacing
0525	Fixed Route ADA Improvements Project	\$833,000	One Time	V – Reducing Traffic Congestion, V.3 – Pedestrian-focused

				Improvements, IV – Water Quality, V1.2.a – Street Resurfacing
TBD	Parking Meter Upgrade Project	\$150,000	TBD	V – Reducing Traffic Congestion, V.3 – Pedestrian-focused Improvements, IV – Water Quality, V1.2.a – Street Resurfacing
Water System Projects				
Project Number	Project Name	Program Year		Strategic Goals
		FY2024-25	FY2025-26	
0716	Reservoir 4 Replacement Project	\$7,702,901	One Time	IV.3 – Water Storage Improvements
0857	Nitrate Treatment System: Well 2A	\$6,777,984	TBD	IV.3.e – Continue to use 100% local groundwater supply
TBD	Water Master Plan	\$100,000	Every Five years	Water Master Plan Water System Assessment
TBD	Water and Sewer Rate Study	\$50,000	Every Five years	Water & Sewer Rate Study
TBD	Lead Service Replacement Program	\$50,000	\$50,000	Lead Service Replacement Program
TBD	Meter Replacement Program ON GOING	\$85,000	\$85,000	Meter Replacement Program - ON GOING
TBD	Fire Hydrant Upgrade Program – ON GOING	\$50,000	\$50,000	Fire Hydrant Upgrade Program – ON GOING
Sewer System Projects				
Project Number	Project Name	Program Year		Strategic Goals
		FY2024-25	FY2025-26	
TBD	City-Wide CCTV Project	\$150,000	TBD	Sewer Line Monitoring
TBD	Sanitary Sewer Master Plan Project	\$250,000	Every Five years	Sewer Study
TBD	Sewer Line Replacement Project	\$1,095,000	TBD	Sewer Line Replacement

**ROAD INFRASTRUCTURE
PROGRAM
FISCAL YEAR 2024-2025
&
FISCAL YEAR 2025-2026**

Title: Phase 3: Annual Street Resurfacing Project

Program Years: FY2024-25

Strategic Goals: VI.2.a – Street Resurfacing

Project: 0560

SOURCES			
Fund	Account Number	Allocation	
		FY2023-24 Carryover	FY2024-25 Funds
SB1	025-3623-0560	\$715,000	\$350,000
Measure R	012-3210-0560	\$145,000	
Measure M	024-3210-0560	\$345,000	
Prop C	008-3210-0000	\$200,000	
State Gas Tax	011-3850-0560	\$144,242	
Capital Outlay	032-3970-0560	\$101,908	
STP-L	022-3664-0560	\$159,313	
ARPA	121-3668-3689	\$250,000	
Subtotals from previous and new Fiscal Years:		\$2,060,463	\$350,000
Total Sources (Phase 3):		\$2,411,228	

USES		
Activity	Account Number	Cost
Design	012-311-0560-4600	\$59,759
Construction Management	012/032-311-0560-4600	\$191,260
Construction – Phase 3 including Optional Work	025/110/024/011-311-0560-4600	\$1,800,174
Contingency	008/022-311-0560-4600	\$360,035
Total Uses:		\$2,411,228

Project Description: Phase 3 of the Annual Street Resurfacing Project will focus on approximately two miles of streets that are moderately-to-significantly deteriorated with cracks and potholes, so a more robust three-step slurry seal process will be performed. These are streets that typically require an overlay treatment, which involves cold milling existing asphalt and placement of new asphalt. This three-step process involves multiple layers of asphalt slurry that help to fill, level, and create a more acceptable travel surface to the road at a significant reduction in price, when compared to traditional overlays.

Schedule: Construction has been awarded. Construction will begin June/July 2024 and be completed by October 2024.

Title: Phase 4: Annual Street Resurfacing Project

Program Years: FY2024-25

Strategic Goals: VI.2.a – Street Resurfacing

Project: 0560

SOURCES			
Fund	Account Number	Allocation	
		FY2024-25 Funds	FY2025-26 (estimated)
SB1	025-3623-0560	\$150,000	\$600,000
Measure R	012-3210-0560	\$255,000	TBD
Measure M	024-3210-0560	\$450,000	TBD
Prop C	008-3210-0000	\$350,000	TBD
Pavement Management Fund	050-3800-0000	\$13,734	0
Total Sources (FY 2024-25):		\$1,218,734	

USES		
Activity	Account Number	Cost
Pavement Design/Construction Management	012/008-311-0560-4600	\$265,208
Street Construction	024/025/008/050-311-0560-4600	\$863,526
Contingency	008-311-0560-4600	\$90,000
Total Uses:		\$1,218,734

Project Description: The project will consist of 2-Step and 3-Step Slurry Seal treatments. It has yet to be determined the total miles of streets that will be treated.

Schedule: Design phase for the project is expected to begin in August 2024. Bid process expected begin in October 2024 with construction kicking off in January 2025.

Title: Phase 2 Bus Shelter Project

Program Years: FY2024-25

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

Project: 0175

SOURCES			
Fund	Account Number	Allocation	
		FY2023-24 Carryover	FY2024-25 Funds
FTA 5309 Grant	010-3686-0175	\$250,816	\$0
Prop C	008-3686-0175	\$62,704	\$0
Subtotals from previous and new Fiscal Years:		\$313,520	\$0
Total Sources:		\$313,520	

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

Project Description: The City is using the remainder of FTA funds left over from the Phase 1 Bus Shelter project to upgrade approximately eight (8) bus stops by adding shade structures and other bus stop modifications to improve the quality and comfort of passengers waiting for the bus.

Schedule: Procurement process for contractor will be completed by June 2024. Construction of new shade structures and bus stop improvements will be completed by Spring 2025.

Title: Pacoima Wash Bikeway Project

Program Years: FY 2024-25

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

Project: 0550/0551/0549/0647

SOURCES			
Fund	Account Number	Allocation	
		FY2023-24 Carryover	FY2024-25 Funds
CMAQ	010-3686-0549	\$1,513,000	\$0
ATP Cycle 3	010-3686-0550	\$973,000	\$0
AQMD/MSRC AB2726	010-3686-0551	\$354,000	\$0
Measure R	012-3210-0551	\$398,000	\$0
Measure M	024-3210-0551	\$217,000	\$0
SMMC Grant	010-3686-0647	\$937,491	\$0
Caltrans Grant (Assemblywoman Luz Rivas)	010-3686-0567	\$2,647,432	
Subtotals from previous and new Fiscal Years:		\$7,039,923	\$0
Total Sources:		\$7,039,923	

USES		
Activity	Account Number	Cost
Construction (Toro)	010/012/024-311-XXXX-4600	\$6,172,658
Construction Management (Willdan)	010/012/024-311-XXXX-4600	\$777,939
Studio-MLA	010/012/024-311-XXXX-4600	\$89,326
Total Uses:		\$7,039,923

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 4th Street to 8th Street. It will also include a pedestrian/bike bridge over the Pacoima Wash at 8th Street, new fencing, lighting, wayfinding signage, and a bioretention swale.

Schedule: Construction is 85 percent complete. Scheduled to be 100 percent complete in August 2024.

Title: Pacoima Wash Connect Bikeway Project (Phase 2)

Program Years: FY2024-25

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

Project: 0567

SOURCES			
Fund	Account Number	Allocation	
		FY2023-24 Carryover	FY2024-25 Funds
State Budget Allocation (Assemblywoman Luz Rivas)	010-3656-0567	\$5,773,530	\$0
			\$0
Subtotals from previous and new Fiscal Years:		\$5,773,530	\$0
Total Sources:		\$5,773,530	

USES		
Activity	Account Number	Cost
Design	010-311-0567-4600	\$250,000
Construction Management, Inspections	010-311-0567-4600	\$300,000
Construction	010-311-0567-4600	\$5,200,000
Contingency	010-311-0567-4600	\$780,000
On-Call Engineer Administration	010-311-0567-4600	\$23,530
Total Uses:		\$5,773,530

Project Description: A new bridge along west bank of the Pacoima Wash on Foothill Blvd. between Griswald and Eighth Street; New bikeway along the east bank of the Pacoima Wash from Eighth Street to Foothill Blvd; Solar lights along path; Decorative gate entrances; Landscaping.

Schedule: Procure consultant to design project by October 2024 and complete design by June 2025.

Title: Citywide Traffic Signal Synchronization Project

Program Years: FY2024-25

Strategic Goals: V – Reducing Traffic Congestion

Project: 0510

SOURCES			
Fund	Account Number	Allocation	
		FY2023-24 Carryover	FY2024-25 Funds
Prop C 25% Grant	009-3686-0510	\$775,376	\$0
Measure M	024-3210-0510	\$16,884	\$0
Subtotals from previous and new Fiscal Years:		\$792,260	\$0
New Funds (FY 24-25)			
Street Lighting Fund	027-3110-0000	\$190,000	\$0
Subtotals from new funding:		\$190,000	\$0
Total Sources:		\$982,250	

USES		
Activity	Account Number	Cost
Design (Completed)		\$0
Construction Engineering	009/024-371-0510-4600	\$95,625
Construction	012/024-371-0510-4600	\$853,124
Project Administration	012/024-371-0510-4600	\$33,501
Total Uses:		\$982,250

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: Award construction contract August 2024; begin construction in September 2024; complete project March 2025.

Title: HSIP Cycle 8 Traffic Signal Improvements

Program Years: FY2024-25

Strategic Goals: V – Reducing Traffic Congestion

Project: 0562

SOURCES			
Fund	Account Number	Allocation	
		FY2023-24 Carryover	FY2024-25 Funds
HSIP Grant	010-3686-0562	\$1,549,176	\$0
Measure M	024-3210-0562	\$30,481	\$0
Measure R	012-3210-0562	\$95,000	\$0
Total Sources:		\$1,674,657	

USES		
Activity	Account Number	Cost
Construction Management/Inspection/ Testing/Labor Compliance	010-311-0562-4600	\$245,984
Construction	010-311-0562-4600	\$1,229,430
Construction Contingency	010/012/024/-311-0562-4600	\$122,943
Staff Oversight/Grant Administration	012/024-311-0562-4600	\$61,000
Total Uses:		\$1,659,357

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. Expecting to receive E76 from Caltrans by September 2023. Construction contract will be awarded by December 2023. Construction will be completed by Fall 2024.

Title: Carlisle Green Alley Project

Program Years: FY2024-25

Strategic Goals: V – Reducing Traffic Congestion, V.3 – Pedestrian-focused Improvements, IV – Water Quality, V1.2.a – Street Resurfacing

Project: 0847

SOURCES			
Fund	Account Number	Allocation	
		FY2023-24 Carryover	FY2025-26 Funds
CNRA – Urban Greening Grant	010-3683-0847	\$3,482,535	\$0
Total Sources:		\$3,482,535	

USES		
Activity	Account Number	Cost
Design/Construction Management/Inspection	010-310-0847-4260	\$400,000
Construction	010-310-0847-4600	\$3,082,535
Total Uses:		\$3,482,535

Project Description: The Carlisle Green Alley project transforms an underutilized alley (Carlisle Street) into a new linear greenspace that provides multiple benefits to residents and fulfills the City's goals for resiliency, climate adaptation, and active transportation. This project will include permeable surfaces for groundwater infiltration, trees and native landscaping, a clear bikeway, bioswales, a dedicated pedestrian pathway, and intersection improvements that encourage more walking and biking trips through San Fernando. The transformation of the alley will also address long-standing issues of blight and neglect often associated with alleys, and provide key connections to activity centers such as parks, churches, schools, and the Downtown San Fernando Mall. The project also delivers on a citywide planning effort to green adjacent public parking lots by installing trees and vegetated bioswales in the parking lot at Carlisle and Pico Streets.

