



THE CITY OF

SAN FERNANDO

CITY OF SAN FERNANDO

ADOPTED BUDGET

FISCAL YEAR 2015-2016

INCORPORATED 1911



FISCAL YEAR 2015-2016 ADOPTED BUDGET



ELECTED OFFICIALS

MAYOR

JOEL FAJARDO

VICE MAYOR

SYLVIA BALLIN

COUNCILMEMBERS

ROBERT C. GONZALES

ANTONIO LOPEZ

JAIME SOTO

CITY TREASURER

MARGARITA SOLIS

DEPARTMENT HEADS

CITY MANAGER

BRIAN SAEKI

DEPUTY CITY MANAGER/
PUBLIC WORKS DIRECTOR

CHRIS MARCARELLO

CHIEF OF POLICE

ANTHONY VAIRO

FINANCE DIRECTOR

NICK KIMBALL

COMMUNITY DEVELOPMENT DIRECTOR

FEDERICO RAMIREZ

RECREATION AND COMMUNITY SVCS DIRECTOR

ISMAEL AGUILA



FISCAL YEAR 2015-2016 ADOPTED BUDGET

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of San Fernando
California**

For the Fiscal Year Beginning

July 1, 2014

Jeffrey R. Enos

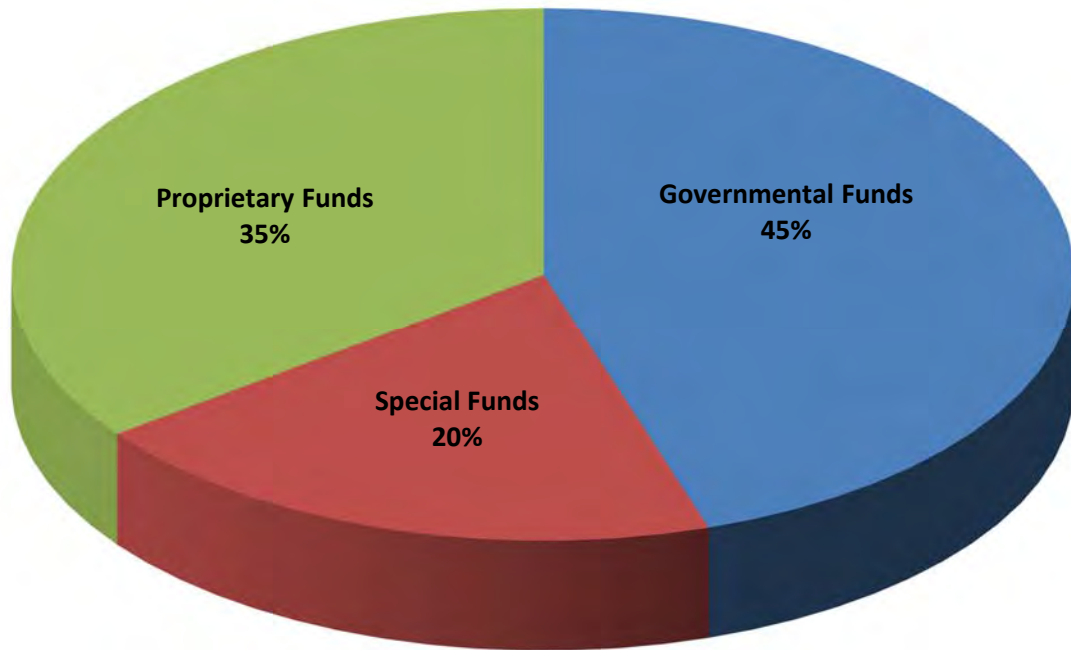
Executive Director



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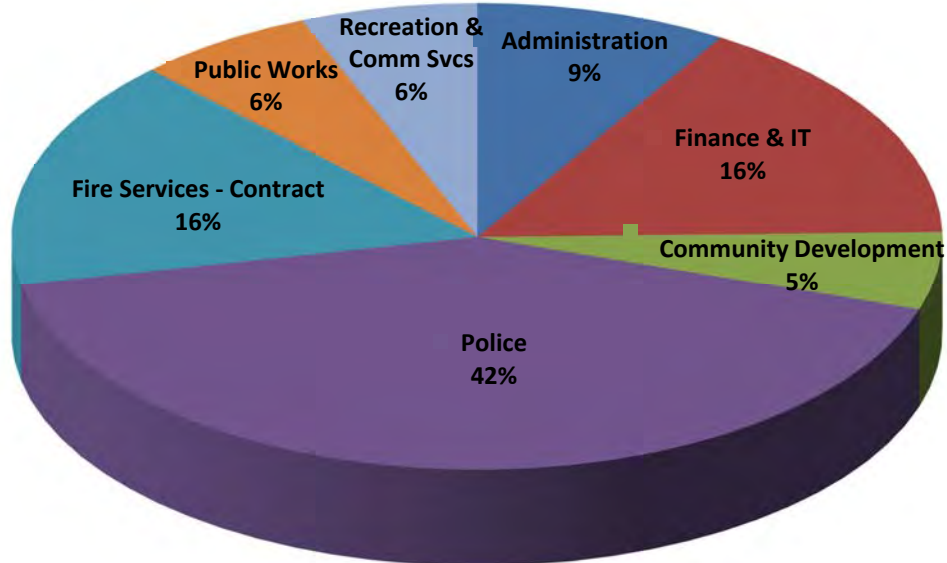
SECTION I. INTRODUCTION AND BACKGROUND

City-wide Expenditures



Total Budget: \$39,050,041

General Fund Expenditures



Total Budget: \$17,574,272



MEMORANDUM

To: Mayor Joel Fajardo and Members of the City Council

From: Brian Saeki, City Manager

Date: July 1, 2015

Subject: **Fiscal Year 2015-2016 Budget Message**

In accordance with the City's Municipal Code, I am pleased to present the FY 2015-2016 Adopted Budget. This document encompasses the General, Enterprise, Internal Service, and Special Revenue Funds under the jurisdiction of the City. In total, it represents \$33,322,587 in estimated revenue and \$39,050,041 in expenditures. It includes all changes directed by the City Council at the Budget Study Session on May 18, 2015 as well as final changes when the budget was adopted on June 15, 2015 (the "Adopted Budget").

Budget Development

The fiscal year 2015-2016 Adopted Budget is considered a Maintenance of Effort budget, which means it is based on providing the same level of service as fiscal year 2014-2015. Departments were asked to prepare their FY 2015-2016 budget requests assuming no Consumer Price Index (CPI) or staff increases. All enhancement requests were considered only if they resulted in additional revenue to the City, met a critical Council priority, and/or provided a net long-term benefit to the City.

Through this budget, the City is taking a number of steps toward becoming more operationally efficient and establishing financing mechanisms to better fund risk management, equipment maintenance and replacement, and facility maintenance. A number of Public Works divisions were consolidated to reduce complexity in the budget. Also, the Equipment Maintenance and Facility Maintenance Divisions have been converted to internal service funds that charge their services to user divisions.

Lastly, a replacement schedule has been developed for all of the City's vehicles and heavy equipment. The replacement schedule identifies the amount the City should set aside each year to ensure that there are sufficient funds available to replace a vehicle when it reaches the end of its useful life. Approximately \$100,000 is being set aside in FY 2015-2016 to begin saving for future replacements.

Long-Term Deficit Reduction Plan

The City's General Fund has been in a deficit fund balance position since FY 2010-2011. The City has taken a number of steps over the last three years to stabilize ongoing finances, including re-negotiating labor contracts, reducing programs and services, reducing professional development,

BRIAN SAEKI, City Manager

Fiscal Year 2015-2016 Budget Message

travel, and memberships by City staff, implementing layoffs and furloughs, and freezing vacant positions. Many of these were short-term fixes that were necessary to remain solvent; however, continuing these cuts is not sustainable in the long-term. Consequently, staff has worked with City Council to implement a multi-year plan to eliminate the General Fund deficit, which includes a balance of ongoing revenue enhancements and targeted expenditure reductions.

In 2013, the City declared a fiscal emergency and held a special election for a temporary one-half (½) cent transaction and use tax, which was approved by sixty percent (60%) of voters. This transaction tax, also referred to as “Measure A,” will sunset in October 2020.

The transaction tax is projected to raise approximately \$2 million per year in general revenue and is necessary to fund a number of critical one-time needs. Since the transaction tax is temporary and will sunset in 2020, it is prudent to use the funds raised through the tax on non-recurring expenditures. Consequently, transaction tax revenue has been earmarked to address the following needs: 1) establish General Fund and Self Insurance Fund reserves, 2) pay off existing debt, 3) re-establish the City’s Equipment Replacement Fund, 4) replace and update the City’s outdated computer hardware, software, and telecommunications systems, 5) establish a trust to pre-fund Other Post-Employment Benefits (OPEB), and 6) fund overdue capital projects to reduce the City’s deferred infrastructure and maintenance costs.

In addition to the revenue raised by Measure A, the City has taken a number of steps in the last eighteen (18) months to address the City’s deficit and improve long-term financial stability, including:

- Renegotiated the Fire and Emergency Services contract with the Los Angeles Fire Department to reduce the City’s annual cost without reducing service;
- Transferred operational and financial responsibility of the San Fernando Regional Pool to the County of Los Angeles;
- Retired debt from the outstanding California Housing Financing Agency (CHFA) and Section 108 Loans;
- Developed a five-year General Fund projection of revenues and expenditures;
- Adopted a Development Agreement Ordinance to provide additional tools to increase economic development efforts;
- Sold surplus land and used the land sale proceeds to reduce the City’s deficit;
- Restructured future retiree health benefits to decrease the City’s OPEB liability; and
- Updated the City’s long term financial planning policies, including budget, purchasing, debt management, grant management, investment, and reserve policies, with an emphasis on creating long term fiscal sustainability.

BRIAN SAEKI, City Manager

Fiscal Year 2015-2016 Budget Message

To continue implementation of the deficit reduction plan in FY 2015-2016, the Adopted Budget includes the following:

- Funding to complete a user fee and cost allocation plan to ensure the City is adequately recovering costs for certain services;
- Funding to replace the City's network server infrastructure;
- Funding to re-establish a Self-Insurance Fund reserve;
- Funding to re-establish an Equipment Replacement Fund; and
- Funding to partner with a professional services firm to increase resources available to bolster the City's business license program, increase compliance, and collect ongoing revenue due to the City.

Despite the progress that has been made in the past year, and the investments being funded in the upcoming fiscal year, the City is still facing a significant General Fund deficit and must continue to implement best financial management practices, protect revenues, and strategically appropriate funds based on sound cost-benefit analysis.

Economic Outlook

In order to develop a realistic budget, it is important to understand the projected direction of the local economy. The National and State economies have been steadily growing over the last few years, which is expected to continue. According to the Bureau of Labor Statistics, Gross Domestic Product, which is a measure of output for the US economy, is expected to grow approximately 3% annually over the next few years. The national job market has continued to strengthen as the employment rate has been steadily declining over the last few years and fuel prices have also stabilized somewhat over the last few years.

California's economy has also been steadily improving, although there are a number of factors that may dampen economic growth in the near term. The housing market has stabilized, but affordability is still an issue for many Californians; unemployment continues to fall, but many millennials are still un- or under-employed; gas prices, which have a significant impact on Californians' disposable income, are set to increase due to the "summer blend" required by the state; and the persistent drought could have dire consequences for the state's agriculture and export economy.

California is still the hub of technology firms and the entertainment industry, and the State's agriculture, manufacturing and logistics industries are valuable pieces of California's diverse economy. That diversity is a benefit and, despite any number of downward pressures on the economy, there is reason to remain cautiously optimistic.

Locally, San Fernando has seen an increase in development and investment by the local business community. Over the past year, the City has seen renovation of a new car dealership (Rydell), new restaurants (Chipotle and Wingstop), a new used car dealership (Tricolor) and a number of

BRIAN SAEKI, City Manager

Fiscal Year 2015-2016 Budget Message

retail outlets that have invested in renovating their spaces (Smart & Final and Warehouse Shoe Store). The City has experienced very strong sales tax growth and expects to continue to have steady sales tax growth over the next year.

Although the median price for a single family residence in San Fernando is less than the County average, it continues to increase steadily. As a result, the City's property tax revenues are expected to increase.

All of this trend information suggests continued modest growth for San Fernando, which is necessary to address the list of financial needs in the community.

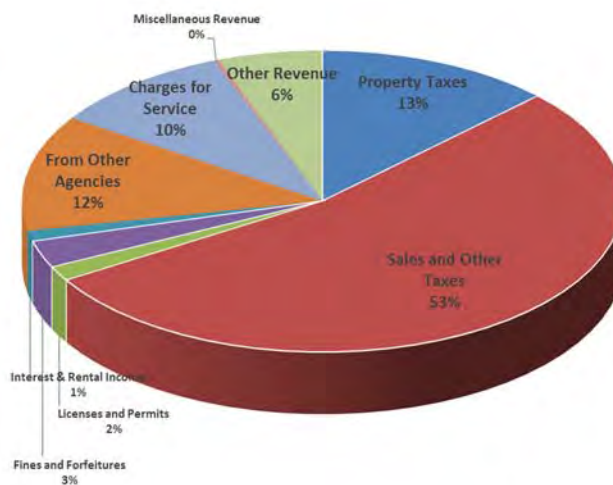
General Fund Overview

In accordance with the City's Budget Policy, the Adopted Budget represents a balanced budget, with \$17,578,679 in projected revenue and \$17,574,272 in adopted expenditures. Despite presenting a balanced budget, a significant structural deficit remains. Although the City is able to start setting aside funding to address deferred facility maintenance and replacing vehicles, it is only a fraction of the total amount that should be set aside. Additionally, there is no funding set aside for replacing computers, updating the telephone system and improving the financial software system. The City will continue to address the structural deficit; however, it will take a number of years of responsible budgeting and fiscal restraint to reach the ultimate goal of fiscal sustainability.

Revenues

The FY 2015-2016 Adopted Budget includes \$17,578,679 in General Fund revenue. The City's largest revenue source is Sales Tax, followed by Property Tax and Charges for Service.

The Adopted Budget includes an increase of approximately 10% in Sales Tax revenue (including Measure A); an increase of approximately 20% in Secured/Unsecured Property Tax revenue; and a decrease of approximately 20% in Charges for Service due to loss of revenue from the regional pool facility and transferring the CNG fueling station revenues to the Equipment Maintenance Internal Service Fund.



Overall, projected revenues are expected to decrease approximately 6% from the FY 2014-2015 adjusted budget; however, after removing the one-time revenue from surplus property sales, revenue from regional pool and adjusting for the transfer of the CNG station to a new fund,

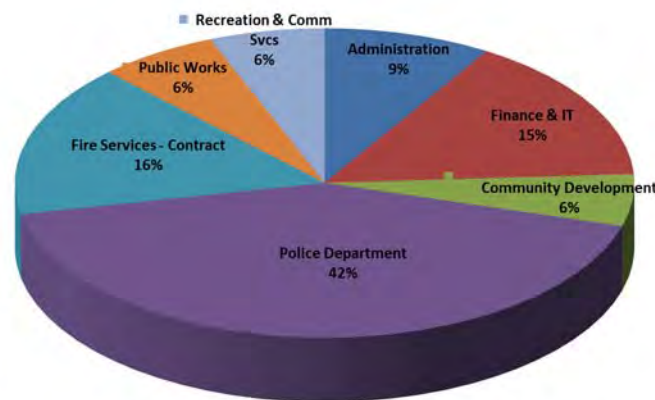
BRIAN SAEKI, City Manager

Fiscal Year 2015-2016 Budget Message

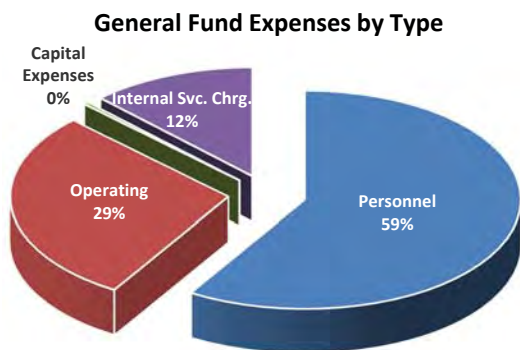
General Fund revenues are projected to increase by 2%, which is in line with projected CPI. More detail on General Fund revenue projections can be found in the “General Fund Revenue Analysis” section of the Budget.

Expenditures

The FY 2015-2016 Adopted Budget includes \$17,574,272 in General Fund expenditures. The Adopted Budget includes an overall decrease of approximately 6% in expenditures, due primarily to regional pool costs and one-time debt payments that were included in the FY 2014-2015 budget that are not included in the FY 2015-2016 Adopted Budget.



The Adopted Budget includes approximately \$320,000 in one-time enhancements to fund Council priorities, long-term planning studies, and critical operational needs, including: 1) appropriated reserve to address High Speed Rail outreach, 2) fee study and cost allocation plan preparation, 3) network server replacement project, 4) salary and compensation study, 5) Park Master Plan preparation, and 6) replacement of two fifteen year old detective vehicles.



Personnel Costs

Personnel costs account for approximately 59% of total General Fund expenditures, of which, 56% is for Police Department related personnel costs, which is typical for a city with its own police force. Since Personnel costs are such a significant portion of the General Fund budget, management is focused on implementing measures to limit upward pressure on personnel related costs.

The major components that put upward pressure on personnel costs include salary increases and health care premiums for active and retired employees. To begin to address some of these issues, the City has negotiated cost sharing and a cafeteria style health benefits plan with most of the City's bargaining units. The City also successfully negotiated changing retiree health benefits for future employees by introducing a ten (10) year vesting schedule and converting from a defined benefit plan to a defined contribution plan. Neither of these changes will result in immediate savings for the City; however, in the long term, it improves the City's ability to project future expenditures and limits the City's total future liability exposure.

BRIAN SAEKI, City Manager

Fiscal Year 2015-2016 Budget Message

The City will also continue to explore opportunities to partner with private firms to provide non-essential services or services that can be more efficiently provided through a public-private partnership.

Operations & Maintenance

San Fernando contracts for City Attorney, Information Technology, and Fire Protection and Emergency Paramedic services. Those contracted services account for approximately 50% of the General Fund's operations and maintenance expenditures. The City is beginning to set aside funds to address critical deferred maintenance needs through internal service charges; however, staff continues to operate with a lean budget with no CPI increases to operations and maintenance budgets in the FY 2015-2016 Adopted Budget.

Measure A

In June 2013, San Fernando voters approved a one-half (½) cent local transaction use tax (Measure A) for a period of seven years, which is projected to raise approximately \$1.9 million in FY 2015-2016. Funds raised through the transaction tax are imperative to the City's short-term viability as they will be used to pay off existing debt, strengthen the Self Insurance Fund and establish a General Fund reserve. Measure A funds will also be used to re-establish the City's Equipment Replacement Fund and potentially used to establish an OPEB trust to fund future retiree health benefits.

For FY 2015-2016, Measure A funds will be used for the following:

Repayment of Debt

To Retirement Fund	200,000
To Water Fund	50,000
	250,000

Establish Reserves

Self-Insurance Fund	250,000
Equipment Replacement Fund	100,000
Facility Capital Funds	50,000
	400,000

One-Time Projects

Fee Study & Cost Allocation Plan	50,000
Salary & Compensation Study	50,000

(Continued in next column)

One-Time Projects (cont.)

Network Server Replacement	50,000
HSR Outreach	50,000
Parks Master Plan	35,000
Replace two (2) detective vehicles	70,000
	305,000

Estimated Gen. Fund Savings (deficit reduction) 200,000

Amount to cover operational deficit 745,000

Total Measure A funds: \$1,900,000

BRIAN SAEKI, City Manager

Fiscal Year 2015-2016 Budget Message

Enterprise Funds

Enterprise funds are used to account for services provided to the public on a user fee basis, similar to the operation of a private enterprise. San Fernando operates three enterprise funds: 1) Water Fund, 2) Sewer Fund, and 3) Refuse Fund (inactive). In FY 2013-2014, the City entered into a Franchise Agreement with Republic Services to operate the City's refuse collection services. As part of the Franchise Agreement, Republic assumed full responsibility for billing and collecting user fees. Therefore, there will be very little activity in the Refuse Fund during the term of the Franchise Agreement.

The total budget for the *Water Fund* is \$4,970,630, which includes \$3,159,808 for personnel and operations and \$1,810,822 in capital projects. Funding for the following items are included in the fiscal year 2015-2016 Adopted Budget:

1. Nitrate Removal Project - Complete installation of the nitrate removal system at Well #7A.
2. Water Main Replacement – Replacement of deteriorated water mains in conjunction with street resurfacing projects.
3. Service Replacements – replace water meters and service pipes on an as-needed basis.

The total budget for the *Sewer Fund* is \$5,253,365, which includes \$3,178,813 for personnel and operations and \$2,076,552 in capital projects for sewer main replacement, additional video evaluation of the system, and capital improvement payments to City of Los Angeles.

The City's Sanitary Sewer System Management Plan (SSMP) identified approximately \$10.7 million in needed maintenance and improvement costs to the City's sewer system. The City has implemented a multi-year phased approach to address the identified items. Funding for the following items are included in the fiscal year 2015-2016 Adopted Budget:

1. Inspection – Closed circuit television inspection and root clearing of entire system.
2. Maintenance Repairs – Point repairs (i.e. sewer pipe lining and replacement) to alleviate maintenance problems at locations where maintenance problems exist or that have hydraulic deficiencies. Perform inflow/infiltration analysis to determine areas that need additional repairs to limit water infiltration into the sewer system.
3. System Design – Development of hydraulic models and design plans to meet capacity deficiencies and accommodate future growth.
4. Sewer Replacement – Replacement of deteriorated sewer pipes in conjunction with street resurfacing projects and in certain locations to address hydraulic deficiencies.

In addition, the City will actively pursue State Proposition 1 Water Bond Funds in order to leverage limited local funds for capital projects. Possible projects could entail system master planning, water storage/safety improvements, sanitary sewer system enhancements/diversion improvements, storm water management infrastructure, and additional water quality system enhancements at City well sites.

BRIAN SAEKI, City Manager

Fiscal Year 2015-2016 Budget Message

Internal Service Funds

Internal Service funds are common in governmental accounting and used for operations serving other departments within a government on a cost-reimbursement basis. In this budget, the City will be establishing three internal service funds: 1) Self-Insurance Fund, 2) Equipment Maintenance and Replacement Fund, and 3) Facility Maintenance Fund. The Equipment Maintenance/Replacement and Facility Maintenance funds were formerly Divisions within the General Fund. Beginning in FY 2015-2016, they will be accounted for in separate funds and the entire cost of their operations will be charge to user departments. This results in a more equitable way to spread direct and indirect costs of these particular operations to all funds.

The total budget for the Self Insurance Fund is \$1,747,352, which includes \$747,352 for insurance costs and \$1,000,000 for workers' compensation and liability claims costs.

The total budget for the Equipment Maintenance Fund is \$781,210, which includes \$250,189 for personnel, \$461,021 for operations, and \$70,000 to replace two fifteen (15) year old police detective vehicles.

The total budget for the Facility Maintenance Fund is \$1,004,843, which includes \$398,408 for personnel and \$606,435 for operations.

Special Revenue Funds

Special Revenue Funds are used to account for financial resources that are restricted by law or contractual agreement for specific purposes other than debt service or major capital projects. San Fernando has a number of Special Revenue Funds to account for a wide array of services provided to the community, including, but not limited to, dial-a-ride, traffic safety, street lighting, parking maintenance, supplemental law enforcement services, and park improvements. Special revenue funds, such as Propositions A & C, Measure R, and Gas Tax funds, are also used to fund capital improvements wherever appropriate.

The total appropriations for the Special Revenue Funds is \$7,718,369, which includes \$5,528,486 for personnel and operations and \$2,189,883 in capital projects.

Conclusion

The objective of the FY 2015-2016 Adopted Budget is to continue the provision of existing services in a fiscally responsible manner. Having said that, it must be recognized that the City still has a long way to go before we truly achieve financial stability. The fiscal problems the City has experienced over the past several years have left many needs that cannot be met at this time. As a result, there is a growing backlog of maintenance and capital projects that will continue to be deferred into future years until the City has the resources to address that backlog. The City's financial position has taken a positive turn, but additional ways to provide service will need to be explored to address the ongoing structural deficit, begin building a reserve, fund savings accounts

for needed maintenance and equipment replacement, and restore services and programs to the community.

Acknowledgments

I would like to acknowledge the hard work and guidance of the City Council, the dedication of Finance Department staff, and the conscientious effort put forth by all of the Department Heads and their staff to develop a responsible budget plan for the upcoming fiscal year.

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**City Council's Top Goals and Priorities
Fiscal Year 2015-2016**

1. Continue outreach and opposition of the California High Speed Rail route through San Fernando.
2. Continue to stabilize the City's finances by maintaining a balanced budget, continuing to reduce the General Fund deficit, and re-establishing reserve balances in a number of critical funds, including, but not limited to, the General Fund, Self-Insurance Fund, and Equipment Replacement Fund.
 - a. Evaluate City service contracts to ensure they are up to date and provisions of contracts are being enforced.
3. Pursue Economic Development opportunities to bolster the City's revenue and enhance the City of San Fernando's profile.
 - a. Pursue catalytic projects for the downtown/mall area.
 - b. Enhance the City's Business Attraction and Retention Program, including streamlining the permitting and entitlement processes.
 - c. Explore the opportunity for a farmers' market.
 - d. Evaluate reuse options for Lopez/Villegas property, including structure.
 - e. Evaluate the City's minimum wage and living wage ordinances.
 - f. Continue regional collaboration with Metro and neighboring cities to enhance vehicular and pedestrian transportation options within the City of San Fernando.
4. Increase capital expenditures to address critical infrastructure needs, including, but not limited to, addressing deferred maintenance of City streets, water and sewer systems, and sidewalks.
 - a. Evaluate policy for neighborhoods to petition for the installation of speed humps.
5. Increase the City's use of technology to work more efficiently, increase transparency for citizens and stakeholders, and provide enhanced customer service.
6. Offer top notch recreation programs through the Healthy San Fernando initiative and explore opportunities to expand sports programs.
7. Pursue grant funding that addresses a need and provides a net benefit to the City.
8. Continue to review and update the City's policies and procedures.

9. Explore opportunities for community and cultural programs.
 - a. Veteran's appreciation event.
 - b. Community Garden.
10. Increase water conservation efforts, including, but not limited to, community outreach and implementation of water conservation programs.
11. Evaluate possible election reform initiatives.



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 23,830.

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.

CITY ORGANIZATION

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, Storm Drain, Solid Waste Disposal, Cable Television, Animal Control, Street Sweeping and City Attorney.

DEMOGRAPHICSⁱ

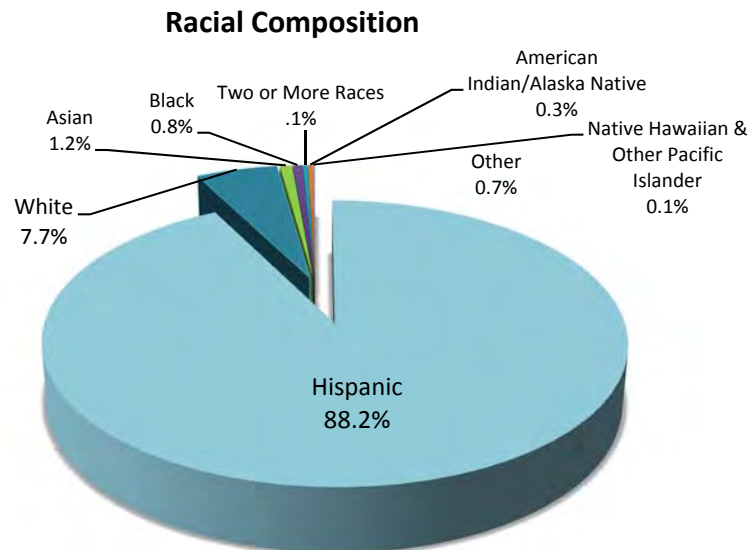
AREA: 2.4 square miles

DATE OF INCORPORATION: August 31, 1911

POPULATION: 23,830

RACIAL COMPOSITION:

• Hispanic	21,017
• White	1,832
• Asian	281
• Black	194
• Two or More Races	23
• American Indian/ Alaska Native	82
• Native Hawaiian and Other Pacific Islander	240
• Other	160

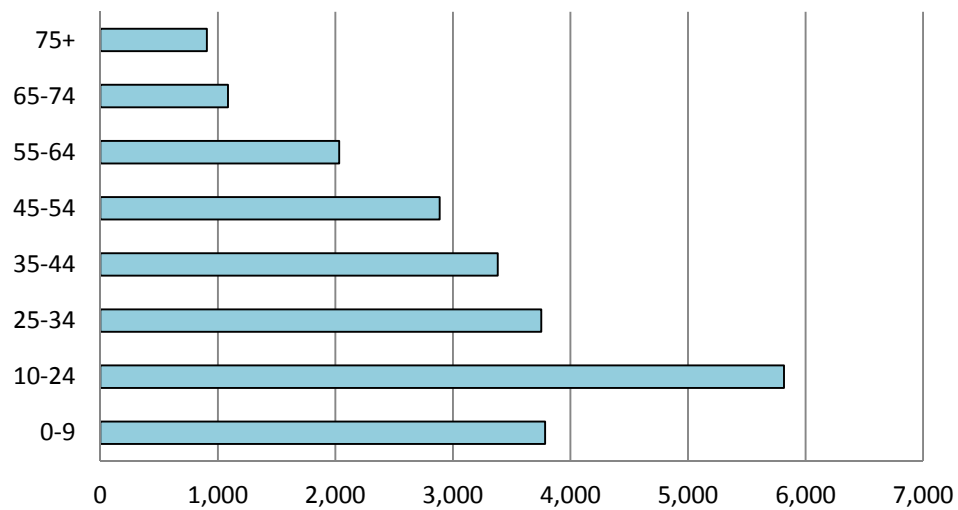


MEDIAN AGE: 32.2 years

AGE COMPOSITION:

- 0 - 9 3,731
- 10 - 24 5,746
- 25 - 34 3,722
- 35 - 44 3,493
- 45 - 54 2,788
- 55 - 64 2,195
- 65 - 74 1,306
- 75 + 849

Age Composition



HOUSEHOLDS/INCOME:

- Number of Households 6,506
- Median Family Income \$56,143
- Median Housing Value \$285,500
- Median Gross Rent \$1,158

Community Profile

SCHOOLS:

- Elementary 4
- Intermediate 1
- High School 1
- Adult 1

LAND USE:

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

REGISTERED VOTERS: 9,129

NUMBER OF VOTES CAST IN LAST ELECTION: 939

NUMBER OF PARKS: 6

NUMBER OF MILES OF STREETS: 50.0

ⁱ All demographical information was gathered from the census:
(<http://quickfacts.census.gov/qfd/states/06/06661401k.html>)

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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, to propose changes in services, and to recommend revisions in organizational structure and work methods. It also enables the City Manager to review these aspects 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 allows the Council to judge the adequacy of the proposed operating programs, to determine basic organizational and personnel staffing patterns, and to 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, telephone expense, 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 five-year 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 30. 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 Preliminary Budget is prepared and presented to the City Council 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, City Council Strategic Goals and Priorities, and City operations. The City Council's Strategic Goals and Priorities then are 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 to 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 or applicable Assistant 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 Preliminary Budget through Budget Adoption. Once the City Manager Reviews have taken place and all departmental budget issues are resolved, the Finance Department prepares the Preliminary Budget. The Preliminary 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 Preliminary 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 Preliminary Budget and the date of adoption. The Annual Budget is effective July first, and the printed document is available as soon as possible after the year-end accounting and final cost allocation plan are completed.

BUDGET CALENDAR

Time Frame	Task	Department(s)
January – April 2015	Review and calculate revenue projections for General Fund, Special Revenue Funds, Enterprise Funds and Capital Projects Funds.	Finance
February 2015	Review/Update salary projections.	Personnel, Finance
March 2015	Prepare/update budget instructions and forms for departments to complete during budget development.	Finance
April 7, 2015	City Manager meets with Department Heads to discuss the budget schedule and provide direction regarding budget guidelines (e.g. hold the line, only funded enhancement requests, etc.). Budget forms distributed.	Administration, Finance
April 7 – April 13, 2015	Departments review and complete budget forms.	All Departments
April 13 - 16, 2015	Preliminary review of department budget forms, including review of enhancement and Capital requests.	Administration, Finance
April 20 - 24, 2015	Meetings with Department Heads to discuss budget requests.	All Departments
May 2015	Prepare Proposed Budget document.	Administration, Finance
May 4, 2015	Agenda item to discuss Council priorities for FY 2015-2016	Administration, Finance
May 7, 2015	Finalize City Manager's recommendations.	Administration, Finance
May 16, 2015	Give Proposed Budget to City Council.	Administration, Finance
May 18, 2015	Budget Study Session.	All Departments
May/June 2015	Update Proposed Budget based on direction provided at Budget Study Sessions.	Administration, Finance
June 1, 2015	Publish Notice of Public Hearing for budget adoptions.	City Clerk
June 22, 2015	Budget hearing and adoption, including adopting of Gann Limit.	Administration, Finance
July 1, 2015	Post adopted budget to the City's Finance system.	Finance
Jul/Aug 2015	Produce Adopted Budget book, distribute to City Council, and post to the City's website.	Finance

ACCOUNTING AND BUDGETARY BASIS

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

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

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

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.

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

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

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

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

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

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 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. 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 2014-2015 is \$940,701,576 (excludes former Redevelopment Project Areas). Currently, the City does not have any General Obligation debt and does not have any immediate plans to issue General Obligation debt.

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 Appendix.

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RESOLUTION NO 7679

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN FERNANDO ADOPTING A BUDGET FOR THE FISCAL YEAR 2015-2016 AND ESTABLISHING ESTIMATED REVENUES AND APPROPRIATIONS AS DESCRIBED HEREIN

WHEREAS, the City Council has received and considered a proposed budget for Fiscal Year 2015-2016, commencing July 1, 2015, and ending June 30, 2016; and

WHEREAS, the City Council has reviewed and modified the proposed budget and conducted a Public Hearing on the budget on June 15, 2015; 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, 2015 and ending June 30, 2016, 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 2015-2016 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", "7", and "8" are hereby appropriated to the following named departments, offices, agencies and activities of the City for expenditures during Fiscal Year 2015-2016 as shown in Exhibits "1", "2", "3", "4", "5", "6", "7", and "8".

Section 4: Work programs in the published adopted budget shall be revised to reflect necessary updates and direction from the City Council on May 18, 2015.

Section 5: The unexpended account balances, as of June 30, 2015, for the Capital Improvement Projects may be carried over and rebudgeted in the fiscal year 2015-2016 budget with the approval of the City Manager or his/her designee, provided it does not exceed the prior year adjusted budget.

Section 6: 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 7: 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 8: No such carry overs or transfers authorized pursuant to the foregoing paragraphs shall be construed as establishing additional regular positions without prior approval of the City Council.

PASSED, APPROVED, AND ADOPTED this 15th day of June, 2015.


Joel Fajardo, Mayor

ATTEST:


Elena G. Chávez, City Clerk


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

I HEREBY CERTIFY that the foregoing Resolution was approved and adopted at a regular meeting of the City Council held on the 15th day of June, 2015, by the following vote to wit:

AYES: Fajardo, Gonzales, Lopez - 3

NOES: Soto - 1

ABSENT: Ballin - 1


Elena G. Chávez, City Clerk

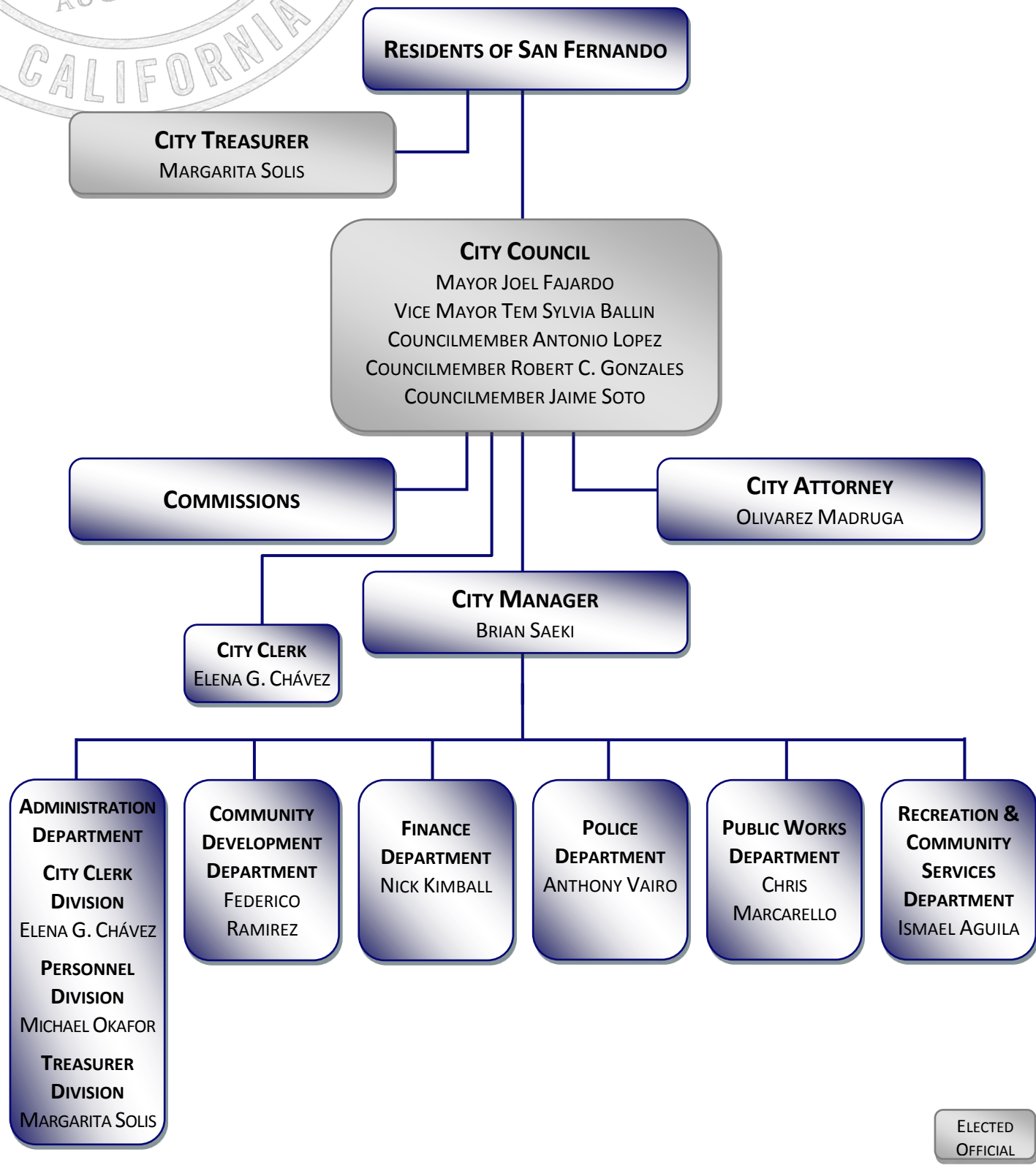
SECTION II. BUDGET OVERVIEW



THE CITY OF SAN FERNANDO

ORGANIZATIONAL CHART

FISCAL YEAR 2015-2016



CITY OF SAN FERNANDO
SUMMARY OF SOURCES, USES, AND FUND BALANCE
ALL FUNDS

FUND NO.	FUND NAME	Actual Beginning Balance July 1, 2014	Estimated Revenues FY 2014-2015	Estimated Expenditures FY 2014-2015	Estimated Ending Balance June 30, 2015	Estimated Revenues FY 2015-2016	Transfers In	Total Resources	Adopted Operating Expenditures FY 2015-2016	Capital Projects / Expenses	Transfers Out	Total Requirements	Estimated Ending Balance June 30, 2016
General Fund:													
001	General Fund	\$ (4,432,609)	\$ 13,708,619	\$ 18,714,153	\$ (9,438,143)	\$ 16,001,600	\$ 1,577,079	\$ 17,578,679	\$ 15,352,312	\$ 70,340	\$ 2,151,620	\$ 17,574,272	\$ (9,433,736)
Total General Fund:		\$ (4,432,609)	\$ 13,708,619	\$ 18,714,153	\$ (9,438,143)	\$ 16,001,600	\$ 1,577,079	\$ 17,578,679	\$ 15,352,312	\$ 70,340	\$ 2,151,620	\$ 17,574,272	\$ (9,433,736)
Special Revenue Funds:													
002	SLESF (Supplemental Law Enforcement Services Fund)	\$ 4	100,000	100,000	\$ 4	\$ 100,000	-	100,000	-	-	100,000	100,000	\$ 4
007	Proposition "A" - Transit Development Fund	\$ 18,394	432,022	468,220	\$ (17,804)	\$ 443,639	-	443,639	425,639	-	-	425,639	\$ 196
008	Proposition "C" - Transit Development Fund	\$ 329,207	337,448	522,629	\$ 144,026	\$ 349,736	-	349,736	343,925	143,544	-	487,469	\$ 6,293
009	Proposition "C" - Discretionary	\$ 20,444	-	-	\$ 20,444	\$ -	-	-	-	-	-	-	\$ 20,444
010	Grant Fund	\$ (60,273)	-	-	\$ (60,273)	\$ -	-	-	-	-	-	-	\$ (60,273)
011	State Gas Tax Fund	\$ 547,171	642,402	620,221	\$ 569,352	\$ 543,470	-	543,470	479,904	340,000	289,198	1,109,102	\$ 3,720
012	Measure R Fund	\$ 548,685	253,086	25,000	\$ 776,771	\$ 262,307	-	262,307	-	592,000	-	592,000	\$ 447,078
013	Traffic Safety Fund	\$ 2,452	31,000	30,000	\$ 3,452	\$ 25,000	-	25,000	-	-	30,000	30,000	\$ (1,548)
014	Cash In-Lieu of Parking	\$ 71,672	-	-	\$ 71,672	\$ -	-	-	-	-	-	-	\$ 71,672
015	Local Transportation Fund (SB 325)	\$ -	19,500	19,500	\$ -	\$ 16,000	-	16,000	100	15,803	-	15,903	\$ 97
016	Air Quality Management District Fund (AQMD)	\$ 135,092	29,100	-	\$ 164,192	\$ 29,100	-	29,100	-	175,000	-	175,000	\$ 18,292
017	Recreation Self Sustaining Fund	\$ 47,385	93,731	119,230	\$ 21,886	\$ 119,650	-	119,650	114,850	10,000	-	124,850	\$ 16,686
018	Retirement Fund	\$ 5,845,997	3,001,201	2,756,884	\$ 6,090,314	\$ 2,750,000	224,868	2,974,868	2,679,366	-	-	2,679,366	\$ 6,385,816
019	Quimby Act Fees	\$ 50,152	-	36,000	\$ 14,152	\$ -	-	-	-	-	-	-	\$ 14,152
020	State Asset Seizure	\$ 26,100	2,000	-	\$ 28,100	\$ -	-	-	-	-	-	-	\$ 28,100
021	Federal Asset Seizure	\$ 37,095	-	-	\$ 37,095	\$ -	-	-	-	-	-	-	\$ 37,095
022	STPL	\$ 281,964	-	-	\$ 281,964	\$ -	-	-	-	281,831	-	281,831	\$ 133
026	Community Development Block Grant (CDBG)	\$ -	349,897	352,588	\$ (2,691)	\$ 245,705	-	245,705	-	245,705	-	245,705	\$ (2,691)
027	Street Lighting	\$ (61,191)	375,239	351,490	\$ (37,442)	\$ 335,000	-	335,000	385,279	5,000	-	390,279	\$ (92,721)
029	Parking Maintenance Operations (M & O)	\$ 167,330	205,143	121,526	\$ 250,947	\$ 230,000	-	230,000	152,325	181,000	-	333,325	\$ 147,622
050	Pavement Fund	\$ 159,207	-	2,202	\$ 157,005	\$ -	-	-	-	-	100,000	100,000	\$ 57,005
053	Community Investment Fund	\$ 10,000	10,000	20,000	\$ -	\$ 10,000	-	10,000	10,000	-	-	10,000	\$ -
101	AB109 Task Force Fund	\$ 18,626	90,000	95,588	\$ 13,038	\$ -	-	-	-	-	-	-	\$ 13,038
103	Gridely Elementary Grant Fund	\$ (4,423)	121,717	121,717	\$ (4,423)	\$ 121,700	-	121,700	121,700	-	-	121,700	\$ (4,423)
104	Morningside Elementary Grant Fund	\$ (178)	121,717	121,717	\$ (178)	\$ 121,700	-	121,700	121,700	-	-	121,700	\$ (178)