Schedule: Design expected to start in second half of 2023. Construction expected to begin by Fall 2024 and be completed by Summer 2025.

Title: Pioneer Park Playground Renovation Project

Program Years: FY2024-25

Strategic Goals: V – Reducing Traffic Congestion, V.3 – Pedestrian-focused Improvements, IV – Water Quality, V1.2.a – Street Resurfacing

Project: 0671

SOURCES			
Fund	Account Number	Allocation	
		FY2023-24 Carryover	FY2025-26 Funds
Playground Grant	010-3697-0671	\$192,905	\$0
ARPA	121-3668-3689	\$254,961	\$0
Total Sources:		\$447,866	

USES		
Activity	Account Number	Cost
Design/Construction Management/Inspection		\$0
Construction	010/121-423-3643-4600	\$447,961
Total Uses:		\$447,961

Project Description: The Pioneer Park Playground Renovation Project will replace the existing dilapidated play equipment with new ADA accessible inclusive play equipment. In addition, the project will add shading and an outdoor exercise equipment area to the footprint.

Schedule: Currently under design with design to be completed during June 2024. Construction is expected to start in July 2024 and completed in October 2024.

Title: Las Palmas Park Revitalization Project

Program Years: FY2024-25

Strategic Goals: V – Reducing Traffic Congestion, V.3 – Pedestrian-focused Improvements, IV – Water Quality, V1.2.a – Street Resurfacing

Project: 0156

SOURCES			
Fund	Account Number	Allocation	
		FY2023-24 Carryover	FY2025-26 Funds
CNRA	010-3692-0156	\$3,703,261	\$0
Total Sources:		\$3,703,261	

USES		
Activity	Account Number	Cost
Design/Construction Management/Inspection	010-422-0156-4600	\$0
Construction	010-422-0156-4600	\$3,703,261
Total Uses		\$3,703,261

Project Description: The Revitalization Project includes addition of Multipurpose Athletic Field; (Splash Pad; Tennis/Pickleball Court; Sports Field & Park Lighting.

Renovations of: Play Area; Basketball Court; Baseball Fields; Walking Paths; Picnic Shelters; Outdoor Exercise Equip; Restroom/Concession Bldg.

Schedule: Currently under design with design to be completed during December 2024. Project bid and award will occur January through March 2025. Construction is expected to begin in April 2025 and completed in December 2025.

Title: City Sidewalk Repair Project

Program Years: FY2024-25

Strategic Goals: V – Reducing Traffic Congestion, V.3 – Pedestrian-focused Improvements, IV – Water Quality, V1.2.a – Street Resurfacing

Project: 0866

SOURCES			
Fund	Account Number	Allocation	
		FY2023-24 Carryover	FY2025-26 Funds
ARPA	121-3668-3689	\$500,000	TBD
TDA Article 3 Funds	015-3695-0866	\$37,935	TBD
Total Sources:		\$537,935	

USES		
Activity	Account Number	Cost
Design/Construction Management/Inspection	015/121/311-0866-4600	\$39,800
Construction Management	121-311-0866-4600	\$21,735
Inspect/Labor Compliance/Testing	121-311-0866-4600	\$38,600
Construction	121-311-0866-4600	\$398,000
Contingency	121-311-0866-4600	\$39,800
Total Uses:		\$537,935

Project Description: There are five options for the Sidewalk Project, meeting the \$500,000 budget. All five options include wheelchair and sidewalk repairs on San Fernando Road, from Brand Blvd. and Chatsworth Drive, stemming from claim against the City.

Project Options:

1. School side of O'Melveny Elementary School, San Fernando Elementary School, SF Early Education Center and LA County Court.
2. Both sides of Chatsworth Drive, O'Melveny Elementary School.
3. Both sides of Mott Street and O'Melveny Ave., San Fernando Elementary Schools, SF Early Education Center and O'Melveny Elem. School.
4. LA County Court and Parking lot.
5. Various locations, not including schools or Court.

Schedule: Schedule is pending location identification. Once selected, work will be completed before the end of Fiscal Year 2024-25.

Title: Fixed Route ADA Sidewalk Improvements Project

Program Years: FY2024-25

Strategic Goals: V – Reducing Traffic Congestion, V.3 – Pedestrian-focused Improvements, IV – Water Quality, V1.2.a – Street Resurfacing

Project: 0525

SOURCES			
Fund	Account Number	Allocation	
		FY2023-24 Carryover	FY2025-26
Enhanced Mobility for Seniors Grant (5310)	010-3686-0525	\$750,000	\$0
STP-L Funds	022-3662/3664/-0000	\$83,333	\$0
Total Sources:		\$833,333	

USES		
Activity	Account Number	Cost
Design	010-311-0525-4600	\$30,864
Construction	010-311-0525-4600	\$617,284
Construction Contingency	010-311-0525-4600	\$61,728
Construction Engineering	022/010-311-0525-4600	\$92,593
Project Administration	010-310-0525-4600	\$30,864
Total Uses:		\$833,333

Project Description: The Project is located at and immediately around three main intersections within the City. The three intersections are:

- Seventh Street and Harding Avenue
- Hubbard Street and Truman Street
- Truman Street between Brand Boulevard and Maclay Street

The Project consists of bringing the pedestrian walkways within the stated locations into ADA compliance by making improvements to or installing new curb cuts, sidewalks, accessible pedestrian ramps, wheelchair ramps, drive approaches, and tree parkway.

Schedule: Between July 2024 and September 2024, RFP will be released and construction contract awarded. Construction will begin in October 2024 and is scheduled to complete in January 2025.

Title: Parking Meter Upgrade Project

Program Years: FY2024-25

Strategic Goals: V – Reducing Traffic Congestion, V.3 – Pedestrian-focused Improvements, IV – Water Quality, V1.2.a – Street Resurfacing

Project: *Pending CIP Approval*

SOURCES			
Fund	Account Number	Allocation	
		FY2023-24 Carryover	FY2024-25 Funds
Parking and Maintenance Operations	029-3850-0000	\$100,000	\$50,000
Total Sources:		\$150,000	

USES		
Activity	Account Number	Cost
Purchase and Installation of Meters	029-335-XXXX-4600	\$150,000
Total Uses:		\$150,000

Project Description: Upgrade parking meters in Downtown Mall area, and the meters around courthouse that were not upgraded during phase one of the project, to smart meters.

Schedule: Project will kick-off in July 2024.

WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM

FISCAL YEAR 2024-2025
&
FISCAL YEAR 2025-2026

Title: Reservoir 4 Replacement Project

Program Years: FY2024-25

Strategic Goals: IV.3 – Water Storage Improvements

Project: 0716

SOURCES			
Fund	Account Number	Allocation	
		Carryover from Previous Years	FY2024-25 Funds
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:		\$7,702,901	\$0
Total Sources:		\$7,702,901	

USES		
Activity	Account Number	Cost
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
Total Uses:		\$7,702,091

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 is estimated to be completed by late part of June 2024 or early July 2024

Title: Nitrate Treatment System – Well 2A

Program Years: FY2024-25 and FY2025-26

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

Project: 0857

SOURCES			
Fund	Account Number	Allocation	
		FY2024-25 Funds	FY2025-26 Funds
State Budget Allocation (Senator Robert Hertzberg)	010-3686-0857	\$0	\$7,000,000
Subtotals from previous and new Fiscal Years:		\$0	\$7,750,000
Total Sources:		\$7,750,000	

USES		
Activity	Account Number	Cost
IX Treatment System – Engineering and Design IX Treatment System for Well 2A	010-385-0857-4270	\$500,000
IX Treatment System – Construction for IX Treatment System for Well 2A	010-385-0857-4600	\$5,000,000
IX Treatment System – Construction Management for Well 2A	010-385-0857-4600	\$500,000
Total Uses:		\$6,000,000

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. A new system is planned for Well 2A. This will require system modifications and additional pipe line extensions to allow the use of a blending plan along with the operational treatment system.

Schedule: Well 3 IX Treatment System was completed and fully operational on March 2024. The timeline for installing and implementing a blending plan along with the IX Treatment System for Well 2A is: Design firm on board (by September 2024); Complete design (by January 2025); Secure additional funds based on completed design (by June 2025); Complete construction and system operational - 12-18 months (by December 2026). The Funding needed to complete the Well 2A project will be approximately \$2,250,000.

Title: Water Master Plan and Water Utility Rate Study

Program Years: FY2024-25 & FY2025-26

Strategic Goals: Infrastructure Improvements Analysis and Assessment

Project: *Pending CIP Approval*

SOURCES			
Fund	Account Number	Allocation	
		FY2024-25 Funds	FY2025-26 Funds
Water Fund	070-3810-0000	\$150,000	\$0
Total Sources:		\$150,000	

USES		
Activity	Account Number	Cost
Develop Water Master Plan	070-385-XXXX-4260	\$100,000
Conduct Water Utility Rate Study	070-385-XXXX-4260	\$50,000
Total Uses:		\$150,000

Project Description: The Water Master Plan and Water & Sewer Rate Study will assess and provide a holistic and forward-thinking strategy that outlines the long term vision and actions necessary to manage a community's water resource. It serves as a roadmap for asset owners and utilities to ensure the sustainable use and protection of water sources. Through the use of computer modeling and field data, the master plan covers the entire distribution system, provides a comprehensive overview of the system functions, and includes where improvements are needed based on assessments of the system's capacity and reliability. It will evaluate hydraulic performance and capacity, evaluate the City's water storage and source of supply, and recommend a proactive and manageable utility capital improvement program for the next 10 years. Previous Water Master Plan was conducted in 1969. Water Utility Standards recommends a Water Master Plan be conducted every 10 years.

The Water and Sewer Rate Study will allow the opportunity to evaluate the current set rates to help set a baseline rate adjustments if needed to help sustain the water system and its future capital infrastructure needs.

Schedule: Starting July 2024 will be the RFP process and once awarded the completion of these studies and reports are anticipated to be completed by January 2025.

Title: Lead Service Line Replacement Program

Program Years: FY2024-25 and FY2025-26

Strategic Goals: Public Health - Replace lead service lines with copper lines to meet the State Drinking Water Requirements and EPA's 2021 LCRR Rule to help minimize health concerns related to lead.

Project: *Pending CIP Approval*

SOURCES			
Fund	Account Number	Allocation	
		FY2024-25 Funds	FY2025-26 Funds
Water Fund	070-3810-0000	\$50,000	\$50,000
Total Sources:		\$100,000	

USES		
Activity	Account Number	Cost
New On Going Program to replace lead service lines	070-385-XXXX-4260	\$100,000
Total Uses:		\$50,000

Project Description: Replace lead service lines with copper lines to meet the State Drinking Water Requirements and EPA's 2021 LCRR Rule to help minimize health concerns related to lead exposure.

Schedule: New EPA LCRR Rule effective date is October 16, 2024 requiring Water utilities to provide the State with an inventory list of all service line and houseline material inventory. Staff has completed the distribution section phase 1 and is currently working on houseline customer side pipeline material list to be completed before October 2024 completing phase 2. Phase 3 the replacement of identified lead service lines will begin November. 2024 and continue until all lead lines have been replaced. Deadline to complete all replacements is 10 years (i.e. October 2034).

SEWER SYSTEM CAPITAL IMPROVEMENT PROGRAM

FISCAL YEAR 2024-2025
&
FISCAL YEAR 2025-2026



Title: City-Wide CCTV Project

Program Years: FY2024-25 & FY2025-26

Project: *Pending CIP Approval*

SOURCES			
Fund	Account Number	Allocation	
		FY2024-25 Funds	FY2025-26 Funds
Sewer Capital Fund	072-3745-0000	\$150,000	\$20,000
Total Sources:		\$170,000	

USES		
Activity	Account Number	Cost
Cleaning/Video/Data Analysis Report	072-365-XXXX-4600	\$170,000
Total Uses:		\$170,000

Project Description: A Citywide cleaning, videoing of all sewer lines (40 miles) in the City. All video will be reviewed and a report will be developed based on findings. This is a required prerequisite before conducting the sanitary sewer master plan.

Schedule: RFP for services will be sent out in August 2024.



Title: Sanitary Sewer Master Plan Project

Program Years: FY2024-25 & FY2025-26

Project: *Pending CIP Approval*

SOURCES			
Fund	Account Number	Allocation	
		FY2024-25 Funds	FY2025-26 Funds
Sewer Capital Fund	072-3745-0000	\$250,000	Every Five Years
Total Sources:		\$250,000	

USES		
Activity	Account Number	Cost
Develop Sanitary Sewer Master Plan	072-365-0000-4260	\$250,000
Total Uses:		\$250,000

Project Description: State Requirement. Update the City's sanitary sewer master plan; last done in 2015. State requires plan to be updated every five years. Plan is also a requirement prior to conduct a utility user fee process.

Schedule: RFP will be sent out once CCTV project has been complete; estimated early 2025.



Title: Sewer Line Replacement Project

Program Years: FY2024-25 & FY2025-26

Project: *Pending CIP Approval*

SOURCES			
Fund	Account Number	Allocation	
		FY2024-25 Funds	FY2025-26 Funds
Sewer Capital Fund	072-3745-0000	\$1,095,000	\$1,095,000
Total Sources:		\$1,095,000	

USES		
Activity	Account Number	Cost
Design and Specifications	072-365-0000-4260	\$250,000
Construction Management	072-365-0000-4600	\$65,000
Construction	072-365-0000-4600	\$650,000
Contingency (15%)	072-365-0000-4600	\$97,500
On-Call Engineer Review (5%)	072-365-0000-4600	\$32,500
Total Uses:		\$1,095,000

Project Description: Replacement of sewer lines.

Schedule: TBD (If Necessary)

APPENDIX B

CITY OF SAN FERNANDO
SUMMARY OF BLANKET PURCHASE ORDERS
FISCAL YEAR 2024-2025
BLANKET ORDER

VENDOR NAME	NOT TO EXCEED	SUMMARY OF GOODS TO BE PROVIDED UNDER BLANKET PURCHASE ORDER
3G SIGNS	50,000	PRINTED FORMS, SIGNS & MATERIALS
ADVANCED AUTO REPAIR	100,000	VEHICLE REPAIR AND BODY WORK
AG LAWNMOWER SHOP	25,000	SMALL EQUIPMENT AND REPAIRS
ALL STAR ELITE SPORTS	25,000	UNIFORMS-RCS SPORTS PROGRAMS
AQUA-METRIC SALES COMPANY	50,000	WATER METERS, FIRE SERVICE MATL'S & LINES
ARROYO BUILDING MATERIAL	25,000	MISC LOCAL HARDWARE SUPPLIES
BADGER METER, INC	100,000	WATER METERS, FIRE SERVICE MATL'S & LINES
CARGILL INCORPORATED	350,000	NSF CERTIFIED BULK SALT FOR THE ION EXCHANGE
CDW GOVERNMENT, INC.	50,000	TECHNOLOGY EQUIPMENT
CLEAN ENERGY	50,000	MAINT. & REPAIRS FOR CNG STATION
COOPER HARDWARE	25,000	MISC SUPPLIES
CORE & MAIN LP	125,000	WATER METERS, FIRE SERVICE MATL'S & LINES
DELL MARKETING L.P.	75,000	TECHNOLOGY EQUIPMENT
DOOLEY ENTERPRISES INC	25,000	AMMUNITION
DUTHIE POWER SERVICES INC	30,000	GENERATOR MAINTENANCE AND REPAIRS
FERGUSON WATER WORKS	125,000	WATER METERS, FIRE SERVICE MATL'S & LINES
GRAINGER INC	75,000	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
KEYSTONE UNIFORM DEPOT	25,000	POLICE UNIFORMS
MACKAY METERS INC	25,000	PARKING METER PARTS & EQUIP
MCCALLA COMPANY	25,000	LIVESCAN SUPPLIES
NATIONAL READY MIXED CONCRETE COMPANY	25,000	CONCRETE FOR STREETS AND SIDEWALKS
O'REILLY AUTOMOTIVE STORES INC	30,000	VEHICLE SVC MAINT/REPAIR MATL'S & SUPPLIES
PRO FORCE LAW ENFORCEMENT	25,000	TASERS, HOLSTERS & ACCESSORIES
PROFESSIONAL PRINTING CENTER	50,000	PRINTED FORMS
ROYAL INDUSTRIAL SOLUTIONS	30,000	ELECTRICAL PARTS AND MATL'S
ROYAL PAPER CORPORATION	25,000	JANITORIAL SUPPLIES
S & J SUPPLY CO. INC	50,000	FIRE HYDRANT & METER INSTALLATION MATERIALS
SHI INTERNATIONAL CORP	50,000	TECHNOLOGY EQUIPMENT
SUNBURST UNIFORMS	25,000	POLICE UNIFORMS
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
VULCAN MATERIALS COMPANY	30,000	UTILITY TRENCH AND POTHOLE REPAIR
ZUMAR INDUSTRIES INC	75,000	SIGNS AND MATERIALS

APPENDIX C

RESOLUTION NO. 8307

**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 2024-2025**

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

SECTION 1. In accordance with Article XIIB of the California Constitution as amended by Proposition 111 and the Gann Implementation Bill 1352, the Appropriation Limit (Exhibit "1") in the City of San Fernando for Fiscal Year 2024-2025 is hereby fixed at Seventy Four Million, Seven Hundred Twenty-Five Thousand, and Nine Hundred Forty dollars (\$74,725,940).

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 3rd day of June, 2024.



Celeste T. Rodriguez, Mayor of the City of
San Fernando, California

ATTEST:



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. 8307 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 3rd day of June, 2024, by the following vote of the City Council:

AYES: García, Solorio, Fajardo, Mendoza, Rodriguez - 5

NAYS: None

ABSENT: None

ABSTAINED: None

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of San Fernando, California, this 6th day of June, 2024.


Julia Fritz, City Clerk

Article XIIIB Appropriations (GANN) Limit Fiscal Year 2024-2025

FY 2023-2024 Adjusted Appropriation Limit \$ 72,080,583

A. Inflation Adjustment Factor*

Per Capita Personal Income Change** 3.62
Ratio 1.0362

Non-Residential Assessed Value Change*** 2.32
Ratio 1.0232

B. Population Adjustment Factor*

City Population Change** 0.04
Ratio 1.0004

Los Angeles County Population Change** 0.05
Ratio 1.0005

C. Calculation of Appropriations Limit:

Step 1:

Per Capita Personal Income Change		1.0362		1.0362
City Population Change Ratio	X		1.0005	
<i>Appropriations Limit Factor</i>			1.0367	

Step 2:

FY 2023-2024 Appropriations Limit		\$ 72,080,583		
Appropriations Limit Factor	X		1.0367	
FY 2024-2025 Appropriation Limit		\$ 74,725,940		

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 D

EXHIBIT A

2016 INSTALLMENT SALE PAYMENTS SCHEDULE

Fiscal Year Ending June 30	Principal	Interest	Total
2024	100,000	77,437	177,437
2025	105,000	72,438	177,438
2026	110,000	67,187	177,187
2027	115,000	61,688	176,688
2028	120,000	57,087	177,087
2029 – 2033	675,000	217,438	892,438
2034 – 2038	790,000	105,768	895,768
2039	175,000	5,687	180,687
Totals	<u>\$2,190,000</u>	<u>\$ 664,730</u>	<u>\$2,854,734</u>

EXHIBIT B**2020 INSTALLMENT SALE PAYMENTS SCHEDULE**

Fiscal Year Ending June 30	Principal	Interest	Total
2024	130,000	18,430	148,430
2025	135,000	15,960	150,960
2026	135,000	13,395	148,395
2027	140,000	10,830	150,830
2028	140,000	8,170	148,170
2029	145,000	5,510	150,510
2030	145,000	2,755	147,755
Totals	\$970,000	\$ 75,050	\$1,045,050

EXHIBIT C

PENSION OBLIGATION BONDS PAYMENTS SCHEDULE

Series 2021A

Fiscal Year Ending June 30	Principal	Interest	Total
2024	1,035,000	708,500	1,743,500
2025	1,040,000	702,518	1,742,518
2026	1,050,000	693,480	1,743,480
2027	1,060,000	681,836	1,741,836
2028	1,075,000	667,219	1,742,219
2029 – 2033	5,665,000	3,040,958	8,705,958
2034 – 2038	6,355,000	2,351,940	8,706,940
2039 – 2043	7,305,000	1,399,212	8,704,212
2044 – 2046	4,925,000	298,350	5,223,350
Totals	\$29,510,000	\$10,544,014	\$40,054,013

Series 2021B

Fiscal Year Ending June 30	Principal	Interest	Total
2024	150,000	113,675	263,675
2025	155,000	112,688	267,688
2026	155,000	111,217	266,217
2027	155,000	109,281	264,281
2028	160,000	106,895	266,895
2029 – 2033	840,000	486,916	1,326,916
2034 – 2038	950,000	375,641	1,325,641
2039 – 2043	1,100,000	223,759	1,323,759
2044 – 2046	745,000	47,738	792,738
Totals	\$ 4,410,000	\$1,687,810	\$6,097,810

APPENDIX E

CITY OF SAN FERNANDO		POLICY/PROCEDURE
NUMBER		SUBJECT
ORIGINAL ISSUE	EFFECTIVE	
11/03/2014	11/03/2014	GENERAL FINANCIAL POLICY
CURRENT ISSUE	EFFECTIVE	CATEGORY
12/05/2016	12/05/2016	
SUPERSEDES		FINANCE
<p><u>Section 1. Purpose.</u></p> <p>To establish a comprehensive set of Citywide financial principles to serve as a guideline for operational and strategic decision making.</p> <p><u>Section 2. Statement of Policy.</u></p> <p>The City is committed to fiscal sustainability by employing long-term financial planning efforts, maintaining appropriate reserve levels and adhering to prudent practices in governance, management, budget administration and financial reporting.</p> <p>The following financial principles are intended to establish a comprehensive set of guidelines for the City Council and City staff to follow when making decisions that may have a fiscal impact (collectively known as "Policy"). The goal is to maintain the City's financial stability in order to be able to continually adapt to local and regional economic changes. Such principles will allow the City to maintain and enhance a sound fiscal condition. This policy should be implemented in conjunction with associated financial policies, i.e. Budget Policy, Purchasing Policy, Investment Policy, Grant Management Policy, etc.</p> <p>This Policy will be reviewed annually as part of the City's annual Adopted Budget to ensure that the principles contained herein remain current. The City's comprehensive financial policies shall be in conformance with all State and Federal laws, Generally Accepted Accounting Principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA).</p> <p>Financial principles included in this Policy are:</p> <div> <div> <p><u>Chapter 1:</u> Long-term Financial Planning</p> <p><u>Chapter 2:</u> Auditing, Financial Reporting and Disclosure</p> <p><u>Chapter 3:</u> Revenue Collection</p> <p><u>Chapter 4:</u> Investment and Cash Management</p> <p><u>Chapter 5:</u> Capital Assets and Capital Improvement Projects</p> <p><u>Chapter 6:</u> Financial Reserves and Fund Balances</p> </div> <div> <p><u>Chapter 7:</u> Post-employment Benefit Funding</p> <p><u>Chapter 8:</u> Grant Administration</p> <p><u>Chapter 9:</u> User Fees and Service Charges</p> <p><u>Chapter 10:</u> Cost Allocation</p> <p><u>Chapter 11:</u> Debt Management</p> </div> </div>		