CITY OF SAN FERNANDO
SUMMARY OF SOURCES, USES, AND FUND BALANCE
ALL FUNDS

FUND NO.	FUND NAME	Actual Beginning Balance July 1, 2014	Estimated Revenues FY 2014-2015	Estimated Expenditures FY 2014-2015	Estimated Ending Balance June 30, 2015	Estimated Revenues FY 2015-2016	Transfers In	Total Resources	Adopted Operating Expenditures FY 2015-2016	Capital Projects / Expenses	Transfers Out	Total Requirements	Estimated Ending Balance June 30, 2016
Special Revenue Funds (cont.):													
108	California Arts Council	\$ (1,104)	11,400	11,400	\$ (1,104)	\$ 10,000	-	10,000	10,000	-	-	10,000	\$ (1,104)
109	National Endowment for the Arts	\$ (23,847)	57,000	57,000	\$ (23,847)	\$ 57,000	-	57,000	57,000	-	-	57,000	\$ (23,847)
111	DUI Avoid Campaign	\$ 3,056	-	-	\$ 3,056	\$ -	-	-	-	-	-	-	\$ 3,056
113	MTA TOD Planning Grant	\$ (1,303)	280,665	280,665	\$ (1,303)	\$ -	-	-	-	-	-	-	\$ (1,303)
112	Alliance for CA Traditional Artists	\$ 5,000	7,500	7,500	\$ 5,000	\$ 7,500	-	7,500	7,500	-	-	7,500	\$ 5,000
115	Elderly Nutrition Program/Program Income	\$ -	100,877	100,877	\$ -	\$ 100,000	-	100,000	100,000	-	-	100,000	\$ -
118	California State Grant (HRP)	\$ -	200,000	-	\$ 200,000	\$ -	-	-	-	200,000	-	200,000	\$ -
119	Office of Traffic Safety	\$ -	65,699	65,699	\$ -	\$ -	-	-	-	-	-	-	\$ -
120	ABC Alcohol Beverage Control Grant	\$ -	21,750	21,065	\$ 685	\$ -	-	-	-	-	-	-	\$ 685
Total Special Revenue Funds:		\$ 8,172,714	6,960,094	6,428,718	\$ 8,704,090	\$ 5,877,507	224,868	6,102,375	5,009,288	2,189,883	519,198	7,718,369	\$ 7,088,096
Enterprise and Internal Service Funds:													
006	Self Insurance	\$ (1,261,296)	1,656,050	1,636,852	\$ (1,242,098)	\$ 1,710,000	60,000	1,770,000	1,747,352	-	-	1,747,352	\$ (1,219,450)
041	Equipment Maintenance/Replacement	\$ (493)	52,000	60,792	\$ (9,285)	\$ 782,166	70,000	852,166	668,715	70,000	42,495	781,210	\$ 61,671
043	Facility Maintenance	\$ -	-	-	\$ -	\$ 1,005,367	-	1,005,367	927,596	-	77,247	1,004,843	\$ 524
070	Water	\$ 1,205,273	3,621,526	3,628,339	\$ 1,198,460	\$ 3,057,000	-	3,057,000	2,731,118	1,810,822	428,690	4,970,630	\$ (715,170)
072	Sewer	\$ 7,288,180	3,188,575	4,588,012	\$ 5,888,743	\$ 2,907,000	50,000	2,957,000	2,987,876	2,076,552	188,937	5,253,365	\$ 3,592,378
073	Refuse/Environmental	\$ 132,924	-	-	\$ 132,924	\$ -	-	-	-	-	-	-	\$ 132,924
Total Enterprise and Internal Service Funds:		\$ 7,364,588	8,518,151	9,913,995	\$ 5,968,744	\$ 9,461,533	180,000	9,641,533	9,062,657	3,957,374	737,369	13,757,400	\$ 1,852,877
TOTAL ALL CITY FUNDS:		\$ 11,104,693	29,186,864	35,056,866	\$ 5,234,691	\$ 31,340,640	1,981,947	33,322,587	29,424,257	6,217,597	3,408,187	39,050,041	\$ (492,763)

Major Funds:

001 General Fund

% Chg Discussion of Change in Fund Balance:

0% No major change in fund balance. The City will continue to implement the deficit reduction plan to eliminate the General Fund deficit.

Nonmajor Funds:

xxx Aggregate

(20%) The City's nonmajor funds are primarily special revenue funds that are used for one-time projects rather than ongoing operations. Therefore, fund balances will be reduced as projects are completed.

017 Recreation Self Sustaining Fund

(24%) The City is enhancing the number of adult sports programs offered, which will incur one-time costs. The one-time costs will be paid for from available fund balance in this fund.

027 Street Lighting

148% The cost of operating the Street Lighting District continue to exceed the assessment collected in the district, requiring a subsidy from the General Fund.

Proprietary Funds:

041 Equipment Maintenance/Replacement

764% Equipment Maintenance operations were moved from the General Fund to an Internal Service Fund in FY 2015-16 to account for vehicle maintenance operations and charge user divisions.

043 Facility Maintenance

100% Facility Maintenance operations were moved from the General Fund to an Internal Service Fund in FY 2015-16 to account for facility maintenance operations and charge user divisions.

070 Water

(160%) The Water Fund had been amassing funds to implement a master capital improvement plan. FY 2015-16 includes large capital expenditures to continue improvements in accordance with the Plan.

072 Sewer

(39%) The Sewer Fund had been amassing funds to implement a multi-year capital improvement plan. FY 2015-16 includes large capital expenditures to continue improvements in accordance with the Plan.

CITY OF SAN FERNANDO
GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS
SUMMARY OF REVENUES BY FUND - 5 YEARS
FISCAL YEAR 2015-2016

Governmental Funds	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Actual	FY 2014-2015 Adjusted	FY 2015-2016 Adopted
001 General Fund	17,086,108	17,948,812	18,105,024	13,708,619	17,578,679
Total Governmental Funds	17,086,108	17,948,812	18,105,024	13,708,619	17,578,679
Special Funds	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Actual	FY 2014-2015 Adjusted	FY 2015-2016 Adopted
002 SLESF	100,003	100,004	100,004	100,000	100,000
007 Proposition A	394,925	417,583	439,258	432,022	443,639
008 Proposition C	307,995	325,664	342,944	337,448	349,736
009 Proposition C - Discretionary	10	12	10	-	-
010 Grants	1,975,319	1,118,218	2,471,083	-	-
011 State Gas Tax	707,744	927,318	817,550	642,402	543,470
012 Measure R	229,172	243,675	253,292	253,086	262,307
013 Traffic Safety	53,803	32,108	35,974	31,000	25,000
014 Cash In-Lieu of Parking	-	-	-	-	-
015 Local Transportation	12,239	16,200	12,755	19,500	16,000
016 AQMD	29,772	28,699	34,598	29,100	29,100
017 Recreation Self Sustaining	238,339	143,832	112,150	93,731	119,650
018 Retirement	4,279,998	2,809,000	8,704,460	3,001,201	2,974,868
019 Quimby Act	178	195	11,989	-	-
020 State Asset Seizure	2,350	23,178	10,778	2,000	-
021 Federal Asset Seizure	1	35,573	17	-	-
022 STPL	-	-	281,964	-	-
026 CDBG	334,916	347,315	348,075	349,897	245,705
027 Street Lighting	442,911	329,623	354,086	375,239	335,000
029 Parking and Maintenance Operations	208,760	200,565	204,962	205,143	230,000
050 Pavement Fund	226,647	222,893	290,151	-	-
053 Community Investment Fund	-	-	10,000	10,000	10,000
101 AB109 Task Force Fund	-	-	90,010	90,000	-
103 Gridley Elementary Grant Fund	-	-	108,056	121,717	121,700
104 Morningside Elementary Grant	-	-	130,567	121,717	121,700
105 HUD - EDI Wayfinding Grant	-	-	99,000	-	-
107 State Farm Grant	-	-	2,500	-	-
108 California Arts Council	-	-	9,937	11,400	10,000
109 National Endowment for the Arts	-	-	-	57,000	57,000
111 DUI Avoid Campaign	-	-	4,117	-	-
112 Alliance for CA Traditional Arts	-	-	5,000	7,500	7,500
113 MTA TOD Planning Grant	-	-	1,727	280,665	-
115 Elderly Nutrition Program Income	-	-	-	100,877	100,000
118 Housing Related Parks (HRP) Program	-	-	-	200,000	-
119 Office of Traffic Safety	-	-	-	65,699	-
120 Alcohol Beverage Control Grant	-	-	-	21,750	-
Total Special Funds	9,545,082	7,321,653	15,287,013	6,960,094	6,102,375

CITY OF SAN FERNANDO
GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS
SUMMARY OF REVENUES BY FUND - 5 YEARS
FISCAL YEAR 2015-2016

Proprietary Funds	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Actual	FY 2014-2015 Adjusted	FY 2015-2016 Adopted
006 Self Insurance	1,159,593	1,000,147	1,207,726	1,656,050	1,770,000
041 Equipment Maint/Replacement	-	-	-	52,000	852,166
043 Facility Maintenance	-	-	-	-	1,005,367
070 Water	2,770,589	3,292,625	3,837,119	3,621,526	3,057,000
072 Sewer	2,590,598	2,907,130	3,348,520	3,188,575	2,957,000
073 Refuse	1,122,709	1,131,933	859,797	-	-
Total Proprietary Funds	7,643,489	8,331,834	9,253,162	8,518,151	9,641,533
Total Citywide Revenues	34,274,679	33,602,300	42,645,199	29,186,864	33,322,587

CITY OF SAN FERNANDO
GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS
SUMMARY OF APPROPRIATIONS BY FUND - 5 YEAR HISTORY
FISCAL YEAR 2015-2016

Governmental Funds	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Actual	FY 2014-2015 Adjusted	FY 2015-2016 Adopted
001 General Fund	17,307,969	17,315,404	17,336,976	18,714,153	17,574,272
Total Governmental Funds	\$ 17,307,969	17,315,404	17,336,976	18,714,153	\$ 17,574,272

Special Funds	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Actual	FY 2014-2015 Adjusted	FY 2015-2016 Adopted
002 SLESF	100,094	110,713	100,000	100,000	100,000
007 Proposition A	641,296	526,628	465,520	468,220	425,639
008 Proposition C	311,603	486,426	398,266	666,173	487,469
010 Grants	1,219,744	1,171,363	452,920	2,347,686	-
011 State Gas Tax	736,632	1,189,655	569,676	960,221	1,109,102
012 Measure R	136,294	69,695	18,834	617,000	592,000
013 Traffic Safety	143,927	110,343	31,825	30,000	30,000
015 Local Transportation	15,784	12,568	19,504	19,600	15,903
016 AQMD	-	-	-	156,100	175,000
017 Recreation Self Sustaining	187,688	196,230	102,335	119,230	124,850
018 Retirement	3,635,438	3,339,171	2,361,100	2,756,884	2,679,366
019 Quimby Act	10,517	36,021	281,003	36,000	-
020 State Asset Seizure	-	3,907	6,441	-	-
021 Federal Asset Seizure	-	-	-	-	-
022 STPL	-	-	-	281,831	281,831
026 CDBG	331,882	347,315	348,075	352,588	245,705
027 Street Lighting	422,420	394,114	347,384	371,490	390,279
029 Parking and Maintenance Ops	173,094	164,975	131,420	302,526	333,325
050 Pavement Fund	451,663	244,225	249,000	62,202	100,000
053 Community Investment Fund	-	-	-	20,000	10,000
101 AB109 Task Force Fund	-	-	71,384	95,588	-
103 Gridely Elementary Grant Fund	-	-	112,478	121,717	121,700
104 Morningside Elementary Grant	-	-	130,744	121,717	121,700
105 HUD - EDI Wayfinding Grant	-	-	99,000	-	-
107 State Farm Grant	-	-	2,500	-	-
108 California Arts Council	-	-	11,041	11,400	10,000
109 National Endowment for the Arts	-	-	23,847	57,000	57,000
111 DUI Avoid Campaign	-	-	1,061	-	-
112 Alliance for CA Traditional Arts	-	-	-	7,500	7,500
113 MTA TOD Planning Grant	-	-	3,030	280,665	-
115 Elderly Nutrition Program	-	-	-	100,877	100,000
118 Housing Related Parks (HRP) Program	-	-	-	200,000	200,000
119 Office of Traffic Safety	-	-	-	65,699	-
120 Alcohol Beverage Control Grant	-	-	-	21,065	-
Total Special Funds	8,518,076	8,403,349	6,338,388	10,750,979	7,718,369

CITY OF SAN FERNANDO
GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS
SUMMARY OF APPROPRIATIONS BY FUND - 5 YEAR HISTORY
FISCAL YEAR 2015-2016

Proprietary Funds	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Actual	FY 2014-2015 Adjusted	FY 2015-2016 Adopted
006 Self Insurance Fund	1,357,711	1,269,827	1,215,676	1,736,852	1,747,352
041 Equipment Maintenance/Replacement	-	-	-	60,792	781,210
043 Facility Maintenance	-	-	-	-	1,004,843
070 Water	3,242,380	3,246,218	3,042,710	6,428,339	4,970,630
072 Sewer	2,505,675	2,865,682	2,953,128	4,873,012	5,253,365
073 Refuse	1,027,810	1,018,522	827,984	-	-
Total Proprietary Funds	8,133,576	8,400,249	8,039,498	13,098,995	13,757,400

Total Citywide Expenditures	33,959,621	34,119,002	31,714,862	42,564,127	39,050,041
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CITY OF SAN FERNANDO
GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS
SUMMARY OF APPROPRIATIONS BY FUND - BY TYPE
FISCAL YEAR 2015-2016

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, and Transfers.

<i>Governmental Funds</i>		Personnel	Operating	Capital Expenses	Internal Svs. Chrg.	Total Budget
001	General Fund	10,316,328	5,035,984	70,340	2,151,620	17,574,272
Total General Fund		10,316,328	5,035,984	70,340	2,151,620	17,574,272

<i>Special Funds</i>		Personnel	Operating	Capital Expenses	Transfers Out	Total Budget
002	SLESF	-	-	-	100,000	100,000
007	Proposition A	-	425,639	-	-	425,639
008	Proposition C	60,615	283,310	143,544	-	487,469
010	Grants	-	-	-	-	-
011	State Gas Tax	163,669	316,235	340,000	289,198	1,109,102
012	Measure R	-	-	592,000	-	592,000
013	Traffic Safety	-	-	-	30,000	30,000
015	Local Transportation	-	100	15,803	-	15,903
016	AQMD	-	-	175,000	-	175,000
017	Recreation Self Sustaining	59,300	55,550	10,000	-	124,850
018	Retirement	2,537,843	141,523	-	-	2,679,366
019	Quimby Act	-	-	-	-	-
020	State Asset Seizure	-	-	-	-	-
021	Federal Asset Seizure	-	-	-	-	-
022	STPL	-	-	281,831	-	281,831
026	CDBG	-	-	245,705	-	245,705
027	Street Lighting	109,313	275,966	5,000	-	390,279
029	Parking and Maintenance Operat	102,457	49,868	181,000	-	333,325
050	Pavement Fund	-	-	-	100,000	100,000
053	Community Investment Fund	-	10,000	-	-	10,000
103	Gridely Elementary Grant Fund	100,500	21,200	-	-	121,700
104	Morningside Elementary Grant	100,500	21,200	-	-	121,700
108	California Arts Council	-	10,000	-	-	10,000
109	National Endowment for the Arts	-	57,000	-	-	57,000
112	Alliance for CA Tradition Arts	-	7,500	-	-	7,500
113	MTA TOD Planning Grant	-	-	-	-	-
115	Elderly Nutrition Program	-	100,000	-	-	100,000
118	California State Grant	-	-	200,000	-	200,000
119	COPS Safe Schools	-	-	-	-	-
120	Alcohol Beverage Control Grant	-	-	-	-	-
Total Special Funds		3,234,197	1,775,091	2,189,883	519,198	7,718,369

<i>Proprietary Funds</i>		Personnel	Operating	Capital Expenses	Transfers Out	Total Budget
006	Self Insurance Fund	-	1,747,352	-	-	1,747,352
041	Equipment Maint/Replacement	250,189	418,526	70,000	42,495	781,210
043	Facility Maintenance	398,408	529,188	-	77,247	1,004,843
070	Water	1,297,088	1,434,030	1,810,822	428,690	4,970,630
072	Sewer	545,131	2,442,745	2,076,552	188,937	5,253,365
073	Refuse	-	-	-	-	-
Total Proprietary Funds		2,490,816	6,571,841	3,957,374	737,369	13,757,400

Total Citywide Expenditures	\$	16,041,341	\$	13,382,916	\$	6,217,597	\$	3,408,187	\$	39,050,041
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CITY OF SAN FERNANDO
GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS
SUMMARY OF FUND TRANSFERS
FISCAL YEAR 2015-2016

	FUND	DIVISION	DESCRIPTION	AMOUNT FROM	AMOUNT TO
FROM:	001		General Fund	320,000	
	070	381	Water	60,000	
TO:	006		Self Insurance Fund		60,000
	018		Retirement Fund		200,000
	041		Equipment Replacement Fund		70,000
	072		Sewer Fund		50,000
				<u>380,000</u>	<u>380,000</u>

	FUND	DIVISION	DESCRIPTION	AMOUNT FROM	AMOUNT TO
Transfer to Retirement Fund to Repay Share of Retirement Loan					
FROM:	070	381	Water	12,434	
	072	360	Sewer	12,434	
TO:	018		Retirement Fund		24,868
				<u>24,868</u>	<u>24,868</u>

	FUND	DIVISION	DESCRIPTION	AMOUNT FROM	AMOUNT TO
FROM:	002		Supplemental Law Enforcement Services (SLESF)	100,000	
	011		Gas Tax Fund	289,198	
	013		Traffic Safety Fund	30,000	
	050		Pavement Management Fund	100,000	
	070	381	Water	60,000	
	072	360	Sewer	60,000	
TO:	001		General Fund		639,198
				<u>639,198</u>	<u>639,198</u>

	FUND	DIVISION	DESCRIPTION	AMOUNT FROM	AMOUNT TO
General Fund Support - Cost Allocations					
FROM:	006		Self Insurance Fund	16,852	
	007		PROPOSTION A - TRANSPORTATION SALES TAX	42,639	
	008		PROPOSTION C	11,081	
	011		STATE GAS TAX FUND	21,070	
	015		LOCAL TRANSPORTATION	100	
	018		RETIREMENT FUND	141,523	
	027		Street Lighting	11,763	
	029		Parking M & O	7,376	
	070	381	Water	398,735	
	072	360	Sewer	286,742	
TO:	001	3795	GENERAL FUND		937,881
				<u>937,881</u>	<u>937,881</u>

TOTAL INTERFUND TRANSFERS				1,981,947	1,981,947
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City of San Fernando
Summary of Capital Improvement Projects
Fiscal Year 2015-2016

Category	FY 2015-2016 Adopted Budget	Funding Source(s)
Road/Sidewalk Rehabilitation	\$1,773,455	<ul style="list-style-type: none"> • Gas Tax • Prop C • Measure R • Capital Grants
Facility Improvements (CNG Station, Rec Park Gym)	\$1,981,735	<ul style="list-style-type: none"> • Capital Grants
Traffic Safety	\$890,531	<ul style="list-style-type: none"> • Traffic Safety • Gas Tax • Capital Grants
Downtown Mall Corridor	\$150,000	<ul style="list-style-type: none"> • Parking Funds
Storm Water Quality/Pollution Prevention	\$100,000	<ul style="list-style-type: none"> • Gas Tax
Utility Improvements (Sewer/Water)	\$3,168,122	<ul style="list-style-type: none"> • Water Fund • Sewer Fund
Total Budget	\$8,063,843	

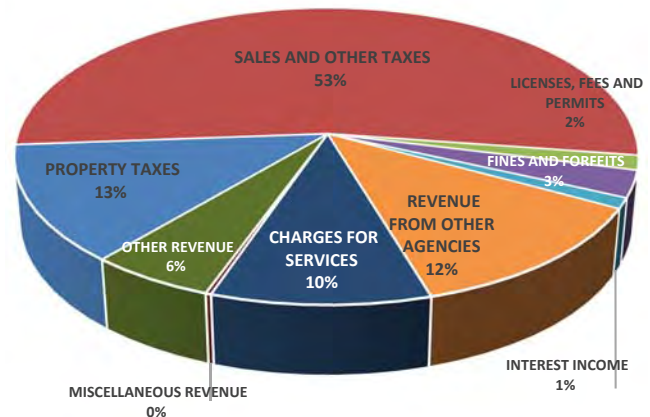
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SECTION III. GENERAL FUND OVERVIEW

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Revenue Analysis – Major General Fund Revenues

The FY 2015-2016 Adopted Budget includes \$17,578,679 in General Fund revenue, which represents a 6% decrease from FY 2014-2015. The primary reasons for the decrease in revenue are 1) FY 2014-2015 included approximately \$1.1 million in one-time revenue for the disposition of surplus land and related lease revenue and \$100,000 in one-time inspection fees from a utility project by Southern California Edison, 2) transfer of revenues from the City's CNG fueling station from the General Fund to the Equipment Maintenance Fund, and 3) the loss of pool related fees due to leasing of the regional pool operations to LA County. After adjusting for these changes, General Fund revenues are projected to increase by almost 3%.



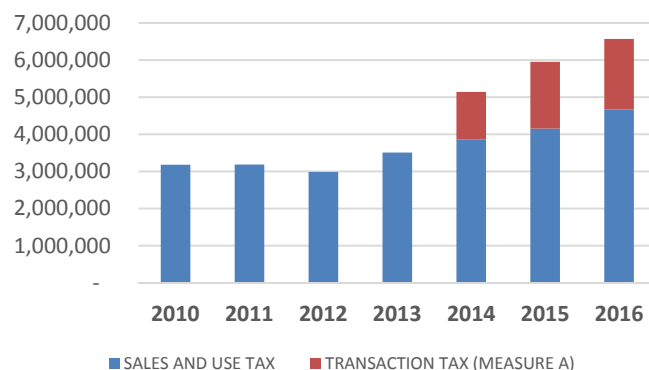
The following section provides a brief analysis of the City's top revenue sources and a discussion of the basis for the FY 2015-2016 projection.

Sales & Transaction Tax

Retail sales and transaction tax is the City's largest revenue, accounting for approximately 37% of total General Fund revenues. Since Sales Tax revenue is a function of business and consumer spending, it is highly sensitive to economic cycles.

In April 2013, San Fernando voters approved a ½ cent local transaction use tax (Measure A) for a duration of seven years. Funds raised through the transaction tax are imperative to the City's short-term viability. Unfortunately, the transaction tax will sunset in April 2020. It is prudent to begin planning for that loss of revenue by continuing to adjust expenditures.

Sales Tax Revenues



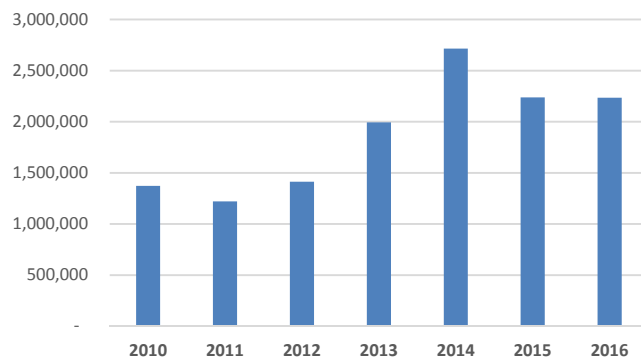
Sales tax has shown steady growth over the last few years, which is expected to continue for the next few years due to retail development and investment in the community. The City's new and

used car dealerships have been performing extremely well since investing in upgrading their facilities. Warehouse Shoe Store is investing in their facility and increasing square footage, which should be complete in early fiscal year 2015-2016. New restaurants, including Chipotle and Wing Stop, are also adding to the City's tax base. Overall, sales and transaction tax revenue is estimated to increase by approximately 10% in FY 2015-2016.

Property Tax

Property tax is the City's second largest revenue source as it accounts for approximately 12% of General Fund revenue. 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. 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.

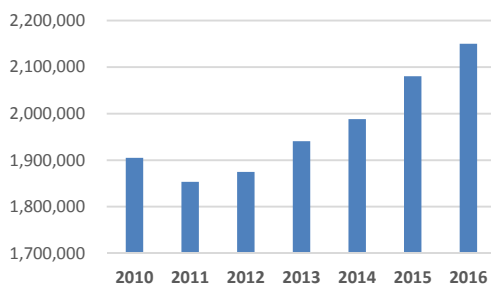
Property Tax Revenues



Assessed property values are steadily rebounding since they bottomed out in FY 2010-2011. Additionally, the elimination of redevelopment agencies and tax increment by the state has resulted in additional property tax for the City, which accounts for the large jump in FY 2012-2013. As the former San Fernando Redevelopment Agency winds down and retires debt, the City will continue to receive additional property tax revenue.

Although Secured/Unsecured Property Tax revenues are anticipated to increase approximately 20% in FY 2015-2016, overall Property Tax revenues are anticipated to be relatively flat due to the unpredictability of one-time revenues from the former Redevelopment Agency.

Property Tax In Lieu of Motor Vehicle License Fees



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 Motor Vehicle License Fee 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 is the City's third largest revenue and accounts for approximately 12% of General Fund revenue.

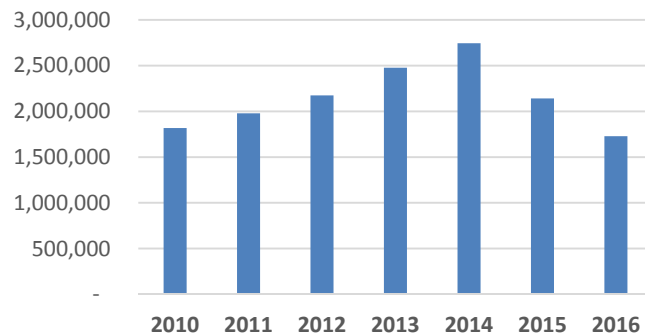
Revenue and Taxation Code Section (c)(1)(B)(i) specifies the VLF Adjustment Amount for each city and county is to grow in proportion to the growth of gross assessed valuation in that jurisdiction from the prior year. Annual assessed value increases are limited by Proposition 13 to a maximum of 2%. Consequently, Property Tax In-lieu of VLF is projected to increase approximately 2% in FY 2014-2015.

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 approximately 10% of total General Fund revenues.

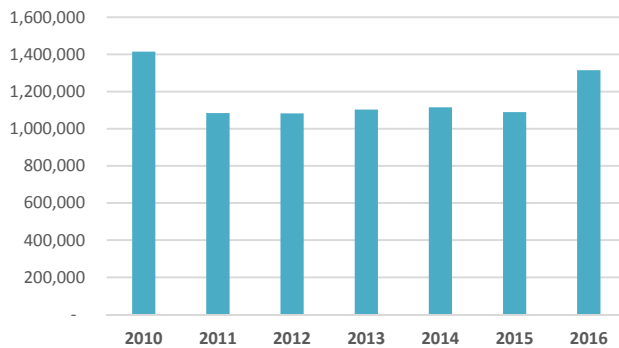
Charges for Service



Charges for services are projected based on historical trends, known upcoming events (e.g. large development project or special event), and changes in the cost to provide the service (i.e. increase in personnel costs). Charges for services are projected to decrease by approximately 20% in FY 2015-2016 due to the loss of pool related fees (pool operations were leased to LA County during FY 2014-2015) and CNG refueling revenues, which were transferred to the newly created Internal Service Fund for Equipment Maintenance.

After adjusting for those changes, Charges for Services are projected to decrease by 1%. Fiscal year 2014-2015 included significant one-time inspection revenues from a utility projected by Southern California Edison. That project is nearing completion, causing a decrease in inspection fees from the prior fiscal year.

Business License Taxes and Fees



Business License 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 and

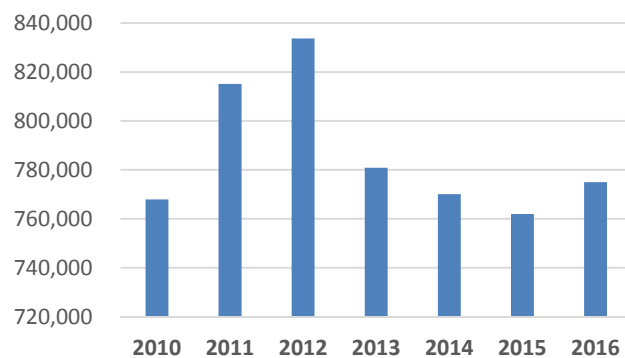
accounts for approximately 7% of General Fund revenue.

Business License revenue is also very sensitive to economic conditions and decreased by more than 25% from FY 2009-2010 to FY 2010-2011. Although Business License revenue has rebounded slightly since the recession, it is still well below pre-recession receipts and has remained relatively flat. Reductions over the last few years have necessitated directing staff resources away from Business License, resulting in a reduction of revenue. In fiscal year 2015-2016, the City is partnering with a private firm to provide full Business License Administration services. Due to the increased resources dedicated to Business License operations, it is projected that Business License revenues will increase by more than 20% from the prior year.

Admissions Tax

San Fernando imposes a tax on each person who pays admission, commonly known as an Admissions Tax. The current tax rate is \$0.49 per person and is collected by the operator at the time admission is paid. Admissions Tax revenue is the City's sixth largest revenue source and accounts for more than 4% of General Fund revenue. The primary Admissions Tax generator is the City's Swap Meet.

Admissions Taxes



Revenues increased dramatically in FY 2010-2011 and FY 2011-2012 due to expansion of Swap Meet days of operation from four to five days per week. Subsequent to the initial increase, revenues began to drop off as the number of annual attendees began to decline. Between FY 2011-2012 and 2013-2014, attendance dropped by approximately 8%. Since Swap Meet attendance is back to pre-expansion levels, it is expected to level off and remain relatively flat. Additionally, the City has met with the Swap Meet operators to discuss strategies to increase attendance. Therefore, Admissions Tax revenues are projected to increase by approximately 2%.

CITY OF SAN FERNANDO
GENERAL FUND
SUMMARY OF REVENUES BY SOURCE - 5 YEAR HISTORY
FISCAL YEAR 2015-2016

General Fund	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
Revenue	Actual	Actual	Actual	Adjusted	Adopted
Property Taxes	1,412,861	1,993,288	2,715,153	2,238,309	2,234,000
Sales and Other Taxes	5,415,792	5,905,479	7,663,635	8,552,335	9,405,000
Licenses and Permits	279,825	231,743	320,240	267,500	277,000
Fines and Forfeitures	831,983	643,363	560,920	511,100	511,200
Interest & Rental Income	220,005	264,776	285,141	235,826	202,400
From Other Agencies	2,152,736	2,012,326	2,023,343	2,121,556	2,185,500
Charges for Service	2,173,966	2,476,443	2,744,877	2,140,640	1,727,881
Miscellaneous Revenue	79,730	64,637	63,023	64,759	45,000
Other Revenue	4,321,721	3,494,053	1,572,479	2,562,613	990,698
Total Revenue	16,888,619	17,086,108	17,948,811	18,694,638	17,578,679

CITY OF SAN FERNANDO
GENERAL FUND
REVENUE DETAIL - 5 YEAR HISTORY
FISCAL YEAR 2015-2016

Fund	Account Number & Title	2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
	<i>3100 PROPERTY TAXES</i>					
001	3110-0000 SECURED PROPERTY TAXES-CY	1,314,656	1,476,490	1,953,432	1,417,701	1,734,000
001	3120-0000 UNSECURED PROPERTY TAXES C/Y	25,855	23,395	15,452	73,683	50,000
001	3130-0000 PRIOR YEARS PROPERTY TAXES	18,147	(83,408)	(97,079)	-	-
001	3142-0000 RESIDUAL TAX REVENUE	50,504	140,211	286,978	300,000	225,000
001	3146-0000 CITY PASS THROUGH - TAXING ENTITY	-	420,123	541,323	430,000	225,000
001	3150-0000 PROPERTY TAX PENALTIES & INT	3,700	16,478	15,048	16,925	-
	<i>PROPERTY TAXES</i>	<u>1,412,861</u>	<u>1,993,288</u>	<u>2,715,153</u>	<u>2,238,309</u>	<u>2,234,000</u>
	<i>3200 SALES AND OTHER TAXES</i>					
001	3210-0000 SALES AND USE TAXES	2,380,675	2,637,297	2,889,812	3,144,171	3,750,000
001	3210-3110 PROP TAX IN LIEU OF SALES & USE TAX	603,373	867,581	963,741	1,007,346	915,000
001	3210-3201 TRANSACTION SALES TAX - 1/2 CENT	-	-	1,286,012	1,800,000	1,900,000
001	3211-0000 P.S.A.F.	169,106	182,508	190,394	174,000	175,000
001	3230-0000 FRANCHISES	142,912	137,682	147,187	134,000	140,000
001	3231-0000 CABLE TV FRANCHISE	126,182	131,647	124,104	127,250	125,000
001	3232-0000 VEHICLE TOW FRANCHISE FEE	38,025	27,990	24,435	20,000	25,000
001	3234-0000 REPUBLIC SERVS INC FRANCHISE FEES	-	-	113,450	260,000	250,000
001	3240-0000 BUSINESS LICENSE TAXES	958,399	985,776	999,269	965,500	1,200,000
001	3240-3243 SWAPMEET BUSINESS LICENSE	53,000	48,139	46,440	53,508	45,000
001	3240-3245 BUSINESS LICENSE PROCESSING FEE	71,184	69,674	68,946	70,000	70,000
001	3240-9800 BUS LIC-TOBACCO VIOLATION FEES	-	-	250	-	-
001	3250-0000 DOCUMENTARY TAXES	39,225	36,319	39,544	34,560	35,000
001	3260-0000 ADMISSION TAXES	833,710	780,866	770,051	762,000	775,000
	<i>SALES AND OTHER TAXES</i>	<u>5,415,792</u>	<u>5,905,479</u>	<u>7,663,635</u>	<u>8,552,335</u>	<u>9,405,000</u>
	<i>3300 LICENSES, FEES AND PERMITS</i>					
001	3320-0000 CONSTRUCTION PERMITS	202,570	157,962	230,649	200,000	201,000
001	3325-0000 COMMERCIAL AND HOME OCCUPANCY PERMITS	26,948	26,742	26,717	22,000	25,000
001	3330-0000 PLANNING REVIEW	16,798	8,328	20,309	10,000	12,000
001	3335-0000 GARAGE SALE PERMITS	3,810	4,040	4,042	3,000	4,000
001	3345-0000 ATM TRANSACTION FEE	888	2,150	2,621	3,000	3,000
001	3350-0000 BUSINESS LICENSE PERMITS	17,759	17,000	16,622	15,000	15,000
001	3351-0000 SB1186 STATE FEE	-	1,994	2,184	2,000	2,000
001	3390-0000 BANNER AND SIGN PERMITS	11,052	13,528	17,095	12,500	15,000
	<i>LICENSES, FEES AND PERMITS</i>	<u>279,825</u>	<u>231,743</u>	<u>320,240</u>	<u>267,500</u>	<u>277,000</u>
	<i>3400 FINES AND FORFEITS</i>					
001	3410-0000 VEHICLE CODE FINES	-	-	-	-	-
001	3415-0000 VEHICLE REPOSSESSION FEES	1,110	1,150	780	900	1,000
001	3420-0000 GENERAL COURT FINES	10,471	6,984	8,163	6,700	6,700
001	3425-0000 CODE ENFORCEMENT CITATIONS	106,932	11,140	4,229	3,500	3,500
001	3430-0000 PARKING CITATIONS	713,471	624,089	547,698	500,000	500,000
001	3435-0000 ANIMAL CONTROL VIOLATIONS	-	-	50	-	-
	<i>FINES AND FORFEITS</i>	<u>831,983</u>	<u>643,363</u>	<u>560,920</u>	<u>511,100</u>	<u>511,200</u>