CHAPTER 1: LONG-TERM FINANCIAL PLANNING

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

GENERAL FINANCIAL POLICY

Page 3

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

CHAPTER 2: AUDITING, FINANCIAL REPORTING, AND DISCLOSURE

Preparation of Financial Statements

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

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

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

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

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

Independent Audit Firm

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

CHAPTER 3: REVENUE COLLECTION AND ACCOUNTS RECEIVABLE

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

Write Off Bad Debt

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

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

CHAPTER 4: INVESTMENT AND CASH MANAGEMENT

1. Cash and investment programs will be maintained in accordance with California Government Code Section 53600 et seq. and the City's adopted Investment Policy to ensure that proper controls and safeguards are maintained. Pursuant to State law, the City, at least annually, revises, and the City Council affirms, a detailed Investment Policy.
2. Reports on the City's investment portfolio and cash position shall be presented to the City Council by the City Treasurer on at least a quarterly basis, in conformance with the California Government Code.
3. City funds shall be managed in a prudent and diligent manner with emphasis on safety, liquidity, and yield, in that order.

CHAPTER 5: CAPITAL ASSETS AND CAPITAL IMPROVEMENT PLAN

1. A *Capital Asset* is defined as land, structures and improvements, machinery and equipment and infrastructure assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. Capital assets also include additions to public domain (infrastructure) which includes certain improvements such as pavement, curb and gutter, sidewalks, traffic control devices, and right-of-way corridors within the City.
2. Depreciation of Capital Assets is computed using the straight-line method over the estimated useful lives of assets, which are as follows:

Buildings	50 years
Infrastructure	Up to 50 years
Improvements Other than Buildings	20 years
Furniture and Equipment	Up to 30 years
Vehicles and Related Equipment	Up to 8 years
3. A *Capital Improvement Project* (CIP) is defined as meeting one of the following criteria:
 - a. It is construction, expansion, renovation, or replacement of a city owned facility or infrastructure. The project must have a total cost of at least \$25,000 over the life of the project. Project costs include, but are not limited to, the cost of land, engineering, architectural planning, and contract services needed to complete the project; or
 - b. It is a purchase of major equipment (assets) costing \$25,000 or more with a useful life of at least 5 years; or
 - c. It is a major maintenance or rehabilitation project for existing facilities with a cost of \$25,000 or more and an economic life of at least 5 years.
4. A five-year Capital Improvement Plan will be developed and updated annually. The Plan shall include a brief description of the project, estimated project costs, and anticipated funding source(s) for the project.
5. The Capital Improvement Plan will identify, where applicable, current operating maintenance costs and funding streams available to repair and/or replace deteriorating infrastructure and avoid significant unfunded liabilities.
6. The City should develop and implement a post-implementation evaluation of its infrastructures condition on a specified periodic basis, estimating the remaining useful life, and projecting replacement costs.
7. The City will actively pursue outside funding sources for all CIPs. Outside funding sources, such as grants, will be used to finance only those CIPs that are consistent with the five-year Capital Improvement Plan and local governmental priorities, and whose operating and maintenance costs have been included in future operating budget forecasts.
8. CIP lifecycle costs will be coordinated with the development of the Operating Budget. Future operating, maintenance and replacement costs associated with new capital improvements will be forecasted, matched to available revenue sources, and included in the Operating Budget. CIP contract awards will include a fiscal impact statement disclosing the expected operating impact of the project and when such cost is expected to occur.
9. Financing of CIPs will be considered if it conforms to *Chapter 11: Debt Management* section of this Policy.

CHAPTER 6: FINANCIAL (FUND) RESERVES AND FUND BALANCES

Prudent financial management dictates that some portion of the funds available to the City be reserved for future use.

As a general principle, the City Council decides whether to appropriate funds from reserve accounts. Even though a project or other expenditure qualifies as a proper use of reserves, the City Council may decide that it is more beneficial to use current year operating revenues or other available funds instead, thereby retaining the reserve funds for future use. Reserve funds will not be spent for any function other than the specific purpose of the reserve account from which they are drawn without specific direction in the annual budget; or by a separate City Council action. Information regarding annual budget adoption and administration is contained in the City's Budget Policy.

Governmental Funds and Fund Balance Defined

Governmental Funds, including the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds, have a short-term or current flow of financial resources measurement focus and basis of accounting and therefore, exclude long-term assets and long-term liabilities. The term Fund Balance, used to describe the resources that accumulate in these funds, is the difference between the fund's assets and fund's liabilities. Fund Balance is similar to the measure of net working capital that is used in private sector accounting. By definition, both Fund Balance and Net Working Capital exclude long-term assets and long-term liabilities.

Proprietary Funds and Net Working Capital Defined

Proprietary Funds, including Enterprise Funds and Internal Service Funds, have a long-term or economic resources measurement focus and basis of accounting and therefore, include long-term assets and liabilities. This basis of accounting is very similar to that used in private sector. However, instead of Retained Earnings, the term Net Position is used to describe the difference between fund assets and fund liabilities. Since Net Position includes both long-term assets and liabilities, the most comparable measure of proprietary fund financial resources to governmental Fund Balance is Net Working Capital, which is the difference between current assets and current liabilities. Net Working Capital, like Fund Balance, excludes long-term assets and long-term liabilities.

Governmental Fund Reserves (Fund Balance)

For Governmental Funds, the Governmental Accounting Standards Board (GASB) Statement No. 54 defines five specific classifications of fund balance. The five classifications are intended to identify whether the specific components of fund balance are available for appropriation and are therefore "Spendable." The classifications also are intended to identify the extent to which fund balance is constrained by special restrictions, if any. Applicable only to governmental funds, the five classifications of fund balance are as follows:

<u>CLASSIFICATIONS</u>	<u>NATURE OF RESTRICTION</u>
Non-Spendable	Cannot be readily converted to cash
Restricted	Externally imposed restrictions
Committed	City Council imposed commitment
Assigned	City Manager/Finance Director assigned purpose/intent
Unassigned	Residual balance not otherwise restricted

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

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

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

4. Assigned Fund Balance: That portion of a fund balance that includes amounts that are constrained by the City's intent to be used for specific purposes, but that are not restricted or committed. This policy hereby delegates the authority to the City Manager or Finance Director to modify or create new assignments of fund balance. Constraints imposed on the use of assigned amounts may be changed by the City Manager or Finance Director. Appropriations of balances are subject to the Budget Policy concerning budget adoption and administration. Examples of assigned fund balance may include, but are not limited to:

- a. Reserves for Encumbrances: Purchase Orders and contracts executed by the City express intent to purchase goods or services. Generally, such documents include a cancellation clause, where the City would then only be responsible to pay for goods received or services provided. The City recognizes the obligation to pay for these goods and services as a reservation of fund balance, but because the City can ultimately free itself of this obligation if necessary, it does not meet the requirements of the more restrictive fund balance categorizations.
- b. Change in Fair Market Value of Investments: As dictated by GASB 31, the City is required to record investments at their fair value (market value). This accounting practice is necessary to insure that the City's investment assets are shown at their true value as of the balance sheet. However, in a fluctuating interest rate environment, this practice records market value gains or losses which may never be actually realized. The City Manager or Finance Director may elect to reserve a portion of fund balance associated with an unrealized market value gain. However, it is impractical to assign a portion of fund balance associated with an unrealized market value loss.

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

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

General Fund Surplus

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

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

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

Proprietary Fund Reserves (Net Working Capital)

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

1. Water, Sewer and Refuse Funds

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

2. Internal Service Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

CHAPTER 7: POST-EMPLOYMENT BENEFIT FUNDING

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

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

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

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

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

CHAPTER 8: GRANT ADMINISTRATION

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

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

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

CHAPTER 9: USER FEES AND SERVICE CHARGES

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

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

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

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

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

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

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

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

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

Enterprise Fund Fees and Rates

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

CHAPTER 10: COST ALLOCATION PLAN

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

Office of Management and Budget Circular A-87 (OMB A-87) Plan: Using actual expenditures and documented time allocations, the OMB A-87 Plan follows the guidelines outlined by the Federal government through OMB Circular A-87. This plan is used for Federal grant administrative cost recovery.

Total Cost Plan: When grant regulations are not an issue, a Total Cost Plan, which uses the costs that the OMB A-87 Plan disallows, is able to allocate all indirect costs like the private sector routinely does. This plan is recommended whenever the goal is to fully allocate indirect costs for interfund transfers and fee calculations.

CHAPTER 11: DEBT MANAGEMENT

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

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

Conditions and Purposes Of Debt Issuance

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

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

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

1. Acquisition and or improvement of land, right-of-way or long-term easements.
2. Acquisition of a capital asset with a useful life of three or more years.
3. Construction or reconstruction of a facility.
4. Refunding, refinancing, or restructuring debt, subject to refunding objectives and parameters discussed in the Refunding Guidelines section of the Policy.
5. Although not the primary purpose of the financing effort, project reimbursables that include project planning design, engineering and other preconstruction efforts; project-associated furniture fixtures and equipment; capitalized interest, original issuer's discount, underwriter's discount and other costs of issuance.
6. Interim or cash flow financing, such as anticipation notes.

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

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

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

Use of Alternative Debt Instruments

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

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

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

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

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

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

8. The findings of a thorough risk management assessment.

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

The City will properly manage the risks as follows:

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

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

Refunding Guidelines

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

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

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

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

Market Communication, Administration, and Reporting

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

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

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

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

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

Credit Ratings

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

Legal Debt Limit

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

Affordability

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

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

General Fund-Supported Debt: General Fund Supported Debt generally includes Certificates of Participation (COPs) and Lease Revenue Bonds (LRBs) which are lease obligations that are secured by an installment sale or by a lease-back arrangement between the City and another public entity. The general operating revenues of the City are pledged to pay the lease payments, which are, in turn, used to pay debt service on the bonds or Certificates of Participation.

These obligations do not constitute indebtedness under the State constitutional debt limitation and, therefore, are not subject to voter approval.

Payments to be made under valid leases are payable only in the year in which use and occupancy of the leased property is available, and lease payments may not be accelerated. Lease financing requires the fair market rental value of the leased property to be equal to or greater than the required debt service or lease payment schedule. The lessee (City) is obligated to place in its Annual Budget the rental payments that are due and payable during each fiscal year the lessee has use of the leased property.

The City should strive to maintain its net General Fund-backed debt service at or less than eight percent (8%) of available annually budgeted revenue. This ratio is defined as the City's annual debt service requirements on Certificates of Participation and Lease Revenue Bonds compared to total General Fund Revenues net of interfund transfers. This ratio, which pertains to only General Fund-backed debt, is often referred to as "lease burden."