CITY OF SAN FERNANDO
GENERAL FUND
REVENUE DETAIL - 5 YEAR HISTORY
FISCAL YEAR 2015-2016

Fund	Account Number & Title	2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
	<i>3500 INTEREST INCOME</i>					
001	3500-0000 INTEREST INCOME	918	432	529	500	1,000
001	3510-0000 FILMING REVENUE	19,641	46,953	68,997	50,000	50,000
001	3520-0000 RENTAL INCOME	199,447	217,391	215,615	185,326	151,400
	<i>INTEREST INCOME</i>	<u>220,005</u>	<u>264,776</u>	<u>285,141</u>	<u>235,826</u>	<u>202,400</u>
	<i>3600 REVENUE FROM OTHER AGENCIES</i>					
001	3601-0177 HERITAGE DAYS REVENUE	-	45	-	-	-
001	3605-0000 MOTOR VEHICLE IN-LIEU TAX	12,549	13,003	10,762	10,000	12,000
001	3605-3110 PROP TAX IN LIEU OF MOTR VHCL LIC FEES	1,874,672	1,940,682	1,988,375	2,080,253	2,150,000
001	3625-0000 HOMEOWNERS PROPERTY TAX RELIEF	10,897	10,857	9,886	11,000	5,000
001	3655-0000 P.O.S.T. REIMBURSEMENT	7,319	36,265	7,667	8,000	7,500
001	3685-0000 CALIF REIMB FOR MANDATED COSTS	13,080	4,818	760	6,000	5,000
001	3688-0000 CORRECTIONS TRAINING	6,303	6,050	5,893	6,303	6,000
001	3690-0000 REDEVELOPMENT AGENCY REIMB.	226,566	-	-	-	-
001	3699-0000 MISCELLANEOUS REIMBURSEMENTS	1,351	605	-	-	-
	<i>REVENUE FROM OTHER AGENCIES</i>	<u>2,152,736</u>	<u>2,012,326</u>	<u>2,023,343</u>	<u>2,121,556</u>	<u>2,185,500</u>
	<i>3700 CHARGES FOR SERVICES</i>					
001	3705-0000 ZONING & PLANNING FEES	49,145	52,429	102,394	50,000	50,000
001	3706-0000 PUBLIC NOTIFICATION FEES	1,449	5,040	2,881	-	-
001	3708-0000 ENVIRONMENTAL ASSESSMENT FEES	1,224	1,428	1,836	1,632	1,500
001	3710-0000 DUPLICATING FEES	15,086	14,817	14,876	15,270	16,000
001	3714-0000 INSPECTION UPON RESALE PROGRAM	14,093	18,000	23,520	14,000	15,000
001	3715-0000 SPECIAL POLICE SERVICES	235,691	218,397	248,371	210,000	225,000
001	3719-0154 AIMS MAINT & DEVELOP SURCHARGE EDGESOFT	17,106	19,723	30,560	26,000	27,000
001	3720-0000 FINGERPRINT SERVICES	44,455	43,316	48,001	40,600	43,000
001	3720-3721 FINGERPRINT - LIVESCAN SERVICES	45,910	38,416	-	-	-
001	3723-0000 DUI RECOVERY COST PROGRAM	7,489	2,292	1,479	2,500	500
001	3725-0000 BOOKING & PROCESSING FEE REIMB	125	25,801	18,419	20,000	20,000
001	3726-0000 VEHICLE INSPECTION FEES	23,650	15,952	12,400	12,700	8,000
001	3728-0000 VENDOR INSPECTION FEES	14,390	19,452	18,067	10,000	15,000
001	3730-0000 ENGINEERING & INSPECTION FEES	20,750	50,658	204,317	158,000	100,000
001	3731-0000 SWIMMING POOL AREA RENTAL FEES	-	10,483	13,473	7,500	-
001	3732-0000 UPSTAIRS BANQUET RENTAL AT REC PARK	-	8,721	23,238	10,000	-
001	3733-0000 SWIM TEAM FEES	-	161,115	169,802	59,652	-
001	3734-0000 CLASSES/AEROBICS	-	19,232	6,414	4,000	-
001	3735-3661 CNG FUELING STATION	183,551	357,878	343,968	275,000	-
001	3740-0000 WEED ABATEMENT PROGRAM	613	75	-	-	-
001	3770-0000 PARK & RECREATION PROGRAM	-	(153)	-	-	-
001	3770-1335 SNACK BAR	-	-	1,400	200	-
001	3770-1338 SWIM LESSONS	-	29,202	71,682	22,285	-
001	3777-0000 FACILITY RENTAL	45,122	47,135	120,092	66,620	100,000
001	3778-0000 DAY CAMP	45	-	-	-	-
001	3779-0000 SWIMMING POOL	211,716	62,477	14,810	15,000	-
001	3780-0000 COURT COMMITMENT PROGRAM	89,935	115,310	125,000	125,000	125,000
001	3781-0000 IMPOUNDED VEHICLES	41,996	33,467	27,203	26,800	17,000
001	3783-0000 VEHICLE ADMIN. PROCESSING FEE	7,905	13,430	9,300	10,000	7,000
001	3785-0000 ALARM FEES	16,250	19,470	20,145	20,000	20,000
001	3795-0000 ADMINISTRATIVE OVERHEAD	1,086,272	1,072,882	1,071,231	937,881	937,881
	<i>CHARGES FOR SERVICES</i>	<u>2,173,966</u>	<u>2,476,443</u>	<u>2,744,877</u>	<u>2,140,640</u>	<u>1,727,881</u>

CITY OF SAN FERNANDO
GENERAL FUND
REVENUE DETAIL - 5 YEAR HISTORY
FISCAL YEAR 2015-2016

Fund	Account Number & Title	2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
	<i>3800 MISCELLANEOUS REVENUE</i>					
001	3801-0000 MISCELLANEOUS INCOME	50	-	-	-	-
001	3855-0000 PARKING METER REV-CIVIC CENTER	78,130	63,259	61,937	63,259	45,000
001	3890-0195 RELAY FOR LIFE	1,550	1,378	1,086	1,500	-
	<i>MISCELLANEOUS REVENUE</i>	<u>79,730</u>	<u>64,637</u>	<u>63,023</u>	<u>64,759</u>	<u>45,000</u>
	<i>3900 OTHER REVENUE</i>					
001	3901-0000 MISCELLANEOUS REVENUE	296,842	85,874	99,958	130,000	25,000
001	3904-0000 VENDING MACHINE	-	-	4,563	-	-
001	3907-0000 REFUND OF EXCISE TAXES	81,234	38,521	56,815	50,000	-
001	3908-0000 MISCELLANEOUS REVENUE - SWIMMING POOL	-	1,240	1,290	2,700	-
001	3910-0000 SALE OF PROPERTY & EQUIPMENT	120,000	-	16,631	1,035,000	-
001	3920-0000 GENERAL CITY ELECTION	-	236	60	19,000	-
001	3920-0935 2012 ELECTION RECALL	-	120	-	-	-
001	3930-0000 MALL MAINTENANCE LEVY	101,322	96,651	90,100	97,940	100,000
001	3947-0000 SA ADMINISTRATIVE COST ALLOWANCE	-	1,551	293,838	220,000	200,000
001	3950-0000 PROPERTY DAMAGE REIMBURSEMENT	48,716	30,045	35,056	24,000	25,000
001	3960-0000 AREA B ASSESSMENT ADMIN LEVY	1,653	1,652	1,484	1,500	1,500
001	3961-0000 TRANSFER FROM GAS TAX FUND	661,855	631,855	369,852	523,006	289,198
001	3963-0000 TRANSFER FROM TRAFFIC SAFETY	30,000	30,000	31,825	30,000	30,000
001	3965-0000 TRANSFER FROM TDA-LOCAL TRANSPORTATION	-	-	-	19,500	-
001	3968-0000 TRANSFER FROM PROP C FUND	100,908	100,908	119,682	188,967	-
001	3972-0000 TRNSFR FROM COPS SLESF FUND 2	-	-	100,000	100,000	100,000
001	3976-0000 TRANSFER-FIRE RETIREMENT TRNSF	684,745	314,100	-	-	-
001	3978-0000 TRANS FROM RETIREMENT TAX FUND	1,833,446	1,800,301	-	-	-
001	3979-0000 TRANSFER FROM PAVEMENT MANAGEMENT FUND	240,000	240,000	230,326	-	100,000
001	3992-0000 TRANSFER FROM SEWER	60,000	60,000	60,000	60,000	60,000
001	3995-0000 TRANSFER FROM THE WATER FUND	61,000	61,000	61,000	61,000	60,000
	<i>OTHER REVENUE</i>	<u>4,321,721</u>	<u>3,494,053</u>	<u>1,572,479</u>	<u>2,562,613</u>	<u>990,698</u>
	TOTAL GENERAL FUND	16,888,621	17,086,108	17,948,812	18,694,638	17,578,679

**CITY OF SAN FERNANDO
GENERAL FUND
SUMMARY OF APPROPRIATIONS BY DIVISION - 5 YEAR HISTORY
FISCAL YEAR 2015-2016**

ADMINISTRATION		FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
		Actual	Actual	Actual	Adjusted	Adopted
01-101	City Council	116,728	99,590	85,946	91,437	110,356
01-102	Treasurer	148,566	145,951	141,843	148,421	170,504
01-105	Administration	212,410	318,720	234,490	361,992	396,149
01-106	Personnel	257,265	261,602	301,603	264,893	300,323
01-110	City Attorney	294,185	411,380	208,105	300,000	300,000
01-112	Labor Attorney	111,845	71,919	79,563	80,000	80,000
01-115	City Clerk	125,084	129,484	124,922	139,560	181,105
01-116	Elections	58	80,919	552	61,038	1,000
01-500	Fires Services - Contract	3,159,359	2,632,799	2,224,887	2,800,000	2,800,000
Total Administration Department		4,425,500	4,152,364	3,401,911	4,247,341	4,339,437

FINANCE		FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
		Actual	Actual	Actual	Adjusted	Adopted
01-130	Finance Administration	552,219	508,223	575,206	582,239	592,647
01-135	Information Technology	-	-	-	-	444,925
01-180	Retirement Health Premiums	1,898,783	1,800,301	820,779	877,405	900,000
01-190	Non-Departmental	569,643	784,678	2,481,884	1,885,786	853,200
Total Finance Department		3,020,645	3,093,202	3,877,869	3,345,430	2,790,772

COMMUNITY DEVELOPMENT		FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
		Actual	Actual	Actual	Adjusted	Adopted
01-140	Building and Safety	220,023	202,034	204,242	221,805	246,947
01-150	Planning/Administration	130,008	247,723	261,699	269,779	265,976
01-152	Community Preservation	310,307	336,930	303,995	347,291	439,814
Total Community Development		660,338	786,687	769,936	838,875	952,737

POLICE		FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
		Actual	Actual	Actual	Adjusted	Adopted
01-222	Police Admin	1,260,253	1,062,578	1,164,467	1,361,557	1,263,646
01-224	Detectives	695,823	617,518	679,660	675,383	849,712
01-225	Patrol	3,778,497	4,042,742	3,835,912	4,157,880	4,993,242
01-226	Reserves/Explorers	26,503	24,795	25,315	36,000	38,010
01-230	Community Service	295,209	283,084	184,390	134,717	159,662
01-250	Emergency Services	10,000	-	5,000	6,900	5,000
Total Police Department		6,066,285	6,030,717	5,894,744	6,372,437	7,309,272

PUBLIC WORKS		FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
		Actual	Actual	Actual	Adjusted	Adopted
01-310	PW Administration	111,581	126,196	186,935	278,577	480,121
01-311	Street Maintenance	54,343	54,075	78,743	254,350	289,198
01-312	Graffiti Removal	12,035	-	-	-	-
01-313	Bus Shelter Maintenance	-	-	76,007	82,605	-
01-320*	Equipment Maintenance	426,166	462,093	524,366	590,803	-
01-341	Mall Maintenance	72,485	80,662	60,001	97,126	11,990
01-343	Street Sweeping	121,200	121,255	121,200	136,000	27,595
01-346	Streets, Trees, & Parkways	91,595	89,920	113,868	197,783	99,897
01-370	Traffic Safety	20,919	17,144	79,967	70,357	137,166
01-371	Traffic Signals	102,921	105,592	104,629	140,888	55,692
01-390*	Facility Maintenance	725,270	754,997	734,439	832,857	-
Total Public Works		1,738,515	1,811,934	2,080,155	2,681,346	1,101,659

**CITY OF SAN FERNANDO
GENERAL FUND
SUMMARY OF APPROPRIATIONS BY DIVISION - 5 YEAR HISTORY
FISCAL YEAR 2015-2016**

		FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
RECREATION & COMM SERVICES		Actual	Actual	Actual	Adjusted	Adopted
01-420	Recreation	373,515	382,944	355,423	405,244	424,644
01-422	Community Services	168,331	169,229	146,385	185,794	220,607
01-423	Rec Facilities	158,870	133,310	75,012	153,512	232,150
01-424	Special Events	107,733	106,251	146,228	179,423	202,994
01-430	Aquatics	588,183	648,590	588,587	304,751	-
Total Recreation & Comm Services		1,396,632	1,440,324	1,311,635	1,228,724	1,080,395
TOTAL GENERAL FUND		\$ 17,307,915	\$ 17,315,228	\$ 17,336,250	\$ 18,714,153	\$ 17,574,272

*Converted to Internal Service Fund in FY 2015-2016

**CITY OF SAN FERNANDO
GENERAL FUND
SUMMARY OF APPROPRIATIONS BY DIVISION - BY TYPE
FISCAL YEAR 2015-2016**

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

ADMINISTRATION		Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-101	City Council	64,060	36,812	-	9,484	110,356
01-102	Treasurer	147,037	1,700	-	21,767	170,504
01-105	Administration	315,780	33,620	-	46,749	396,149
01-106	Personnel	223,875	43,305	-	33,143	300,323
01-110	City Attorney	-	300,000	-	-	300,000
01-112	Labor Attorney	-	80,000	-	-	80,000
01-115	City Clerk	147,677	11,565	-	21,863	181,105
01-116	Elections	1,000	-	-	-	1,000
01-500	Fires Services - Contract	-	2,800,000	-	-	2,800,000
Total Administration Department		899,429	3,307,002	-	133,006	4,339,437

FINANCE		Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-130	Finance Administration	425,281	104,405	-	62,961	592,647
01-135	Information Technology	-	389,425	55,500	-	444,925
01-180	Retirement Health Premiums	900,000	-	-	-	900,000
01-190	Non-Departmental	160,000	373,200	-	320,000	853,200
Total Finance Department		1,485,281	867,030	55,500	382,961	2,790,772

COMMUNITY DEVELOPMENT		Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-140	Building and Safety	206,733	8,609	1,000	30,605	246,947
01-150	Planning/Administration	174,039	64,672	1,500	25,765	265,976
01-152	Community Preservation	340,038	23,795	1,500	74,481	439,814
Total Community Development		720,810	97,076	4,000	130,851	952,737

POLICE		Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-222	Police Admin	865,076	238,485	-	160,085	1,263,646
01-224	Detectives	688,039	20,952	-	140,721	849,712
01-225	Patrol	4,047,747	61,903	-	883,592	4,993,242
01-226	Reserves/Explorers	22,750	10,250	-	5,010	38,010
01-230	Community Service	139,073	-	-	20,589	159,662
01-250	Emergency Services	-	5,000	-	-	5,000
Total Police Department		5,762,685	336,590	-	1,209,997	7,309,272

PUBLIC WORKS*		Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-310	PW Administration	293,931	139,176	3,500	43,514	480,121
01-311	Street Maintenance	215,760	16,175	-	57,263	289,198
01-341	Mall Maintenance	-	4,650	7,340	-	11,990
01-343	Street Sweeping	-	27,595	-	-	27,595
01-346	Streets, Trees, & Parkways	75,363	7,000	-	17,534	99,897
01-370	Traffic Safety	68,006	15,498	-	53,662	137,166
01-371	Traffic Signals	-	55,692	-	-	55,692
Total Public Works		653,060	265,786	10,840	171,973	1,101,659

RECREATION & COMM SERVICES		Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-420	Recreation	273,093	106,000	-	45,551	424,644
01-422	Community Services	170,381	25,000	-	25,226	220,607
01-423	Rec Facilities	196,985	6,000	-	29,165	232,150
01-424	Special Events	154,604	25,500	-	22,890	202,994
Total Recreation & Comm Services		795,063	162,500	-	122,832	1,080,395
TOTAL GENERAL FUND		\$ 10,316,328	\$ 5,035,984	\$ 70,340	\$ 2,151,620	\$ 17,574,272

*Excludes special revenue and enterprise funds

CITY OF SAN FERNANDO
CITYWIDE POSITION SUMMARY BY DEPARTMENT
FISCAL YEAR 2015-2016

	ACTUAL 2012-2013	ACTUAL 2013-2014	ACTUAL 2014-2015	ADOPTED 2015-2016
ADMINISTRATION				
City Manager	1.00	1.00	1.00	1.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00
City Treasurer	*	*	*	*
Treasurer Assistant	1.00	1.00	1.00	1.00
Office Clerk	1.00	1.00	1.00	1.00
Personnel Manager	1.00	1.00	1.00	1.00
Personnel Technician	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00
Deputy City Clerk P/T	0.00	0.00	0.00	0.50
TOTAL ADMINISTRATION DEPARTMENT	7.00	7.00	7.00	7.50

	ACTUAL 2012-2013	ACTUAL 2013-2014	ACTUAL 2014-2015	ADOPTED 2015-2016
COMMUNITY DEVELOPMENT				
Community Development Director	0.00	0.00	1.00	1.00
City Planner	1.00	1.00	0.00	0.00
Building & Safety Supervisor	1.00	1.00	1.00	1.00
Assistant Planner	2.00	1.00	0.00	0.00
Associate Planner	0.00	0.00	1.00	1.00
Community Development Secretary	1.00	1.00	1.00	1.00
Community Preservation Officer	2.00	2.00	2.00	2.00
Community Preservation Officer (P/T)	0.75	0.75	0.75	0.75
Maintenance Helper - Graffiti (P/T)	0.95	0.95	0.95	0.95
TOTAL COMMUNITY DEVELOPMENT DEPARTMENT	8.70	7.70	7.70	7.70

	ACTUAL 2012-2013	ACTUAL 2013-2014	ACTUAL 2014-2015	ADOPTED 2015-2016
FINANCE				
Finance Director	0.00	1.00	1.00	1.00
Senior Accountant	1.00	0.00	0.00	0.00
Junior Accountant	1.00	1.00	1.00	1.00
Senior Account Clerk II	1.00	1.00	1.00	1.00
Senior Account Clerk	2.00	2.00	2.00	2.00
Finance Office Specialist	1.00	1.00	1.00	1.00
Finance Clerk/Cashier (2 P/T)	0.50	0.50	1.00	1.00
TOTAL FINANCE DEPARTMENT	6.50	6.50	7.00	7.00

CITY OF SAN FERNANDO
CITYWIDE POSITION SUMMARY BY DEPARTMENT
FISCAL YEAR 2015-2016

POLICE	ACTUAL 2012-2013	ACTUAL 2013-2014	ACTUAL 2014-2015	ADOPTED 2015-2016
Chief of Police	1.00	1.00	1.00	1.00
Police Lieutenant	2.00	2.00	2.00	2.00
Police Sergeant	5.00	5.00	5.00	5.00
Police Officer	24.00	23.00	23.00	22.00
Office Specialist	1.00	1.00	1.00	1.00
Police Desk Officer	6.00	6.00	8.00	8.00
Records Administrator	1.00	1.00	1.00	1.00
Police Records Specialist	2.00	1.00	1.00	1.00
Property Control Officer	1.00	1.00	1.00	1.00
Secretary to the Chief	1.00	0.00	0.00	0.00
Community Service Officer (P/T)	4.00	4.00	4.00	4.00
Crossing Guard (P/T)	1.00	2.50	2.50	2.50
Junior Cadet (P/T)	1.00	1.00	1.00	1.00
TOTAL POLICE DEPARTMENT	50.00	48.50	50.50	49.50

PUBLIC WORKS	ACTUAL 2012-2013	ACTUAL 2013-2014	ACTUAL 2014-2015	ADOPTED 2015-2016
Deputy City Manager/Public Works Director	1.00	1.00	1.00	1.00
Operations Manager	1.00	0.00	0.00	0.00
Administrative Analyst	1.00	1.00	1.00	1.00
Civil Engineering Assistant II	2.00	2.00	2.00	2.00
Administrative Coordinator	1.00	1.00	1.00	1.00
Office Specialist	2.00	2.00	2.00	2.00
Electrical Supervisor	1.00	1.00	1.00	1.00
Bldg. Maintenance Worker/Electrical Helper	1.00	1.00	1.00	1.00
Equipment & Materials Supervisor	1.00	1.00	1.00	1.00
Mechanic Helper	1.00	1.00	1.00	1.00
Superintendent	2.00	2.00	2.00	2.00
Maintenance Worker	8.00	8.00	8.00	8.00
Field Supervisor II	3.00	3.00	3.00	3.00
Field Supervisor I	1.00	1.00	1.00	1.00
Senior Maintenance Worker	6.00	6.00	6.00	6.00
Meter Technician	1.00	1.00	1.00	1.00
Water Pumping Operator/Backflow Technician	1.00	1.00	1.00	1.00
Maintenance Helper (P/T)	1.70	1.70	0.80	0.80
TOTAL PUBLIC WORKS DEPARTMENT	35.70	34.70	33.80	33.80

CITY OF SAN FERNANDO
CITYWIDE POSITION SUMMARY BY DEPARTMENT
FISCAL YEAR 2015-2016

	ACTUAL	ACTUAL	ACTUAL	ADOPTED
RECREATION AND COMMUNITY SERVICES	2012-2013	2013-2014	2014-2015	2015-2016
RCS Director	0.00	0.00	0.00	1.00
RCS Manager	1.00	1.00	1.00	0.00
Office Specialist	2.00	2.00	2.00	2.00
Community Services Supervisor	1.00	1.00	1.00	1.00
Cultural Arts Supervisor	1.00	1.00	1.00	1.00
Recreation Supervisor	0.00	0.00	0.00	1.00
Aquatic Supervisor	1.00	1.00	1.00	0.00
Recreation Coordinator	1.00	0.00	0.00	0.00
Program Specialist	1.10	2.00	2.00	2.00
Senior Day Camp/After School Counselor (P/T)	2.53	2.53	2.53	2.53
Day Camp/After School Counselor (P/T)	7.00	7.00	7.00	7.00
Recreation Leader I (P/T)	5.38	5.38	4.10	4.10
Recreation Leader II (P/T)	1.00	1.00	1.00	1.00
Recreation Leader III (P/T)	0.00	0.00	1.28	1.28
Cashier (P/T)	0.00	0.00	0.30	0.30
Pool Attendant (P/T)	0.00	0.50	2.00	0.00
Lifeguard (P/T)	0.00	4.00	4.50	0.00
Senior Lifeguards (P/T)	0.00	1.20	1.00	0.00
TOTAL RECREATION & COMMUNITY SERVICES DEPT***	24.01	29.61	31.71	24.21
TOTAL POSITIONS (FULL TIME EQUIVALENT)	131.91	134.01	137.71	129.71

* 0.5 Part-time Deputy City Clerk position added in FY 2014-2015.

** 1.0 Police Officer Position unfunded in FY 2015-2016 to seek alternate funding sources.

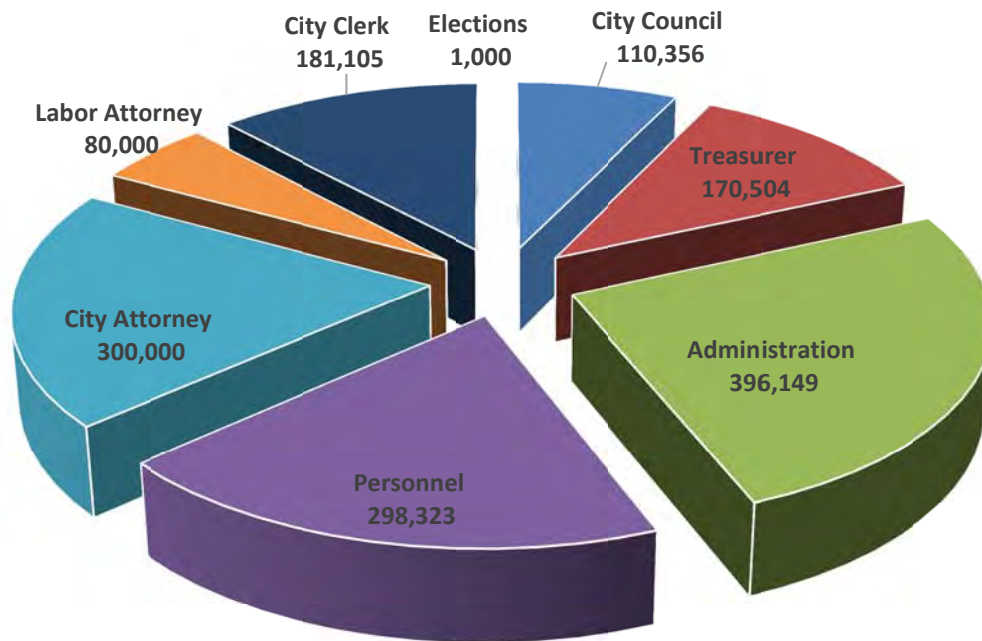
*** 7.5 Aquatics positions eliminated as a result of leasing the Pool facility to LA County.

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**SECTION IV.
GENERAL FUND
DEPARTMENTAL
BUDGETS**

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Administration Department



NOTE: Pie chart excludes Fire Services contract management.

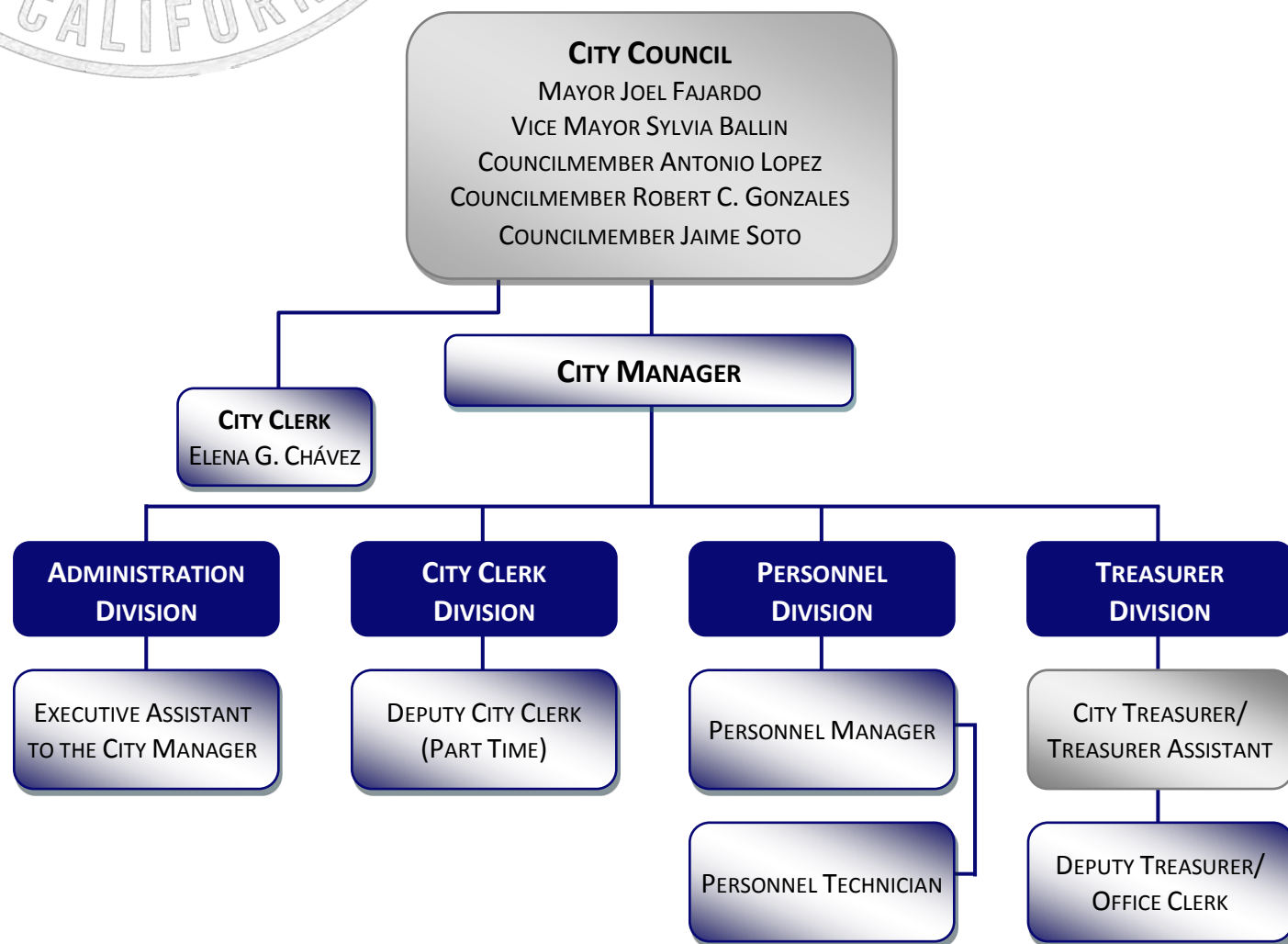


THE CITY OF SAN FERNANDO

ORGANIZATIONAL CHART

ADMINISTRATION DEPARTMENT

FISCAL YEAR 2015-2016



ELECTED OFFICIAL &
MISCELLANEOUS EMPLOYEE

Mission Statement

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

Department Overview

The Administration Department includes the City Manager's Office, City Treasurer's Office, City Clerk's Office, Personnel Division, and management of the contract City Attorney. The Administration Department is responsible for managing day-to-day operations of the City, including, but not limited to, facilitating quality City service delivery to internal and external customers, coordinating inter-departmental cooperation, recruiting and retaining talented staff, managing cash flow, and setting overall fiscal policy.

Accomplishments for FY 2014-2015

- 1) Initiated a citywide Correspondence Standardization Project in an effort to portray a more professional appearance.
- 2) Relocated the Treasurer Division to the Finance Department due to a new License Agreement with the United States Postal Service Credit Union for the use of City Hall office space. Consolidation of these two offices in one physical location was intended to help overcome some ongoing staffing issues in both of those areas attributed to counter coverage shortfalls resulting from lack of personnel in both offices to cover vacations, sick leave, etc. Furthermore, physically centralized facilities has helped facilitate enhanced communication and coordination between the Finance and Treasurer personnel on cross departmental work associated with enhanced internal financial controls and centralized cash deposits.
- 3) Completed multiple department head recruitments (i.e., Police Chief, Deputy City Manager/Public Works Director, Finance Director, and Director of Recreation and Community Services), as well as recruitments for Associate Planner, Deputy City Clerk, Police Desk Officer, Police Officer, Public Works and City Maintenance Helper, and seasonal aquatics, day camp and recreation part-time staff.
- 4) Completed promotional examinations for Police Lieutenant, Public Works Field Supervisor, and Senior Maintenance Worker.
- 5) Collaborated with Finance to resolve outstanding issues to ensure the successful operation of the City's automated time clock system.
- 6) Coordinated various financial planning meetings and presentations, and implemented a new ROTH IRA investment option for all employees.
- 7) Trained employees in relevant safety-related topics, including blood borne pathogens, confined space entry and heat and illness prevention; and coordinated training for all departments in key employee relations and risk management areas, including ergonomics.
- 8) Conducted the March 3, 2015 General Municipal Election with proficiency and diplomacy and

Accomplishments for FY 2014-2015

met all Federal and State (including FPPC) deadlines. Although State law permitted the City Clerk to complete the election canvass by March 27, 2015 the Certification of the Official Canvass of votes was submitted to the City Council on March 23, 2015.

- 9) Hired a part-time Deputy City Clerk who played a critical role in assisting the City Clerk with numerous aspects of the General Municipal Election, FPPC filings, public records requests, and current and backlogged workload (i.e., minutes, and contract tracking and filing). To date, the City Clerk's Office has responded to over seventy-five (75) requests for public records.

Objectives for FY 2015-2016

- 1) **Social Media.** Enter the social media area and establish the City's presence with an effective marketing campaign. (Council Priority #5)
- 2) **Investment of Funds.** Due to the cash flow situation over the past few years, investments have been solely at the State of California LAIF (a fund which allows relatively quick access to our deposits). Investments in the next fiscal year will be more diversified as cash flow has continued to improve over the last fiscal year. (Council Priority #2)
- 3) **Memorandum of Understandings (MOUs).** Implementation of new MOUs with all the bargaining units.
- 4) **Personnel Rules and General Policies.** Conduct an audit or review of existing City personnel rules and general policies in order to update them as necessary to meet applicable legal requirements. (Council Priority #8)
- 5) **Tuition Discount Program.** Implementation of a new tuition discount program for interested employees and spouses through a partnership with the University of La Verne.
- 6) **Public Records Request Policy.** Establish an administrative policy for handling requests to inspect and/or copy public records in compliance with the California Public Records Act (Gov. Code § 6250 et seq.) and all existing laws pertaining to disclosure of public records. (Council Priority #8)
- 7) **City Records Retention Policy:** Update the records retention policy to conform with California Records Retention and Destruction (Gov. Code §34090) and provide the necessary guidance for managing and maintaining records including a disposition and destruction authority process. The new policy will also address retention guidelines for electronic records and emails.
- 8) **Contracts Execution Policy:** Update the latest administrative policy (dated 1996) to establish a standard procedure regarding the execution of City contracts. (Council Priority #8)
- 9) **City-wide Records Destruction:** Conduct, at a minimum, two City-wide records destruction events during the next fiscal year. (Council Priority #8)

Personnel

	ACTUAL 2012-2013	ACTUAL 2013-2014	ACTUAL 2014-2015	ADOPTED 2015-2016
ADMINISTRATION				
City Manager	1.00	1.00	1.00	1.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00
City Treasurer	*	*	*	*
Treasurer Assistant	1.00	1.00	1.00	1.00
Office Clerk	1.00	1.00	1.00	1.00
Personnel Manager	1.00	1.00	1.00	1.00
Personnel Technician	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00
Deputy City Clerk P/T	0.00	0.00	0.00	0.50
TOTAL ADMINISTRATION DEPARTMENT	7.00	7.00	7.00	7.50

Appropriations

	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Actual	FY 2014-2015 Adjusted	FY 2015-2016 Adopted
ADMINISTRATION					
01-101 City Council	116,728	99,590	85,946	91,437	110,356
01-102 Treasurer	148,566	145,951	141,843	148,421	170,504
01-105 Administration	212,410	318,720	234,490	361,992	396,149
01-106 Personnel	257,265	261,602	301,603	264,893	300,323
01-110 City Attorney	294,185	411,380	208,105	300,000	300,000
01-112 Labor Attorney	111,845	71,919	79,563	80,000	80,000
01-115 City Clerk	125,084	129,484	124,922	139,560	181,105
01-116 Elections	58	80,919	552	61,038	1,000
01-500 Fires Services - Contract	3,159,359	2,632,799	2,224,887	2,800,000	2,800,000
Total Administration Department	4,425,500	4,152,364	3,401,911	4,247,341	4,339,437

Source of Funds

	2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
ADMINISTRATION FUNDING SOURCES					
GENERAL REVENUE	4,425,500	4,152,364	3,401,911	4,247,341	4,339,437
TOTAL FUNDING SOURCES	4,425,500	4,152,364	3,401,911	4,247,341	4,339,437

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CITY COUNCIL**Division No. 101****Division Overview**

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

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

The 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. The Council has also created a number of Standing Committees of which members serve and meet on a periodic basis.

Dept: City Manager's Office

Div: City Council

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-101-0000-4101	SALARIES-PERMANENT EMPLOYEES	36,528	32,606	33,154	34,744	34,800
001-101-0000-4120	O.A.S.D.I.	3,254	2,916	3,137	2,658	2,662
001-101-0000-4126	HEALTH INSURANCE	57,445	42,926	21,382	21,650	22,086
001-101-0000-4128	DENTAL INSURANCE	6,195	4,429	3,302	3,643	3,639
001-101-0000-4136	OPTICAL INSURANCE	1,292	1,050	832	831	873
Personnel Costs		104,714	83,926	61,806	63,526	64,060
001-101-0000-4300	DEPARTMENT SUPPLIES	2,232	1,196	1,834	2,137	2,137
001-101-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	-	500	-	-	-
001-101-0000-4390	VEHICLE ALLOW & MILEAGE	6,000	5,500	6,105	6,000	6,000
001-101-0000-4430	ACTIVITIES & PROGRAMS	500	-	-	-	-
001-101-0101-4220	PHONE & PAGER - S. BALLIN	494	755	762	760	760
001-101-0101-4370	MEETINGS & TRAVEL - S. BALLIN	-	1,384	1,276	94	4,775
001-101-0101-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS - S. BALLIN	-	-	116	600	200
001-101-0103-4220	PHONE & PAGER - J. FAJARDO	-	-	-	760	760
001-101-0103-4370	MEETINGS & TRAVEL - J. FAJARDO	-	1,186	2,769	3,220	4,775
001-101-0103-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS - J. FAJARDO	135	-	100	600	200
001-101-0109-4220	PHONE & PAGER - A. LOPEZ	375	401	448	760	760
001-101-0109-4370	MEETINGS & TRAVEL - A. LOPEZ	-	1,226	2,371	3,220	4,775
001-101-0109-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS - A. LOPEZ	-	-	100	600	200
001-101-0111-4220	PHONE & PAGER - R. GONZALES	199	449	462	580	760
001-101-0111-4370	MEETINGS & TRAVEL - R. GONZALES	41	1,328	2,371	4,000	4,775
001-101-0111-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS - R. GONZALES	135	-	100	-	200
001-101-0113-4220	PHONE & PAGER - J. SOTO	1,903	734	471	760	760
001-101-0113-4370	MEETINGS & TRAVEL - J. SOTO	-	1,005	2,843	3,220	4,775
001-101-0113-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS - J. SOTO	-	-	100	600	200
Operations & Maintenance Costs		12,014	15,664	22,229	27,911	36,812
001-101-0000-4706	LIABILITY CHARGE	-	-	-	-	3,864
001-101-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-
001-101-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-
001-101-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	5,620
Internal Service Charges		-	-	-	-	9,484
001-101-0000-4500	****CAPITAL EXPENSES****	-	-	1,911	-	-
Capital Costs		-	-	1,911	-	-
Division Total		116,728	99,590	85,946	91,437	110,356

TREASURER**Division No. 102****Division Overview**

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

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

Dept: City Manager's Office

Div: City Treasurer

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-102-0000-4101	SALARIES-PERMANENT EMPLOYEES	105,787	104,849	99,870	105,425	105,275
001-102-0000-4120	O.A.S.D.I.	8,187	8,113	7,734	8,065	7,384
001-102-0000-4124	RETIREMENT	29	-	-	-	-
001-102-0000-4126	HEALTH INSURANCE	23,816	24,843	24,883	24,413	29,187
001-102-0000-4128	DENTAL INSURANCE	3,086	3,074	3,074	3,086	2,975
001-102-0000-4130	WORKER'S COMPENSATION INS.	1,648	1,633	1,554	1,537	1,525
001-102-0000-4136	OPTICAL INSURANCE	496	504	504	506	508
001-102-0000-4138	LIFE INSURANCE	216	216	216	189	183
Personnel Costs		143,265	143,231	137,834	143,221	147,037
001-102-0000-4260	CONTRACTUAL SERVICES	3,500	(840)	-	-	-
001-102-0000-4300	DEPARTMENT SUPPLIES	442	425	324	250	250
001-102-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	1,750	1,803	1,800	-
001-102-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	155	190	-	100	95
001-102-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	155	150	155
001-102-0000-4390	VEHICLE ALLOW & MILEAGE	1,204	1,196	1,221	1,200	1,200
Operations & Maintenance Costs		5,301	2,720	3,503	3,500	1,700
001-102-0000-4706	LIABILITY CHARGE	-	-	-	-	8,869
001-102-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-
001-102-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-
001-102-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	12,898
Internal Service Charges		-	-	-	-	21,767
001-102-0000-4500	****CAPITAL EXPENSES****	-	-	506	1,700	-
Capital Costs		-	-	506	1,700	-
Division Total		148,566	145,951	141,843	148,421	170,504

CITY MANAGER'S OFFICE**Division No. 105****Division Overview**

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

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

Dept: City Manager's Office

Div: Administration

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-105-0000-4101	SALARIES-PERMANENT EMPLOYEES	167,541	262,408	163,890	265,648	257,958
001-105-0000-4105	OVERTIME	1,775	2,093	1,224	2,043	2,000
001-105-0000-4111	COMMISSIONER'S REIMBURSEMENT	500	450	450	3,600	500
001-105-0000-4120	O.A.S.D.I.	10,656	17,843	12,729	15,134	15,611
001-105-0000-4124	RETIREMENT	27	-	-	-	-
001-105-0000-4126	HEALTH INSURANCE	19,856	24,593	15,514	30,906	30,766
001-105-0000-4128	DENTAL INSURANCE	1,776	2,491	1,956	2,495	2,491
001-105-0000-4130	WORKER'S COMPENSATION INS.	2,675	3,682	2,629	4,229	4,076
001-105-0000-4134	LONG TERM DISABILITY INSURANCE	959	852	-	1,591	1,591
001-105-0000-4136	OPTICAL INSURANCE	399	555	466	555	583
001-105-0000-4138	LIFE INSURANCE	305	180	126	216	204
Personnel Costs		206,467	315,146	198,985	326,417	315,780
001-105-0000-4220	TELEPHONE	727	357	412	720	720
001-105-0000-4260	CONTRACTUAL SERVICES	-	-	18,915	10,000	1,100
001-105-0000-4270	PROFESSIONAL SERVICES	1,600	-	7,611	5,000	5,000
001-105-0000-4300	DEPARTMENT SUPPLIES	2,634	2,355	3,540	10,500	10,500
001-105-0000-4360	PERSONNEL TRAINING	-	35	-	-	1,000
001-105-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	390	606	1,390	3,000	7,500
001-105-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	525	210	1,400	1,555	3,000
001-105-0000-4390	VEHICLE ALLOW & MILEAGE	67	11	1,284	4,800	4,800
Operations & Maintenance Costs		5,943	3,574	34,552	35,575	33,620
001-105-0000-4706	LIABILITY CHARGE	-	-	-	-	19,048
001-105-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-
001-105-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-
001-105-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	27,701
Internal Service Charges		-	-	-	-	46,749
001-105-0000-4500	****CAPITAL EXPENSES****	-	-	953	-	-
Capital Costs		-	-	953	-	-
Division Total		212,410	318,720	234,490	361,992	396,149

PERSONNEL**Division No. 106****Division Overview**

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

Dept: City Manager's Office

Div: Personnel

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-106-0000-4101	SALARIES-PERMANENT EMPLOYEES	178,419	177,762	167,863	177,619	171,621
001-106-0000-4103	WAGES-PERMANENT EMPLOYEES	-	-	2,133	-	-
001-106-0000-4105	OVERTIME	-	-	97	-	-
001-106-0000-4120	O.A.S.D.I.	13,180	13,334	13,012	13,134	13,129
001-106-0000-4124	RETIREMENT	29	-	-	-	-
001-106-0000-4126	HEALTH INSURANCE	27,045	27,849	26,484	24,679	30,290
001-106-0000-4128	DENTAL INSURANCE	4,276	4,276	4,276	4,276	4,276
001-106-0000-4130	WORKER'S COMPENSATION INS.	2,812	2,802	2,681	2,807	2,712
001-106-0000-4134	LONG TERM DISABILITY INSURANCE	928	939	939	894	894
001-106-0000-4136	OPTICAL INSURANCE	699	713	713	713	749
001-106-0000-4138	LIFE INSURANCE	216	216	216	216	204
Personnel Costs		227,605	227,891	218,415	224,338	223,875
001-106-0000-4220	TELEPHONE	478	361	592	980	980
001-106-0000-4230	ADVERTISING	815	318	2,296	2,500	2,500
001-106-0000-4260	CONTRACTUAL SERVICES	18,432	14,113	65,781	12,700	12,700
001-106-0000-4270	PROFESSIONAL SERVICES	2,770	13,087	9,157	15,900	17,900
001-106-0000-4300	DEPARTMENT SUPPLIES	2,127	1,587	902	2,500	2,500
001-106-0000-4320	DEPARTMENT EQUIPMENT MAINT	3,687	3,751	3,873	4,125	4,125
001-106-0000-4360	PERSONNEL TRAINING	-	70	-	250	1,000
001-106-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	90	-	-	400	400
001-106-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	150	400	400
001-106-0000-4390	VEHICLE ALLOW & MILEAGE	293	329	158	400	400
001-106-0000-4430	ACTIVITIES AND PROGRAMS	336	96	279	400	400
Operations & Maintenance Costs		29,028	33,711	83,188	40,555	43,305
001-106-0000-4706	LIABILITY CHARGE	-	-	-	-	13,504
001-106-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-
001-106-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-
001-106-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	19,639
Internal Service Charges		-	-	-	-	33,143
001-106-0000-4500	CAPITAL EQUIPMENT	632	-	-	-	-
Capital Costs		632	-	-	-	-
Division Total		257,265	261,602	301,603	264,893	300,323

LEGAL SERVICES (CITY ATTORNEY)**Division No. 110****Division Overview**

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

Dept: City Manager's Office

Div: City Attorney

Account Number & Title	2012	2013	2014	2015	2016
	Actual	Actual	Actual	Adjusted	Adopted
001-110-0000-4270 PROFESSIONAL SERVICES	294,185	411,380	208,105	300,000	300,000
Operations & Maintenance Costs	294,185	411,380	208,105	300,000	300,000
Division Total	294,185	411,380	208,105	300,000	300,000

LEGAL SERVICES (LABOR ATTORNEY)**Division No. 112****Division Overview**

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

Dept: City Manager's Office
Div: Labor Attorney

Account Number & Title	2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-112-0000-4270 PROFESSIONAL SERVICES	111,845	71,919	79,563	80,000	80,000
Operations & Maintenance Costs	111,845	71,919	79,563	80,000	80,000
Division Total	111,845	71,919	79,563	80,000	80,000

CITY CLERK**Division No. 115****Division Overview**

The City Clerk's Office is dedicated to providing courteous, professional, and efficient service to the City Council, City staff, and the community in an ethical and impartial manner while ensuring the governmental process is transparent and open; preserving the City's legislative history; providing timely access to public records; and conducting fair and impartial elections in accordance with Federal and State law.

The responsibilities of the City Clerk's Office include: 1) administration of regular and special municipal elections; 2) agenda and packet preparation and distribution for all legislative meetings of the City Council and Successor Agency; 3) record and maintain proceedings of the meetings and process documents resulting from actions taken; 4) publish ordinances and other notices as required by law; 5) receive and open all City bids; 6) compose and prepare proclamations and commendations as requested by Councilmembers; 7) serve as Notary Public; 8) certify copies of official City documents; 9) maintain custody of official City records including codification of ordinances into the City Code; 10) 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; 11) provide records research upon request from the public, City Council, and departments, under the Public Records and Freedom of Information Acts; 12) maintain roster of City Council appointments to Commissions and Committees; 13) custodian of the official City Seal; 14) monitor AB1234 Biennial Ethics Training for Elected Officials, Commissioners and City employees; and 15) administer oaths and affirmations, including Oath of Office to newly elected officials.

Dept: City Manager's Office

Div: City Clerk

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-115-0000-4101	SALARIES-PERMANENT EMPLOYEES	90,708	94,863	89,760	94,937	94,937
001-115-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	8,250	24,973
001-115-0000-4105	OVERTIME	6,183	7,037	5,579	5,000	5,000
001-115-0000-4120	O.A.S.D.I.	7,412	7,795	7,293	7,645	7,263
001-115-0000-4126	HEALTH INSURANCE	12,092	12,498	11,068	11,278	12,429
001-115-0000-4128	DENTAL INSURANCE	1,483	1,264	1,264	1,264	1,264
001-115-0000-4130	WORKER'S COMPENSATION INS.	1,526	1,608	1,506	1,579	1,500
001-115-0000-4136	OPTICAL INSURANCE	246	199	199	199	209
001-115-0000-4138	LIFE INSURANCE	108	108	108	108	102
Personnel Costs		119,758	125,371	116,777	130,260	147,677
001-115-0000-4230	ADVERTISING	41	234	43	600	1,350
001-115-0000-4260	CONTRACTUAL SERVICES	3,828	3,147	6,463	6,000	6,000
001-115-0000-4300	DEPARTMENT SUPPLIES	603	325	1,021	1,250	500
001-115-0000-4360	PERSONNEL TRAINING	199	70	253	400	815
001-115-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	175	191	185	500	2,200
001-115-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	413	120	130	350	500
001-115-0000-4390	VEHICLE ALLOW & MILEAGE	68	25	50	200	200
Operations & Maintenance Costs		5,327	4,113	8,145	9,300	11,565
001-115-0000-4706	LIABILITY CHARGE	-	-	-	-	8,908
001-115-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-
001-115-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-
001-115-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	12,955
Internal Service Charges		-	-	-	-	21,863
Division Total		125,084	129,484	124,922	139,560	181,105

ELECTIONS**Division No. 116****Division Overview**

The City holds its General Municipal Elections on the first Tuesday after the first Monday in March of odd-numbered years; the next election is scheduled for March 7, 2017.

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 Clerk plans, conducts, and supervises the election process from election pre-planning to certification of election results and filing of final campaign disclosure documents (assists candidates in meeting their legal responsibilities before, during and after an election). The City contracts with a specialty firm, Martin & Chapman Co. (for election services and supplies) and with the Los Angeles County Registrar-Recorder/County Clerk's (RRCC) Office (for voter and precinct information). Biennially, the City assists the RRCC with the statewide Primary and General Elections (held in June and November respectively) by accommodating the use of City facilities.

The City of San Fernando consolidates its General Municipal Election with the City of Los Angeles (Los Angeles Unified School District and Los Angeles Community College District). The City of L.A. shares the costs with San Fernando.

Dept: City Manager's Office
Div: Elections

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-116-0000-4103	WAGES-TEMPORARY & PART-TIME	51	206	-	8,250	1,000
001-116-0000-4105	OVERTIME	-	3,760	-	5,000	-
001-116-0000-4112	TEMP. NON-EMPLOYEE WAGES	-	2,550	-	3,000	-
001-116-0000-4120	O.A.S.D.I.	4	303	-	612	-
001-116-0000-4130	WORKER'S COMPENSATION INS.	4	65	-	126	-
Personnel Costs		58	6,885	-	16,988	1,000
001-116-0000-4230	ADVERTISING	-	6,303	-	2,000	-
001-116-0000-4260	CONTRACTUAL SERVICES	-	42,070	552	40,000	-
001-116-0000-4300	DEPARTMENT SUPPLIES	-	204	-	1,750	-
001-116-0000-4360	PERSONNEL TRAINING	-	-	-	200	-
001-116-0000-4390	VEHICLE ALLOW & MILEAGE	-	126	-	100	-
001-116-0935-4230	2012 ELECTION RECALL	-	580	-	-	-
001-116-0935-4270	2012 ELECTION RECALL	-	24,751	-	-	-
Operations & Maintenance Costs		-	74,033	552	44,050	-
001-105-0000-4706	LIABILITY CHARGE	-	-	-	-	-
001-105-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-
001-105-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-
001-105-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	-
Internal Service Charges		-	-	-	-	-
Division Total		58	80,919	552	61,038	1,000

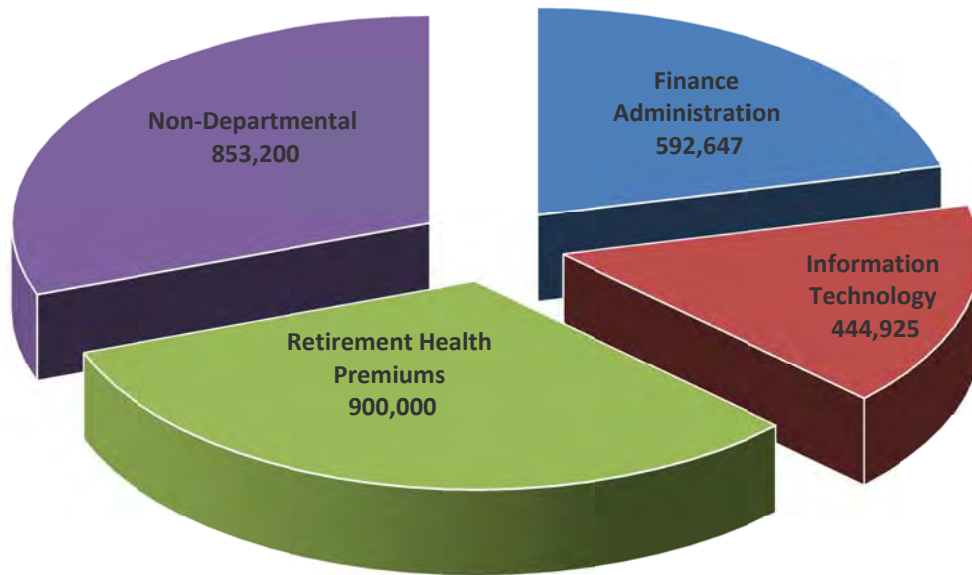
FIRE SERVICES**Division No. 500****Division Overview**

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

Dept: City Manager's Office
Div: Fire Services (LAFD Contract)

Account Number & Title	2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-500-0000-4260 CONTRACTUAL SERVICES	3,159,359	2,632,799	2,224,887	2,800,000	2,800,000
Operations & Maintenance Costs	3,159,359	2,632,799	2,224,887	2,800,000	2,800,000
Division Total	3,159,359	2,632,799	2,224,887	2,800,000	2,800,000

Finance Department





ORGANIZATIONAL CHART

FINANCE DEPARTMENT

FISCAL YEAR 2015-2016

FINANCE DIRECTOR

JUNIOR
ACCOUNTANT

SENIOR ACCOUNT
CLERK II

SENIOR ACCOUNT
CLERK (2)

FINANCE OFFICE
SPECIALIST

CASHIER P/T

CASHIER P/T

VACANT

Mission Statement

The mission of the Finance Department is to provide accurate, timely, clear and complete financial information to City Council, City departments, citizens, and the community at large while acting as the chief financial consultant to the City Manager and City Council. The Finance Department is committed to maintaining the financial stability and integrity of the City through sound fiscal policies and procedures that safeguard the City's assets.

Department Overview

The Finance Department is responsible for providing fiscal oversight and control to all City operating departments. As a central support function, the Finance Department administers the City's budget and works in partnership with other City departments to develop budgets, implement control measures, and maximize the value of the City's assets. As such, the Department provides quality services in conformance with the highest professional standards.

The Finance Department's primary functions include: accounting, budgeting, business licensing, cashiering, short/long-term financial planning and reporting, technology networking services, payroll services, purchasing, risk management, vendor payments, utility billing, and providing support to internal departments.

Accomplishments for FY 2014-2015

- 1) Received the *Distinguished Budget Presentation Award* for the FY 2014-2015 Adopted Budget document from the Governmental Finance Officers Association (GFOA).
- 2) Received the *Certificate of Achievement for Excellence in Financial Reporting* for the FY 2012-2013 Comprehensive Annual Financial Report (CAFR) from GFOA; and submitted a timely application to receive the Certificate for the FY 2013-2014 CAFR.
- 3) Developed and presented a five-year Financial Forecast for the General Fund to improve long-term decision making capability. The Forecast will be updated on an ongoing basis.
- 4) Developed and presented a Budget Policy and Comprehensive Financial Policy that were adopted by City Council.

Objectives for FY 2015-2016

- 1) Update the City's Cost Allocation Plan and conduct a comprehensive non-utility user fee study. (Council Priority #2)
- 2) Replace outdated servers to enhance the City's technological efficiency. (Council Priority #5)
- 3) Explore opportunities to partner with private entities to enhance services in a cost effective manner.
- 4) Modernize the Purchasing Ordinance and update the City's Purchasing Policy to improve the City's ability to purchase goods and services in an efficient and effective manner. (Council Priority #8)
- 5) Receive the *Distinguished Budget Presentation* and *Certificate of Achievement for Excellence in Financial Reporting* awards from GFOA. (Council Priority #2)
- 6) Continue to update the City's financial policies and procedures. (Council Priority #8)

Personnel

	ACTUAL 2012-2013	ACTUAL 2013-2014	ACTUAL 2014-2015	ADOPTED 2015-2016
FINANCE				
Finance Director	0.00	1.00	1.00	1.00
Senior Accountant	1.00	0.00	0.00	0.00
Junior Accountant	1.00	1.00	1.00	1.00
Senior Account Clerk II	1.00	1.00	1.00	1.00
Senior Account Clerk	2.00	2.00	2.00	2.00
Finance Office Specialist	1.00	1.00	1.00	1.00
Finance Clerk/Cashier (2 P/T)	0.50	0.50	1.00	1.00
TOTAL FINANCE DEPARTMENT	6.50	6.50	7.00	7.00

Appropriations

	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Actual	FY 2014-2015 Adjusted	FY 2015-2016 Adopted
FINANCE					
01-130 Finance Administration	552,219	508,223	575,206	582,239	592,647
01-135 Information Technology	-	-	-	-	444,925
01-180 Retirement Health Premiums	1,898,783	1,800,301	820,779	877,405	900,000
01-190 Non-Departmental	569,643	784,678	2,481,884	1,885,786	853,200
Total Finance Department	3,020,645	3,093,202	3,877,869	3,345,430	2,790,772

Source of Funds

FINANCE FUNDING SOURCES	2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
GENERAL REVENUE	2,931,702	3,006,528	3,792,301	3,260,430	2,705,772
BUSINESS LICENSE PROCESSING FEE	71,184	69,674	68,946	70,000	70,000
BUSINESS LICENSE PERMITS	17,759	17,000	16,622	15,000	15,000
TOTAL FUNDING SOURCES	3,020,645	3,093,202	3,877,869	3,345,430	2,790,772

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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, investments, billing and collection of monies due to the City, issuing of business licenses, accounts payable, payroll, utility billing, and providing support to internal departments.

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

Dept: Finance**Div: Finance Administration**

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-130-0000-4101	SALARIES-PERMANENT EMPLOYEES	323,192	220,649	209,410	348,699	305,452
001-130-0000-4103	WAGES-TEMPORARY & PART-TIME	4,348	7,118	6,851	16,906	18,154
001-130-0000-4105	OVERTIME	88	10,227	1,737	3,000	3,000
001-130-0000-4112	TEMP. NON-EMPLOYEE WAGES	10,072	92,475	169,756	1,500	-
001-130-0000-4120	O.A.S.D.I.	25,099	17,949	16,678	26,586	23,367
001-130-0000-4124	RETIREMENT	26	-	-	-	-
001-130-0000-4126	HEALTH INSURANCE	65,091	52,471	52,510	68,052	60,577
001-130-0000-4128	DENTAL INSURANCE	8,672	5,782	6,163	8,302	7,232
001-130-0000-4130	WORKER'S COMPENSATION INS.	5,154	3,739	3,422	5,824	4,826
001-130-0000-4134	LONG TERM DISABILITY INSURANCE	633	-	-	1,069	991
001-130-0000-4136	OPTICAL INSURANCE	1,328	1,030	1,036	1,392	1,274
001-130-0000-4138	LIFE INSURANCE	531	441	441	549	408
Personnel Costs		444,235	411,879	468,002	481,879	425,281
001-130-0000-4220	TELEPHONE	-	-	-	500	900
001-130-0000-4230	ADVERTISING	1,139	-	-	-	-
001-130-0000-4260	CONTRACTUAL SERVICES	7,125	3,400	3,550	3,750	40,000
001-130-0000-4270	PROFESSIONAL SERVICES	59,982	50,919	51,865	50,635	53,825
001-130-0000-4300	DEPARTMENT SUPPLIES	7,805	5,841	5,784	6,800	6,875
001-130-0000-4320	DEPARTMENT EQUIPMENT MAINT	29,905	35,453	37,199	35,205	-
001-130-0000-4360	PERSONNEL TRAINING	601	-	-	250	300
001-130-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	591	510	250	1,700	1,700
001-130-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	110	220	405	670	705
001-130-0000-4390	VEHICLE ALLOW & MILEAGE	115	-	-	100	100
Operations & Maintenance Costs		107,374	96,343	99,053	99,610	104,405
001-130-0000-4706	LIABILITY CHARGE	-	-	-	-	25,654
001-130-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-
001-130-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-
001-130-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	37,307
Internal Service Charges		-	-	-	-	62,961
001-130-0000-4500	CAPITAL EQUIPMENT	610	-	8,151	750	-
Capital Costs		610	-	8,151	750	-
Division Total		552,219	508,223	575,206	582,239	592,647

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

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

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

Dept: Finance**Div: Information Technology**

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-135-0000-4260	CONTRACTUAL SERVICES	-	-	-	-	263,925
001-135-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	125,000
001-135-0000-4300	DEPARTMENT SUPPLIES	-	-	-	-	500
Operations & Maintenance Costs		-	-	-	-	389,425
001-135-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	55,500
Capital Costs		-	-	-	-	55,500
Division Total		-	-	-	-	444,925

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 retiree healthcare premiums and pension costs for active employees. A voter approved special tax levy is used to pay pension costs to the Public Employees Retirement System (PERS) for active employees.

If the special tax levy does not raise enough revenue to cover the City's entire obligation, the General Fund must make up the difference. The costs appropriated in this division represent the healthcare premiums for current retirees and the PERS payment required in excess of the City's special tax, if any.

Dept: Finance
Div: Retirement Costs

Account Number & Title	2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-180-0000-4124 RETIREMENT	1,898,783	1,800,301	-	-	-
001-180-0000-4127 RETIRED EMP. HEALTH INS.	-	-	820,779	877,405	900,000
Personnel Costs	1,898,783	1,800,301	820,779	877,405	900,000
Division Total	1,898,783	1,800,301	820,779	877,405	900,000

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, various contingency funding and transfers to other funds.

Dept: Finance
Div: Non-Departmental

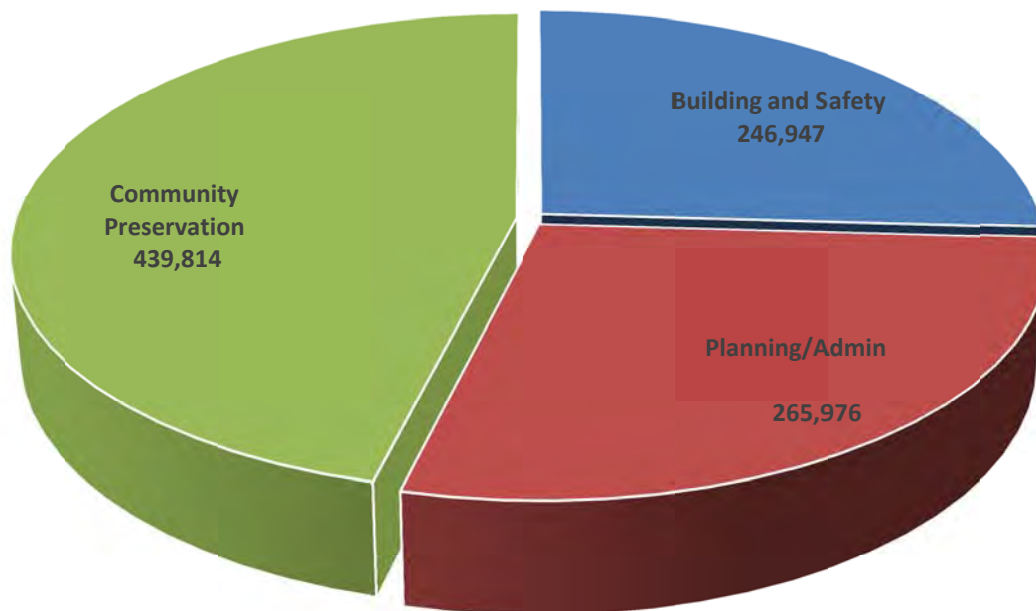
Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-190-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	-	150,000
001-190-0000-4126	HEALTH INS. ADMIN FEE	-	-	1,353	-	-
001-190-0000-4132	UNEMPLOYMENT INSURANCE	(380)	2,077	104	8,000	10,000
001-190-0150-4132	COMMUNITY DEVELOPMENT - UNEMPLOYMENT INS	-	10,350	1,350	-	-
001-190-0222-4132	POLICE - UNEMPLOYMENT INSURANCE	26,089	26,403	10,366	-	-
001-190-0310-4132	ENGINEERING - UNEMPLOYMENT INSURANCE	4,900	(19)	(54)	-	-
001-190-0420-4132	RECREATION DEPT - UNEMPLOYMENT INSURANCE	7,938	11,757	2,842	-	-
Personnel Costs		38,547	50,568	15,961	8,000	160,000
001-190-0000-42XX	APPROPRIATED RESERVE	-	-	-	-	75,000
001-190-0000-4220	TELEPHONE	44,632	55,640	50,086	45,000	45,000
001-190-0000-4230	ADVERTISING	973	776	548	-	-
001-190-0000-4260	CONTRACTUAL SERVICES	8,872	1,350	51,747	189,140	61,000
001-190-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	125,000
001-190-0000-4265	ADMINISTRATIVE EXPENSE	5,318	3,544	2,787	-	-
001-190-0000-4280	POSTAGE	24,814	20,558	21,774	31,000	23,000
001-190-0000-4300	DEPARTMENT SUPPLIES	2,910	3,898	2,654	5,300	5,000
001-190-0000-4320	DEPARTMENT EQUIPMENT MAINT	25,748	19,928	20,111	33,211	-
001-190-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	14,827	35,488	28,870	28,863	34,200
001-190-0000-4405	INTEREST EXPENSE	-	-	-	-	-
001-190-0000-4435	BANK CHARGES	3,371	1,651	1,749	6,000	5,000
001-190-0000-4437	CASH OVER & SHORT	115	(72)	14	-	-
001-190-0000-4450	OTHER EXPENSE	14,630	-	20	92,200	-
001-190-0094-4450	OTHER EXPENSE	-	200,000	100,000	612,692	-
001-190-0105-4260	ADMINISTRATION-COMPUTER CHARGES	455	-	-	-	-
001-190-0130-4260	FINANCE DEPT COMPUTER CHARGES	4,720	-	-	-	-
001-190-0130-4280	FINANCE DEPARTMENT - POSTAGE	-	-	(13)	-	-
001-190-0150-4260	COMM. DEV.-COMPUTER CHARGES	325	-	-	-	-
001-190-0241-4260	COMPUTER SYSTEM-COMPUTER ROOM	151,904	88,100	128,329	-	-
001-190-0241-4320	DEPARTMENT EQUIPMENT MAINT	-	1,664	-	-	-
001-190-0310-4260	ENGINEERING-COMPUTER CHARGES	910	195	-	-	-
001-190-0381-4260	WATER ADMIN-COMPUTER CHARGES	2,080	2,340	-	-	-
001-190-0420-4260	RECREATION DEPT COMPUTER CHARGES	10,563	19,770	-	-	-
001-190-0861-4230	ADVERTISING	-	-	-	-	-
001-190-0876-4230	ADVERTISING	-	-	-	-	-
001-190-3904-4300	VENDING MACHINE	-	-	606	-	-
001-190-0000-4827	CDBG PURCHASE OF FUNDS	-	79,280	-	-	-
Operations & Maintenance Costs		317,166	534,109	409,285	1,043,406	373,200

Dept: Finance
Div: Non-Departmental

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-190-0000-4500	****CAPITAL EXPENSES****	10,896	-	-	53,000	-
001-190-0241-4500	POLICE DEPT HARDWARE	-	-	2,373	-	-
Capital Costs		10,896	-	2,373	53,000	-
001-190-0000-4906	TRANSFER TO SELF-INSURANCE FND	100,000	100,000	100,000	400,000	-
001-190-0000-4910	TRANSFER TO GRANT FUND	100,000	100,000	1,847,066	-	-
001-190-0000-4911	TRANSFER TO GAS TAX FUND	-	-	-	44,000	-
001-190-0000-4918	TRANSFER TO RETIREMENT FUND	-	-	-	176,333	200,000
001-190-0000-4926	TRANSFER TO CDBG	3,034	-	94,787	116,820	-
001-190-0000-4927	TRANSFER TO STREET LIGHTING	-	-	12,413	44,227	-
001-190-0000-4972	TRANSFER TO SEWER FUND	-	-	-	-	50,000
001-190-0000-4941	TRANSFER TO EQUIP REPLACE FND	-	-	-	-	70,000
Transfers		203,034	200,000	2,054,266	781,380	320,000
Division Total		569,643	784,678	2,481,884	1,885,786	853,200

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Community Development Department





ORGANIZATIONAL CHART

COMMUNITY DEVELOPMENT DEPARTMENT

FISCAL YEAR 2015-2016

COMMUNITY DEVELOPMENT DIRECTOR

COMMUNITY
DEVELOPMENT
SECRETARY

**PLANNING
DIVISION**

ASSOCIATE
PLANNER

**BUILDING &
SAFETY DIVISION**

BUILDING & SAFETY
SUPERVISOR

**COMMUNITY
PRESERVATION
DIVISION**

COMMUNITY
PRESERVATION
OFFICER (2)

COMMUNITY
PRESERVATION
OFFICER P/T (2)

CITY MAINTENANCE
HELPER P/T (2)
(GRAFFITI)

Mission Statement

The Community Development Department is committed to serving the public, other City staff, and outside agencies in a courteous and professional manner that supports community values, promotes economic development, and facilitates the efficient use of the City's environmental and financial resources while protecting the public health, safety and general welfare.

Department Overview

The Department staff works collaboratively with the City Council, the Planning and Preservation Commission, residents, businesses and property owners within the community in addressing urban planning, environmental, housing, historic and neighborhood preservation, and other building and zoning related matters.

Staff is responsible for:

- Ensuring that building construction adheres to the City's life/safety codes;
- Providing comprehensive planning and development review services in order to facilitate compliance with the City's general plan and zoning regulations;
- Enforcing the City's zoning code, housing code and property maintenance regulations; and
- Facilitating new development, neighborhood preservation, and environmental impact assessment through technical support in the areas of urban and environmental planning to the City Council, the City's Successor Agency, and the City Planning and Preservation Commission.

Accomplishments for FY 2014-2015

1. Initiated TOD Overlay Zone Project to facilitate development and transportation mobility in close proximity to the Metrolink station funded primarily with \$282,392 in County Metro Grant Funds.
2. Facilitated Sale of City-Surplus Properties generating \$1,033,271 in General Fund Revenues.
3. Obtained \$188,050 in State Housing Related Parks Program Grant monies to upgrade Recreation Park facilities.
4. Facilitated economic development efforts that lead to \$2,000,000 investment in the community in the form of new Chipotle and Wingstop restaurants, an AT&T retail store in the downtown and a Walgreens and a Smart and Final Express Store at Hubbard and Glenoaks; processed zoning and building permits to accommodate two new industrial businesses with 100 to 150 new employees each in the City's industrial corridors.
5. Processed discretionary permits for the \$600,000 upgrade of the Warehouse Shoe Store (WSS).

Objectives for FY 2015-2016

1. Complete TOD Overlay Zone Project. (Council Priority #3)
2. Update and ongoing implementation of General Plan Elements. (Council Priority #8)
3. Update Zoning Code and Building Codes. (Council Priority #8)
4. Coordinate the implementation of the San Fernando Long Range Property Management Plan for former Successor Agency Owned Lots (e.g., Development Agreement and RFPs for sites) in order

Objectives for FY 2015-2016

- to facilitate one or more catalyst projects in the City's downtown area. (Council Priority #3)
5. Assess and facilitate possible sale of the City-owned Mission Community Hospital site. (Council Priority #3)
 6. Complete a Development Agreement with Swap Meet Owner/Operator. (Council Priority #3)

Personnel

	ACTUAL 2012-2013	ACTUAL 2013-2014	ACTUAL 2014-2015	ADOPTED 2015-2016
ADMINISTRATION				
City Manager	1.00	1.00	1.00	1.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00
City Treasurer	*	*	*	*
Treasurer Assistant	1.00	1.00	1.00	1.00
Office Clerk	1.00	1.00	1.00	1.00
Personnel Manager	1.00	1.00	1.00	1.00
Personnel Technician	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00
Deputy City Clerk P/T	0.00	0.00	0.00	0.50
TOTAL ADMINISTRATION DEPARTMENT	7.00	7.00	7.00	7.50

Appropriations

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
COMMUNITY DEVELOPMENT	Actual	Actual	Actual	Adjusted	Adopted
01-140 Building and Safety	220,023	202,034	204,242	221,805	246,947
01-150 Planning/Administration	130,008	247,723	261,699	269,779	265,976
01-152 Community Preservation	310,307	336,930	303,995	347,291	439,814
Total Community Development	660,338	786,687	769,936	838,875	952,737

Source of Funds

COMMUNITY DEVELOPMENT FUNDING SOURCES	2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
GENERAL REVENUE	194,127	453,510	290,828	480,973	582,737
CONSTRUCTION PERMITS	202,570	157,962	230,649	200,000	201,000
COMMERCIAL AND HOME OCCUPANCY PERMITS	26,948	26,742	26,717	22,000	25,000
PLANNING REVIEW	16,798	8,328	20,309	10,000	12,000
GARAGE SALE PERMITS	3,810	4,040	4,042	3,000	4,000
BANNER AND SIGN PERMITS	11,052	13,528	17,095	12,500	15,000
CODE ENFORCEMENT CITATIONS	106,932	11,140	4,229	3,500	3,500
ZONING & PLANNING FEES	49,145	52,429	102,394	50,000	50,000
PUBLIC NOTIFICATION FEES	1,449	5,040	2,881	-	-
ENVIRONMENTAL ASSESSMENT FEES	1,224	1,428	1,836	1,632	1,500
DUPLICATING FEES	15,086	14,817	14,876	15,270	16,000
INSPECTION UPON RESALE PROGRAM	14,093	18,000	23,520	14,000	15,000
AIMS MAINT & DEVELOP SURCHARGE EDGESOFT	17,106	19,723	30,560	26,000	27,000
TOTAL FUNDING SOURCES	660,338	786,687	769,936	838,875	952,737

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BUILDING AND SAFETY**DIVISION NO. 140****DIVISION OVERVIEW**

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

In FY 2014-2015, 871 building permits were issued. Much of this building activity occurred in residential rehabilitation, which included repairs, remodels, and additions to existing dwelling units resulting in a total valuation of \$5,118,000. New residential construction produced 10 new dwelling units with a total valuation \$600,000. The valuation of interior and exterior improvements to existing commercial and industrial buildings was \$2,515,000. The valuation of 2 new commercial buildings that were constructed was \$2,000,000.

For the upcoming FY 2015-2016, it is anticipated that building activity will have a modest increase as economic conditions improve in the residential construction sector and rehabilitation of the current housing stock is expected to continue as new market demand and residential opportunities stimulate improvements. Regional demand for alteration of existing commercial and industrial buildings and for housing is expected to continue. Ongoing implementation of the city's zoning standards and design guidelines, including the San Fernando Corridors Specific Plan, is expected to further promote and accommodate market demand for development of new high-quality commercial retail and in-fill residential development. Projected total development activity is expected to generate approximately \$233,000 in revenues (including approximately \$201,000 in structural plan check and construction permits, \$15,000 in resale inspections, and AIMS-Maintenance fees totaling \$17,000).

Dept: Community Development
Div: Building & Safety

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-140-0000-4101	SALARIES-PERMANENT EMPLOYEES	157,577	147,168	146,518	154,299	158,634
001-140-0000-4105	OVERTIME	191	62	746	-	-
001-140-0000-4120	O.A.S.D.I.	12,021	11,181	11,035	11,957	11,869
001-140-0000-4124	RETIREMENT	46	-	-	-	-
001-140-0000-4126	HEALTH INSURANCE	23,794	22,765	21,785	24,722	24,560
001-140-0000-4128	DENTAL INSURANCE	2,116	1,434	1,980	3,403	2,929
001-140-0000-4130	WORKER'S COMPENSATION INS.	7,940	7,526	7,243	7,760	7,683
001-140-0000-4134	LONG TERM DISABILITY INSURANCE	281	-	-	279	281
001-140-0000-4136	OPTICAL INSURANCE	665	574	558	642	598
001-140-0000-4138	LIFE INSURANCE	141	144	138	194	179
Personnel Costs		204,772	190,854	190,003	203,256	206,733
001-140-0000-4220	TELEPHONE	171	63	145	300	300
001-140-0000-4270	PROFESSIONAL SERVICES	3,823	6,020	5,605	6,159	6,159
001-140-0000-4300	DEPARTMENT SUPPLIES	1,284	406	1,531	1,300	1,300
001-140-0000-4320	DEPARTMENT EQUIPMENT MAINT	9,003	4,566	5,828	9,000	-
001-140-0000-4360	PERSONNEL TRAINING	70	-	149	500	500
001-140-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	58	-	-	90	150
001-140-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	225	125	125	200	200
Operations & Maintenance Costs		14,634	11,180	13,382	17,549	8,609
001-140-0000-4706	LIABILITY CHARGE	-	-	-	-	12,470
001-140-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-
001-140-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-
001-140-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	18,135
Internal Service Charges		-	-	-	-	30,605
001-140-0000-4500	****CAPITAL EXPENSES****	618	-	856	1,000	1,000
Capital Costs		618	-	856	1,000	1,000
Division Total		220,023	202,034	204,242	221,805	246,947

PLANNING/ ADMINISTRATION**Division No. 150****Division Overview**

The Planning/Administration Division administers and implements City land use and development policies, urban design policies, and historic preservation program. The division provides direct services to the public by staffing the public counter, responding to citizen inquiries, processing a variety of development review applications, and working closely with the Planning and Preservation Commission 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 continue to reevaluate the department's standard operating procedures in order to find ways of streamlining and shorten the time necessary to review development proposals and process construction permits.

During FY 2014-2015, the division's staff processed 14 site plan review applications and prepared 25 staff reports on cases involving discretionary review by the Planning and Preservation Commission, the Successor Agency to the former Redevelopment Agency, and the City Council. During FY 2015-2016, the department will continue to provide staff support for the implementation of the San Fernando Corridors Specific Plan, the San Fernando Long Range Property Management Plan, and the City's 2013-2021 Housing Element Update.

Dept: Community Development

Div: Planning

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-150-0000-4101	SALARIES-PERMANENT EMPLOYEES	69,013	164,353	116,800	122,505	135,309
001-150-0000-4105	OVERTIME	517	137	1,492	2,000	2,200
001-150-0000-4111	COMMISSIONER'S REIMBURSEMENT	1,950	1,700	1,950	3,000	3,000
001-150-0000-4120	O.A.S.D.I.	5,269	12,007	8,840	9,596	9,819
001-150-0000-4124	RETIREMENT	4	-	-	-	-
001-150-0000-4126	HEALTH INSURANCE	10,456	21,494	18,025	23,074	18,830
001-150-0000-4128	DENTAL INSURANCE	1,366	1,630	1,470	2,317	1,582
001-150-0000-4130	WORKER'S COMPENSATION INS.	1,318	2,587	1,912	2,210	2,138
001-150-0000-4134	LONG TERM DISABILITY INSURANCE	323	760	760	558	561
001-150-0000-4136	OPTICAL INSURANCE	255	500	403	535	447
001-150-0000-4138	LIFE INSURANCE	165	315	258	162	153
001-150-3673-4101	SALARIES-PERMANENT EMPLOYEES	-	-	258	-	-
Personnel Costs		90,636	205,484	152,169	165,957	174,039
001-150-0000-4220	COMM. DEV. CELL PHONES	523	453	458	450	450
001-150-0000-4230	ADVERTISING	4,347	8,403	8,657	9,000	9,000
001-150-0000-4270	PROFESSIONAL SERVICES	24,129	22,366	66,005	76,892	46,242
001-150-0000-4280	OFFICE SUPPLIES	-	-	-	480	480
001-150-0000-4300	DEPARTMENT SUPPLIES	5,062	4,684	2,494	5,000	5,000
001-150-0000-4320	DEPARTMENT EQUIPMENT MAINT	4,045	4,566	5,828	8,000	-
001-150-0000-4360	PERSONNEL TRAINING	-	70	-	-	70
001-150-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	6	1,200	830
001-150-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	650	1,190	415	1,300	2,600
001-150-3609-4270	LOPEZ ADOBE CONSTRUCTION	-	-	5,311	-	-
Operations & Maintenance Costs		38,755	41,732	89,174	102,322	64,672
001-150-0000-4706	LIABILITY CHARGE	-	-	-	-	10,498
001-150-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-
001-150-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-
001-150-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	15,267
Internal Service Charges		-	-	-	-	25,765
001-150-0000-4500	CAPITAL EQUIPMENT	618	506	856	1,500	1,500
Capital Costs		618	506	856	1,500	1,500
001-150-3609-4600	CAPITAL PROJECTS	-	-	19,500	-	-
Capital Projects		-	-	19,500	-	-
Division Total		130,008	247,723	261,699	269,779	265,976

COMMUNITY PRESERVATION**Division No. 152****Division Overview**

The City's community preservation program corrects property-based violations of the San Fernando City Code (SFCC). Division staff perform inspections and enforce City Code standards to correct illegal/unsafe building conditions and structures, inadequate property maintenance and nuisances, noncompliance with business licensing requirements, and violations of the City's housing code standards and zoning regulations.

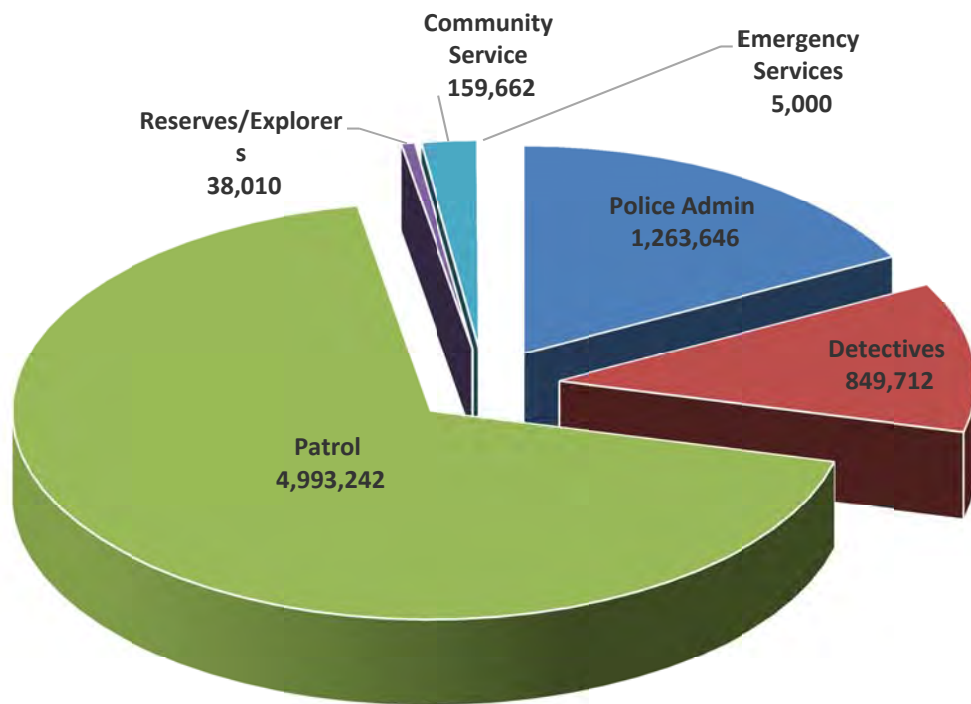
During Fiscal Year (FY) 2014-2015, the Community Preservation Division issued 491 code enforcement compliance notices for such things as orders to de-convert garages, working without a building permit, operating a business without a City business license, illegal dumping of hazardous waste in to the public storm drains, and illegal signs resulting in issuance of \$35,211 worth of administrative fines. Division funding also provides for implementation of the City's graffiti abatement program consistent with the City's graffiti abatement regulations. During FY 2014-15, approximately 79,068 square feet of graffiti was removed from the public right-of-ways.