Revenue Bonds: Long-term obligations payable solely from specific pledged sources, in general, are not subject to a debt limitation. Examples of such long-term obligations include those which achieve the financing or refinancing of projects provided by the issuance of debt instruments that are payable from restricted revenues or user fees (Enterprise Revenues) and revenues generated from a project.

In determining the affordability of proposed revenue bonds, the City will perform an analysis comparing projected annual net revenues (exclusive of depreciation which is a non-cash related expense) to estimated annual debt service. The City should strive to maintain a coverage ratio of one hundred twenty-five percent (125%) using historical and/or projected net revenues to cover annual debt service for bonds. The City may require a rate increase to cover both operations and debt service costs, and create debt service reserve funds to maintain the required coverage ratios.

Special Districts Financing: The City's Special Districts primarily consist of 1913/1915 Act Assessment Districts (Assessment Districts). The City will consider requests for Special District formation and debt issuance when such requests address a public need or provide a public benefit. Each application will be considered on a case by case basis, and the Finance Department may not recommend a financing if it is determined that the financing could be detrimental to the debt position or the best interests of the City.

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

Structure of Debt

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

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

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

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

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

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

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

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

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

General

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

Post-Issuance Compliance Requirements

External Advisors / Documentation

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

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

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

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

Role of the Bond Issuer

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

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

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

Arbitrage Rebate and Yield

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

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

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

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

Allocation of Bond Proceeds

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

Use of Bond Proceeds

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

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

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

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

Record Keeping Requirements

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

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

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

Section 3. **Authority.**

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

APPENDIX F

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

Section 1. Purpose.

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

Section 2. Statement of Policy.

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

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

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

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

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

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

BUDGET POLICY

Page 2

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

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

A. Structurally Balanced Budget

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

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

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

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

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

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

C. Basis of Budgeting

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

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

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

Section 3. Procedure.

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

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

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

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

A. Strategic Planning and Program Assessment

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

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

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

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

B. Budget Directive and Departmental Submittal

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

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

C. Budget Preparation and Adoption

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

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

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

D. Adjustments to the Adopted Budget

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

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

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

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

E. Carryover Appropriations

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

F. Appropriated Reserve

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

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

G. Non-budgeted Funds and Accounts

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

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

H. Proposition 4 (Gann) Appropriation Limit

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

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

I. Reference

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

Section 4: Exceptions

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

Section 5. Authority.

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

APPENDIX G

POLICY/PROCEDURE

SUBJECT	ISSUANCE	
INVESTMENT POLICY	ORIGINAL DATE	EFFECTIVE
	05/15/2017	05/05/2017
	CURRENT DATE	EFFECTIVE
	06/03/2024	06/03/2024
CATEGORY	POLICY NO.	SUPERSEDES
FINANCE	FIN-06202023	06/20/2023

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 Director of Finance/City Treasurer 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. The policy does not cover funds held by the California Public Employees Retirement System (CalPERS), Deferred Compensation programs (e.g. ICMA, etc.), or the Multiple Employer OPEB/Pension 115 Trust (Section 115 Irrevocable Trust).

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), Tennessee Valley Authority (TVA), Student Loan Marketing Association (SLMA) and Federal Agricultural Mortgage Corp (FAMCA) 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 or state or federal credit unions. 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 or National Credit Union Administration (NCUA) Insured Credit Union 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.

9. Corporate Medium Term Notes

- a) Corporate Medium Term Notes, provided the issuer has a minimum credit rating of "A" 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.

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.

11. Supranational Obligations

- a) Only those obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC), and Inter-American Development Bank (IADB);
- b) Must have a rating of "AA" or its equivalent or better by a Nationally Recognized Statistical Rating Organization (NRSRO);
- c) Securities shall be limited to a 60 months maximum maturity;
- d) No more than 15% of portfolio value may be invested; and
- e) No more than 10% of the par value with any one institution.

12. Mortgage-Backed and Asset-Backed Securities

- a. Must have a rating of "AA" or its equivalent or better by a Nationally Recognized Statistical Rating Organization (NRSRO);
- b. Securities shall be limited to maturities not exceeding 5 years measured on a weighted average life (WAL) basis;
- c) No more than 20% of portfolio value may be invested.

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.

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 Director of Finance/City Treasurer 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.

City Constraints

The Director of Finance/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 Director of Finance/City Treasurer in consultation with the City Manager.

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 Senior Accountant or designee in the absence of the Director of Finance/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, Director of Finance/City Treasurer, Public Works and other departments having a significant impact on cash flow.
5. The City will invest all City 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 purchase bonds from local agencies or states on negative credit watch by a major rating agency. The City will not engage in speculative buying.

Investment Policy Adoption

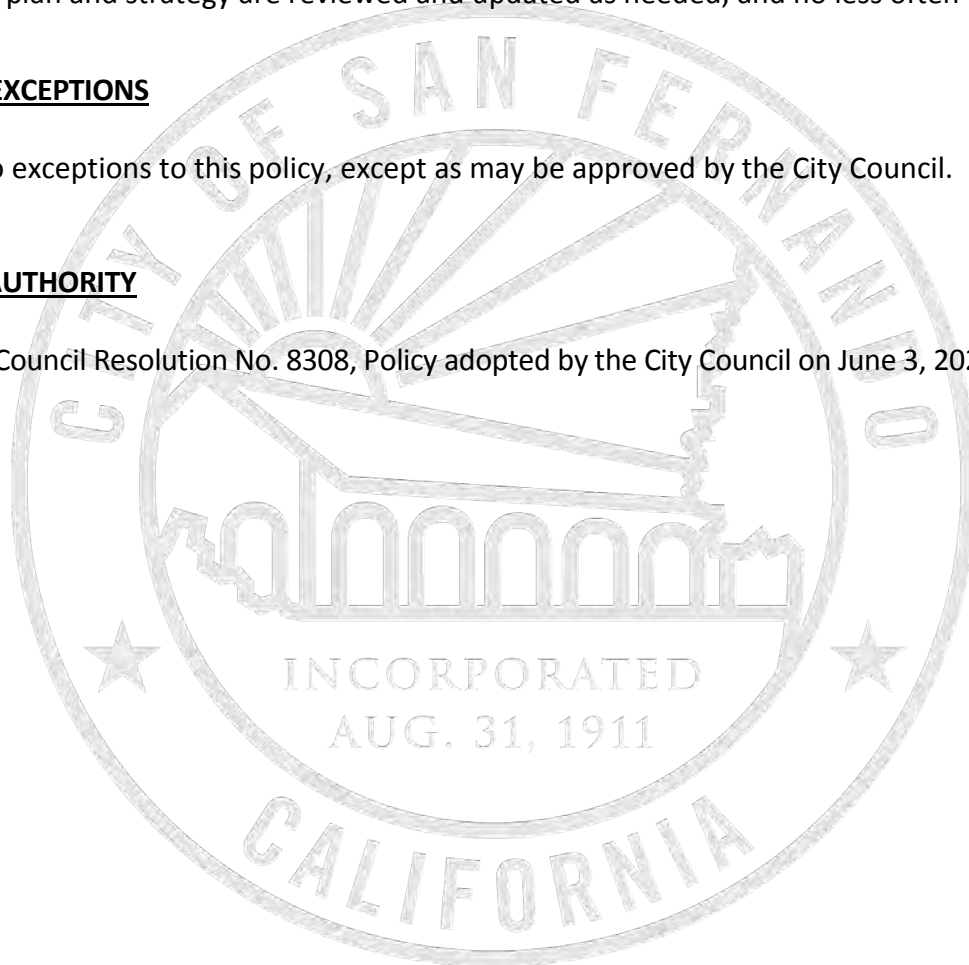
The investment plan and strategy are reviewed and updated as needed, and no less often than annually.

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. 8308, Policy adopted by the City Council on June 3, 2024.



APPENDIX H

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.

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

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.

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

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

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 (RFP) - 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.

Glossary of Terms

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.

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 I

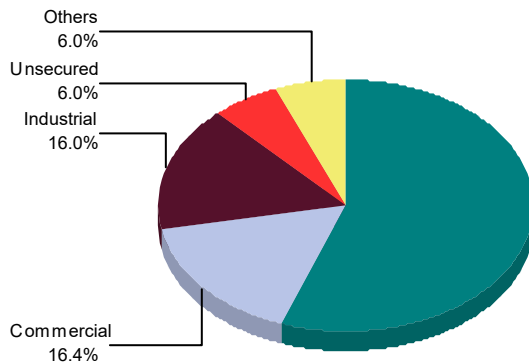
THE CITY OF SAN FERNANDO

2023/24 USE CATEGORY SUMMARY

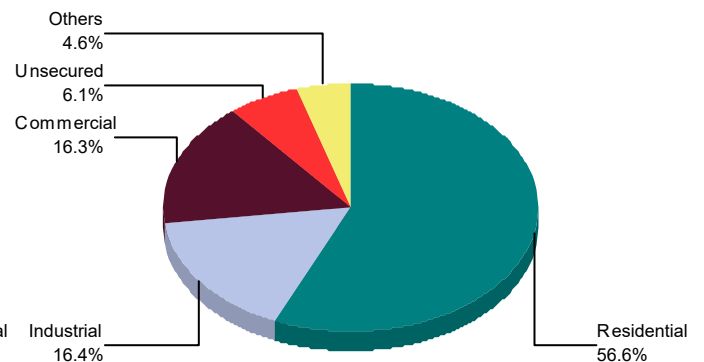
BASIC PROPERTY VALUE TABLE

Category	Parcels	Assessed Value	Net Taxable Value
Residential	4,274	\$1,483,128,438 (55.5%)	\$1,477,433,745 (56.6%)
Commercial	397	\$439,090,307 (16.4%)	\$425,085,185 (16.3%)
Industrial	173	\$427,770,378 (16.0%)	\$427,117,342 (16.4%)
Govt. Owned	1	\$566,033 (0.0%)	\$566,033 (0.0%)
Institutional	45	\$45,468,198 (1.7%)	\$19,377,238 (0.7%)
Miscellaneous	2	\$36,892,947 (1.4%)	\$36,892,947 (1.4%)
Recreational	7	\$5,803,705 (0.2%)	\$5,803,705 (0.2%)
Vacant	117	\$34,926,487 (1.3%)	\$32,736,474 (1.3%)
Exempt	157	\$11,820,698 (0.4%)	\$0 (0.0%)
SBE Nonunitary	[2]	\$39,100 (0.0%)	\$39,100 (0.0%)
Cross Reference	[13]	\$24,858,679 (0.9%)	\$24,762,679 (0.9%)
Unsecured	[664]	\$159,720,152 (6.0%)	\$159,545,130 (6.1%)
TOTALS	5,173	\$2,670,085,122	\$2,609,359,578