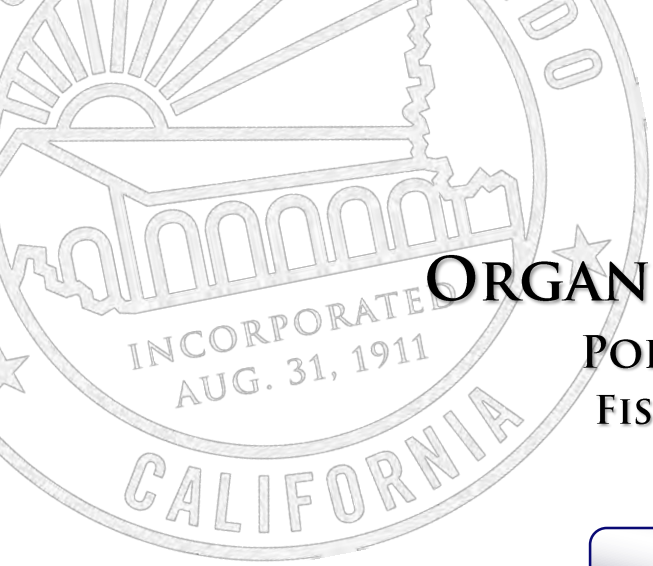
Dept: Community Development

Div: Community Preservation

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-152-0000-4101	SALARIES-PERMANENT EMPLOYEES	121,394	175,579	170,885	178,967	187,436
001-152-0000-4103	WAGES-TEMPORARY & PART-TIME	62,899	64,220	52,115	53,082	71,216
001-152-0000-4105	OVERTIME	-	182	746	1,430	1,000
001-152-0000-4120	O.A.S.D.I.	14,190	18,286	16,978	19,338	19,598
001-152-0000-4124	RETIREMENT	27	-	-	-	-
001-152-0000-4126	HEALTH INSURANCE	27,811	36,328	31,274	36,630	38,001
001-152-0000-4128	DENTAL INSURANCE	3,402	4,080	4,137	4,454	4,194
001-152-0000-4130	WORKER'S COMPENSATION INS.	14,846	15,925	13,551	17,467	17,021
001-152-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	-	279	281
001-152-0000-4136	OPTICAL INSURANCE	544	735	608	805	806
001-152-0000-4138	LIFE INSURANCE	347	378	342	544	485
001-152-0347-4105	WEED ABATEMENT	1,672	-	-	-	-
001-152-0347-4120	WEED ABATEMENT	128	-	-	-	-
001-152-0347-4130	WEED ABATEMENT	156	-	-	-	-
Personnel Costs		247,417	315,713	290,635	312,996	340,038
001-152-0000-4220	TELEPHONE	61	1,173	1,254	1,440	1,440
001-152-0000-4230	ADVERTISING	-	-	-	1,555	1,600
001-152-0000-4260	CONTRACTUAL SERVICES	40,512	53	1,350	2,500	2,500
001-152-0000-4300	DEPARTMENT SUPPLIES	12,121	9,016	6,530	13,200	14,455
001-152-0000-4320	DEPARTMENT EQUIPMENT MAINT	9,917	3,000	3,975	8,000	-
001-152-0000-4340	SMALL TOOLS	-	-	-	200	200
001-152-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	520	100	2,000	3,000
001-152-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	280	240	150	600	600
Operations & Maintenance Costs		62,890	14,002	13,360	29,495	23,795
001-152-0000-4706	LIABILITY CHARGE	-	-	-	-	20,512
001-152-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	18,640
001-152-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	5,500
001-152-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	29,829
Internal Service Charges		-	-	-	-	74,481
001-152-0000-4500	****CAPITAL EXPENSES****	-	7,215	-	4,800	1,500
Capital Costs		-	7,215	-	4,800	1,500
Division Total		310,307	336,930	303,995	347,291	439,814

Police Department





ORGANIZATIONAL CHART

POLICE DEPARTMENT

FISCAL YEAR 2015-2016

CHIEF OF POLICE

LIEUTENANT:
SUPPORT SERVICES (1)

LIEUTENANT:
OPERATIONS (1)

DETECTIVE BUREAU:
SERGEANT (1 UNFILLED)

RECORDS UNIT:
RECORDS SUPERVISOR/
SYSTEM ADMIN. (1)

DISPATCHER/ JAILERS
(8)

PATROL TEAM 1:
SERGEANT (1)
FIELD TRAINING OFFICER (1)
POLICE OFFICERS (4)

DETECTIVE BUREAU:
DETECTIVES (3)

RECORDS UNIT:
RECORDS SPECIALIST (1)
JR. CADETS (3)

PARKING ENFORCEMENT:
COMMUNITY SERVICE
OFFICERS (4 PART TIME)

PATROL TEAM 2:
SERGEANT (1)
FIELD TRAINING OFFICER (1)
POLICE OFFICERS (4)

DETECTIVE BUREAU:
PROPERTY OFFICER (1)
OFFICE SPECIALIST (1)

CROSSING GUARDS
(6 PART TIME)

PATROL TEAM 3:
SERGEANT (1)
FIELD TRAINING OFFICER (1)
POLICE OFFICERS (4)

DETECTIVE BUREAU:
RESERVES (3)

PATROL TEAM 4:
SERGEANT (1)
FIELD TRAINING OFFICER (1)
POLICE OFFICERS (3)
CANINE OFFICER (1)

EXPLORERS

RESERVE DIVISION:
RESERVE OFFICERS (19)

SWORN

CIVILIAN

Mission Statement

In partnership with the community, the Police Department is committed to achieving excellence in public safety by providing the highest quality leadership and police services. The Department's purpose is to ensure a safe environment for residents and visitors of San Fernando by providing proactive law enforcement to our diverse community and business members.

Department Overview

The Police Department is a dedicated group of law enforcement professionals vested in the highest quality of life for the community. Through investigations, patrols, crime prevention, and other specialized services, the Department protects life, property, and the rights of all persons. The Department continues to enjoy strong community support based upon efficient and effective law enforcement operations.

Accomplishments for FY 2014-2015

1. Implemented upgraded 911 technology and equipment funded by State PSAP 911 Funds.
2. Replaced three (3) Communication Center Computers.
3. Replaced outdated Emergency Operations Center computers with eight (8) new laptops.
4. Replaced five (5) patrol vehicles, four (4) sedans and one (1) sports utility vehicle.
5. Completed renovation of indoor shooting range.
6. Filled one (1) vacant patrol position and one (1) vacant detective position.
7. Replaced outdated AED's and placed new first aid kits for patrol cars.

Objectives for FY 2015-2016

1. Fill five (5) vacant patrol positions.
2. Replace two (2) fifteen year old Detective vehicles. (Council Priority #4)
3. Implement handheld moving citation devices. (Council Priority #5)
4. Update CAD/Mobile programs through TriTech. (Council Priority #5)
5. Pursue grant funding to address some of the Department's critical capital needs. (Council Priority #8)
6. Install and implement inmate phone service.

Personnel

	ACTUAL 2012-2013	ACTUAL 2013-2014	ACTUAL 2014-2015	ADOPTED 2015-2016
POLICE				
Chief of Police	1.00	1.00	1.00	1.00
Police Lieutenant	2.00	2.00	2.00	2.00
Police Sergeant	5.00	5.00	5.00	5.00
Police Officer	24.00	23.00	23.00	22.00
Office Specialist	1.00	1.00	1.00	1.00
Police Desk Officer	6.00	6.00	8.00	8.00
Records Administrator	1.00	1.00	1.00	1.00
Police Records Specialist	2.00	1.00	1.00	1.00
Property Control Officer	1.00	1.00	1.00	1.00
Secretary to the Chief	1.00	0.00	0.00	0.00
Community Service Officer (P/T)	4.00	4.00	4.00	4.00
Crossing Guard (P/T)	1.00	2.50	2.50	2.50
Junior Cadet (P/T)	1.00	1.00	1.00	1.00
TOTAL POLICE DEPARTMENT	50.00	48.50	50.50	49.50

Appropriations

	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Actual	FY 2014-2015 Adjusted	FY 2015-2016 Adopted
POLICE					
01-222 Police Admin	1,260,253	1,062,578	1,164,467	1,361,557	1,263,646
01-224 Detectives	695,823	617,518	679,660	675,383	849,712
01-225 Patrol	3,778,497	4,042,742	3,835,912	4,157,880	4,993,242
01-226 Reserves/Explorers	26,503	24,795	25,315	36,000	38,010
01-230 Community Service	295,209	283,084	184,390	134,717	159,662
01-250 Emergency Services	10,000	-	5,000	6,900	5,000
Total Police Department	6,066,285	6,030,717	5,894,744	6,372,437	7,309,272

Source of Funds

POLICE FUNDING SOURCES	2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
GENERAL REVENUE	4,799,817	4,810,876	4,696,109	5,273,234	6,207,572
VEHICLE CODE FINES	-	-	-	-	-
VEHICLE REPOSSESSION FEES	1,110	1,150	780	900	1,000
GENERAL COURT FINES	10,471	6,984	8,163	6,700	6,700
PARKING CITATIONS	713,471	624,089	547,698	500,000	500,000
ANIMAL CONTROL VIOLATIONS	-	-	50	-	-
P.O.S.T. REIMBURSEMENT	7,319	36,265	7,667	8,000	7,500
CORRECTIONS TRAINING	6,303	6,050	5,893	6,303	6,000
SPECIAL POLICE SERVICES	235,691	218,397	248,371	210,000	225,000
FINGERPRINT SERVICES	44,455	43,316	48,001	40,600	43,000
FINGERPRINT - LIVESCAN SERVICES	45,910	38,416	-	-	-
DUI RECOVERY COST PROGRAM	7,489	2,292	1,479	2,500	500
BOOKING & PROCESSING FEE REIMB	125	25,801	18,419	20,000	20,000
VEHICLE INSPECTION FEES	23,650	15,952	12,400	12,700	8,000
VENDOR INSPECTION FEES	14,390	19,452	18,067	10,000	15,000
COURT COMMITMENT PROGRAM	89,935	115,310	125,000	125,000	125,000
IMPOUNDED VEHICLES	41,996	33,467	27,203	26,800	17,000
VEHICLE ADMIN. PROCESSING FEE	7,905	13,430	9,300	10,000	7,000
ALARM FEES	16,250	19,470	20,145	20,000	20,000
TRNSFR FROM COPS SLESF FUND 2	-	-	100,000	100,000	100,000
TOTAL FUNDING SOURCES	6,066,285	6,030,717	5,894,744	6,372,737	7,309,272

SUPPORT SERVICES**Division No. 222****Division Overview**

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

Support Services Division Commander

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

Support Services Sergeant

The Support Services Sergeant is primarily responsible for personnel matters, including recruitment, background investigations, training, meeting legal mandates and supervises the School Resource Officer as well as, conducting internal investigations as assigned by the Chief of Police.

Records Bureau

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

Dept: Police

Div: Police Support Services

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-222-0000-4101	SALARIES-PERMANENT EMPLOYEES	682,187	333,476	359,275	487,571	421,137
001-222-0000-4103	WAGES-TEMPORARY & PART-TIME	-	52,094	20,389	-	52,560
001-222-0000-4105	OVERTIME	13,687	30,242	35,102	20,566	35,000
001-222-0000-4109	OVERTIME-CONTRACT DUTY	704	-	181,325	210,000	210,000
001-222-0000-4120	O.A.S.D.I.	24,649	16,984	17,359	13,996	17,871
001-222-0000-4124	RETIREMENT	55	-	-	-	-
001-222-0000-4126	HEALTH INSURANCE	38,864	60,075	48,092	55,721	57,723
001-222-0000-4128	DENTAL INSURANCE	8,079	8,402	5,759	6,215	6,215
001-222-0000-4130	WORKER'S COMPENSATION INS.	76,141	38,168	72,446	59,961	60,427
001-222-0000-4134	LONG TERM DISABILITY INSURANCE	590	1,778	1,480	2,272	2,237
001-222-0000-4136	OPTICAL INSURANCE	970	1,373	914	1,208	1,039
001-222-0000-4138	LIFE INSURANCE	432	315	236	396	867
Personnel Costs		846,357	542,907	742,377	857,906	865,076
001-222-0000-4210	UTILITIES	77,261	73,048	82,410	77,603	-
001-222-0000-4220	TELEPHONE	60,955	59,306	59,238	60,999	61,790
001-222-0000-4260	CONTRACTUAL SERVICES	144,570	263,109	147,730	41,732	16,800
001-222-0000-4270	PROFESSIONAL SERVICES	-	400	-	-	10,000
001-222-0000-4300	DEPARTMENT SUPPLIES	82,591	78,492	106,615	113,567	102,390
001-222-0000-4320	DEPARTMENT EQUIPMENT MAINT	13,941	12,838	19,139	186,368	40,950
001-222-0000-4350	CARE OF PERSONS	244	-	-	-	-
001-222-0000-4360	PERSONNEL TRAINING	1,936	2,360	5,558	3,000	5,000
001-222-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	2,108	1,950	1,400	2,500	1,555
001-222-0000-4390	VEHICLE ALLOW & MILEAGE	-	-	-	-	-
001-222-3721-4260	CONTRACTUAL SERVICES	30,289	28,167	-	-	-
Operations & Maintenance Costs		413,895	519,671	422,090	485,769	238,485
001-222-0000-4706	LIABILITY CHARGE	-	-	-	-	52,183
001-222-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	21,415
001-222-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-
001-222-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	75,887
Internal Service Charges		-	-	-	-	149,485
001-222-0000-4941	EQUIPMENT REPLACEMENT CHRGE DUE	-	-	-	17,882	10,600
Transfers		-	-	-	17,882	10,600
Division Total		1,260,253	1,062,578	1,164,467	1,361,557	1,263,646

DETECTIVE**Division No. 224****Division Overview**

The primary responsibility of the Detective Division is to follow-up on reported crimes, arrest criminal offenders, obtain arrest and search warrants, file criminal complaints, and serve as the liaison with the Office of the District Attorney. The Division Supervisor manages criminal investigations, property and evidence control, subpoena control, warrant services, narcotic and gang enforcement, sex registration and parole compliance, and serves as the liaison to the presiding judge and other management level employees at the courthouse. The Division assists the public through advocacy programs and referrals to counseling centers, as well as, with releases for impounded and recovered vehicles.

Dept: Police
Div: Police Detectives

Account Number & Title	2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-224-0000-4101 SALARIES-PERMANENT EMPLOYEES	511,962	416,058	443,992	446,090	475,973
001-224-0000-4103 WAGES-TEMPORARY & PART-TIME	-	-	-	-	-
001-224-0000-4105 OVERTIME	8,342	5,420	31,886	25,000	25,000
001-224-0000-4109 OVERTIME-CONTRACT DUTY	17,318	19,318	-	-	-
001-224-0000-4120 O.A.S.D.I.	14,668	13,415	14,077	13,622	13,807
001-224-0000-4124 RETIREMENT	25	-	-	-	-
001-224-0000-4126 HEALTH INSURANCE	58,783	86,940	85,338	90,316	82,842
001-224-0000-4128 DENTAL INSURANCE	9,284	9,028	10,608	7,962	10,491
001-224-0000-4130 WORKER'S COMPENSATION INS.	61,704	48,237	77,716	72,134	74,680
001-224-0000-4134 LONG TERM DISABILITY INSURANCE	714	1,808	2,435	2,849	2,783
001-224-0000-4136 OPTICAL INSURANCE	1,243	1,846	1,796	1,763	1,851
001-224-0000-4138 LIFE INSURANCE	324	327	537	612	612
Personnel Costs	684,367	602,396	668,387	660,348	688,039
001-224-0000-4260 CONTRACTUAL SERVICES	-	600	-	-	-
001-224-0000-4270 PROFESSIONAL SERVICES	7,014	8,400	11,273	12,000	17,000
001-224-0000-4360 PERSONNEL TRAINING	1,439	6,122	-	2,500	2,500
001-224-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	3,003	-	-	535	1,452
Operations & Maintenance Costs	11,456	15,121	11,273	15,035	20,952
001-224-0000-4706 LIABILITY CHARGE	-	-	-	-	41,503
001-224-0320-4741 EQUIP MAINT CHARGE	-	-	-	-	38,861
001-224-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	-	-
001-224-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	-	-	60,357
Internal Service Charges	-	-	-	-	140,721
Division Total	695,823	617,518	679,660	675,383	849,712

PATROL**Division No. 225****Division Overview**

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

Dept: Police
Div: Police Patrol

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-225-0000-4101	SALARIES-PERMANENT EMPLOYEES	2,435,683	2,680,008	2,462,239	2,734,025	2,649,208
001-225-0000-4103	WAGES-TEMPORARY & PART-TIME	59,177	89,990	93,876	42,536	30,510
001-225-0000-4105	OVERTIME	70,053	86,984	175,146	225,000	225,000
001-225-0000-4107	OVERTIME-COURT	23,049	19,999	22,224	23,000	25,000
001-225-0000-4109	OVERTIME-CONTRACT DUTY	180,732	153,109	241	-	-
001-225-0000-4120	O.A.S.D.I.	67,036	71,334	68,411	72,416	69,325
001-225-0000-4124	RETIREMENT	785	-	-	-	-
001-225-0000-4126	HEALTH INSURANCE	453,297	414,393	386,052	441,076	478,146
001-225-0000-4128	DENTAL INSURANCE	50,204	47,803	44,354	53,252	53,587
001-225-0000-4130	WORKER'S COMPENSATION INS.	359,665	398,649	511,259	492,027	486,316
001-225-0000-4134	LONG TERM DISABILITY INSURANCE	20,545	16,418	14,863	18,625	17,470
001-225-0000-4136	OPTICAL INSURANCE	9,844	8,151	7,858	9,606	9,819
001-225-0000-4138	LIFE INSURANCE	4,167	4,322	3,849	4,014	3,366
001-225-3688-4101	SALARIES-PERMANENT EMPLOYEES	-	262	-	-	-
Personnel Costs		3,734,236	3,991,421	3,790,371	4,115,577	4,047,747
001-225-0000-4270	PROFESSIONAL SERVICES	2,821	2,318	2,633	5,000	5,000
001-225-0000-4300	DEPARTMENT SUPPLIES	-	267	71	-	-
001-225-0000-4350	CARE OF PERSONS	34,441	33,043	28,455	25,000	35,300
001-225-0000-4360	PERSONNEL TRAINING	1,004	10,256	8,240	5,000	8,000
001-225-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	63	1,000	7,300
001-225-3688-4360	CORRECTIONS TRAINING (STC)	5,995	5,437	6,059	6,303	6,303
Operations & Maintenance Costs		44,261	51,321	45,520	42,303	61,903
001-225-0000-4706	LIABILITY CHARGE	-	-	-	-	250,607
001-225-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	221,205
001-225-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	47,333
001-225-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	364,447
Internal Service Charges		-	-	-	-	883,592
001-225-0000-4500	****CAPITAL EXPENSES****	-	-	20	-	-
Capital Costs		-	-	20	-	-
Division Total		3,778,497	4,042,742	3,835,912	4,157,880	4,993,242

POLICE RESERVES/ EXPLORERS**Division No. 226****Division Overview**

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

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

Dept: Police**Div: Police Reserves/Explorers**

Account Number & Title	2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-226-0000-4103 PART-TIME EMPLOYEES	21,700	20,600	19,600	30,000	22,750
001-226-0000-4120 O.A.S.D.I.	-	-	-	-	-
Personnel Costs	21,700	20,600	19,600	30,000	22,750
001-226-0000-4360 PERSONNEL TRAINING-RESERVES	-	251	1,710	-	1,000
001-226-0230-4380 CONFERENCES, EXPLORER/ADVISOR MEMBERSHIPS	-	-	-	-	8,750
001-226-0230-4430 EXPLORER POST PROGRAM	4,803	3,944	4,005	6,000	500
Operations & Maintenance Costs	4,803	4,195	5,715	6,000	10,250
001-226-0000-4706 LIABILITY CHARGE	-	-	-	-	1,508
001-226-0320-4741 EQUIP MAINT CHARGE	-	-	-	-	1,309
001-226-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	-	-
001-226-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	-	-	2,193
Internal Service Charges	-	-	-	-	5,010
Division Total	26,503	24,795	25,315	36,000	38,010

**COMMUNITY SERVICE/
PARKING ENFORCEMENT PROGRAM****Division No. 230****Division Overview**

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

Dept: Police
Div: Community Services Program

Account Number & Title	2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-230-0000-4101 SALARIES-PERMANENT EMPLOYEES	211,210	212,493	75,965	-	-
001-230-0000-4103 WAGES-TEMPORARY & PART-TIME	-	-	53,119	97,542	98,743
001-230-0000-4120 O.A.S.D.I.	16,160	16,256	9,875	7,416	7,508
001-230-0000-4124 RETIREMENT	43	-	-	-	-
001-230-0000-4126 HEALTH INSURANCE	49,745	36,250	34,071	22,495	25,483
001-230-0000-4128 DENTAL INSURANCE	4,750	4,750	3,333	-	-
001-230-0000-4130 WORKER'S COMPENSATION INS.	12,256	12,294	7,268	7,048	7,135
001-230-0000-4136 OPTICAL INSURANCE	774	771	549	-	-
001-230-0000-4138 LIFE INSURANCE	270	270	210	216	204
Personnel Costs	295,209	283,084	184,390	134,717	139,073
001-230-0000-4706 LIABILITY CHARGE	-	-	-	-	8,389
001-230-0320-4741 EQUIP MAINT CHARGE	-	-	-	-	-
001-230-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	-	-
001-230-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	-	-	12,200
Internal Service Charges	-	-	-	-	20,589
Division Total	295,209	283,084	184,390	134,717	159,662

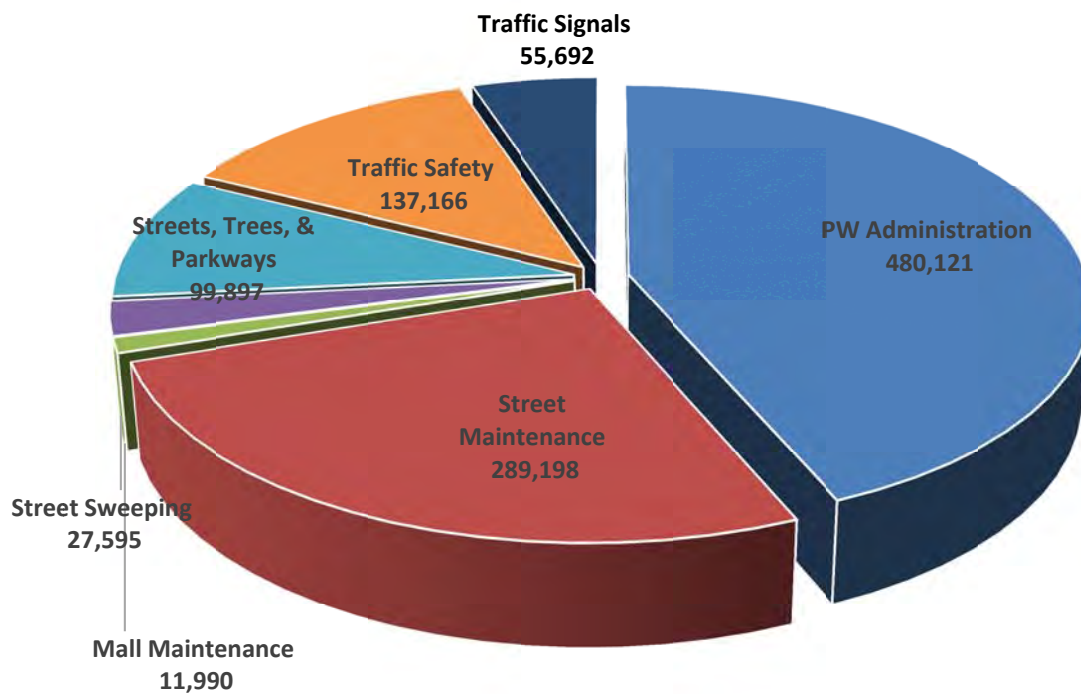
EMERGENCY SERVICES**Division No. 250****Division Overview**

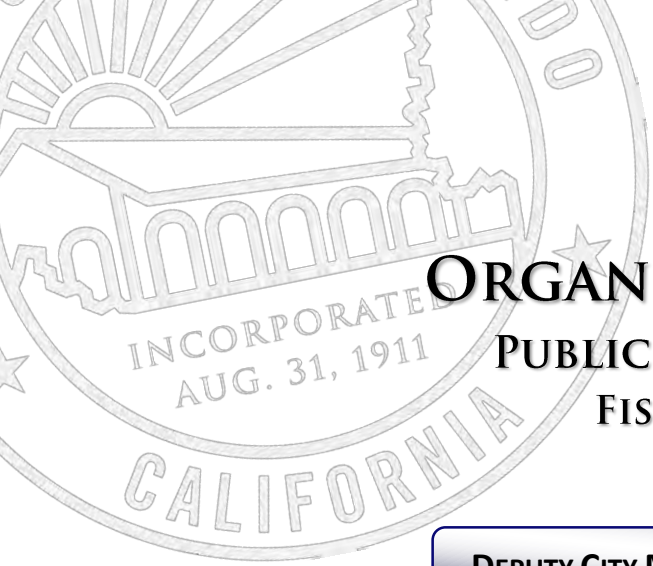
The Emergency Services Division is responsible for developing emergency plans for natural and man-made disasters, hazardous materials incidents, and civil unrest. In addition to developing plans for these incidents, the Emergency Services Division advises policy makers and key appointed staff on how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

Dept: Police**Div: Emergency Services**

Account Number & Title	2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-250-0000-4260 CONTRACTUAL SERVICES	10,000	-	-	-	-
001-250-0000-4300 DEPARTMENT SUPPLIES	-	-	-	6,900	-
001-250-0000-4360 PERSONNEL TRAINING	-	-	5,000	-	5,000
Operations & Maintenance Costs	10,000	-	5,000	6,900	5,000
Division Total	10,000	-	5,000	6,900	5,000

Public Works Department





ORGANIZATIONAL CHART

PUBLIC WORKS DEPARTMENT

FISCAL YEAR 2015-2016

DEPUTY CITY MANAGER/PUBLIC WORKS DIRECTOR

CIVIL
ENGINEERING
ASST. II (2)

PW
SUPERINTENDENT

PW
SUPERINTENDENT

ADMINISTRATIVE
ANALYST

PW OFFICE
SPECIALIST

PW
ADMINISTRATIVE
COORDINATOR

OFFICE
SPECIALIST

**FACILITIES, ELECTRICAL
& GROUNDS
SERVICES GROUP**

**STREET, TREES &
SEWER
SERVICES GROUP**

**WATER
SERVICES GROUP**

PW FIELD
SUPERVISOR II

EQUIPMENT &
MAINTENANCE
SUPERVISOR

ELECTRICAL
SUPERVISOR

PW FIELD
SUPERVISOR II

PW FIELD
SUPERVISOR II

PW FIELD
SUPERVISOR I

PW SENIOR
MAINTENANCE
WORKER

PW SENIOR
MAINTENANCE
WORKER

PW SENIOR
MAINTENANCE
WORKER (3)

PW SENIOR
MAINTENANCE
WORKER

WATER PUMP
OPERATOR/
BACKFLOW
TECHNICIAN

PW
MAINTENANCE
WORKER (4)

MECHANICAL
HELPER

BUILDING
MAINT. WKR./
ELECTRICAL
HELPER

PW
MAINTENANCE
WORKER (2)

PW
MAINTENANCE
WORKER (2)

METER
TECHNICIAN

PW
MAINTENANCE
HELPER P/T

VACANT

Mission Statement

The Public Works Department is committed to providing the highest quality services in the most cost effective manner, while ensuring that the maintenance, construction, and operations of the public facilities and programs under its care are adequate, safe and serviceable to the satisfaction of its customers.

Department Overview

The Public Works Department provides engineering services and capital planning to ensure a high quality of public infrastructure. The Public Works Department is responsible for rehabilitating and restoring the City's infrastructure (i.e. facilities, streets, water pipelines, sewer system), providing safe and reliable water delivery, improving the flow of traffic, maintaining parkway streets and landscape, cleaning of City streets, overseeing transportation programs, managing the City's sanitary sewer system, and coordinating refuse and recycling programs.

Accomplishments for FY 2014-2015

1. Secured the City's participation in the California HERO Program for Property Assessment Clean Energy (PACE) projects to improve energy efficiency.
2. Revised the City's Municipal Code relative to water conservation and enacted new programs to help reduce water use and encourage the use of drought tolerant landscaping.
3. Completed the installation of a water treatment facility to ensure safe and reliable water supplies for the community.
4. Initiated design plans for the rehabilitation of City streets and infrastructure, including 8 streets, 30 curb ramps, and 15,000 linear feet of sidewalk (Scheduled completion summer 2015).
5. Initiated design plans for the replacement of City water mains, including 3,300 linear feet of main replacement and 60 services (Scheduled completion summer 2015).
6. Initiated the repair, lining, and replacement of City sewer mains, in accordance with the City's sewer system management plan.
7. Initiated design plans for the rehabilitation City Parking Lot 5 to improve circulation and the aesthetic appeal of our downtown district (Scheduled completion summer 2015).
8. Initiated the renovation of landscaped medians along Brand Boulevard to beautify a City-entrance point and reduce water usage and ongoing maintenance costs (Scheduled completion summer 2015)
9. Received and programmed competitive grant funds totaling \$2,286,200.
10. Initiated design plans for the replacement of heating, ventilation and cooling equipment at Recreation Park Community Center with energy efficient models.
11. Held a Public Works Week open house day to teach local children about the importance of Public works in our community.
12. Earned designation as a "Tree City USA".
13. Initiated improvements to prevent trash from entering storm drain and helping to address storm water runoff that enters local rivers (Scheduled completion summer 2015).
14. Completed an updated engineering radar survey to allow for the enforcement of speed limits on City streets.

Accomplishments for FY 2014-2015

15. Completed the installation of new Metro Rapid bus shelters along major commercial corridors.

Objectives for FY 2015-2016

1. Rehabilitate City streets and infrastructure using the City's Pavement Management System and subject to budget limitations. (Council Priority #4)
2. Continue to renovate public landscaped areas and medians to reduce water usage and minimize maintenance costs. (Council Priority #10)
3. Renovate Compressed Natural Gas (CNG) fueling station. (Council Priority #4)
4. Purchase low-emission alternative fuel vehicles. (Council Priority #4)
5. Install electric vehicle charging stations. (Council Priority #4)
6. Modernization of City facilities including paint, flooring, lighting and furnishings. (Council Priority #4)
7. Installation of traffic and pedestrian safety improvements adjacent to local schools and in residential neighborhoods. (Council Priority #4)
8. Restripe half of the City's crosswalks, curbs, and pavement markings (alternating half of City each year). (Council Priority #4)
9. Reduce energy usage at City facilities by 10%.
10. Reduce water consumption at City facilities by 25%. (Council Priority #10)
11. Conduct grid trimming for Areas C and D and plant approximately 25 trees.
12. Apply for grant funding to help leverage local funding for infrastructure improvements. (Council Priority #7)

Personnel

	ACTUAL 2012-2013	ACTUAL 2013-2014	ACTUAL 2014-2015	ADOPTED 2015-2016
PUBLIC WORKS				
Deputy City Manager/Public Works Director	1.00	1.00	1.00	1.00
Operations Manager	1.00	0.00	0.00	0.00
Administrative Analyst	1.00	1.00	1.00	1.00
Civil Engineering Assistant II	2.00	2.00	2.00	2.00
Administrative Coordinator	1.00	1.00	1.00	1.00
Office Specialist	2.00	2.00	2.00	2.00
Electrical Supervisor	1.00	1.00	1.00	1.00
Bldg. Maintenance Worker/Electrical Helper	1.00	1.00	1.00	1.00
Equipment & Materials Supervisor	1.00	1.00	1.00	1.00
Mechanic Helper	1.00	1.00	1.00	1.00
Superintendent	2.00	2.00	2.00	2.00
Maintenance Worker	8.00	8.00	8.00	8.00
Field Supervisor II	3.00	3.00	3.00	3.00
Field Supervisor I	1.00	1.00	1.00	1.00
Senior Maintenance Worker	6.00	6.00	6.00	6.00
Meter Technician	1.00	1.00	1.00	1.00
Water Pumping Operator/Backflow Technician	1.00	1.00	1.00	1.00
Maintenance Helper (P/T)	1.70	1.70	0.80	0.80
TOTAL PUBLIC WORKS DEPARTMENT	35.70	34.70	33.80	33.80

Appropriations

	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Actual	FY 2014-2015 Adjusted	FY 2015-2016 Adopted
PUBLIC WORKS*					
01-310 PW Administration	111,581	126,196	186,935	278,577	480,121
01-311 Street Maintenance	54,343	54,075	78,743	254,350	289,198
01-312 Graffiti Removal	12,035	-	-	-	-
01-313 Bus Shelter Maintenance	-	-	76,007	82,605	-
01-320* Equipment Maintenance	426,166	462,093	524,366	590,803	-
01-341 Mall Maintenance	72,485	80,662	60,001	97,126	-
01-343 Street Sweeping	121,200	121,255	121,200	136,000	27,595
01-346 Streets, Trees, & Parkways	91,595	89,920	113,868	197,783	99,897
01-370 Traffic Safety	20,919	17,144	79,967	70,357	137,166
01-371 Traffic Signals	102,921	105,592	104,629	140,888	55,692
01-390* Facility Maintenance	725,270	754,997	734,439	832,857	-
Total Public Works	1,738,515	1,811,934	2,080,155	2,681,346	1,089,669

Source of Funds

PUBLIC WORKS FUNDING SOURCES	2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
GENERAL REVENUE	423,321	337,376	718,247	1,423,614	525,471
ENGINEERING & INSPECTION FEES	20,750	50,658	204,317	158,000	100,000
CNG FUELING STATION	183,551	357,878	343,968	275,000	-
PARKING METER REV-CIVIC CENTER	78,130	63,259	61,937	63,259	45,000
TRANSFER FROM GAS TAX FUND	661,855	631,855	369,852	523,006	289,198
TRANSFER FROM TRAFFIC SAFETY	30,000	30,000	31,825	30,000	30,000
TRANSFER FROM TDA-LOCAL TRANSPORTATION	-	-	-	19,500	-
TRANSFER FROM PROP C FUND	100,908	100,908	119,682	188,967	-
TRANSFER FROM PAVEMENT MANAGEMENT FUND	240,000	240,000	230,326	-	100,000
TOTAL FUNDING SOURCES	1,738,515	1,811,934	2,080,155	2,681,346	1,089,669

ENGINEERING & 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		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-310-0000-4101	SALARIES-PERMANENT EMPLOYEES	47,529	36,417	90,959	99,341	229,262
001-310-0000-4105	OVERTIME	-	-	4,320	-	-
001-310-0000-4111	COMMISSIONER'S REIMBURSEMENT	1,850	1,350	1,850	-	1,850
001-310-0000-4112	TEMP. NON-EMPLOYEE WAGES	-	5,385	1,323	-	-
001-310-0000-4120	O.A.S.D.I.	3,436	2,677	6,626	7,073	17,128
001-310-0000-4124	RETIREMENT	4	-	-	-	-
001-310-0000-4126	HEALTH INSURANCE	6,357	5,258	14,608	14,627	28,352
001-310-0000-4128	DENTAL INSURANCE	693	734	1,933	2,093	4,199
001-310-0000-4130	WORKER'S COMPENSATION INS.	2,894	2,392	5,662	3,663	11,480
001-310-0000-4134	LONG TERM DISABILITY INSURANCE	614	777	67	348	643
001-310-0000-4136	OPTICAL INSURANCE	113	96	327	308	752
001-310-0000-4138	LIFE INSURANCE	90	90	90	124	265
Personnel Costs		63,581	55,175	127,766	127,577	293,931
001-310-0000-4210	UTILITIES	112	1,300	1,078	-	1,580
001-310-0000-4220	TELEPHONE	2,105	1,735	1,834	2,300	1,800
001-310-0000-4260	CONTRACTUAL SERVICES	3,766	22,760	22,730	17,500	17,500
001-310-0000-4270	PROFESSIONAL SERVICES	31,064	36,738	23,715	106,720	102,400
001-310-0000-4300	DEPARTMENT SUPPLIES	3,687	5,743	6,363	6,803	7,500
001-310-0000-4310	EQUIPMENT AND SUPPLIES	157	53	372	250	600
001-310-0000-4320	DEPARTMENT EQUIPMENT MAINT	4,958	-	1,300	2,000	2,000
001-310-0000-4360	PERSONNEL TRAINING	1,282	1,332	1,280	1,300	1,500
001-310-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	1,381	1,000
001-310-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	10	385	-	1,346	1,346
001-310-0000-4390	VEHICLE ALLOW & MILEAGE	121	420	473	500	500
001-310-0000-4430	ACTIVITIES AND PROGRAMS	739	50	24	-	50
001-310-0000-4450	OTHER EXPENSE	-	-	-	1,900	1,400
Operations & Maintenance Costs		48,001	70,515	59,169	142,000	139,176
001-310-0000-4706	LIABILITY CHARGE	-	-	-	-	17,730
001-310-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-
001-310-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-
001-310-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	25,784
Internal Service Charges		-	-	-	-	43,514
001-310-0000-4500	CAPITAL EQUIPMENT	-	506	-	9,000	3,500
Capital Costs		-	506	-	9,000	3,500
Division Total		111,581	126,196	186,935	278,577	480,121

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.

In addition to the above items, the Division oversees the City street sweeping contract with Athens Services. 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, the service also helps the City comply with mandatory and increasingly stringent state and federal storm water quality requirements.

NOTE: For Fiscal Year 2015-2016, Bus Shelter Maintenance (Division 313), Mall Maintenance (Division 341), and Street Sweeping (Division 343) have been consolidated and included under Street Maintenance – Division 311.

Dept: Public Works
Div: Street Maintenance

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-311-0000-4101	SALARIES-PERMANENT EMPLOYEES	35,989	34,574	49,845	78,765	118,774
001-311-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	1,500	35,561
001-311-0000-4105	OVERTIME	2,422	2,234	6,839	-	7,500
001-311-0000-4112	TEMP. NON-EMPLOYEE WAGES	-	1,346	331	-	-
001-311-0000-4120	O.A.S.D.I.	2,945	2,808	4,337	6,137	9,086
001-311-0000-4124	RETIREMENT	5	-	-	-	-
001-311-0000-4126	HEALTH INSURANCE	5,673	6,200	8,282	14,068	26,467
001-311-0000-4128	DENTAL INSURANCE	529	562	979	1,586	2,661
001-311-0000-4130	WORKER'S COMPENSATION INS.	5,356	5,219	7,202	9,259	14,898
001-311-0000-4136	OPTICAL INSURANCE	147	155	190	340	609
001-311-0000-4138	LIFE INSURANCE	-	-	-	50	204
Personnel Costs		53,067	53,099	78,006	111,705	215,760
001-311-0000-4210	UTILITIES-LOT 6N LIGHTING	234	-	102	-	-
001-311-0000-4300	DEPARTMENT SUPPLIES	456	523	230	23,000	15,530
001-311-0000-4310	EQUIPMENT AND SUPPLIES	525	453	405	545	545
001-311-0000-4360	PERSONNEL TRAINING	12	-	-	100	100
001-311-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	50	-	-	-	-
001-311-0000-4430	ACTIVITIES AND PROGRAMS	-	-	-	3,000	-
001-311-0301-4300	PW MAINT. & REPAIR SUPPLIES	-	-	-	-	-
Operations & Maintenance Costs		1,276	976	738	26,645	16,175
001-311-0000-4706	LIABILITY CHARGE	-	-	-	-	13,015
001-311-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	25,321
001-311-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-
001-311-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	18,927
Internal Service Charges		-	-	-	-	57,263
001-311-0000-4500	CAPITAL EQUIPMENT	-	-	-	95,000	-
Capital Costs		-	-	-	95,000	-
001-311-0000-4600	CAPITAL PROJECTS	-	-	-	21,000	-
Capital Projects		-	-	-	21,000	-
Division Total		54,343	54,075	78,743	254,350	289,198

STREETS, TREES, & PARKWAYS**Division No. 346****Division Overview**

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

Dept: Public Works
Div: Street, Trees & Parkways

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-346-0000-4101	SALARIES-PERMANENT EMPLOYEES	13,343	13,463	38,069	63,388	57,564
001-346-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	-
001-346-0000-4105	OVERTIME	4,585	6,069	4,542	3,000	4,500
001-346-0000-4120	O.A.S.D.I.	1,376	1,495	3,177	5,073	4,130
001-346-0000-4124	RETIREMENT	1	-	-	-	-
001-346-0000-4126	HEALTH INSURANCE	2,016	1,974	6,578	12,129	4,593
001-346-0000-4128	DENTAL INSURANCE	189	194	587	1,244	849
001-346-0000-4130	WORKER'S COMPENSATION INS.	2,494	2,770	5,065	8,245	3,249
001-346-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	66	-	242
001-346-0000-4136	OPTICAL INSURANCE	57	56	158	284	169
001-346-0000-4138	LIFE INSURANCE	-	-	-	928	67
001-346-7510-4105	OVERTIME - NORTH MACLAY STREETSCAPE	55	-	-	-	-
001-346-7510-4120	O.A.S.D.I.	4	-	-	-	-
001-346-7510-4130	WORKER'S COMPENSATION INS.	8	-	-	-	-
Personnel Costs		24,127	26,021	58,242	94,291	75,363
001-346-0000-4250	RENTS AND LEASES	-	176	150	250	250
001-346-0000-4260	CONTRACTUAL SERVICES	53,685	52,697	47,458	95,692	-
001-346-0000-4270	PROFESSIONAL SERVICES	-	-	-	1,500	-
001-346-0000-4300	DEPARTMENT SUPPLIES	431	425	184	250	250
001-346-0000-4310	EQUIPMENT AND SUPPLIES	284	308	367	1,000	500
001-346-0000-4320	DEPARTMENT EQUIPMENT MAINT	901	665	607	500	-
001-346-0000-4340	SMALL TOOLS	356	430	231	500	-
001-346-0000-4360	PERSONNEL TRAINING	-	-	55	-	500
001-346-0000-4430	ACTIVITIES AND PROGRAMS	8,384	7,313	4,700	1,500	4,000
001-346-0301-4300	PW MAINT. & REPAIR SUPPLIES	1,466	438	767	800	1,500
001-346-7510-4300	NORTH MACLAY STREETSCAPE	719	-	7	-	-
Operations & Maintenance Costs		66,226	62,452	54,527	101,992	7,000
001-346-0000-4706	LIABILITY CHARGE	-	-	-	-	4,546
001-346-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	6,377
001-346-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-
001-346-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	6,611
Internal Service Charges		-	-	-	-	17,534

Dept: Public Works

Div: Street, Trees & Parkways

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-346-0000-4500	***CAPITAL EXPENSES***	1,242	1,447	1,098	1,500	-
Capital Costs		1,242	1,447	1,098	1,500	-
Division Total		91,595	89,920	113,868	197,783	99,897

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TRAFFIC SIGNALS / LIGHTING**Division No. 370****Division Overview**

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

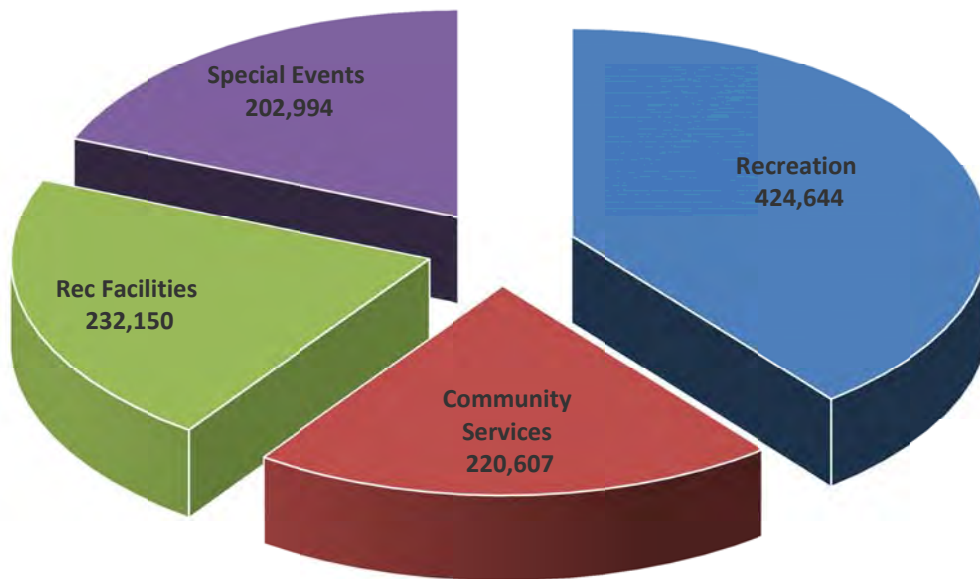
NOTE: For Fiscal Year 2015-2016, Traffic Safety - Division 370 and Traffic Signals - Division 371 have been consolidated and included as Traffic Signals/Lighting – Division 370.

Dept: Public Works

Div: Traffic Safety

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-370-0000-4101	SALARIES-PERMANENT EMPLOYEES	15,138	9,859	15,875	25,187	46,612
001-370-0000-4105	OVERTIME	197	12	429	-	-
001-370-0000-4120	O.A.S.D.I.	1,173	755	1,046	1,927	3,566
001-370-0000-4126	HEALTH INSURANCE	1,521	3,463	1,975	3,407	9,733
001-370-0000-4128	DENTAL INSURANCE	196	593	207	495	1,191
001-370-0000-4130	WORKER'S COMPENSATION INS.	2,165	1,403	1,512	2,943	6,628
001-370-0000-4136	OPTICAL INSURANCE	34	95	31	85	204
001-370-0000-4138	LIFE INSURANCE	108	108	108	32	72
Personnel Costs		20,532	16,288	21,182	34,076	68,006
001-370-0000-4260	CONTRACTUAL SERVICES	-	-	890	7,000	-
001-370-0000-4300	DEPARTMENT SUPPLIES	39	197	147	1,000	898
001-370-0000-4310	EQUIPMENT AND SUPPLIES	-	181	352	308	-
001-370-0000-4320	DEPARTMENT EQUIPMENT MAINT	135	-	-	9,662	-
001-370-0000-4340	SMALL TOOLS	166	408	38	200	200
001-370-0000-4360	PERSONNEL TRAINING	47	70	-	100	400
001-370-0000-4430	ACTIVITIES AND PROGRAMS	-	-	5,101	10,635	5,000
001-370-0301-4300	PW MAINT. & REPAIR SUPPLIES	-	-	37,519	7,376	9,000
Operations & Maintenance Costs		387	856	44,048	36,281	15,498
001-370-0000-4706	LIABILITY CHARGE	-	-	-	-	4,102
001-370-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	37,594
001-370-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	6,000
001-370-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	5,966
Internal Service Charges		-	-	-	-	53,662
001-370-0000-4600	CAPITAL PROJECTS	-	-	14,737	-	-
Capital Projects		-	-	14,737	-	-
Division Total		20,919	17,144	79,967	70,357	137,166

Recreation & Community Services Department

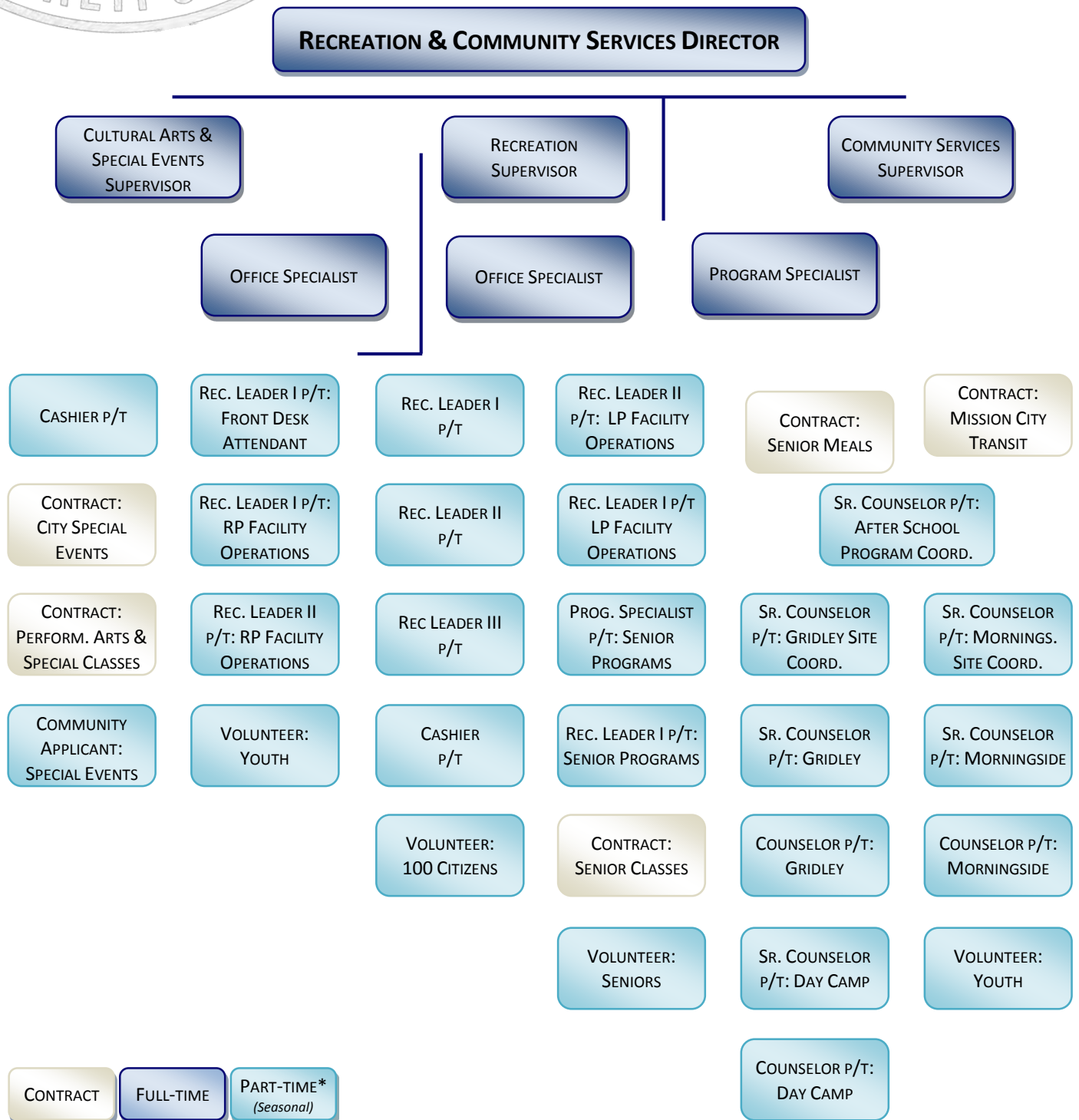




ORGANIZATIONAL CHART

RECREATION & COMMUNITY SERVICES DEPARTMENT

FISCAL YEAR 2015-2016



Mission Statement

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

Department Overview

The Recreation and Community Services Department is comprised of four (4) divisions, including Administration, Community Services, Recreation, and Special Events. Together, the Divisions provide programming and resources to the community that include youth/adult sports, day camps, after school programming, cultural arts, wellness/fitness, senior services, teen programming, volunteers opportunities, and special events. Each year, it is estimated that more than 250,000 visits for the organized programming provided by the department and an additional 200,000 for non-organized activities at park facilities. This accounts for approximately 450,000 visits per year.

Accomplishments for FY 2014-2015

1. Transferred daily operations responsibilities of the San Fernando Regional Pool Facility over to the Los Angeles County Department of Parks and Recreation.
2. Increased Healthy eating and active living awareness by Implementing Healthy San Fernando Campaign and 100 Citizens, and RCS employee wellness program.
3. Made improvements to Facility Rental Program by investing in capital improvements and programming restructuring.
4. Reopening of the Lopez Adobe House.

Objectives for FY 2015-2016

1. Produce a Park Master Plan to help guide the future direction of the Department. (Council Priority #6)
2. Streamline Recreation Division by enhancing sport programming for youth and adults. (Council Priority #6)
3. Continue to expand partnerships to allow for collaborative opportunities to enhance department programs, including sports, museum, and wellness. (Council Priority #6)
4. Explore opportunities for community and cultural programs. (Council Priority #9)
5. Provide employee training opportunities to better improve department operations.



RECREATION & COMMUNITY SERVICES DEPARTMENT

Personnel

	ACTUAL	ACTUAL	ACTUAL	ADOPTED
RECREATION AND COMMUNITY SERVICES	2012-2013	2013-2014	2014-2015	2015-2016
RCS Director	0.00	0.00	0.00	1.00
RCS Manager	1.00	1.00	1.00	0.00
Office Specialist	2.00	2.00	2.00	2.00
Community Services Supervisor	1.00	1.00	1.00	1.00
Cultural Arts Supervisor	1.00	1.00	1.00	1.00
Recreation Supervisor	0.00	0.00	0.00	1.00
Aquatic Supervisor	1.00	1.00	1.00	0.00
Recreation Coordinator	1.00	0.00	0.00	0.00
Program Specialist	1.10	2.00	2.00	2.00
Senior Day Camp/After School Counselor (P/T)	2.53	2.53	2.53	2.53
Day Camp/After School Counselor (P/T)	7.00	7.00	7.00	7.00
Recreation Leader I (P/T)	5.38	5.38	4.10	4.10
Recreation Leader II (P/T)	1.00	1.00	1.00	1.00
Recreation Leader III (P/T)	0.00	0.00	1.28	1.28
Cashier (P/T)	0.00	0.00	0.30	0.30
Pool Attendant (P/T)	0.00	0.50	2.00	0.00
Lifeguard (P/T)	0.00	4.00	4.50	0.00
Senior Lifeguards (P/T)	0.00	1.20	1.00	0.00
TOTAL RECREATION & COMMUNITY SERVICES DEPT	24.01	29.61	31.71	24.21

Appropriations

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
RECREATION & COMM SERVICES	Actual	Actual	Actual	Adjusted	Adopted
01-420 Recreation	373,515	382,944	355,423	405,244	424,644
01-422 Community Services	168,331	169,229	146,385	185,794	220,607
01-423 Rec Facilities	158,870	133,310	75,012	153,512	232,150
01-424 Special Events	107,733	106,251	146,228	179,423	202,994
01-430 Aquatics	588,183	648,590	588,587	304,751	-
Total Recreation & Comm Services	1,396,632	1,440,324	1,311,635	1,228,724	1,080,395



RECREATION & COMMUNITY SERVICES DEPARTMENT

Source of Funds

RECREATION & COMM SVCS FUNDING SOURCES	2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
GENERAL REVENUE	1,139,749	1,102,113	890,725	1,043,467	980,395
SWIMMING POOL AREA RENTAL FEES	-	10,483	13,473	7,500	-
UPSTAIRS BANQUET RENTAL AT REC PARK	-	8,721	23,238	10,000	-
SWIM TEAM FEES	-	161,115	169,802	59,652	-
CLASSES/AEROBICS	-	19,232	6,414	4,000	-
PARK & RECREATION PROGRAM	-	(153)	-	-	-
SNACK BAR	-	-	1,400	200	-
SWIM LESSONS	-	29,202	71,682	22,285	-
FACILITY RENTAL	45,122	47,135	120,092	66,620	100,000
DAY CAMP	45	-	-	-	-
SWIMMING POOL	211,716	62,477	14,810	15,000	-
TOTAL FUNDING SOURCES	1,396,632	1,440,324	1,311,635	1,228,724	1,080,395

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R&CS - ADMINISTRATION

Division No. 420

Division Overview

The Recreation and Community Services Administration Division is responsible for management of the day-to-day operations of the Department.

Dept: Recreation & Community Services

Div: Recreation Administration

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-420-0000-4101	SALARIES-PERMANENT EMPLOYEES	190,475	189,960	178,594	219,853	216,911
001-420-0000-4103	WAGES-TEMPORARY & PART-TIME	1,123	1,104	-	-	-
001-420-0000-4105	OVERTIME	83	-	-	-	-
001-420-0000-4111	COMMISSIONER'S REIMBURSEMENT	750	1,550	1,850	3,000	3,000
001-420-0000-4120	O.A.S.D.I.	14,775	14,617	13,662	15,136	16,594
001-420-0000-4124	RETIREMENT	13	-	-	-	-
001-420-0000-4126	HEALTH INSURANCE	24,663	24,519	24,650	23,053	26,952
001-420-0000-4128	DENTAL INSURANCE	3,108	3,023	3,940	4,013	4,013
001-420-0000-4130	WORKER'S COMPENSATION INS.	12,614	12,286	5,664	3,126	3,427
001-420-0000-4134	LONG TERM DISABILITY INSURANCE	643	706	706	742	948
001-420-0000-4136	OPTICAL INSURANCE	774	869	902	902	947
001-420-0000-4138	LIFE INSURANCE	729	542	531	319	301
Personnel Costs		249,750	249,176	230,499	270,144	273,093
001-420-0000-4210	UTILITIES	66,518	84,954	73,840	82,000	-
001-420-0000-4220	TELEPHONE	17,197	19,254	20,626	19,000	19,000
001-420-0000-4260	CONTRACTUAL SERVICES	30,110	23,037	25,828	25,500	75,000
001-420-0000-4300	DEPARTMENT SUPPLIES	8,936	5,648	3,442	6,000	6,000
001-420-0000-4360	PERSONNEL TRAINING	765	380	1,028	2,000	2,000
001-420-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	240	495	159	600	1,000
001-420-0000-4450	EDUCATION COMMISSION	-	-	-	-	3,000
Operations & Maintenance Costs		123,766	133,768	124,923	135,100	106,000
001-420-0000-4706	LIABILITY CHARGE	-	-	-	-	16,294
001-420-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	2,562
001-420-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	3,000
001-420-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	23,695
Internal Service Charges		-	-	-	-	45,551
Division Total		373,515	382,944	355,423	405,244	424,644

COMMUNITY SERVICES**Division No. 422****Division Overview**

The Community Services Division oversees the department's human services activities and programs and provides key administrative functions, supervision and analysis for this section. The Division is responsible for identifying potential grant fund sources and maintaining existing grant agreements and contracts for the Elderly Nutrition Congregate and Home-delivered Meal Program and the After School Program at two public elementary school sites. Staff ensures that these programs meet state and federal guidelines and are in compliance with all grant regulations. The Division also provides for the administration and supervision of youth programs that include the summer and winter day camp, the youth volunteer program and the Counselor- In-Training (CIT) program that offer youth ages 14 to 19 with vocational and skills training opportunities and mentorship. In addition, the Division is responsible for facility operations and staffing at Las Palmas Park, the Mission City Transit operations, and senior programming that include volunteer and vocational training programs, clubs, excursions, information workshops, classes and the annual senior exposition.

Dept: Recreation & Community Services

Div: Community Services

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-422-0000-4101	SALARIES-PERMANENT EMPLOYEES	70,760	73,285	57,805	110,342	110,342
001-422-0000-4103	WAGES-TEMPORARY & PART-TIME	17,437	6,146	8,018	22,000	31,260
001-422-0000-4120	O.A.S.D.I.	6,799	6,077	5,315	10,080	8,441
001-422-0000-4124	RETIREMENT	21	-	-	-	-
001-422-0000-4126	HEALTH INSURANCE	16,135	10,164	10,964	11,378	10,945
001-422-0000-4128	DENTAL INSURANCE	1,104	938	851	942	938
001-422-0000-4130	WORKER'S COMPENSATION INS.	4,071	3,696	3,586	9,621	8,022
001-422-0000-4136	OPTICAL INSURANCE	403	242	242	242	254
001-422-0000-4138	LIFE INSURANCE	318	378	223	189	179
001-422-3750-4101	SALARIES-PERMANENT EMPLOYEES	26,533	23,872	23,014	-	-
001-422-3750-4120	O.A.S.D.I.	2,030	1,827	1,787	-	-
001-422-3750-4124	RETIREMENT	936	-	-	-	-
001-422-3750-4130	WORKER'S COMPENSATION INS.	1,216	959	950	-	-
001-422-3752-4101	SALARIES-PERMANENT EMPLOYEES	13,987	13,955	11,480	-	-
001-422-3752-4120	O.A.S.D.I.	1,070	1,068	906	-	-
001-422-3752-4124	RETIREMENT	558	-	-	-	-
001-422-3752-4130	WORKER'S COMPENSATION INS.	681	573	496	-	-
001-422-3753-4101	TITLE III-B TELEPHONE REASSURANCE PRG	640	119	-	-	-
001-422-3753-4120	TITLE III-B TELEPHONE REASSURANCE PRG	-	16	-	-	-
001-422-3753-4124	RETIREMENT	91	-	-	-	-
001-422-3753-4130	TITLE III-B TELEPHONE REASSURANCE PRG	43	3	-	-	-
Personnel Costs		164,834	143,320	125,637	164,794	170,381
001-422-0000-4260	CONTRACTUAL SERVICES	-	-	-	16,000	-
001-422-0000-4300	DEPARTMENT SUPPLIES	3,452	2,797	1,998	4,000	4,000
001-422-0000-4360	PERSONNEL TRAINING	45	-	22	-	-
001-422-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	1,000	1,000
001-422-3750-4270	PROFESSIONAL SERVICES	-	14,451	15,315	-	15,000
001-422-3752-4270	PROFESSIONAL SERVICES	-	8,663	3,413	-	5,000
Operations & Maintenance Costs		3,496	25,910	20,748	21,000	25,000
001-422-0000-4706	LIABILITY CHARGE	-	-	-	-	10,278
001-422-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-
001-422-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-
001-422-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	14,948
Internal Service Charges		-	-	-	-	25,226
Division Total		168,331	169,229	146,385	185,794	220,607



RECREATION (FACILITY OPERATIONS & PLAYGROUNDS)

Division No. 423

Division Overview

The Recreation Division is responsible for the operations of the City's Parks and Recreation Centers. The scope of responsibility under this division include youth and adult sports leagues, National Award Winning 100 Citizens Program, Adult fitness classes, youth and teen activity programming, and general facility operations and supplies.

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

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-423-0000-4101	SALARIES-PERMANENT EMPLOYEES	44,940	19,810	253	50,000	73,188
001-423-0000-4103	WAGES-TEMPORARY & PART-TIME	84,591	89,719	61,146	85,000	95,891
001-423-0000-4105	OVERTIME	2	-	1	-	-
001-423-0000-4120	O.A.S.D.I.	9,964	8,379	4,697	6,333	5,599
001-423-0000-4126	HEALTH INSURANCE	6,639	4,355	-	-	16,158
001-423-0000-4128	DENTAL INSURANCE	147	163	-	-	352
001-423-0000-4130	WORKER'S COMPENSATION INS.	9,673	7,804	4,504	6,179	5,321
001-423-0000-4136	OPTICAL INSURANCE	146	278	(68)	-	374
001-423-0000-4138	LIFE INSURANCE	681	916	945	-	102
Personnel Costs		156,783	131,425	71,479	147,512	196,985
001-423-0000-4260	CONTRACTUAL SERVICES	-	65	3,000	3,000	3,000
001-423-0000-4300	DEPARTMENT SUPPLIES	2,086	1,820	533	3,000	3,000
Operations & Maintenance Costs		2,086	1,885	3,533	6,000	6,000
001-423-0000-4706	LIABILITY CHARGE	-	-	-	-	11,883
001-423-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-
001-423-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-
001-423-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	17,282
Internal Service Charges		-	-	-	-	29,165
Division Total		158,870	133,310	75,012	153,512	232,150



CULTURAL ARTS & SPECIAL EVENTS

Division No. 424

Division Overview

The Cultural Arts and Special Events Division is responsible for conducting city-wide sponsored/non-sponsored special and cultural events for the department. Included on this list of events is Relay for Life, Summer Concerts, Halloween, Dia De Los Muertos, Holiday Tree Lighting, Egg-extravaganza, and Health Campaign. The division oversees the nationally recognized Mariachi Master Apprentice Program, cultural arts class programming, Community Special Events Applications, and Lopez Adobe Museum. Staff continues to strengthen and foster innovative partnerships between the arts and community agencies and is successful in securing grants to help offset the cost of the Division and City wide events. In addition, the Division is overseeing the Facility Rental Program. This includes public/private party rentals of park facilities such as multipurpose rooms, gyms, fields, and picnic pavilions.

Dept: Recreation & Community Services

Div: Cultural Arts & Special Events

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-424-0000-4101	SALARIES-PERMANENT EMPLOYEES	73,722	74,318	70,640	73,983	73,983
001-424-0000-4103	WAGES-TEMPORARY & PART-TIME	501	-	36,208	50,000	60,896
001-424-0000-4105	OVERTIME	885	-	-	-	-
001-424-0000-4120	O.A.S.D.I.	5,746	5,685	8,174	9,385	5,660
001-424-0000-4124	RETIREMENT	1,731	-	-	-	-
001-424-0000-4126	HEALTH INSURANCE	10,162	11,162	9,471	7,495	7,765
001-424-0000-4128	DENTAL INSURANCE	674	674	674	674	674
001-424-0000-4130	WORKER'S COMPENSATION INS.	1,204	1,164	3,707	9,014	5,379
001-424-0000-4136	OPTICAL INSURANCE	135	138	138	138	145
001-424-0000-4138	LIFE INSURANCE	-	54	153	108	102
001-424-1367-4103	TREE LIGHTING	-	-	207	-	-
001-424-1367-4105	TREE LIGHTING	-	-	151	-	-
001-424-1367-4120	TREE LIGHTING	-	-	27	-	-
001-424-1367-4130	TREE LIGHTING	-	-	37	-	-
Personnel Costs		94,760	93,195	129,588	150,797	154,604
001-424-0000-4260	CONTRACTUAL SERVICES	630	376	1,544	8,000	8,000
001-424-0000-4300	DEPARTMENT SUPPLIES	723	2,537	2,470	4,000	4,000
001-424-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	1,500	1,500
001-424-0000-4430	ACTIVITIES AND PROGRAMS	11,620	10,144	11,008	12,000	12,000
001-424-1367-4260	CONTRACTUAL SERVICES	-	-	-	2,950	-
001-424-1367-4300	TREE LIGHTING	-	-	1,619	176	-
Operations & Maintenance Costs		12,972	13,056	16,641	28,626	25,500
001-424-0000-4706	LIABILITY CHARGE	-	-	-	-	9,327
001-424-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-
001-424-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-
001-424-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	13,563
Internal Service Charges		-	-	-	-	22,890
Division Total		107,733	106,251	146,228	179,423	202,994



AQUATICS

Division No. 430

Division Overview

Regional Pool operations were leased to the County of Los Angeles in October 2014.

Dept: Recreation & Community Services
Div: Aquatics

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
001-430-0000-4101	SALARIES-PERMANENT EMPLOYEES	47,248	69,997	67,819	40,000	-
001-430-0000-4103	WAGES-PERMANENT EMPLOYEES	25,600	27,039	191,491	122,000	-
001-430-0000-4105	OVERTIME	889	-	108	1,000	-
001-430-0000-4120	O.A.S.D.I.	5,682	7,423	19,853	13,000	-
001-430-0000-4124	AQUATICS-RETIREMENT	(1,614)	-	-	-	-
001-430-0000-4126	HEALTH INSURANCE	9,076	13,925	14,403	7,500	-
001-430-0000-4128	DENTAL INSURANCE	206	352	352	187	-
001-430-0000-4130	WORKER'S COMPENSATION INS.	5,296	7,008	18,768	34,472	-
001-430-0000-4136	OPTICAL INSURANCE	175	357	357	187	-
001-430-0000-4138	LIFE INSURANCE	-	81	108	55	-
001-430-4103-4105	OVERTIME	-	-	84	-	-
001-430-4103-4120	O.A.S.D.I.	-	-	6	-	-
001-430-4103-4130	WORKER'S COMPENSATION INS.	-	-	6	-	-
Personnel Costs		92,556	126,182	313,357	218,401	-
001-430-0000-4210	UTILITIES	136,221	124,272	157,271	30,500	-
001-430-0000-4220	TELEPHONE	2,105	2,526	1,763	800	-
001-430-0000-4260	CONTRACTUAL SERVICES	293,965	330,596	61,710	20,000	-
001-430-0000-4300	DEPARTMENT SUPPLIES	60,108	59,859	42,284	32,750	-
001-430-0000-4330	BLDG MAINT & REPAIRS	2,139	5,155	6,194	2,300	-
Operations & Maintenance Costs		494,538	522,408	269,223	86,350	-
001-430-0000-4500	****CAPITAL EXPENSES****	1,089	-	6,007	-	-
Capital Costs		1,089	-	6,007	-	-
Division Total		588,183	648,590	588,587	304,751	-

**SECTION V.
INTERNAL SERVICE AND
ENTERPRISE FUNDS**

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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
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	<u>INTERNAL SERVICE FUNDS</u>
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006	Self-Insurance Fund
041	Equipment Maintenance and Replacement Fund
043	Facility Maintenance Fund

	<u>ENTERPRISE FUNDS</u>
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070	Water Fund
072	Sanitary Sewer Fund
073	Refuse Fund (Inactive)

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SELF-INSURANCE FUND**FUND NO. 006****FUND OVERVIEW**

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

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

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

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

MAJOR PROJECTS/PROGRAMS

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

Fund: Self-Insurance Fund
Resp. Dept: Admin/Finance

REVENUES		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3901-0000	MISCELLANEOUS REVENUE	134,013	32,923	86,057	25,000	25,000
3925-0000	WORKER'S COMP PREMIUM TRANSFER	925,581	867,223	1,021,668	1,171,996	970,000
39xx-0000	LIABILITY CHARGE	-	-	-	-	715,000
3970-0000	TRANSFER FROM GENERAL FUND	100,000	100,000	100,000	400,000	-
3995-0000	TRANSFER FROM THE WATER FUND	-	-	-	59,054	60,000
Total Revenue		1,159,593	1,000,147	1,207,726	1,656,050	1,770,000

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
006-110-5635-4270	PROFESSIONAL SERVICES	-	-	5,000	-	-
006-110-5636-4270	LAUSD VS CITY OF SAN FERNANDO	-	-	2,589	-	-
006-190-0000-4240	INSURANCE AND SURETY	283,360	284,863	273,088	300,000	405,500
006-190-0000-4480	COST ALLOCATION	16,852	16,852	16,852	16,852	16,852
006-190-0000-4800	LIABILITY INSURANCE CLAIMS	98,268	201,686	40,837	500,000	500,000
006-190-0000-4810	WORKER'S COMP CLAIMS	669,475	462,947	488,366	500,000	500,000
006-190-0000-4830	LIABILITY INS REQUIREMENTS	289,755	303,479	356,681	420,000	325,000
006-190-0507-4800	LIABILITY INSURANCE CLAIMS	-	-	10,477	-	-
006-190-0511-4800	LIABILITY INSURANCE CLAIMS	-	-	11,646	-	-
006-190-1065-4800	LIABILITY INSURANCE CLAIMS	-	-	10,018	-	-
006-190-3375-4800	LIABILITY INSURANCE CLAIMS	-	-	122	-	-
<i>Operations & Maintenance Costs</i>		<i>1,357,711</i>	<i>1,269,827</i>	<i>1,215,676</i>	<i>1,736,852</i>	<i>1,747,352</i>
Total Appropriations		1,357,711	1,269,827	1,215,676	1,736,852	1,747,352
ANNUAL SURPLUS/DEFICIT		(198,117)	(269,680)	(7,951)	(80,802)	22,648

**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 Division 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 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: 34 police vehicles, 36 mid-duty trucks, 4 light-duty trucks, 9 heavy-duty pieces of equipment, 11 compressed natural gas (CNG) fueled vehicles, 6 electric vehicles, 25 small pieces of equipment, 4 portable emergency generators, and 2 fixed site emergency generators.

Equipment Maintenance staff also oversee operation of a publicly accessible CNG fueling station.

MAJOR PROJECTS/PROGRAMS

- Converted to an Internal Service Fund in FY 2015-2016.
- Replace two detective vehicles.
- Build reserve for future vehicle replacements.

Dept: Public Works

Div: Equipment/Vehicle Maintenance

REVENUES		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3735-3661	CNG FUELING STATION	-	-	-	-	200,000
3907-0000	REFUND OF EXCISE TAXES	-	-	-	-	25,000
3910-0000	SALE OF PROPERTY & EQUIPMENT	-	-	-	12,000	-
3941-0225	ANNUAL EQUIP REPLACE REIM	-	-	-	22,118	105,166
3970-0000	TRANSFER FROM GENERAL FUND	-	-	-	17,882	70,000
3995-0000	TRANSFER FROM THE WATER FUND	-	-	-	-	-
3901-0000	MISCELLANEOUS REVENUE	-	-	-	-	-
39XX-0000	VEHICLE OPER & MAINT	-	-	-	-	322,000
397XX-0000	FUEL	-	-	-	-	130,000
Total Revenue		-	-	-	52,000	852,166

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
041-320-0000-4101	SALARIES-PERMANENT EMPLOYEES	57,801	55,466	108,063	114,673	171,792
041-320-0000-4105	OVERTIME	532	229	1,115	-	-
041-320-0000-4120	O.A.S.D.I.	4,388	4,262	8,353	8,772	13,142
041-320-0000-4126	HEALTH INSURANCE	11,967	11,826	25,486	25,140	36,458
041-320-0000-4128	DENTAL INSURANCE	1,600	1,689	3,547	3,547	5,127
041-320-0000-4130	WORKER'S COMPENSATION INS.	6,962	7,139	14,779	15,531	22,479
041-320-0000-4134	LONG TERM DISABILITY INSURANCE	9	-	-	-	-
041-320-0000-4136	OPTICAL INSURANCE	276	285	606	606	936
041-320-0000-4138	LIFE INSURANCE	54	216	216	184	255
041-320-3661-4105	OVERTIME	465	1,224	900	-	-
041-320-3661-4120	CNG FUELING STATION	36	94	69	-	-
041-320-3661-4130	CNG FUELING STATION	66	174	128	-	-
<i>Personnel Costs</i>		<i>84,156</i>	<i>82,603</i>	<i>163,262</i>	<i>168,453</i>	<i>250,189</i>
041-320-0000-4220	TELEPHONE	93	56	200	300	300
041-320-0000-4260	CONTRACTUAL SERVICES	8,848	5,788	5,284	4,000	4,000
041-320-0000-4300	DEPARTMENT SUPPLIES	492	204	382	500	3,000
041-320-0000-4310	EQUIPMENT AND SUPPLIES	740	732	722	758	758
041-320-0000-4320	DEPARTMENT EQUIPMENT MAINT	453	599	566	880	880
041-320-0000-4340	SMALL TOOLS	2,473	1,634	1,354	1,800	2,200
041-320-0000-4360	PERSONNEL TRAINING	35	70	-	100	100
041-320-0000-4400	VEHICLE MAINT	65,354	62,552	52,372	48,309	53,958
041-320-0000-4402	FUEL	150,665	143,407	132,533	125,178	128,178
041-320-0000-4450	OTHER EXPENSE	-	-	-	6,450	6,450
041-320-3661-4210	CNG FUELING STATION	10,445	29,356	29,727	35,000	35,000
041-320-3661-4220	CNG FUELING STATION	429	460	506	420	420
041-320-3661-4260	CNG FUELING STATION	6,743	3,474	-	5,000	5,000
041-320-3661-4300	CNG FUELING STATION	524	91	-	-	-
041-320-3661-4400	CNG FUELING STATION	14,805	27,490	19,692	22,000	22,000
041-320-3661-4402	FUEL	48,412	89,427	98,508	90,000	90,000
041-320-3661-4430	ACTIVITIES AND PROGRAMS	-	471	43	-	-
041-320-3661-4435	CNG FUELING STATION	4,395	9,229	11,416	6,000	6,000
041-320-3661-4450	OTHER EXPENSE	15,677	-	-	63,155	60,282
<i>Operations & Maintenance Costs</i>		<i>330,585</i>	<i>375,040</i>	<i>353,303</i>	<i>409,850</i>	<i>418,526</i>

Dept: Public Works

Div: Equipment/Vehicle Maintenance

APPROPRIATIONS (cont.)		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
041-320-0000-4906	LIABILITY CHARGE	-	-	-	-	15,092
041-320-0320-4941	EQUIP MAINT CHARGE	-	-	-	-	5,456
041-320-0000-4941	EQUIP REPLACEMENT CHARGE	-	-	-	-	-
041-320-0000-4943	FACILITY MAINTENANCE CHARGE	-	-	-	-	21,947
<i>Internal Service Charges</i>		-	-	-	-	42,495
041-225-0000-4500	****CAPITAL EXPENSES****	-	-	135,752	50,000	70,000
041-320-3661-4500	****CAPITAL EXPENSES****	-	-	-	10,000	-
041-320-3661-4600	CAPITAL PROJECTS	7,957	2,182	5,102	-	-
<i>Capital Projects</i>		7,957	2,182	140,853	60,000	70,000
Total Appropriations		422,699	459,825	657,419	638,303	781,210
ANNUAL SURPLUS/DEFICIT		(422,699)	(459,825)	(657,419)	(586,303)	70,956

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

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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 Divisions 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

- Transfer to General Fund for street maintenance activities.
- Develop a capital improvement plan for City facilities.

Dept: Public Works
Div: Facilities Management

REVENUE	2012	2013	2014	2015	2016
Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
3901-0000 MISCELLANEOUS REVENUE	-	-	-	-	-
39XX-0000 FACILITY MAINTENANCE CHARGE	-	-	-	-	1,005,367
Total Revenue	-	-	-	-	1,005,367

APPROPRIATIONS	2012	2013	2014	2015	2016
Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
043-390-0000-4101 SALARIES-PERMANENT EMPLOYEES	424,972	436,200	383,143	392,382	266,272
043-390-0000-4103 WAGES-TEMPORARY & PART-TIME	-	-	-	-	-
043-390-0000-4105 OVERTIME	-	-	-	-	5,000
043-390-0000-4120 O.A.S.D.I.	-	-	-	-	20,370
043-390-0000-4126 HEALTH INSURANCE	-	-	-	-	60,956
043-390-0000-4128 DENTAL INSURANCE	-	-	-	-	7,995
043-390-0000-4130 WORKER'S COMPENSATION INS.	-	-	-	-	35,914
043-390-0000-4136 OPTICAL INSURANCE	-	-	-	-	1,467
043-390-0000-4138 LIFE INSURANCE	-	-	-	-	434
<i>Personnel Costs</i>	<i>424,972</i>	<i>436,200</i>	<i>383,143</i>	<i>392,382</i>	<i>398,408</i>

043-390-0000-4210 UTILITIES	-	-	-	-	204,200
043-390-0000-4220 TELEPHONE	-	-	-	-	600
043-390-0000-4250 RENTS AND LEASES	-	-	-	-	1,500
043-390-0000-4260 CONTRACTUAL SERVICES	287,335	314,882	278,110	311,044	205,352
043-390-0000-4290 OFFICE EQUIPMENT MAINTENANCE	-	-	-	-	720
043-390-0000-4300 DEPARTMENT SUPPLIES	-	-	-	-	64,150
043-390-0000-4310 EQUIPMENT AND SUPPLIES	-	-	-	-	5,110
043-390-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-
043-390-0000-4330 BLDG MAINT & REPAIRS	-	-	-	-	38,050
043-390-0000-4340 SMALL TOOLS	-	-	-	-	1,250
043-390-0000-4360 PERSONNEL TRAINING	-	-	-	-	5,056
043-390-0000-4430 ACTIVITIES AND PROGRAMS	-	-	-	-	-
043-390-0000-4450 ACTIVITIES AND PROGRAMS	-	-	-	-	3,200
<i>Operations & Maintenance Costs</i>	<i>287,335</i>	<i>314,882</i>	<i>278,110</i>	<i>311,044</i>	<i>529,188</i>

043-390-0000-4906 LIABILITY CHARGE	-	-	-	-	24,032
043-390-0320-4941 EQUIP MAINT CHARGE	-	-	-	-	46,465
043-390-0000-4941 EQUIP REPLACEMENT CHARGE	-	-	-	-	6,750
043-390-0000-4943 FACILITY MAINTENANCE CHARGE	-	-	-	-	-
<i>Internal Service Charges</i>	-	-	-	-	<i>77,247</i>

043-390-0000-4500 *****CAPITAL EXPENSES*****	2,365	1,220	19,284	1,300	-
<i>Capital Costs</i>	<i>2,365</i>	<i>1,220</i>	<i>19,284</i>	<i>1,300</i>	-

Total Appropriations	714,672	752,302	680,537	704,726	1,004,843
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ANNUAL SURPLUS/DEFICIT	(714,672)	(752,302)	(680,537)	(704,726)	524
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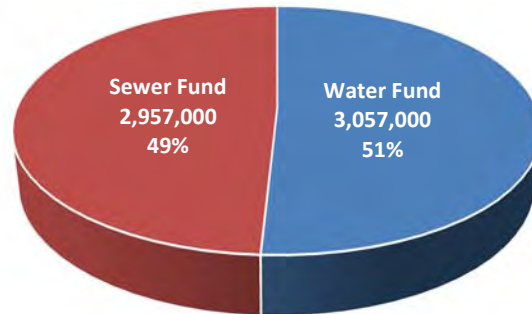
NOTE: This Division was converted to an Internal Service Fund for FY 2015-2016

Revenue Analysis – Enterprise Funds’ Major Revenue

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) Refuse Fund (no longer active).

The adopted revenue for all Enterprise Funds in FY 2015-2016 is \$6,014,000, which represents a decline of approximately 12%. The decline in revenue is a result of the state’s mandate to cut water usage by 25% due to extreme drought conditions. The decline in revenues will be offset slightly by a planned increase in water and sewer rates in July 2015; however, the rate increase will not completely offset the expected reduction in revenue resulting from water conservation efforts.