ASSESSED VALUE

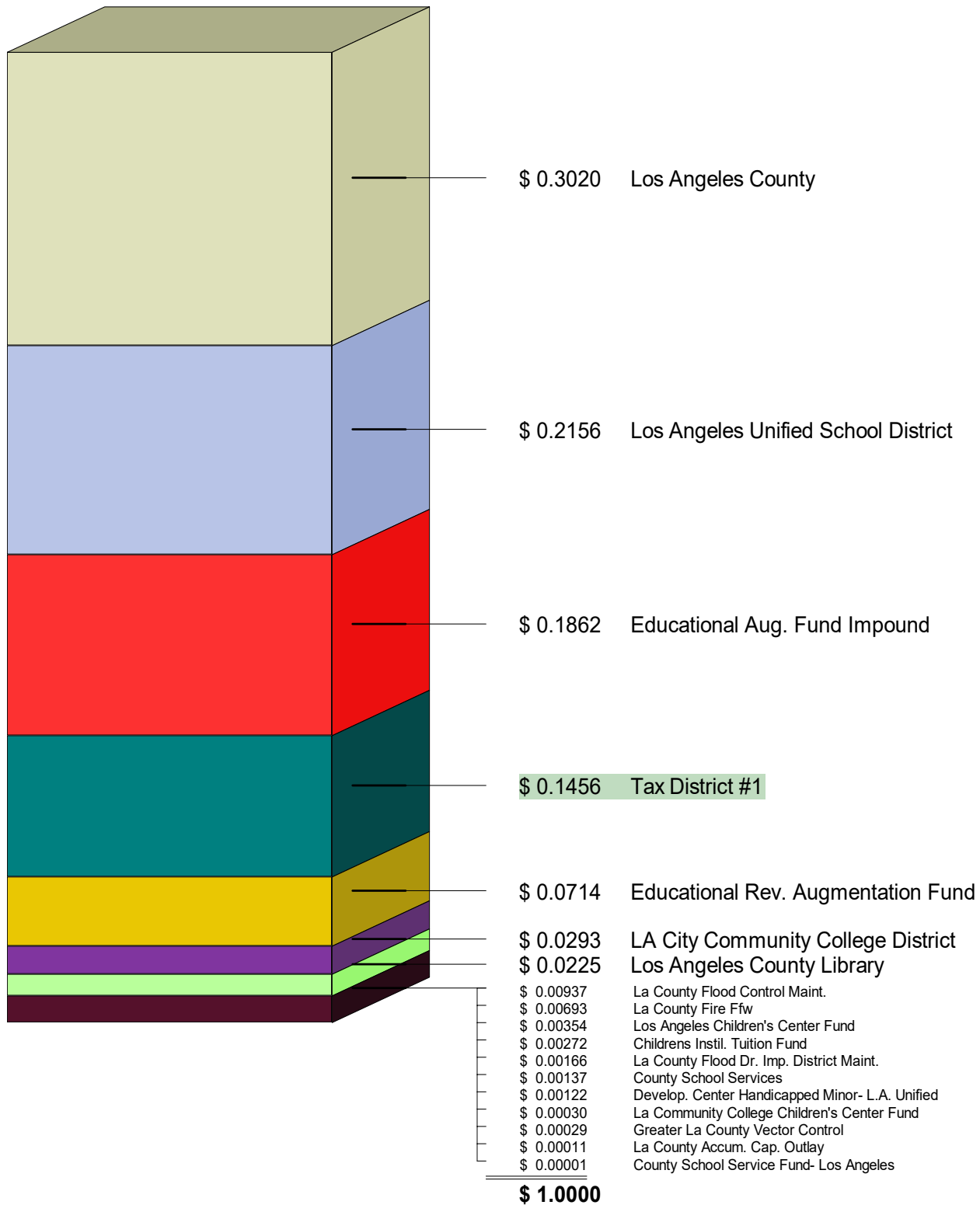


NET TAXABLE VALUE



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 2023/24 Annual Tax Increment Tables

Prepared On 7/18/2024 By MV

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THE CITY OF SAN FERNANDO

2023/24 ROLL SUMMARY

Taxable Property Values

	Secured	Nonunitary Utilities	Unsecured
Parcels	5,016	2	664
TRAs	9	2	8
Values			
Land	1,393,001,830	39,100	0
Improvements	1,102,703,219	0	0
Personal Property	2,556,523	0	105,145,427
Fixtures	243,600	0	54,574,725
Aircraft	0	0	0
Total Value	\$2,498,505,172	\$39,100	\$159,720,152
Exemptions			
Real Estate	46,333,643	0	0
Personal Property	2,231,181	0	150,022
Fixtures	165,000	0	25,000
Aircraft	0	0	0
Homeowners*	12,327,000	0	0
Total Exemptions*	\$48,729,824	\$0	\$175,022
Total Net Value	\$2,449,775,348	\$39,100	\$159,545,130

Combined Values	Total
Total Values	\$2,658,264,424
Total Exemptions	\$48,904,846
Net Total Values	\$2,609,359,578

* Note: Homeowner Exemptions are not included in Total Exemptions

Data Source: Los Angeles County Assessor 2023/24 Combined Tax Rolls

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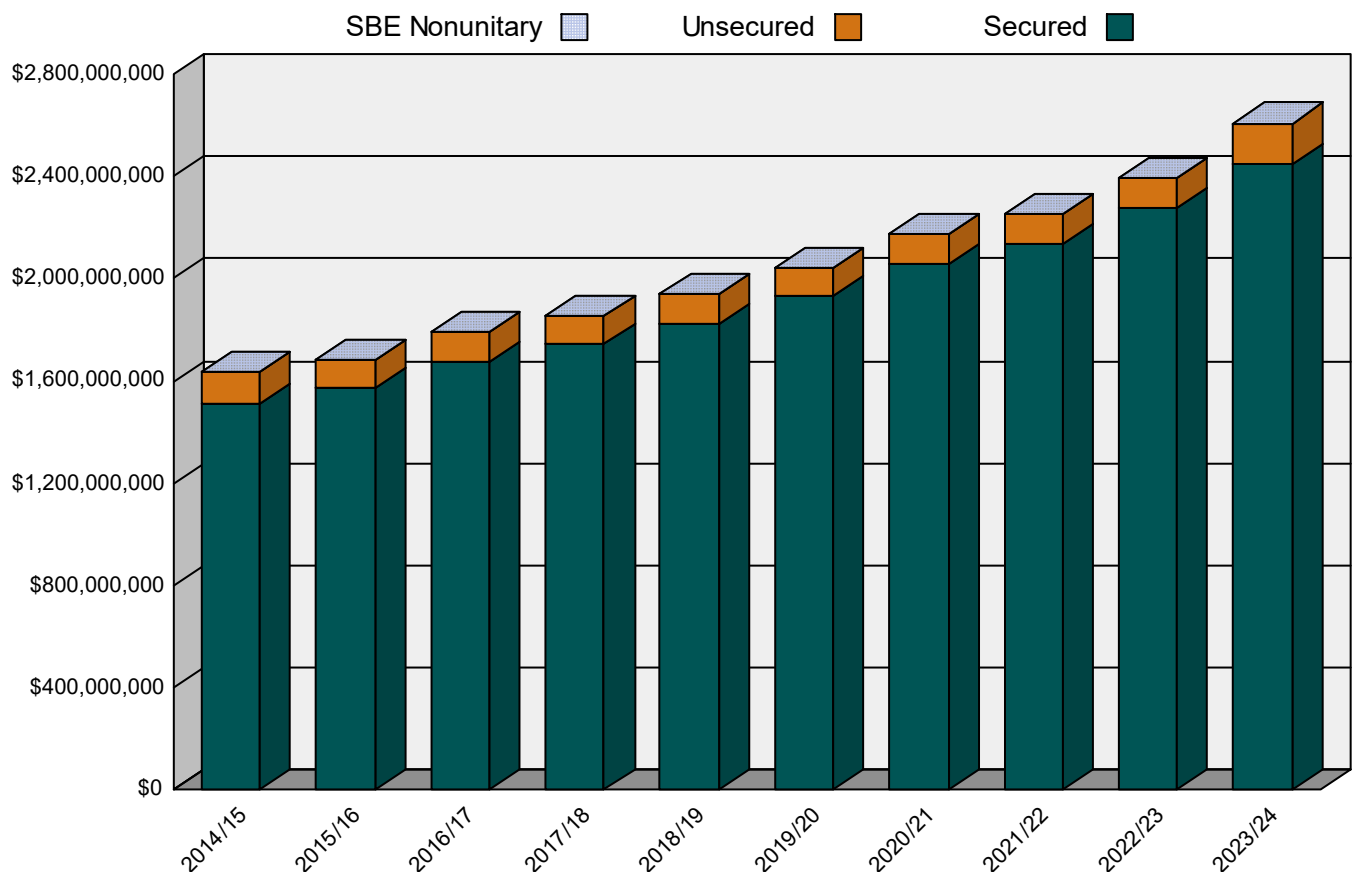
Prepared On 7/18/2024 By MV

THE CITY OF SAN FERNANDO

NET TAXABLE ASSESSED VALUE HISTORY

2014/15 - 2023/24 Taxable Property Values

Lien Year	Secured	Unsecured	SBE Nonunitary	Net Total AV	% Change
2014/15	\$1,509,769,132	\$122,621,128	\$22,100	1,632,412,360	
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%
2022/23	\$2,276,322,477	\$118,828,851	\$39,100	2,395,190,428	6.28%
2023/24	\$2,449,775,348	\$159,545,130	\$39,100	2,609,359,578	8.94%
Annual Growth Rate %					5.35%



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

Annual Growth Rate (CAGR) is calculated as the mean annualized growth rate for compounding values over a given time period.

THE CITY OF SAN FERNANDO

ASSESSED VALUE OF TAXABLE PROPERTY

2014/15 - 2023/24 Taxable Property Values

Category	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Residential	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	1,382,246,065	1,477,433,745
Commercial	279,949,485	298,635,774	320,409,250	328,575,573	341,339,174	363,074,783	380,580,840	399,672,614	420,482,447	425,085,185
Industrial	263,990,591	274,576,052	283,710,434	296,848,115	306,565,163	317,648,622	361,668,495	370,612,016	403,488,602	427,117,342
Govt. Owned		22	497,472	507,420	517,567	527,918	538,476	544,054	554,935	566,033
Institutional	12,818,555	6,617,462	9,881,090	10,083,084	11,411,230	10,903,194	10,776,122	9,869,922	15,280,710	19,377,238
Miscellaneous				1,316,189	1,342,512	0	1,396,749	0	1,439,443	36,892,947
Recreational	3,531,816	4,698,209	4,769,618	4,864,697	4,961,677	5,060,597	5,515,404	5,572,378	5,690,213	5,803,705
Vacant	22,471,299	25,027,236	21,847,596	22,970,250	21,682,458	22,863,684	26,206,586	27,727,916	34,817,200	32,736,474
SBE Nonunitary	22,100	22,100	22,100	26,100	26,100	26,100	26,100	39,100	39,100	39,100
Cross Reference	3,110,790	4,266,939	12,998,660	7,013,942	3,887,338	18,365,719	17,855,940	22,303,137	12,322,862	24,762,679
Unsecured	122,621,128	114,207,014	113,200,408	112,403,426	115,627,875	111,592,898	118,512,081	114,603,029	118,828,851	159,545,130
Exempt	[11,877,558]	[11,849,384]	[11,820,698]	[11,820,698]	[11,820,698]	[11,820,698]	[11,820,698]	[11,820,698]	[11,820,698]	[11,820,698]
TOTALS	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	2,395,190,428	2,609,359,578
Total Direct Rate	0.38353	0.38306	0.36884	0.36854	0.36433	0.34975	0.34140	0.30870	0.34683	0.34431