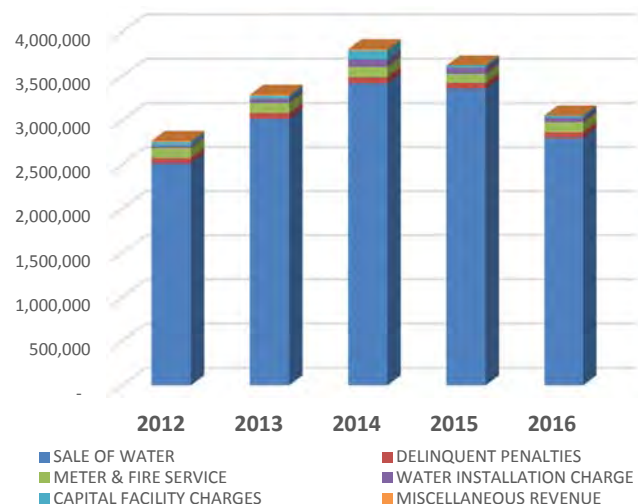
Enterprise Fund Revenues



Water Fund

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

Water Revenues



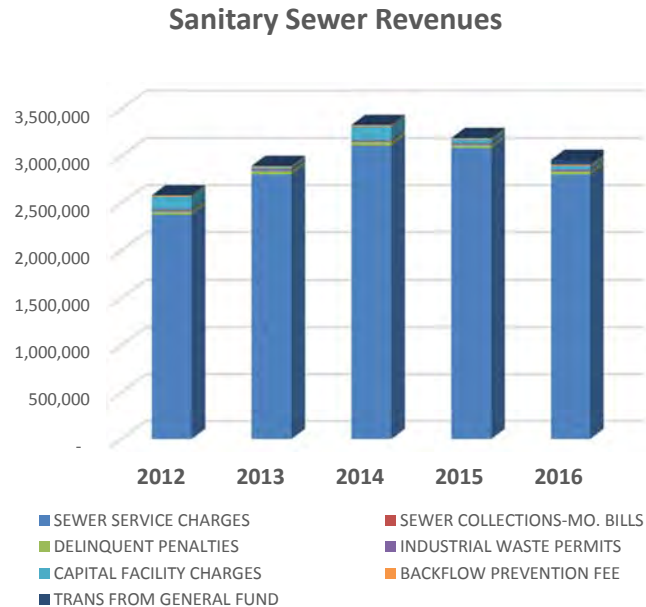
The operation is primarily funded by selling water to residential and commercial customers in the City of San Fernando. In FY 2011-2012, the City adopted a five year fee schedule to increase fees by approximately 45% and align revenues with operating costs. Total revenues in FY 2015-2016 are projected to be \$3,057,000, which is a decrease of approximately 16% from FY 2014-2015. Although revenues had been trending up prior to FY 2013-2014, California has been in a serious drought for the last four years and mandatory water conservation targets are now in

effect. The projected decline in revenue is a result of an expected decrease in water usage by residential and commercial users who are complying with tighter water restrictions.

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 on residential and commercial property owners' annual property tax bill. In FY 2011-2012, the City adopted a fee schedule to increase fees over time and better align revenues with operating costs.



Total revenues in FY 2015-2016 are projected to be \$2,957,000, which is a decrease of approximately 7% from FY 2014-2015. Most sewer fees are calculated based on water usage; consequently, sewer fee revenues are expected to decrease as water usage and conservation increases.

Refuse Fund

The Refuse Fund accounts for operation and maintenance of citywide solid waste collection and recycling services. During FY 2013-2014, the City approved a new contract for refuse and recycling services with Republic Consolidated. As part of this contract, the City no longer provides refuse service and billing.

Republic Consolidated provides direct services to the residents and businesses and the City receives a franchise fee. As a result, the Refuse enterprise fund was discontinued as of the transition date of February 15, 2014. No further transactions will be budgeted in this fund.

CITY OF SAN FERNANDO
ENTERPRISE FUNDS
SUMMARY OF REVENUES AND APPROPRIATIONS
FISCAL YEAR 2015-2016

Dept: Public Works/Water Fund

Fund: Water

REVENUE		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3500-0000	INTEREST INCOME	1,176	1,353	1,283	-	-
3810-0000	SALE OF WATER	2,510,631	3,017,900	3,418,324	3,359,526	2,800,000
3820-0000	DELINQUENT PENALTIES	63,887	66,788	72,038	65,000	65,000
3830-0000	METER & FIRE SERVICE	115,888	115,418	116,946	102,000	115,000
3835-0000	WATER INSTALLATION CHARGE	22,899	42,623	82,159	68,000	50,000
3840-0000	CAPITAL FACILITY CHARGES	41,567	33,338	102,067	27,000	27,000
3901-0000	MISCELLANEOUS REVENUE	14,540	15,205	15,263	-	-
3910-0000	SALE OF PROPERTY & EQUIPMENT	-	-	-	-	-
3978-0000	TRANS FROM RETIREMENT TAX FUND	-	-	29,039	-	-
Total Revenue		2,770,589	3,292,625	3,837,119	3,621,526	3,057,000

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
070-381	Water Administration	822,596	864,127	1,078,748	1,008,981	2,222,929
070-382	Utility Billing	371,668	326,902	281,907	353,081	186,614
070-383	Water Distribution	462,636	510,281	410,656	554,122	78,606
070-384	Water Production	973,430	934,113	879,702	1,073,007	671,659
070-385	Water Capital Projects	592,776	592,401	620,240	3,381,582	1,810,822
Total Appropriations		3,223,107	3,227,824	3,271,254	6,370,773	4,970,630

ANNUAL SURPLUS/DEFICIT	(452,518)	64,801	565,866	(2,749,247)	(1,913,630)
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CITY OF SAN FERNANDO
ENTERPRISE FUNDS
SUMMARY OF REVENUES AND APPROPRIATIONS
FISCAL YEAR 2015-2016

Dept: Public Works/Water Fund

Fund: Sewer

REVENUE		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3500-0000	INTEREST INCOME	9,975	14,722	9,116	-	-
3745-0000	SEWER SERVICE CHARGES	2,377,547	2,802,526	3,109,080	3,082,575	2,800,000
3810-0000	SEWER COLLECTIONS-MO. BILLS	-	-	1,785	-	-
3820-0000	DELINQUENT PENALTIES	35,108	35,077	38,536	33,000	35,000
3821-0000	INDUSTRIAL WASTE PERMITS	22,282	19,509	19,810	18,000	20,000
3840-0000	CAPITAL FACILITY CHARGES	133,829	21,472	143,405	43,000	40,000
3885-0000	BACKFLOW PREVENTION FEE	11,857	13,823	13,972	12,000	12,000
3970-0000	TRANS FROM GENERAL FUND	-	-	-	-	50,000
3978-0000	TRANS FROM RETIREMENT TAX FUND	-	-	12,817	-	-
Total Revenue		2,590,598	2,907,130	3,348,520	3,188,575	2,957,000

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
Division Total		1,856,741	2,051,421	1,775,396	3,198,760	3,176,813
Division Total		648,934	814,261	1,177,732	1,674,252	2,076,552
Total Appropriations		2,505,675	2,865,682	2,953,128	4,873,012	5,253,365

ANNUAL SURPLUS/DEFICIT	84,923	41,447	395,392	(1,684,437)	(2,296,365)
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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.

Dept: Public Works/Water Fund
Div: Water Administration

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
070-381-0000-4101	SALARIES-PERMANENT EMPLOYEES	171,233	202,399	146,918	191,361	656,904
070-381-0000-4103	WAGES-TEMPORARY & PART-TIME	666	-	-	-	-
070-381-0000-4105	OVERTIME	3,369	3,363	2,102	2,000	50,000
070-381-0000-4112	TEMP. NON-EMPLOYEE WAGES	-	13,463	3,307	-	-
070-381-0000-4120	O.A.S.D.I.	12,330	10,195	8,952	-	49,911
070-381-0000-4124	RETIREMENT	42,610	39,283	-	44,500	98,875
070-381-0000-4126	HEALTH INSURANCE	23,248	20,328	17,751	-	144,482
072-360-0000-4127	RETIRED EMP. HEALTH INS.	-	-	-	-	80,000
070-381-0000-4128	DENTAL INSURANCE	2,152	2,176	2,093	-	12,851
070-381-0000-4130	WORKER'S COMPENSATION INS.	14,990	13,542	11,854	-	79,641
070-381-0000-4134	LONG TERM DISABILITY INSURANCE	303	194	68	-	442
070-381-0000-4136	OPTICAL INSURANCE	477	441	433	-	3,230
070-381-0000-4138	LIFE INSURANCE	813	675	612	-	1,071
Personnel Costs		272,192	306,059	194,089	237,861	1,177,407
070-381-0000-4210	UTILITIES	13,748	4,053	4,020	5,000	5,000
070-381-0000-4220	TELEPHONE	-	-	-	1,520	1,520
070-381-0000-4260	CONTRACTUAL SERVICES	27,460	28,317	18,653	16,500	16,500
070-381-0000-4270	PROFESSIONAL SERVICES	4,363	1,871	3,264	37,500	43,418
070-381-0000-4290	OFFICE EQUIPMENT MAINTENANCE	1,039	1,132	1,666	1,580	1,580
070-381-0000-4300	DEPARTMENT SUPPLIES	605	769	395	500	500
070-381-0000-4320	DEPARTMENT EQUIPMENT MAINT	5,126	4,344	5,167	5,750	5,750
070-381-0000-4330	BLDG MAINT & REPAIRS	-	-	500	-	-
070-381-0000-4360	PERSONNEL TRAINING	1,230	460	80	1,000	1,000
070-381-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	753	463	690	1,000	1,000
070-381-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	2,707	285	420	2,468	2,468
070-381-0000-4390	VEHICLE ALLOW & MILEAGE	9	22	-	250	250
070-381-0000-4400	VEHICLE OPERATION & MAINT	-	827	361	750	750
070-381-0000-4402	FUEL	533	305	331	1,226	1,226
070-381-0000-4405	INTEREST EXPENSE	5,730	4,421	3,387	75,000	75,000
070-381-0000-4430	ACTIVITIES AND PROGRAMS	8,144	8,945	9,845	11,000	11,000
070-381-0000-4450	OTHER EXPENSE	12,622	33,274	46,807	56,400	56,400
070-381-0000-4480	COST ALLOCATION	398,735	398,735	398,735	398,735	398,735
070-381-0450-4260	CONTRACTUAL SERVICES	5,523	6,287	6,235	6,453	6,453
070-381-0450-4300	DEPARTMENT SUPPLIES	1,006	870	1,503	1,000	1,000
070-381-0857-4270	NITRATE REMOVAL SYSTEM	-	-	-	6,000	6,000
Operations & Maintenance Costs		489,334	495,379	502,060	629,632	635,550
070-381-0000-4706	LIABILITY CHARGE	-	-	-	-	71,023
070-381-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	82,147
070-381-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	21,083
070-381-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	103,285
Internal Service Charges		-	-	-	-	277,538

Dept: Public Works/Water Fund
Div: Water Administration

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
070-381-0000-4500	****CAPITAL EXPENSES****	1,070	2,689	1,706	10,000	-
Capital Costs		1,070	2,689	1,706	10,000	-
070-381-0000-4901	TRANSFER TO GENERAL FUND	60,000	60,000	60,000	60,000	60,000
070-381-0000-4918	TRANSFER TO RETIREMENT FUND	-	-	320,893	12,434	12,434
070-381-0000-4906	TRANSFER TO SELF-INSURANCE FND	-	-	-	59,054	60,000
Transfers		60,000	60,000	380,893	131,488	132,434
Division Total		822,596	864,127	1,078,748	1,008,981	2,222,929

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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

- Upgrade utility billing system to provide more information to customers on the water bill and allow customers the option to view and pay their bill online.

Dept: Public Works/Water Fund
Div: Utility Billing

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
070-382-0000-4101	SALARIES-PERMANENT EMPLOYEES	187,837	163,221	170,026	226,094	73,173
070-382-0000-4103	WAGES-TEMPORARY & PART-TIME	4,975	3,559	3,562	10,772	9,077
070-382-0000-4105	OVERTIME	929	94	-	-	-
070-382-0000-4112	TEMP. NON-EMPLOYEE WAGES	14,186	23,560	5,787	-	-
070-382-0000-4120	O.A.S.D.I.	13,944	12,313	11,282	-	5,597
070-382-0000-4124	RETIREMENT	41,426	41,388	-	46,500	11,269
070-382-0000-4126	HEALTH INSURANCE	31,824	31,703	33,227	-	16,887
070-382-0000-4128	DENTAL INSURANCE	2,944	3,117	3,563	-	1,994
070-382-0000-4130	WORKER'S COMPENSATION INS.	15,578	12,859	12,996	-	1,156
070-382-0000-4134	LONG TERM DISABILITY INSURANCE	277	-	68	-	-
070-382-0000-4136	OPTICAL INSURANCE	636	655	744	-	390
070-382-0000-4138	LIFE INSURANCE	231	216	153	-	138
Personnel Costs		314,785	292,685	241,408	283,366	119,681
070-382-0000-4260	CONTRACTUAL SERVICES	17,439	275	138	1,500	-
070-382-0000-4270	PROFESSIONAL SERVICES	-	-	9,400	25,000	25,000
070-382-0000-4280	OFFICE SUPPLIES	313	-	-	-	-
070-382-0000-4300	DEPARTMENT SUPPLIES	9,887	9,773	8,639	17,000	17,000
070-382-0000-4320	DEPARTMENT EQUIPMENT MAINT	11,453	11,753	11,673	18,000	-
070-382-0000-4400	VEHICLE OPERATION & MAINT	707	1,110	313	2,375	2,375
070-382-0000-4402	FUEL	2,758	2,233	1,603	4,840	4,840
070-382-0000-4455	BAD DEBTS EXPENSE	14,326	9,073	8,733	-	-
Operations & Maintenance Costs		56,883	34,217	40,499	68,715	49,215
070-382-0000-4706	LIABILITY CHARGE	-	-	-	-	7,219
070-382-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-
070-382-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-
070-382-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	10,499
Internal Service Charges		-	-	-	-	17,718
070-382-0000-4500	CAPITAL EQUIPMENT	-	-	-	1,000	-
Capital Costs		-	-	-	1,000	-
Division Total		371,668	326,902	281,907	353,081	186,614

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

- Large Service Installments – work for new services is charged directly to the account holder as a deposit
- Water Meter Replacement Program
- Fire Hydrant Upgrade Program

Dept: Public Works/Water Fund
Div: Water Distribution

		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
070-383-0000-4101	SALARIES-PERMANENT EMPLOYEES	233,586	250,438	224,873	345,194	-
070-383-0000-4105	OVERTIME	5,231	9,088	14,323	-	-
070-383-0000-4112	TEMP. NON-EMPLOYEE WAGES	-	6,732	1,653	-	-
070-383-0000-4120	O.A.S.D.I.	18,270	17,794	18,300	-	-
070-383-0000-4124	RETIREMENT	61,570	61,066	-	66,500	-
070-383-0000-4126	HEALTH INSURANCE	49,657	50,657	51,070	-	-
070-383-0000-4127	RETIRED EMP. HEALTH INS.	-	-	-	57,222	-
070-383-0000-4128	DENTAL INSURANCE	3,706	3,688	3,699	-	-
070-383-0000-4130	WORKER'S COMPENSATION INS.	28,820	28,491	27,785	-	-
070-383-0000-4134	LONG TERM DISABILITY INSURANCE	8	-	-	-	-
070-383-0000-4136	OPTICAL INSURANCE	1,060	1,097	1,124	-	-
070-383-0000-4138	LIFE INSURANCE	198	198	216	-	-
Personnel Costs		402,106	429,249	343,044	468,916	-
070-383-0000-4250	RENTS AND LEASES	-	-	-	500	500
070-383-0000-4260	CONTRACTUAL SERVICES	2,151	3,795	3,636	5,000	5,000
070-383-0000-4270	PROFESSIONAL SERVICES	-	-	-	500	2,500
070-383-0000-4300	DEPARTMENT SUPPLIES	(3,805)	903	1,044	1,000	1,000
070-383-0000-4310	EQUIPMENT AND SUPPLIES	3,394	5,587	5,022	5,556	5,556
070-383-0000-4320	DEPARTMENT EQUIPMENT MAINT	2,679	4,611	3,600	9,100	
070-383-0000-4340	SMALL TOOLS	2,490	2,105	2,111	2,500	2,500
070-383-0000-4360	PERSONNEL TRAINING	518	235	546	750	750
070-383-0000-4400	VEHICLE OPERATION & MAINT	6,961	7,676	5,529	8,000	8,000
070-383-0000-4402	FUEL	10,527	11,570	10,164	13,800	13,800
070-383-0301-4300	PW MAINT. & REPAIR SUPPLIES	35,614	44,551	35,961	38,500	39,000
Operations & Maintenance Costs		60,530	81,032	67,613	85,206	78,606
Division Total		462,636	510,281	410,656	554,122	78,606

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. All the wells are in the Sylmar area with power being supplied by the Los Angeles Department of Water and Power (LADWP). 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.

Dept: Public Works/Water Fund
Div: Water Production

Account Number & Title		2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
070-384-0000-4101	SALARIES-PERMANENT EMPLOYEES	314,758	300,377	248,529	326,248	-
070-384-0000-4105	OVERTIME	19,916	17,071	30,987	-	-
070-384-0000-4112	TEMP. NON-EMPLOYEE WAGES	-	6,732	1,653	-	-
070-384-0000-4120	O.A.S.D.I.	25,602	24,284	21,383	-	-
070-384-0000-4124	RETIREMENT	79,470	78,803	-	83,500	-
070-384-0000-4126	HEALTH INSURANCE	72,125	63,542	51,489	-	-
070-384-0000-4128	DENTAL INSURANCE	6,543	5,833	5,239	-	-
070-384-0000-4130	WORKER'S COMPENSATION INS.	41,611	39,334	36,059	-	-
070-384-0000-4134	LONG TERM DISABILITY INSURANCE	16	-	-	-	-
070-384-0000-4136	OPTICAL INSURANCE	1,453	1,351	1,278	-	-
070-384-0000-4138	LIFE INSURANCE	612	450	360	-	-
Personnel Costs		562,106	537,777	396,978	409,748	-
070-384-0000-4210	UTILITIES	206,017	215,477	234,247	169,326	169,326
070-384-0000-4220	TELEPHONE	11,931	11,832	11,905	8,000	11,000
070-384-0000-4250	RENTS AND LEASES	129	164	-	1,500	1,500
070-384-0000-4260	CONTRACTUAL SERVICES	73,870	57,644	95,544	341,428	351,428
070-384-0000-4280	OFFICE SUPPLIES	79	-	-	-	-
070-384-0000-4300	DEPARTMENT SUPPLIES	3,636	2,208	8,819	1,500	1,500
070-384-0000-4310	EQUIPMENT AND SUPPLIES	2,489	4,056	5,426	6,378	6,378
070-384-0000-4320	DEPARTMENT EQUIPMENT MAINT	7,862	12,412	11,714	14,000	
070-384-0000-4330	BLDG MAINT & REPAIRS	5,721	1,995	2,073	12,000	12,000
070-384-0000-4340	SMALL TOOLS	130	984	985	1,000	1,000
070-384-0000-4360	PERSONNEL TRAINING	990	-	-	1,000	1,000
070-384-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	305	16	317	750	750
070-384-0000-4400	VEHICLE OPERATION & MAINT	1,808	926	1,019	4,150	4,150
070-384-0000-4402	FUEL	3,427	3,829	4,071	3,127	3,127
070-384-0000-4430	ACTIVITIES AND PROGRAMS	-	-	82	1,500	1,500
070-384-0000-4450	OTHER EXPENSE	46,442	70,775	60,757	85,100	94,500
070-384-0301-4300	PW MAINT. & REPAIR SUPPLIES	7,022	8,361	6,634	11,500	11,500
070-384-0857-4270	NITRATE REMOVAL SYSTEM	38,464	4,658	675	-	-
070-384-0857-4450	OTHER EXPENSE	-	-	37,458	-	-
Operations & Maintenance Costs		410,324	395,337	481,725	662,259	670,659
070-384-0000-4901	TRANSFER TO GENERAL FUND	1,000	1,000	1,000	1,000	1,000
Transfers		1,000	1,000	1,000	1,000	1,000
Division Total		973,430	934,113	879,702	1,073,007	671,659

WATER FUND – CAPITAL PROJECTS**FUND NO. 70-385****DIVISION OVERVIEW**

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

MAJOR PROJECTS/PROGRAMS

- Nitrate Removal Project - Complete installation of the nitrate removal system at Well #7A.
- Water Main Replacement – Replacement of deteriorated water mains in conjunction with street resurfacing projects.
- Service Replacements – replace water meters and service pipes on an as-needed basis.
- Actively pursue State Proposition 1 Water Bond Funds in order to leverage limited local funds for capital projects. Possible projects include system master planning, water storage/safety improvements and additional water quality system enhancements at City well sites.

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

Account Number & Title	2012	2013	2014	2015	2016
	Actual	Actual	Actual	Adjusted	Adopted
070-385-0000-4500 CAPITAL EQUIPMENT	-	-	-	195,322	-
070-385-0000-4600 CAPITAL PROJECTS	2,998	-	5,431	31,000	31,000
070-385-0000-4500 CAPITAL EQUIPMENT	164	-	104,782	128,400	-
070-385-0000-4500 CAPITAL PROJECTS	702	7,529	(76,634)	15,000	15,000
070-385-0857-4600 NITRATE REMOVAL SYSTEM	5,908	(1,597)	289	2,380,260	1,132,322
070-385-0700-4500 CP-WTR MTR REPLACEMENT	1,681	3,975	1,215	40,600	41,500
070-385-0701-4500 CP-FIRE HYDRANT UPGRADE	3,762	7,935	2,697	13,000	13,000
Capital Costs	15,215	17,843	37,780	2,803,582	1,232,822
070-385-0000-4820 DEPRECIATION EXPENSE	577,562	574,558	582,460	578,000	578,000
Depreciation Expense	577,562	574,558	582,460	578,000	578,000
Division Total	592,776	592,401	620,240	3,381,582	1,810,822

SEWER FUND – SEWER MAINTENANCE**FUND NO. 72-360****DIVISION OVERVIEW**

The Sewer Maintenance Division performs maintenance of the City's sanitary sewer system by scheduled routine cleaning of sewer main lines and manholes. The sewer system is made up of approximately 40 miles (215,915 linear feet) of mains and over 800 manholes. The City contracts with the City of Los Angeles for sewage treatment and disposal. Since 1985, the City has contracted with the County of Los Angeles for the enforcement of the City's Industrial Waste Program. Industrial waste permit fees cover the cost of this program.

MAJOR PROJECTS/PROGRAMS

- Put new Sewer Main Jetter Truck into service and continue regular maintenance and root clearing of sewer lines.

Dept: Public Works/Sewer Fund
Div: Sewer Maintenance

Account Number & Title	2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
072-180-0000-4124 RETIREMENT	-	-	12,817	-	-
072-180-0000-4127 RETIRED EMP. HEALTH INS.	-	-	16,665	18,000	20,000
072-360-0000-4101 SALARIES-PERMANENT EMPLOYEES	344,501	417,733	299,997	286,534	349,840
072-360-0000-4103 WAGES-TEMPORARY & PART-TIME	2,943	12,470	3,288	10,772	9,077
072-360-0000-4105 OVERTIME	1,298	8,758	3,550	-	7,500
072-360-0000-4112 TEMP. NON-EMPLOYEE WAGES	-	6,731	1,653	-	-
072-360-0000-4120 O.A.S.D.I.	26,304	27,825	22,855	22,855	26,420
072-360-0000-4124 RETIREMENT	92,978	98,509	-	100,000	11,269
072-360-0000-4126 HEALTH INSURANCE	71,056	78,382	63,013	63,013	59,273
072-360-0000-4127 RETIRED EMP. HEALTH INS.	-	-	-	19,074	25,000
072-360-0000-4128 DENTAL INSURANCE	7,105	7,798	6,375	6,375	6,206
072-360-0000-4130 WORKER'S COMPENSATION INS.	38,376	40,032	31,804	31,804	28,110
072-360-0000-4134 LONG TERM DISABILITY INSURANCE	228	130	68	68	442
072-360-0000-4136 OPTICAL INSURANCE	1,569	1,720	1,369	1,369	1,473
072-360-0000-4138 LIFE INSURANCE	630	558	558	465	521
Personnel Costs	586,989	700,645	464,013	560,329	545,131
072-110-0000-4270 PROFESSIONAL SERVICES	8,224	5,803	30	-	-
072-360-0000-4210 UTILITIES	1,696	4,084	4,012	4,700	4,700
072-360-0000-4220 TELEPHONE	806	775	835	990	990
072-360-0000-4250 RENTS AND LEASES	-	-	-	12,600	12,600
072-360-0000-4260 CONTRACTUAL SERVICES	798,391	866,038	827,890	1,730,972	1,607,621
072-360-0000-4270 PROFESSIONAL SERVICES	2,834	7,726	2,788	385,400	385,400
072-360-0000-4280 OFFICE SUPPLIES	313	-	-	-	-
072-360-0000-4290 OFFICE EQUIPMENT MAINTENANCE	1,028	498	670	1,710	1,710
072-360-0000-4300 DEPARTMENT SUPPLIES	9,697	11,658	11,428	11,250	11,250
072-360-0000-4310 EQUIPMENT AND SUPPLIES	3,440	6,179	4,360	5,630	5,630
072-360-0000-4320 DEPARTMENT EQUIPMENT MAINT	5,221	7,769	4,442	12,900	12,999
072-360-0000-4340 SMALL TOOLS	16	440	261	2,000	2,000
072-360-0000-4360 PERSONNEL TRAINING	74	-	22	2,250	2,250
072-360-0000-4400 VEHICLE OPERATION & MAINT	8,108	4,212	2,875	11,500	11,500
072-360-0000-4402 FUEL	4,022	6,698	4,808	3,870	3,870
072-360-0000-4405 INTEREST EXPENSE	-	-	-	-	-
072-360-0000-4430 ACTIVITIES AND PROGRAMS	61,203	68,134	77,910	4,000	4,000
072-360-0000-4450 OTHER EXPENSE	-	361	808	77,200	77,200
072-360-0000-4455 BAD DEBTS EXPENSE	5,454	5,847	6,985	-	-
072-360-0000-4480 COST ALLOCATION	286,742	286,742	286,742	286,742	286,742
072-360-0301-4300 PW MAINT. & REPAIR SUPPLIES	6,132	2,500	3,648	4,500	4,500
072-360-0450-4260 CONTRACTUAL SERVICES	6,352	5,312	10,549	7,783	7,783
072-360-0450-4300 DEPARTMENT SUPPLIES	-	-	319	-	-
Operations & Maintenance Costs	1,209,752	1,290,776	1,251,383	2,565,997	2,442,745

Dept: Public Works/Sewer Fund
Div: Sewer Maintenance

Account Number & Title	2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
072-360-0000-4706 LIABILITY CHARGE	-	-	-	-	32,883
072-360-0320-4741 EQUIP MAINT CHARGE	-	-	-	-	35,800
072-360-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	-	-
072-360-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	-	-	47,820
Internal Service Charges	-	-	-	-	116,503
072-360-0000-4901 TRANSFER TO GENERAL FUND	60,000	60,000	60,000	60,000	60,000
072-360-0000-4918 TRANSFER TO RETIREMENT FUND	-	-	-	12,434	12,434
Transfers	60,000	60,000	60,000	72,434	72,434
Division Total	1,856,741	2,051,421	1,775,396	3,198,760	3,176,813

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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

- Inspection – Closed circuit television inspection and root clearing of entire system.
- Maintenance Repairs – Point repairs (i.e. sewer pipe lining and replacement) to alleviate maintenance problems at locations where maintenance problems exist or that have hydraulic deficiencies. Perform inflow/infiltration analysis to determine areas that need additional repairs to limit water infiltration into the sewer system.
- System Design – Development of hydraulic models and design plans to meet capacity deficiencies and accommodate future growth.
- Sewer Replacement – Replacement of deteriorated sewer pipes in conjunction with street resurfacing projects and in certain locations to address hydraulic deficiencies.
- Actively pursue State Proposition 1 Water Bond Funds in order to leverage limited local funds for capital projects. Possible projects include system master planning, sanitary sewer system enhancements/diversion improvements and storm water management infrastructure.

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

Account Number & Title	2012 Actual	2013 Actual	2014 Actual	2015 Adjusted	2016 Adopted
072-360-0000-4820 DEPRECIATION EXPENSE	134,577	135,183	132,456	141,252	141,252
Depreciation Expense	134,577	135,183	132,456	141,252	141,252
072-360-0000-4500 CAPITAL EQUIPMENT	4	-	5,981	284,800	-
Capital Costs	4	-	5,981	284,800	-
072-360-0000-4600 CAPITAL PROJECTS	513,997	679,078	1,039,295	1,248,200	1,935,300
072-360-0857-4600 CAPITAL PROJECTS	356	-	-	-	-
Capital Projects	514,353	679,078	1,039,295	1,248,200	1,935,300
Division Total	648,934	814,261	1,177,732	1,674,252	2,076,552

SECTION VI. SPECIAL FUNDS

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DESCRIPTION

Special 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 the Grants Fund to account for any remaining grants or projects not accounted for individually. The following is a list of the Special Funds included in this section:

FUND NUMBER DESCRIPTION

002	Supplemental Law Enforcement Services Fund (SLESF)
007	Proposition "A"
008	Proposition "C" – Transit Development Fund
010	Public Works Grant Fund
011	State Gas Tax Fund
012	Measure "R" Fund
013	Traffic Safety 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
022	Surface Transportation Program – Local (STPL)
026	Community Development Block Grant (CDBG)
027	Street Lighting Fund
029	Parking and Maintenance Operations (M & O) – Off Street
050	Pavement Management Fund
053	Community Investment Fund
101	Safety Realignment Fund (AB109)
103	Afterschool Program Grant Fund – Gridley Elementary
104	Afterschool Program Grant Fund – Morningside Elementary
108	California Arts Council
109	National Endowment for the Arts (NEA)
112	Alliance for California Traditional Arts
113	MTA Transit Oriented Development (TOD) Planning Grant
115	Elderly Nutrition Program/Program Income
118	California State Grant – Housing Related Parks (HRP)
119	Community Oriented Policing Services (COPS) Safe Schools
120	Alcohol Beverage Control (ABC) Grant

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**SUPPLEMENTAL LAW ENFORCEMENT
FUNDS (SLESF)****Fund No. 002****Fund Overview**

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

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

Fund: Supplemental Law Enforcement Services

Resp. Dept: Finance

REVENUES	2012	2013	2014	2015	2016
Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
3500-0000 INTEREST INCOME	3	4	4	-	-
3679-0000 COPS MORE	100,000	100,000	100,000	100,000	100,000
Total Revenue	100,003	100,004	100,004	100,000	100,000

APPROPRIATIONS	2012	2013	2014	2015	2016
Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
002-224-0000-4105 OVERTIME	3,692	11,125	-	-	-
002-224-0000-4120 O.A.S.D.I.	54	197	-	-	-
002-224-0000-4130 WORKER'S COMPENSATION INS.	524	1,134	-	-	-
002-225-0000-4105 OVERTIME	83,230	89,069	-	-	-
002-225-0000-4120 O.A.S.D.I.	1,662	1,319	-	-	-
002-225-0000-4130 WORKER'S COMPENSATION INS.	10,932	7,869	-	-	-
<i>Personnel Costs</i>	<i>100,094</i>	<i>110,713</i>	<i>-</i>	<i>-</i>	<i>-</i>
002-190-0000-4901 TRANSFER TO GENERAL FUND	-	-	100,000	100,000	100,000
<i>Transfers</i>	<i>-</i>	<i>-</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>
Total Appropriations	100,094	110,713	100,000	100,000	100,000
ANNUAL SURPLUS/DEFICIT	(90)	(10,709)	4	-	-

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: First 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

REVENUES		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3210-0000	SALES AND USE TAXES	370,672	391,967	408,664	406,822	421,639
3500-0000	INTEREST INCOME	152	97	28	200	-
3794-0000	DIAL-A-RIDE TICKETS	5,978	6,413	4,660	4,000	4,500
3794-3630	AQMD NATURAL GAS TROLLEYS	9,320	9,637	15,792	15,000	10,000
3796-0000	MTA BUS PASS SUBSIDY	8,803	9,468	9,034	6,000	7,500
3978-0000	TRANS FROM RETIREMENT TAX FUND	-	-	1,081	-	-
Total Revenue		394,925	417,583	439,258	432,022	443,639

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
007-180-0000-4124	RETIREMENT	-	-	1,081	6,306	-
007-313-0000-4101	SALARIES-PERMANENT EMPLOYEES	39,649	-	10,993	-	-
007-313-0000-4103	WAGES-TEMPORARY & PART-TIME	6,184	-	-	-	-
007-313-0000-4105	OVERTIME	13	-	255	-	-
007-313-0000-4120	O.A.S.D.I.	3,199	-	695	-	-
007-313-0000-4124	RETIREMENT	10,614	-	-	-	-
007-313-0000-4126	HEALTH INSURANCE	6,857	-	1,447	-	-
007-313-0000-4128	DENTAL INSURANCE	772	-	267	-	-
007-313-0000-4130	WORKERS COMPENSATION INS.	5,335	-	797	-	-
007-313-0000-4134	LONG TERM DISABILITY INSURANCE	71	-	-	-	-
007-313-0000-4136	OPTICAL INSURANCE	181	-	34	-	-
007-313-0000-4138	LIFE INSURANCE	-	-	63	-	-
007-313-3624-4101	TIP LAE0127- SEC 5309 FTF CA040088	-	1,406	-	-	-
007-313-3624-4120	TIP LAE0127- SEC 5309 FTF CA040088	-	108	-	-	-
007-313-3624-4124	TIP LAE0127- SEC 5309 FTF CA040088	-	422	-	-	-
007-313-3624-4130	TIP LAE0127- SEC 5309 FTF CA040088	-	22	-	-	-
007-420-0106-4134	LONG TERM DISABILITY INSURANCE	63	-	-	-	-
007-440-0000-4101	SALARIES-PERMANENT EMPLOYEES	5,453	7,696	17,726	26,661	-
007-440-0000-4120	O.A.S.D.I.	417	589	1,356	-	-
007-440-0000-4124	RETIREMENT	757	2,046	-	-	-
007-440-0000-4126	HEALTH INSURANCE	1,187	2,077	2,167	-	-
007-440-0000-4128	DENTAL INSURANCE	100	151	108	-	-
007-440-0000-4130	WORKER'S COMPENSATION INS.	432	466	363	-	-
007-440-0000-4136	OPTICAL INSURANCE	24	45	45	-	-
<i>Personnel Costs</i>		<i>81,308</i>	<i>15,028</i>	<i>37,397</i>	<i>32,967</i>	<i>-</i>

Fund: Proposition A - Transit Fund

Resp. Dept: Public Works

APPROPRIATIONS (cont.)		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
007-190-0000-4480	COST ALLOCATION	42,639	42,639	42,639	42,639	42,639
007-313-0000-4260	CONTRACTUAL SERVICES	76,533	118,222	56,751	47,500	47,500
007-313-0000-4270	PROFESSIONAL SERVICES	-	7,179	-	4,000	-
007-313-0000-4300	DEPARTMENT SUPPLIES	30	1,242	-	500	-
007-313-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	150	-	150	-
007-313-0000-4340	SMALL TOOLS	-	-	-	100	-
007-313-0000-4400	VEHICLE OPERATION & MAINT	-	-	-	750	-
007-313-0000-4402	FUEL	-	-	-	750	-
007-313-0301-4300	PW MAINT. & REPAIR SUPPLIES	73	-	505	1,000	-
007-313-3630-4300	AQMD NATURAL GAS TROLLEYS	500	-	-	2,000	-
007-313-3630-4400	VEHICLE OPERATION & MAINT	2,027	1,546	-	2,000	-
007-313-3630-4402	FUEL	19,322	17,351	21,405	20,000	20,000
007-440-0441-4220	TELEPHONE	1,340	1,434	1,528	1,500	1,500
007-440-0441-4260	MTA BUS PASS SALES	15,786	16,001	15,460	16,800	16,000
007-440-0442-4260	CONTRACTUAL SERVICES	383,665	249,311	277,397	277,564	280,000
007-440-0442-4400	VEHICLE OPERATION & MAINT	-	444	-	-	-
007-440-0442-4402	FUEL	1,042	-	-	-	-
007-440-0443-4260	CONTRACTUAL SERVICES	17,030	9,792	12,438	18,000	18,000
<i>Operations & Maintenance Costs</i>		<i>559,988</i>	<i>465,311</i>	<i>428,123</i>	<i>435,253</i>	<i>425,639</i>
Total Appropriations		641,296	480,339	465,520	468,220	425,639
ANNUAL SURPLUS/DEFICIT		(246,371)	(62,756)	(26,261)	(36,198)	18,000

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**PROPOSITION “C” – TRANSIT
DEVELOPMENT FUND****Fund No. 008****Fund Overview**

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

Major Projects/Programs**CAPITAL PROJECTS:**

Street Improvement Project	\$ 95,000
BTA Grant Match for Bikeway on Brand	\$ 18,447
Caltrans (TCSP) Grant Match	\$ 30,097
TOTAL	\$ 143,544

Major Projects/Programs

- Street Improvement Project
- BTA Grant Match for Bikeway on Brand
- Caltrans (TCSP) Grant Match

Fund: Proposition C - Transit Development Fund
Resp. Dept: Public Works

REVENUE		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3210-0000	SALES AND USE TAXES	307,716	325,431	339,387	337,000	349,736
3500-0000	INTEREST INCOME	279	233	191	448	-
3978-0000	TRANS FROM RETIREMENT TAX FUND	-	-	3,367	-	-
Total Revenue		307,995	325,664	342,944	337,448	349,736

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
008-180-0000-4124	RETIREMENT	-	-	3,367	-	-
008-311-0000-4101	SALARIES-PERMANENT EMPLOYEES	120,567	20,726	67,293	61,062	40,968
008-311-0000-4103	WAGES-TEMPORARY & PART-TIME	-	173	4,135	10,790	-
008-311-0000-4105	OVERTIME	23	273	255	-	-
008-311-0000-4120	O.A.S.D.I.	8,526	13,637	5,039	-	3,134
008-311-0000-4124	RETIREMENT	33,884	50,092	-	-	-
008-311-0000-4126	HEALTH INSURANCE	18,396	29,663	13,800	-	9,381
008-311-0000-4128	DENTAL INSURANCE	2,059	3,383	1,193	-	948
008-311-0000-4130	WORKERS COMPENSATION INS.	11,694	20,410	8,541	-	5,826
008-311-0000-4134	LONG TERM DISABILITY INSURANCE	14	-	-	-	77
008-311-0000-4136	OPTICAL INSURANCE	426	741	337	-	281
<i>Personnel Costs</i>		<i>195,589</i>	<i>139,098</i>	<i>103,959</i>	<i>71,852</i>	<i>60,615</i>
008-190-0000-4480	COST ALLOCATION	11,081	11,081	11,081	11,081	11,081
008-440-0440-4260	CONTRACTUAL SERVICES	-	-	155,633	197,500	230,000
008-440-0440-4270	PROFESSIONAL SERVICES	3,439	3,444	-	42,229	42,229
008-440-0440-4260	CONTRACTUAL SERVICES	-	103,879	-	-	-
<i>Operations & Maintenance Costs</i>		<i>14,520</i>	<i>118,404</i>	<i>166,714</i>	<i>250,810</i>	<i>283,310</i>
008-190-0000-4901	TRANSFER TO GENERAL FUND	100,908	100,908	119,682	179,967	-
<i>Transfers</i>		<i>100,908</i>	<i>100,908</i>	<i>119,682</i>	<i>179,967</i>	<i>-</i>
008-311-0000-4500	****CAPITAL EXPENSES****	-	-	-	20,000	-
<i>Capital Costs</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>20,000</i>	<i>-</i>
008-311-0000-4600	CAPITAL PROJECTS	586	1,244	7,911	143,544	143,544
008-311-0172-4600	PARK AVENUE IMPROVEMENTS	-	126,772	-	-	-
<i>Capital Projects</i>		<i>586</i>	<i>128,017</i>	<i>7,911</i>	<i>143,544</i>	<i>143,544</i>
Total Appropriations		311,603	486,426	398,266	666,173	487,469

ANNUAL SURPLUS/DEFICIT		(3,607)	(160,762)	(55,322)	(328,725)	(137,733)
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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 done in Public Works.