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

2023/24 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) AMERICAN FRUITS AND FLAVORS SAN FERNANDO	1	\$35,424,716	1.45%	2	\$33,016,710	20.69%	\$68,441,426	2.62%	Miscellaneous TD #1
2) PHARMAVITE LLC				1	\$39,624,968	24.84%	\$39,624,968	1.52%	Unsecured TD #1
3) 1150 SAN FERNANDO ROAD LLC	28	\$32,967,645	1.35%				\$32,967,645	1.26%	Commercial TD #1
4) REXFORD INDUSTRIAL 1145 ARROYO LLC	1	\$32,017,883	1.31%				\$32,017,883	1.23%	Industrial TD #1
5) REXFORD INDUSTRIAL 1150 AVIATION LLC	1	\$31,837,966	1.30%				\$31,837,966	1.22%	Industrial TD #1
6) SAN FERNANDO COMMUNITY HOUSING LP	7	\$28,347,829	1.16%	1	\$15,000	0.01%	\$28,362,829	1.09%	Residential TD #1
7) REXFORD INDUSTRIAL-1245 AVIATION LLC	2	\$27,936,758	1.14%				\$27,936,758	1.07%	Industrial TD #1
8) 315 PARTNERS LLC LESSOR	2	\$26,223,424	1.07%				\$26,223,424	1.00%	Commercial TD #1
9) GC SAN FERNANDO LLC (Pending Appeals On Parcels)	3	\$25,508,856	1.04%				\$25,508,856	0.98%	Commercial TD #1
10) FOOTHILL HD RETAIL CENTER LLC	1	\$23,201,169	0.95%				\$23,201,169	0.89%	Commercial TD #1
Top Ten Total	46	\$263,466,246	10.75%	4	\$72,656,678	45.54%	\$336,122,924	12.88%	
City Total		\$2,449,814,448			\$159,545,130		\$2,609,359,578		

Top Owners last edited on 7/17/24 by maheav using sales through 06/30/24 (Version r.1)

Data Source: Los Angeles County Assessor 2023/24 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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THE CITY OF SAN FERNANDO

2014/15 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	\$72,484,310	4.80%				\$72,484,310	4.44%	Industrial Successor Agency
2) PHARMAVITE LLC				1	\$56,831,078	46.35%	\$56,831,078	3.48%	Unsecured Successor Agency
3) SFVS COMPANY LLC (Pending Appeals On Parcels)	3	\$20,956,653	1.39%				\$20,956,653	1.28%	Commercial Successor Agency
4) FOOTHILL HD RETAIL CENTER LLC	1	\$19,691,021	1.30%				\$19,691,021	1.21%	Commercial Successor Agency
5) AHI GLENOAKS INC	1	\$16,005,715	1.06%				\$16,005,715	0.98%	Industrial Successor Agency
6) SAN FERNANDO GATEWAY LLC	2	\$14,829,444	0.98%				\$14,829,444	0.91%	Industrial Successor Agency
7) 315 PARTNERS LLC (Pending Appeals On Parcels)	3	\$14,750,903	0.98%				\$14,750,903	0.90%	Commercial Successor Agency
8) SAN FERNANDO COMMUNITY HOUSING LP	5	\$13,981,066	0.93%				\$13,981,066	0.86%	Residential Successor Agency
9) SAN FERNANDO ASSOCIATES	4	\$10,519,283	0.70%				\$10,519,283	0.64%	Industrial Successor Agency
10) SAN FERNANDO VALLEY AUTOMOTIVE LLC	5	\$8,827,944	0.58%	1	\$34,808	0.03%	\$8,862,752	0.54%	Commercial Successor Agency
Top Ten Total	31	\$192,046,339	12.72%	2	\$56,865,886	46.38%	\$248,912,225	15.25%	
City Total		\$1,509,791,232			\$122,621,128		\$1,632,412,360		

Top Owners last edited on 7/16/15 by maheav using sales through 06/30/15 (Version r.1)

Data Source: Los Angeles County Assessor 2014/15 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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THE CITY OF SAN FERNANDO

2023/24 TOP TEN PROPERTY TAXPAYERS

Top Property Taxpayers Based On Property Tax Revenue

Owner	Secured			Unsecured			Combined		Primary Use & Primary Agency
	Parcels	Revenue	% of Revenue	Parcels	Revenue	% of Revenue	Revenue	% of Revenue	
1) AMERICAN FRUITS AND FLAVORS SAN FERNANDO	1	\$121,912.88	1.45%	2	\$114,523.54	20.69%	\$236,436.41	2.63%	Miscellaneous TD #1
2) PHARMAVITE LLC				1	\$137,445.29	24.84%	\$137,445.29	1.53%	Unsecured TD #1
3) 1150 SAN FERNANDO ROAD LLC	28	\$113,456.87	1.35%				\$113,456.87	1.26%	Commercial TD #1
4) REXFORD INDUSTRIAL 1145 ARROYO LLC	1	\$110,188.38	1.31%				\$110,188.38	1.23%	Industrial TD #1
5) REXFORD INDUSTRIAL 1150 AVIATION LLC	1	\$109,569.21	1.30%				\$109,569.21	1.22%	Industrial TD #1
6) SAN FERNANDO COMMUNITY HOUSING LP	7	\$97,557.96	1.16%	1	\$52.03	0.01%	\$97,609.99	1.09%	Residential TD #1
7) REXFORD INDUSTRIAL-1245 AVIATION LLC	2	\$96,145.17	1.14%				\$96,145.17	1.07%	Industrial TD #1
8) 315 PARTNERS LLC LESSOR	2	\$90,246.96	1.07%				\$90,246.96	1.00%	Commercial TD #1
9) GC SAN FERNANDO LLC (Pending Appeals On Parcels)	3	\$87,789.76	1.04%				\$87,789.76	0.98%	Commercial TD #1
10) FOOTHILL HD RETAIL CENTER LLC	1	\$79,847.76	0.95%				\$79,847.76	0.89%	Commercial TD #1
Top Ten Total	46	\$906,714.96	10.75%	4	\$252,020.86	45.54%	\$1,158,735.82	12.90%	
City Total		\$8,430,956.60			\$553,407.07		\$8,984,363.67		

The 'Revenue' line for each owner is the estimated total revenue for that owner.

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

Top Owners last edited on 7/17/24 by maheav using sales through 06/30/24 (Version r.1)

Data Source: Los Angeles County Assessor 2023/24 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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Prepared On 7/18/2024 By MV

THE CITY OF SAN FERNANDO

2014/15 TOP TEN PROPERTY TAXPAYERS

Top Property Taxpayers Based On Property Tax Revenue

Owner	Secured			Unsecured			Combined		Primary Use & Primary Agency
	Parcels	Revenue	% of Revenue	Parcels	Revenue	% of Revenue	Revenue	% of Revenue	
1) CPF SAN FERNANDO LLC	7	\$848,001.72 \$819,198.05	8.43% 13.25%				\$848,001.72 \$819,198.05	7.49% 11.22%	Industrial Successor Agency
2) PHARMAVITE LLC				1	\$650,590.86 \$615,135.87	51.63% 55.10%	\$650,590.86 \$615,135.87	5.75% 8.43%	Unsecured Successor Agency
3) SFVS COMPANY LLC (Pending Appeals On Parcels)	3	\$240,315.73 \$236,846.42	2.39% 3.83%				\$240,315.73 \$236,846.42	2.12% 3.24%	Commercial Successor Agency
4) FOOTHILL HD RETAIL CENTER LLC	1	\$225,802.38 \$222,542.59	2.24% 3.60%				\$225,802.38 \$222,542.59	1.99% 3.05%	Commercial Successor Agency
5) AHI GLENOAKS INC	1	\$188,845.04 \$180,892.26	1.88% 2.92%				\$188,845.04 \$180,892.26	1.67% 2.48%	Industrial Successor Agency
6) SAN FERNANDO GATEWAY LLC	2	\$174,966.69 \$167,598.36	1.74% 2.71%				\$174,966.69 \$167,598.36	1.55% 2.30%	Industrial Successor Agency
7) SAN FERNANDO COMMUNITY HOUSING LP	5	\$164,936.87 \$159,848.68	1.64% 2.58%				\$164,936.87 \$159,848.68	1.46% 2.19%	Residential Successor Agency
8) 315 PARTNERS LLC (Pending Appeals On Parcels)	3	\$158,131.52 \$144,334.81	1.57% 2.33%				\$158,131.52 \$144,334.81	1.40% 1.98%	Commercial Successor Agency
9) SAN FERNANDO ASSOCIATES	4	\$124,854.86 \$121,428.22	1.24% 1.96%				\$124,854.86 \$121,428.22	1.10% 1.66%	Industrial Successor Agency
10) SAN FERNANDO VALLEY AUTOMOTIVE LLC	5	\$103,145.35 \$99,402.41	1.03% 1.61%	1	\$382.02 \$352.09	0.03% 0.03%	\$103,527.37 \$99,754.50	0.91% 1.37%	Commercial Successor Agency
Top Ten Total	31	\$2,229,000.16 \$2,152,091.79	22.16% 34.80%	2	\$650,972.88 \$615,487.96	51.66% 55.13%	\$2,879,973.04 \$2,767,579.75	25.44% 37.91%	
City Total		\$10,060,641.25 \$6,184,446.19			\$1,260,140.01 \$1,116,368.48		\$11,320,781.26 \$7,300,814.66		

The bold 'Revenue' line for each owner is the estimated total revenue for that owner; the second 'Incr Rev' line estimates that part of the revenue apportioned as 1% increment. Although these estimated calculations are performed on a parcel level, county auditor/controllers' offices neither calculate nor apportion revenues at a parcel level.

Top Owners last edited on 7/16/15 by maheav using sales through 06/30/15 (Version r.1)

Data Source: Los Angeles County Assessor 2014/15 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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THE CITY OF SAN FERNANDO

DIRECT & OVERLAPPING PROPERTY TAX RATES

(RATE PER \$100 OF TAXABLE VALUE)

Last 10 Fiscal Years										
Agency	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Basic Levy¹	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
La Community College District	0.04017	0.03575	0.03596	0.04599	0.04621	0.02717	0.04016	0.04376	0.02488	0.06023
Los Angeles Unified School District	0.14688	0.12971	0.13110	0.12219	0.12323	0.12552	0.13993	0.11323	0.12107	0.12422
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	0.24832	0.24763	0.23247	0.23238	0.22734	0.21213	0.20357	0.16997	0.19033	0.18761
Total Direct & Overlapping² Tax Rates	1.43887	1.41660	1.40302	1.40406	1.40028	1.36832	1.38716	1.33046	1.33979	1.37556
City's Share of 1% Levy Per Prop 13³	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560
Voter Approved City Debt Rate	0.24832	0.24763	0.23247	0.23238	0.22734	0.21213	0.20357	0.16997	0.19033	0.18761
Redevelopment Rate⁴										
Total Direct Rate⁵	0.38353	0.38306	0.36884	0.36854	0.36433	0.34975	0.34140	0.30870	0.34683	0.34431

Notes:

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

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

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

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

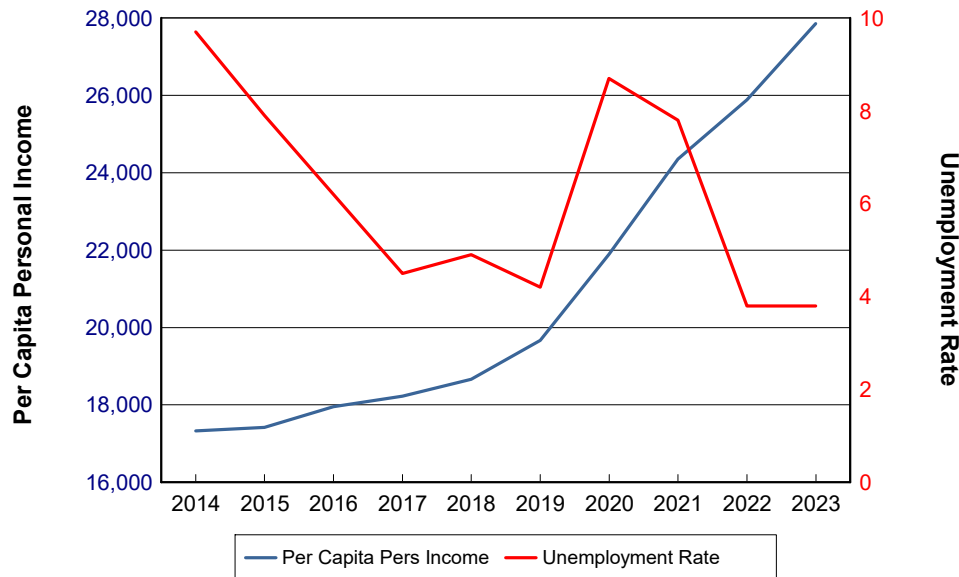
⁵Total Direct Rate is the weighted average of all individual direct rates applied by the City/Agency preparing the statistical section information and excludes revenues derived from aircraft. Beginning in 2013/14 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas. Challenges to recognized enforceable obligations are assumed to have been resolved during 2012/13. For the purposes of this report, residual revenue is assumed to be distributed to the City/Agency in the same proportions as general fund revenue.

THE CITY OF SAN FERNANDO

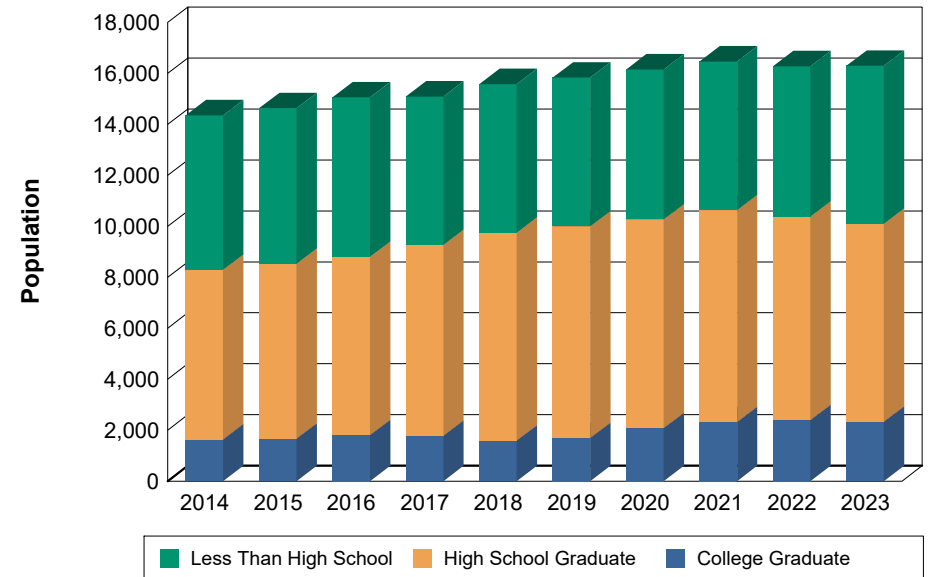
DEMOGRAPHIC AND ECONOMIC STATISTICS

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
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%
2022	23,487	\$607,966	\$25,885	3.8%	36.7	63.8%	14.7%
2023	23,643	\$658,511	\$27,852	3.8%	35.8	62.0%	14.3%

Personal Income and Unemployment



Education Level Attained for Population 25 and Over



Notes and Data Sources:

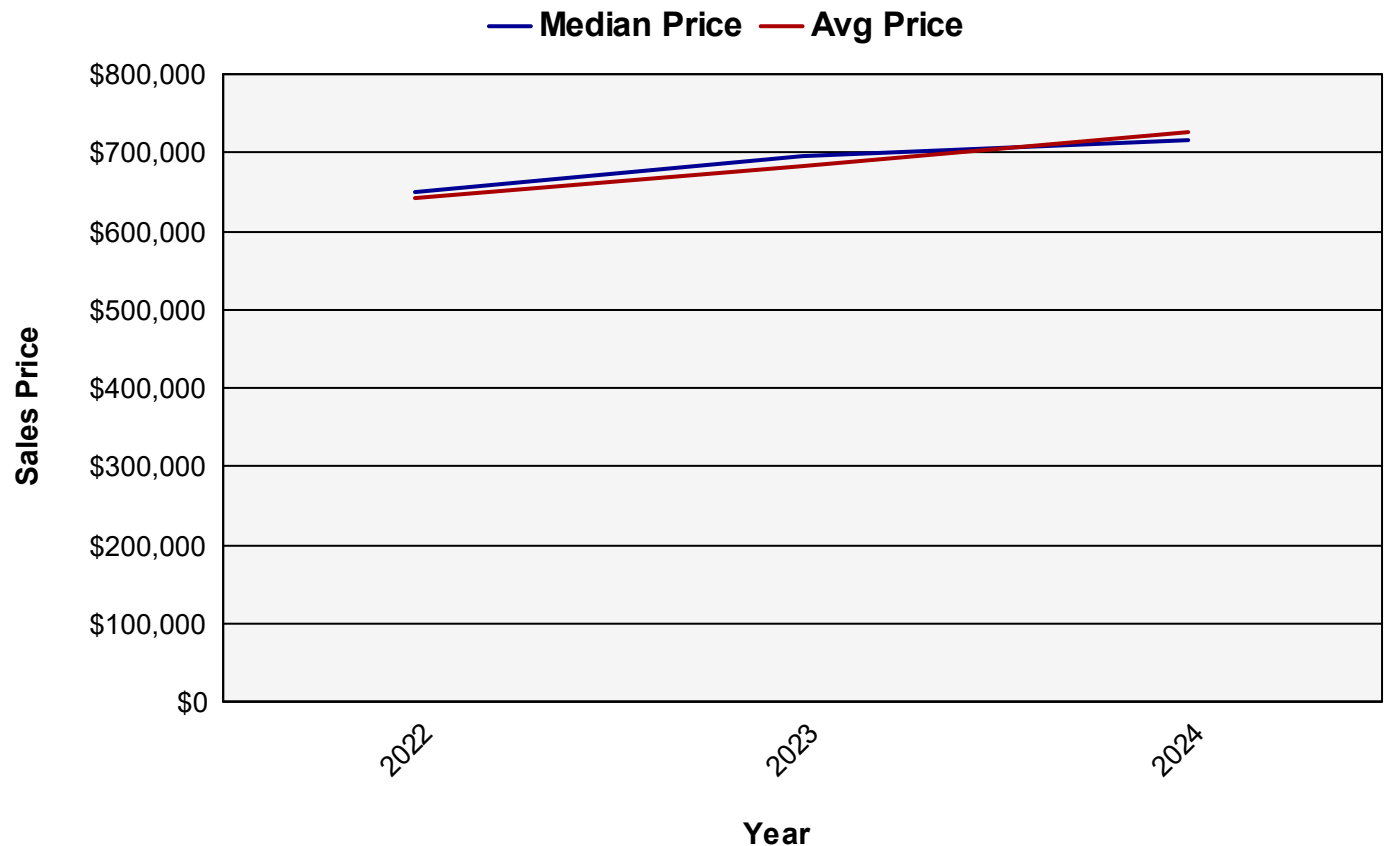
Population: California State Department of Finance. Unemployment Data: California Employment Development Department
 2000-2009 Income, Age, and Education Data: ESRI - *Demographic Estimates are based on the last available Census.* Projections are developed by incorporating all of the prior census data 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 01/01/2022 - 6/30/2024)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2022	103	\$642,009	\$650,000	
2023	67	\$683,657	\$695,000	6.92%
2024	24	\$727,229	\$715,000	2.88%



* Multiparcel transfers, quitclaim deeds, trust transfers, timeshares, and partial sales are excluded from this analysis.

Data Source: Los Angeles County Recorder

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Apparel Stores	\$ 9,430	\$ 10,410	\$ 11,449	\$ 11,800	\$ 12,390	\$ 12,430	\$ 11,290	\$ 15,390	\$ 15,849	\$ 13,908
Food Stores	13,755	14,084	15,033	15,638	16,028	16,168	16,725	16,881	17,642	18,423
Eating and Drinking Places	54,660	61,175	66,313	72,031	75,979	79,660	73,869	89,692	92,462	98,004
Building Materials	90,292	96,112	102,799	114,212	122,920	121,729	128,766	141,762	145,023	144,815
Auto Dealers and Supplies	83,057	89,186	103,968	101,767	108,517	127,116	139,069	167,663	163,978	132,982
Other Retail Stores	73,280	78,693	79,207	78,987	53,977	48,725	46,484	62,004	68,045	68,115
All Other Outlets	<u>47,627</u>	<u>60,712</u>	<u>63,740</u>	<u>63,441</u>	<u>79,752</u>	<u>76,271</u>	<u>62,758</u>	<u>76,159</u>	<u>215,211</u>	<u>198,371</u>
Total	<u>\$ 372,101</u>	<u>\$ 410,372</u>	<u>\$ 442,508</u>	<u>\$ 457,875</u>	<u>\$ 469,563</u>	<u>\$ 482,100</u>	<u>\$ 478,961</u>	<u>\$ 569,550</u>	<u>\$ 718,210</u>	<u>\$ 674,617</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.

CITY OF SAN FERNANDO

TOP 25 SALES TAX PRODUCERS

FOR CALENDAR YEAR 2023

Business Name	Business Category
Ally Financial	Auto Lease
Arco	Service Stations
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
McDonald's	Quick-Service Restaurants
Nachos Ornamental Supply	Contractors
Pool & Electrical Products	Plumbing/Electrical Supplies
Rydel Chrysler Dodge Jeep Ram	New Motor Vehicle Dealers
Smart & Final	Grocery Stores
Smart Main Panel	Contractors
T Mobile	Electronics/Appliance Stores
Truman Fuel	Service Stations
Vallarta Supermarket	Grocery Stores
WSS	Shoe Stores

Percent of Calendar Year Total Paid By Top 25 Accounts = 66.56%

* Firms Listed Alphabetically

Printed 07/10/2024

Period: January 2023 Thru December 2023

Allocations Adjusted for Economic Data

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 CALENDAR YEAR 2014

Business Name	Business Category
Acey Decy Lighting	Repair Shop/Equip. Rentals
Arco	Service Stations
Arroyo Building Materials	Building Materials
Casco	Contractors
El Pollo Loco	Quick-Service Restaurants
El Super	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
McDonald's	Quick-Service Restaurants
Nachos Ornamental Supply	Contractors
Pool & Electrical Products	Plumbing/Electrical Supplies
PRG	Repair Shop/Equip. Rentals
Rydell Chrysler Dodge Jeep Ram	New Motor Vehicle Dealers
Sams Club	Discount Dept Stores
Southland Lighting	Plumbing/Electrical Supplies
T Mobile	Electronics/Appliance Stores
TMB Production Supplies & Services	Electrical Equipment
Truman 76	Service Stations
Vallarta Supermarket	Grocery Stores
Western Motor Sport	Used Automotive Dealers
WSS	Shoe Stores

Percent of Calendar Year Total Paid By Top 25 Accounts = 71.28%

* Firms Listed Alphabetically

Printed 07/10/2024

Period: January 2014 Thru December 2014

Allocations Adjusted for Economic Data

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