Major Projects/Programs

- MSRC Local Match Grant: New CNG Station
- Department of Transportation (DOT) – Bicycle Transportation Account (BTA) State Grant – Agreement #BTA 08/09-07-LA09
- CALTRANS Transit Community System Preservation Program: Truman Streetscape Enhancements (City Contribution of \$30,097) HUD
- State Funds Cycle 7

Fund: Grant Fund
Resp. Dept: Various

REVENUE		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3500-0000	INTEREST INCOME	108	26	-	-	-
3600-0864	LP PARK OUTDOOR FITNESS AREA #RZ-19-453	44,162	-	-	-	-
3600-3621	COPS CHRP GRANT #2009RKWX0121	252,236	17,444	-	-	-
3600-3624	TIP LAE0127- SEC 5309 FTF CA040088	-	157,295	101,834	-	-
3600-3648	ENERGY EFFICIENCY CONSERVATION (EECBG)	132,666	-	-	-	-
3600-3651	BRAND BLVD. PROJECT-MTA	343,713	-	-	-	-
3600-3652	JAG RECOVERY ACT #09-0648-S5	-	5,810.76	-	-	-
3606-3618	NEA-LEARNING IN THE ARTS #10-5100-8091	38,000	-	-	-	-
3675-2005	BULLETPROOF VESTS 2005	2,025	-	-	-	-
3682-0350	CA BEV CNTNR & LTTR RCYCL GRNT	13,598	-	6,605	-	-
3686-6676	CALTRANS TCSP TRUMAN-ST. ENHANCEMENTS	-	-	850	-	-
3690-3614	NATL ARTS/HMNITIES YTH PROG #1277007007	-	10,000	-	-	-
3690-3653	CA ARTS COUNCIL #AS-12-0606	-	9,000	-	-	-
3690-3693	NEA ARTS EDUCATION #12-5100-7024	-	-	50,000	-	-
3690-3694	CA ARTS COUNCIL #AS-11-0407	9,000	-	-	-	-
3696-3449	"911" SECURITY UPGRADE	-	-	6,338	-	-
3696-3602	VIRTUAL PATROL PRG GRT#2009CKWX0461	141,613	-	-	-	-
3696-3604	BULLETPROOF VEST 2011	-	7,127	-	-	-
3696-3609	LOPEZ ADOBE CONSTRUCTION	227,502	126,916	188,043	-	-
3696-3634	AVOID THE 100 DUI CAMPAIGN #AL1343	6,184	2,537	1,763	-	-
3696-3635	OFFICE OF TRAFFIC SAFETY #AL1135	109,765	-	-	-	-
3696-3641	COPS SAFE SCHOOLS	147,671	165,764	63,362	-	-
3696-3644	JAG 09 #09-2545	-	1,333	-	-	-
3696-3646	JAG 10 #DJ-BX-1541	-	-	12,853	-	-
3696-3647	CA ARTS COUNCIL #AS-10-0303	1,080	-	-	-	-
3696-3678	NATIONAL ENDWNMNT FOR ARTS #11-5100-8067	25,415	31,585	-	-	-
3696-3685	OFFICE OF TRAFFIC SAFETY GRT NO. PT1347	-	14,686	28,191	-	-
3696-3695	OFFICE OF TRAFFIC SAFETY #20423	16,395	102,128	-	-	-
3696-3713	ALCOHOLIC BEVERAGE CONTROL (ABC) GRANT	-	-	38,905	-	-
3697-3631	ALLIANCE FOR CA TRADITIONAL ARTS 2013	-	7,500	-	-	-
3697-3645	ALLIANCE FOR CA TRAD. ARTS 2012	7,000	-	-	-	-
3697-3649	KAISER FOUNDATION HOSPITALS	20,000	13,100	14,000	-	-
3697-3750	CONGREGATE MEALS C1 COUNTY ASSISTANCE	52,641	52,293	52,311	-	-
3697-3752	HOME DELIVERED MEALS C2 COUNTY ASSIST	37,520	41,006	41,282	-	-
3697-3753	TITLE III-B TELEPHONE REASSURANCE PRG	131	94	22	-	-
3769-1371	GRIDLEY/MORNINGSIDE SCHL NRCHM	229,361	240,612	2,513	-	-
3901-3750	CONGREGATE MEALS C1 CONTRIBUTIONS	13,455	13,461	11,394	-	-
3901-3752	HOME DELIVERED MEALS C2 CONTRIBUTIONS	4,078	4,310	3,751	-	-
3970-0000	TRANSFER FROM GENERAL FUND	100,000	100,000	1,847,066	-	-
Total Revenue		1,975,319	1,118,218	2,471,083	-	-

Fund: Grant Fund
Resp. Dept: Various

APPROPRIATIONS		2012	2013	2014	2015	2016
	Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
Police Grants						
010-220-3449-4500	9-1-1 EMERGENCY COMMUNICATIONS	-	-	4,383	-	-
010-220-3602-4500	VIRTUAL PATROL PRG GRT#2009CKWX0461	57,187	-	-	-	-
010-220-3604-4500	BULLETPROOF VEST 2011	5,219	-	-	-	-
010-220-3621-4101	COPS CHRP GRANT #2009RKWX0121	154,641	11,932	-	-	-
010-220-3621-4120	COPS CHRP GRANT #2009RKWX0121	2,242	173	-	-	-
010-220-3621-4124	COPS CHRP GRANT #2009RKWX0121	54,785	3,859	-	-	-
010-220-3621-4126	COPS CHRP GRANT #2009RKWX0121	24,318	207	-	-	-
010-220-3621-4130	COPS CHRP GRANT #2009RKWX0121	16,034	1,273	-	-	-
010-220-3621-4138	COPS CHRP GRANT #2009RKWX0121	216	-	-	-	-
010-220-3634-4105	AVOID THE 100 DUI CAMPAIGN #AL1343	3,243	2,458	4,932	-	-
010-220-3634-4120	AVOID THE 100 DUI CAMPAIGN #AL1343	47	46	72	-	-
010-220-3634-4130	AVOID THE 100 DUI CAMPAIGN #AL1343	428	-	722	-	-
010-220-3635-4103	OFFICE OF TRAFFIC SAFETY #AL1135	1,528	-	-	-	-
010-220-3635-4105	OFFICE OF TRAFFIC SAFETY #AL1135	45,346	-	-	-	-
010-220-3635-4120	OFFICE OF TRAFFIC SAFETY #AL1135	1,468	-	-	-	-
010-220-3635-4130	OFFICE OF TRAFFIC SAFETY #AL1135	5,580	-	-	-	-
010-220-3635-4300	OFFICE OF TRAFFIC SAFETY #AL1135	4,956	-	-	-	-
010-220-3641-4101	COPS SAFE SCHOOLS	69,136	92,061	40,091	-	-
010-220-3641-4105	COPS SAFE SCHOOLS	9,703	15,913	4,348	-	-
010-220-3641-4120	COPS SAFE SCHOOLS	1,143	1,566	668	-	-
010-220-3641-4124	COPS SAFE SCHOOLS	24,504	26,215	5,310	-	-
010-220-3641-4126	COPS SAFE SCHOOLS	14,034	14,336	5,894	-	-
010-220-3641-4128	COPS SAFE SCHOOLS	1,264	732	147	-	-
010-220-3641-4130	COPS SAFE SCHOOLS	11,091	12,969	6,508	-	-
010-220-3641-4134	LONG TERM DISABILITY INSURANCE	133	-	-	-	-
010-220-3641-4136	OPTICAL INSURANCE	195	291	178	-	-
010-220-3641-4138	COPS SAFE SCHOOLS	108	108	54	-	-
010-220-3641-4220	COPS SAFE SCHOOLS	489	333	139	-	-
010-220-3641-4300	COPS SAFE SCHOOLS	874	1,227	36	-	-
010-220-3641-4370	COPS SAFE SCHOOLS	-	40	-	-	-
010-220-3641-4500	COPS SAFE SCHOOLS	15,336	-	-	-	-
010-220-3644-4105	JAG 09 #09-2545	11,583	59	-	-	-
010-220-3644-4120	JAG 09 #09-2545	168	-	-	-	-
010-220-3644-4130	JAG 09 #09-2545	1,580	-	-	-	-
010-220-3646-4105	JAG 10 #DJ-BX-1541	-	6,442	4,980	-	-
010-220-3646-4120	JAG 10 #DJ-BX-1541	-	54	67	-	-
010-220-3646-4130	JAG 10 #DJ-BX-1541	-	595	717	-	-
010-220-3652-4105	OVERTIME	16,686	6,369	-	-	-
010-220-3652-4120	O.A.S.D.I.	279	96	-	-	-
010-220-3652-4130	WORKER'S COMPENSATION INS.	2,268	833	-	-	-
010-220-3675-4500	BULLETPROOF VESTS-CAPITAL EXP.	2,025	-	-	-	-
010-220-3685-4105	OFFICE OF TRAFFIC SAFETY GRT NO. PT1347	-	13,487	21,663	-	-
010-220-3685-4120	OFFICE OF TRAFFIC SAFETY GRT NO. PT1347	-	229	456	-	-
010-220-3685-4130	OFFICE OF TRAFFIC SAFETY GRT NO. PT1347	-	1,693	2,849	-	-
010-220-3685-4370	OFFICE OF TRAFFIC SAFETY GRT NO. PT1347	-	-	2,502	-	-
010-220-3695-4103	WAGES-TEMPORARY & PART-TIME	885	1,403	-	-	-
010-220-3695-4105	OFFICE OF TRAFFIC SAFETY #20423	61,321	34,037	-	-	-
010-220-3695-4120	OFFICE OF TRAFFIC SAFETY #20423	1,784	1,106	-	-	-
010-220-3695-4130	OFFICE OF TRAFFIC SAFETY WRKRS COMP INS	7,508	4,073	-	-	-
010-220-3695-4300	DEPARTMENT SUPPLIES	4,686	1,720	-	-	-
010-220-3713-4103	ALCOHOLIC BEVERAGE CONTROL	-	-	885	-	-
010-220-3713-4105	ABC-OVERTIME	-	-	27,581	-	-
010-220-3713-4120	ABC-O.A.S.D.I.	-	-	468	-	-
010-220-3713-4130	ABC-WORKERS COMPENSATION	-	-	4,387	-	-
010-220-3713-4300	ABC - SUPPLIES	-	-	1,500	-	-
010-220-3713-4360	ABC - PERSONNEL TRAINING	-	-	1,604	-	-
010-220-3713-4500	ABC - CAPITAL	-	-	2,480	-	-
Total Police Grants		636,024	257,936	145,621	-	-

Fund: Grant Fund
Resp. Dept: Various

APPROPRIATIONS (Cont.)		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
Public Works Grants						
010-310-0000-4450	OTHER EXPENSE	-	-	-	595,674	-
010-150-0860-4600	LOPEZ ADOBE #0604ML0011	-	23,150	-	-	-
010-311-3609-4101	LOPEZ ADOBE CONSTRUCTION	7,687	2,659	-	-	-
010-311-3609-4120	LOPEZ ADOBE CONSTRUCTION	588	204	-	-	-
010-311-3609-4124	RETIREMENT	-	683	-	-	-
010-311-3609-4126	HEALTH INSURANCE	2,020	745	-	-	-
010-311-3609-4128	DENTAL INSURANCE	228	100	-	-	-
010-311-3609-4130	LOPEZ ADOBE CONSTRUCTION	1,092	362	-	-	-
010-150-3609-4101	SALARIES-PERMANENT EMPLOYEES	-	-	1,455	-	-
010-150-3609-4120	O.A.S.D.I.	-	-	105	-	-
010-150-3609-4130	WORKER'S COMPENSATION INS.	-	-	159	-	-
010-311-3609-4136	OPTICAL INSURANCE	53	17	-	-	-
010-150-3609-4270	LOPEZ ADOBE CONSTRUCTION	-	112,581	-	-	-
010-150-3609-4300	LOPEZ ADOBE CONSTRUCTION	-	982	460	-	-
010-311-3609-4300	DEPARTMENT SUPPLIES	1,780	-	-	-	-
010-150-3609-4600	LOPEZ ADOBE CONSTRUCTION	2,983	49,579	157,500	-	-
010-311-3620-4600	BICYCLE TRANSPORTATION ACCOUNT	-	-	-	164,123	-
010-313-3624-4600	TIP LAE0127- SEC 5309 FTF CA040088	-	259,130	-	-	-
010-371-3648-4500	ENERGY EFFICIENCY CONSERVATION (EECBG)	106,464	-	-	-	-
010-310-3661-4600	CNG FUELING STATION	-	-	-	1,351,735	-
010-311-6676-4101	CALTRANS TCSP TRUMAN-ST. ENHANCEMENTS	-	879	-	-	-
010-311-6676-4120	CALTRANS TCSP TRUMAN-ST. ENHANCEMENTS	-	67	-	-	-
010-311-6676-4130	CALTRANS TCSP TRUMAN-ST. ENHANCEMENTS	-	14	-	-	-
010-311-6676-4600	CAPITAL PROJECTS	-	-	-	236,154	-
<i>Total Public Works Grants</i>		<i>122,896</i>	<i>451,151</i>	<i>159,679</i>	<i>2,347,686</i>	<i>-</i>

APPROPRIATIONS (Cont.)		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
Recreation and Community Service Grants						
010-420-0000-4405	INTEREST EXPENSE	4,057	2,985	-	-	-
010-422-0864-4600	LAS PALMAS PARK	44,162	-	-	-	-
010-420-1371-4101	GRIDLEY/MORNINGSIDE SCHL NRCHM	14,586	10,672	-	-	-
010-420-1371-4103	WAGES-TEMPORARY & PART-TIME	140,687	159,977	-	-	-
010-420-1371-4120	O.A.S.D.I.	11,879	13,055	-	-	-
010-420-1371-4124	GRIDLEY/MORNINGSIDE SCHL NRCHM	3,957	13,469	-	-	-
010-420-1371-4126	GRIDLEY/MORNINGSIDE SCHL NRCHM	6,046	6,249	-	-	-
010-420-1371-4130	WORKER'S COMPENSATION INS.	10,533	11,797	-	-	-
010-420-1371-4138	GRIDLEY/MORNINGSIDE SCHL NRCHM	864	823	-	-	-
010-420-1371-4260	CONTRACTUAL SERVICES	19,460	16,990	-	-	-
010-420-1371-4300	DEPARTMENT SUPPLIES	24,671	9,816	-	-	-
010-424-3603-4260	ALLIANCE FOR CA TRADITIONAL ARTS 2011	1,656	-	-	-	-
010-424-3614-4260	NATL ARTS/HMNITIES YTH PROG #1277007007	-	1,775	5,225	-	-
010-424-3614-4300	NATL ARTS/HMNITIES YTH PROG #1277007007	-	767	2,233	-	-
010-424-3618-4260	NEA-LEARNING IN THE ARTS #10-5100-8091	911	-	-	-	-
010-424-3631-4260	ALLIANCE FOR CA TRADITIONAL ARTS 2013	-	-	7,113	-	-
010-424-3631-4370	ALLIANCE FOR CA TRADITIONAL ARTS 2013	-	-	387	-	-
010-424-3645-4260	ALLIANCE FOR CA TRAD ARTS 2012	-	6,433	-	-	-
010-424-3645-4370	ALLIANCE FOR CA TRAD ARTS 2012	-	567	-	-	-
010-430-3649-4101	KAISER FOUNDATION HOSPITALS	1,994	-	-	-	-
010-430-3649-4103	WAGES-TEMPORARY & PART-TIME	-	-	2,415	-	-
010-430-3649-4120	KAISER FOUNDATION HOSPITALS	-	-	185	-	-
010-430-3649-4130	KAISER FOUNDATION HOSPITALS	-	-	176	-	-
010-430-3649-4210	KAISER FOUNDATION HOSPITALS	6,956	-	-	-	-
010-430-3649-4250	RENTS AND LEASES	-	-	1,316	-	-
010-430-3649-4260	KAISER FOUNDATION HOSPITALS	11,050	12,195	4,515	-	-
010-430-3649-4270	PROFESSIONAL SERVICES	-	-	2,440	-	-
010-430-3649-4300	DEPARTMENT SUPPLIES	-	905	2,953	-	-
010-424-3653-4260	CA ARTS COUNCIL #AS-12-0606	-	8,013	-	-	-
010-424-3653-4370	CA ARTS COUNCIL #AS-12-0606	-	988	-	-	-
010-424-3678-4260	NATIONAL ENDWNMNT FOR ARTS #11-5100-8067	25,415	31,585	-	-	-
010-424-3693-4260	NEA ARTS EDUCATION #12-5100-7024	-	42,051	7,949	-	-
010-420-3694-4260	CA ARTS COUNCIL #AS-11-0407	9,000	-	-	-	-
010-422-3750-4260	CONGREGATE MEALS C1 COUNTY ASSISTANCE	51,818	52,178	51,062	-	-

Fund: Grant Fund
Resp. Dept: Various

APPROPRIATIONS (Cont.)		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
Recreation and Community Service Grants (Cont.)						
010-422-3750-4270	CONGREGATE MEALS C1CONTRIBUTIONS	24,200	10,815	10,055	-	-
010-422-3750-4300	CONGREGATE MEALS C1 CONTRIBUTIONS	2,809	2,762	2,589	-	-
010-422-3752-4260	HOME DELIVERED MEALS C2 COUNTY ASSIST	30,866	39,339	33,926	-	-
010-422-3752-4270	HOME DELIVERED MEALS C2 CONTRIBUTIONS	10,271	3,302	8,431	-	-
010-422-3752-4300	HOME DELIVERED MEALS C2 CONTRIBUTIONS	-	50	49	-	-
010-422-3752-4390	HOME DELIVERED MEALS C2 CONTRIBUTIONS	2,846	2,625	2,627	-	-
010-422-3753-4101	TITLE III-B TELEPHONE REASSURANCE PRG	47	94	22	-	-
010-422-3753-4124	TITLE III-B TELEPHONE REASSURANCE PRG	76	-	-	-	-
010-422-3753-4130	TITLE III-B TELEPHONE REASSURANCE PRG	9	-	-	-	-
<i>Total Recreation and Community Service Grants</i>		<u>462,836</u>	<u>464,289</u>	<u>147,679</u>	<u>2,015</u>	<u>2,016</u>
Total Appropriations		1,221,756	1,173,376	452,980	2,349,701	2,016
ANNUAL SURPLUS/DEFICIT		753,563	(55,158)	2,018,103	(2,349,701)	(2,016)

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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
- Street Improvement Project

Fund: State Gas Tax Fund

Resp. Dept: Public Works

REVENUE		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3500-0000	INTEREST INCOME	28	-	-	-	-
3610-0000	GAS TAX ALLOCATION SECT 2105	106,321	109,752	170,959	188,409	144,922
3611-0000	GAS TAX ALLOCATION SECT 2106	94,522	81,006	82,940	108,546	79,516
3612-0000	GAS TAX ALLOCATION SECT 2107	150,677	179,844	182,881	164,469	198,135
3613-0000	GAS TAX ALLOCATION SECTION 2103	350,196	199,282	350,200	174,978	114,897
3615-0000	GAS TAX ALLOCATION SECT 2107.5	6,000	6,000	6,000	6,000	6,000
3619-0000	PROP 1B BOND	-	351,434	22,380	-	-
3670-0000	TRANSFER FROM GENERAL FUND	-	-	-	-	-
3978-0000	TRANS FROM RETIREMENT TAX FUND	-	-	2,190	-	-
Total Revenue		707,744	927,318	817,550	642,402	543,470

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
011-180-0000-4124	RETIREMENT	-	-	2,190	-	-
011-311-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	108,134	46,776	68,735	111,095
011-311-0000-4105	OVERTIME	-	25	371	-	-
011-311-0000-4120	O.A.S.D.I.	-	8,070	3,482	-	8,499
011-311-0000-4124	RETIREMENT	-	31,854	-	-	-
011-311-0000-4126	HEALTH INSURANCE	-	21,240	9,861	-	24,358
011-311-0000-4128	DENTAL INSURANCE	-	2,729	1,095	-	3,305
011-311-0000-4130	WORKER'S COMPENSATION INS.	-	9,413	4,795	-	15,798
011-311-0000-4136	OPTICAL INSURANCE	-	521	205	-	614
<i>Personnel Costs</i>		-	181,987	68,775	68,735	163,669
011-190-0000-4480	COST ALLOCATION	21,070	21,070	21,070	21,070	21,070
011-311-0000-4270	PROFESSIONAL SERVICES	1,039	2,200	11,039	4,910	-
011-311-7105-4260	CONTRACTUAL SERVICES	-	-	37,160	-	288,665
011-311-7510-4300	NORTH MACLAY STREETSCAPE	661	6	3,527	2,500	6,500
<i>Operations & Maintenance Costs</i>		22,770	23,276	72,796	28,480	316,235
011-190-0000-4901	TRANSFER TO GENERAL FUND	661,855	631,855	369,852	523,006	289,198
<i>Transfers</i>		661,855	631,855	369,852	523,006	289,198
011-311-0000-4600	CAPITAL PROJECTS	24,900	351,434	22,858	340,000	340,000
011-311-0303-4600	STREET SLURRY PROJECT	24,500	-	-	-	-
011-311-7105-4600	CAPITAL PROJECTS	-	-	35,154	-	-
011-311-7510-4600	NORTH MACLAY STREETSCAPE	2,607	1,104	241	-	-
<i>Capital Projects</i>		52,007	352,538	58,253	340,000	340,000
Total Appropriations		736,632	1,189,655	569,676	960,221	1,109,102
ANNUAL SURPLUS/DEFICIT		(28,888)	(262,338)	247,874	(317,819)	(565,632)

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.

Major Projects/Programs

- Capital Improvements (Funds are being accumulated for construction in 2016)
- Phillippi Street Improvements (Street and Storm Drains)
- Street Improvement Project

Fund: Measure R

Resp. Dept: Public Works

REVENUES		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3210-0000	SALES AND USE TAXES	229,105	243,552	252,975	253,086	262,307
3500-0000	INTEREST INCOME	67	123	227	-	-
3978-0000	TRANS FROM RETIREMENT TAX FUND	-	-	90	-	-
Total Revenue		229,172	243,675	253,292	253,086	262,307

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
012-180-0000-4124	RETIREMENT	-	-	90	-	-
012-310-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	5,257	-	-
012-310-0000-4120	O.A.S.D.I.	-	-	402	-	-
012-310-0000-4126	HEALTH INSURANCE	-	-	1,275	-	-
012-310-0000-4128	DENTAL INSURANCE	-	-	176	-	-
012-310-0000-4130	WORKERS COMPENSATION INS.	-	-	406	-	-
012-310-0000-4136	OPTICAL INSURANCE	-	-	26	-	-
<i>Personnel Costs</i>		-	-	7,634	-	-
012-310-0000-4270	PROFESSIONAL SERVICES	25,610	23,955	11,200	25,000	-
012-311-0000-4300	DEPARTMENT SUPPLIES	635	-	-	-	-
<i>Operations & Maintenance Costs</i>		26,245	23,955	11,200	25,000	-
012-311-0000-4600	CAPITAL PROJECTS	-	-	-	592,000	592,000
012-311-0172-4600	PARK AVENUE IMPROVEMENTS	-	45,740	-	-	-
<i>Capital Projects</i>		-	45,740	-	592,000	592,000
012-311-0000-4927	TRANSFER TO STREET LIGHTING	110,048	-	-	-	-
<i>Transfers</i>		110,048	-	-	-	-
Total Appropriations		136,294	69,694	18,834	617,000	592,000

ANNUAL SURPLUS/DEFICIT		92,879	173,981	234,458	(363,914)	(329,693)
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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. A portion of 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

REVENUES		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3410-0000	VEHICLE CODE FINES	53,803	32,108	17,623	31,000	25,000
3910-0000	SALE OF PROPERTY & EQUIPMENT	-	-	18,351	-	-
Total Revenue		53,803	32,108	35,974	31,000	25,000

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
013-190-0000-4901	TRANSFER TO GENERAL FUND	30,000	30,000	31,825	30,000	30,000
<i>Transfers</i>		<i>30,000</i>	<i>30,000</i>	<i>31,825</i>	<i>30,000</i>	<i>30,000</i>
013-311-0000-4300	DEPARTMENT SUPPLIES	15,036	12,955	-	-	-
013-311-0301-4300	PW MAINT. & REPAIR SUPPLIES	9,802	12,258	-	-	-
013-370-0000-4430	ACTIVITIES AND PROGRAMS	4,189	251	-	-	-
013-370-0301-4300	DEPARTMENT SUPPLIES	7,706	8,093	-	-	-
013-371-0301-4260	CONTRACTUAL SERVICES	-	2,102	-	-	-
013-371-0301-4300	PW MAINT. & REPAIR SUPPLIES	7,756	18,356	-	-	-
<i>Operations & Maintenance Costs</i>		<i>44,488</i>	<i>54,015</i>	<i>-</i>	<i>-</i>	<i>-</i>
013-311-0000-4600	CAPITAL PROJECTS	12,132	3,633	-	-	-
013-371-0000-4600	CAPITAL PROJECTS	57,307	22,694	-	-	-
<i>Capital Projects</i>		<i>69,439</i>	<i>26,328</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Appropriations		143,927	110,343	31,825	30,000	30,000

ANNUAL SURPLUS/DEFICIT		(90,125)	(78,235)	4,149	1,000	(5,000)
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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

REVENUES		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3500-0000 INTEREST INCOME		1	-	1	-	-
3695-0866 SIDEWALK REPAIR PROJECT		12,238	16,200	12,754	19,500	16,000
Total Revenues		12,239	16,200	12,755	19,500	16,000

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
015-190-0000-4480 COST ALLOCATION		100	100	100	100	100
<i>Operations & Maintenance Costs</i>		<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>
015-190-0000-4901 TRANSFER TO GENERAL FUND		-	-	-	19,500	-
<i>Transfers</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>19,500</i>	<i>-</i>
015-310-0866-4600 CP-SIDEWALK REPAIR PROJECT		15,684	12,468	16,100	-	15,803
<i>Capital Projects</i>		<i>15,684</i>	<i>12,468</i>	<i>16,100</i>	<i>-</i>	<i>15,803</i>
Total Appropriations		15,784	12,568	16,200	19,600	15,903
ANNUAL SURPLUS/DEFICIT		(3,545)	3,632	(3,445)	(100)	97

**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

- CNG Improvement Project
- Purchase low emission City vehicles

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

REVENUES		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3500-0000	INTEREST INCOME	28	47	55	-	-
3605-0000	MOTOR VEHICLE IN-LIEU TAX	29,745	28,653	29,768	29,100	29,100
3910-0000	SALE OF PROPERTY & EQUIPMENT	-	-	4,775	-	-
Total Revenues		29,772	28,699	34,598	29,100	29,100

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
016-190-0000-4600	CAPITAL PROJECTS	-	-	-	-	75,000
016-310-3661-4600	CAPITAL PROJECTS	-	-	-	156,100	100,000
<i>Capital Projects</i>		-	-	-	156,100	175,000
Fund Total Appropriations		-	-	-	156,100	175,000

ANNUAL SURPLUS/DEFICIT	29,772	28,699	34,598	(127,000)	(145,900)
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**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

REVENUE		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3699-0000	MISCELLANEOUS REIMBURSEMENTS	-	43	-	-	-
3770-1322	SENIOR AEROBICS	2,340	4,429	3,465	6,000	600
3770-1326	KARATE	10,391	8,835	9,941	7,000	10,000
3770-1328	YOUTH SPORTS	22,373	33,363	31,444	20,000	18,000
3770-1329	YOUTH FLAG FOOTBALL	900	209	170	-	-
3770-1333	ADULT BASKETBALL	650	630	-	-	-
3770-1334	ADULT SOFTBALL	7,254	7,510	640	-	3,000
3770-1335	SNACK BAR	5,787	-	-	3,000	-
3770-1337	AEROBICS	13,060	32,597	19,834	20,000	14,000
3770-1338	SWIM LESSONS	983	3,513	-	-	-
3770-1339	LINE DANCE CLASS	700	1,085	707	800	700
3770-1340	SOCCER SCHOOL	250	170	-	-	7,000
3770-1341	WATER AEROBICS	67	-	-	-	-
3770-1342	TINY TOTS RECREATION CLASSES	230	-	-	1,000	-
3770-1360	MMA PROGRAM	-	1,005	-	-	-
3770-1362	FOLK DANCE	5,070	5,180	5,200	4,000	5,000
3770-1364	AZTEC DANCE	-	1,015	385	-	350
3770-1366	PANAMANIAN DANCE CLASS	-	-	-	350	-
3770-1367	TREE LIGHTING	-	1,250	-	-	-
3770-1382	PARK AVENUE CLUB	-	260	-	-	-
3770-1386	JULY 4TH	24,457	16,578	-	-	-
3770-1387	CONCERTS	-	597	-	-	-
3770-1391	T.B.C.	100	-	-	-	-
3770-1395	5K RUNNING RACE	-	-	-	-	-
3770-1397	PARK REC PROG-FCLTY ATTENDANTS	33,211	60,159	4,035	-	-
3770-1398	PARK REC PROG-L P SR TRIPS	1,484	381	-	-	-
3770-1399	PARK REC PROG-DAY CAMP PROGRAM	71,723	59,531	68,010	50,000	59,000
SPECIAL NEEDS CLASSES		-	-	-	-	2,000
3978-0000	TRANS FROM RETIREMENT TAX FUND	10,230	-	-	-	-
Total Revenue		211,260	238,339	143,832	112,150	119,650

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
017-420-0000-4101	SALARIES-PERMANENT EMPLOYEES	13,037	9,659	-	-	-
017-420-1371-4101	SALARIES-PERMANENT EMPLOYEES	(1,264)	273	-	-	-
017-420-1399-4101	DAY CAMP-SALARIES PERM. EMP.	284	137	-	42,000	-
017-194-1386-4103	WAGES-TEMPORARY & PART-TIME	1,097	1,170	-	-	-
017-194-1387-4103	CONCERTS/PARK	174	-	-	-	-
017-420-1322-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	1,500	-
017-420-1328-4103	WAGES-TEMPORARY & PART-TIME	-	382	5,838	4,400	5,800
017-420-1332-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	1,500
017-420-1334-4103	WAGES-TEMPORARY & PART-TIME	198	-	-	-	1,000
017-420-1335-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	1,000	-
017-420-1337-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	3,500	-
017-420-1340-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	3,000
017-420-1371-4103	GRIDLEY/MRNGSD SCHL-PRTTM WGS	392	-	-	-	-
017-420-1397-4103	FACILITY ATTENDANTS	18,321	26,134	226	-	-

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

APPROPRIATIONS (Cont.)		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
017-420-1399-4103	DAY CAMP WAGES-TEMP & P/T	41,011	33,754	20,306	-	48,000
017-193-1386-4105	OVERTIME	1,614	1,081	-	-	-
017-193-1387-4105	OVERTIME	231	520	-	-	-
017-420-1367-4105	TREE LIGHTING	-	269	-	-	-
017-420-1378-4105	OVERTIME	-	-	25	-	-
017-420-1399-4105	DAY CAMP OVERTIME	21	35	-	-	-
017-193-1386-4120	O.A.S.D.I.	123	83	-	-	-
017-193-1387-4120	O.A.S.D.I.	18	40	-	-	-
017-194-1386-4120	O.A.S.D.I.	84	90	-	-	-
017-194-1387-4120	CONCERTS/PARK	13	-	-	-	-
017-420-0000-4120	O.A.S.D.I.	997	739	-	-	-
017-420-1328-4120	O.A.S.D.I.	-	29	447	-	-
017-420-1334-4120	O.A.S.D.I.	15	-	-	-	-
017-420-1367-4120	TREE LIGHTING	-	21	-	-	-
017-420-1371-4120	GRDLY/MRNNGSD SCHL-O.A.S.D.I.	(67)	21	-	-	-
017-420-1378-4120	O.A.S.D.I.	-	-	2	-	-
017-420-1397-4120	FACILITY ATTENDANTS	1,402	2,000	17	-	-
017-420-1399-4120	DAY CAMP-O.A.S.D.I.	3,161	2,596	1,553	-	-
017-180-0000-4124	RETIREMENT	-	-	1,374	-	-
017-420-0000-4124	RETIREMENT	-	1,533	-	-	-
017-420-1371-4124	GRIDLEY/MORNINGSIDE SCHL NRCHM	-	64	-	-	-
017-420-1397-4124	RETIREMENT	-	1,121	-	-	-
017-420-1399-4124	DAY CAMP-RETIREMENT	-	1,131	-	-	-
017-420-0000-4126	HEALTH INSURANCE	3,505	2,234	-	-	-
017-420-1399-4126	DAY CAMP HEALTH INS.	-	-	6,004	-	-
017-420-0000-4128	DENTAL INSURANCE	171	158	-	-	-
017-193-1386-4130	WORKER'S COMPENSATION INS.	229	153	-	-	-
017-193-1387-4130	WORKER'S COMPENSATION INS.	17	37	-	-	-
017-194-1386-4130	WORKER'S COMPENSATION INS.	86	84	-	-	-
017-194-1387-4130	CONCERTS/PARK	13	-	-	-	-
017-420-0000-4130	WORKER'S COMPENSATION INS.	972	694	-	-	-
017-420-1328-4130	WORKER'S COMPENSATION INS.	-	28	424	-	-
017-420-1334-4130	WORKER'S COMPENSATION INS.	14	-	-	-	-
017-420-1367-4130	TREE LIGHTING	-	19	-	-	-
017-420-1371-4130	GRIDLY/MRNNGSD SCHL-WRKRS COMP	11	20	-	-	-
017-420-1378-4130	WORKER'S COMPENSATION INS.	-	-	2	-	-
017-420-1397-4130	FACILITY ATTENDANTS	1,374	2,007	16	-	-
017-420-1399-4130	DAY CAMP-WRKRS. COMP. INS.	3,011	2,464	1,476	-	-
017-420-0000-4136	OPTICAL INSURANCE	79	111	(21)	-	-
017-420-1378-4138	OMELVENY SF ELEM/AFTRSCHL NRCH	32	-	-	-	-
017-420-1399-4138	DAY CAMP-LIFE INS.	221	-	965	-	-
<i>Personnel Costs</i>		<i>92,609</i>	<i>92,905</i>	<i>40,669</i>	<i>54,415</i>	<i>61,316</i>

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

APPROPRIATIONS (Cont.)		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
017-420-1322-4260	CONTRACTUAL SERVICES	2,190	3,289	2,191	3,000	420
017-420-1326-4260	CONTRACTUAL SERVICES	8,564	4,535	7,983	7,000	8,000
017-420-1327-4260	CONTRACTUAL SERVICES	-	-	80	-	1,000
017-420-1328-4260	CONTRACTUAL SERVICES	6,616	11,367	6,829	7,000	7,000
017-420-1332-4260	CONTRACTUAL SERVICES	-	-	-	-	900
017-420-1334-4260	CONTRACTUAL SERVICES	-	889	-	-	1,000
017-420-1337-4260	CONTRACTUAL SERVICES	6,080	19,270	19,270	13,000	10,000
017-420-1338-4260	CONTRACTUAL SERVICES	3,984	13,983	750	-	-
017-420-1339-4260	CONTRACTUAL SERVICES	588	690	571	600	600
017-420-1340-4260	CONTRACTUAL SERVICES	-	-	-	-	2,000
017-420-1342-4260	CONTRACTUAL SERVICES	-	-	-	700	-
017-420-1362-4260	CONTRACTUAL SERVICES	3,528	3,245	3,843	3,500	3,500
017-420-1364-4260	CONTRACTUAL SERVICES	481	241	-	-	-
017-420-1366-4260	CONTRACTUAL SERVICES	-	-	-	230	230
017-420-1367-4260	TREE LIGHTING	-	1,150	-	-	-
017-420-1371-4260	CONTRACTUAL SERVICES	13	-	-	-	-
017-420-1386-4260	CONTRACTUAL SERVICES	22,098	22,873	-	-	-
017-420-1387-4260	CONTRACTUAL SERVICES	368	-	-	-	-
017-420-1397-4260	FACILITY ATTENDANTS	605	400	175	-	-
017-420-1399-4260	DAY CAMP-CONTRACTUAL SRVCS.	846	2,927	980	3,500	3,500
017-420-1328-4300	DEPARTMENT SUPPLIES	9,542	7,899	8,970	17,000	5,000
017-420-1332-4300	DEPARTMENT SUPPLIES	-	-	-	-	200
017-420-1333-4300	DEPARTMENT SUPPLIES	-	-	114	-	-
017-420-1334-4300	DEPARTMENT SUPPLIES	3,300	1,757	153	-	200
017-420-1335-4300	DEPARTMENT SUPPLIES	2,498	-	-	2,000	-
017-420-1337-4300	AEROBICS-DEPARTMENT SUPPLIES	4,199	2,749	670	2,500	1,000
017-420-1338-4300	DEPARTMENT SUPPLIES	222	-	-	-	-
017-420-1340-4300	DEPARTMENT SUPPLIES	274	-	-	-	1,000
017-420-1342-4300	DEPARTMENT SUPPLIES	200	-	-	300	-
017-420-1367-4300	TREE LIGHTING	-	1,264	-	-	-
017-420-1371-4300	GRIDLEY/MORNINGSIDE NRCHM SUPP	269	-	-	-	-
017-420-1386-4300	DEPARTMENT SUPPLIES	1,035	425	-	-	-
017-420-1387-4300	DEPARTMENT SUPPLIES	55	-	-	-	-
017-420-1389-4300	DEPARTMENT SUPPLIES	67	-	-	-	-
017-420-1397-4300	DEPARTMENT SUPPLIES	101	1,669	-	-	-
017-420-1399-4300	DAY CAMP-DEPT. SUPPLIES	19,369	4,716	8,881	3,000	10,000
<i>Operations & Maintenance Costs</i>		<i>97,091</i>	<i>105,338</i>	<i>61,461</i>	<i>63,330</i>	<i>55,550</i>
017-420-1362-4500	****CAPITAL EXPENSES****	-	-	2,219	-	-
017-424-0000-4500	CAPITAL EQUIPMENT	-	-	-	3,500	10,000
<i>Capital Costs</i>		<i>-</i>	<i>-</i>	<i>2,219</i>	<i>3,500</i>	<i>10,000</i>
Total Appropriations		189,700	198,243	104,349	121,245	126,866
ANNUAL SURPLUS/DEFICIT		21,560	40,096	39,483	(9,095)	(7,216)

RETIREMENT FUND**FUND NO. 018****FUND OVERVIEW**

This fund is to account for receipts from a voter-approved special tax levy that was approved 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

REVENUE		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3110-0000	SECURED PROPERTY TAXES-CURR YR	3,233,531	2,869,922	3,303,370	2,613,000	2,750,000
3120-0000	UNSECURED PROPERTY TAXES C/Y	42,886	(185,955)	93,781	90,000	-
3130-0000	PRIOR YEARS PROPERTY TAXES	21,793	(5,694)	(28,903)	-	-
3150-0000	PROPERTY TAX PENALTIES & INT	191,511	81,903	105,923	97,000	-
3175-0000	PROJECT 4 TAX LEVY	45,709	-	-	-	-
3181-0000	PROJECT 1 TAX LEVY	63,496	-	-	-	-
3183-0000	PROJECT 1A TAX LEVY	51,283	-	-	-	-
3185-0000	PROJECT 2 TAX LEVY	46,236	-	-	-	-
3188-0000	PROJECT 3 TAX LEVY	144,177	-	-	-	-
3191-0000	PROJECT 3A TAX LEVY	395,294	-	-	-	-
3500-0000	INTEREST INCOME	2,029	1,493	-	-	-
3625-0000	HOMEOWNERS PROPERTY TAX RELIEF	42,054	47,330	37,764	-	-
3970-0000	TRANSFER FROM GENERAL FUND	-	-	4,550,739	176,333	200,000
3992-0000	TRANSFER FROM SEWER	-	-	320,893	12,434	12,434
3995-0000	TRANSFER FROM THE WATER FUND	-	-	320,893	12,434	12,434
Total Revenue		4,279,998	2,809,000	8,704,460	3,001,201	2,974,868

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
018-101-0000-4124	RETIREMENT	-	-	4,865	3,715	1,974
018-102-0000-4124	RETIREMENT	-	-	24,726	27,824	10,867
018-105-0000-4124	RETIREMENT	-	-	29,855	53,483	26,937
018-106-0000-4124	RETIREMENT	-	-	53,499	56,188	22,223
018-115-0000-4124	RETIREMENT	-	-	29,410	30,165	12,293
018-130-0000-4124	RETIREMENT	-	-	67,989	88,674	35,025
018-140-0000-4124	RETIREMENT	-	-	44,552	50,130	19,898
018-150-0000-4124	RETIREMENT	-	-	33,211	50,130	16,235
018-150-3609-4124	RETIREMENT	-	-	195	-	-
018-152-0000-4124	RETIREMENT	-	-	48,966	28,676	23,628
018-190-0000-4124	RETIREMENT	-	96,432	4,170	-	1,700,000
018-190-0000-4127	RETIRED EMP. HEALTH INS.	939,222	985,164	-	-	-
018-220-3641-4124	RETIREMENT	-	-	8,629	-	-
018-222-0000-4124	RETIREMENT	-	-	138,080	172,945	54,528
018-224-0000-4124	RETIREMENT	-	-	147,898	-	66,157
018-225-0000-4124	RETIREMENT	-	-	877,521	1,323,013	391,363
018-230-0000-4124	RETIREMENT	-	-	36,560	-	-
018-310-0000-4124	RETIREMENT	-	-	25,634	87,517	25,611
018-311-0000-4124	RETIREMENT	-	-	41,630	133,025	14,928
018-311-6676-4124	CALTRANS TCSP TRUMAN-ST. ENHANCEMENTS	-	-	-	-	-
018-313-0000-4124	RETIREMENT	-	-	14,831	33,821	-
018-320-0000-4124	RETIREMENT	-	-	35,402	41,971	22,245
018-335-0000-4124	RETIREMENT	-	-	11,041	-	-
018-341-0000-4124	RETIREMENT	-	-	6,121	90,539	-
018-344-0000-4124	RETIREMENT	-	-	13,963	174,119	-
018-346-0000-4124	RETIREMENT	-	-	11,322	-	6,089
018-350-0000-4124	RETIREMENT	-	-	5,138	-	-
018-360-0000-4124	RETIREMENT	-	-	73,929	-	-
018-370-0000-4124	RETIREMENT	-	-	3,849	-	5,385
018-371-0000-4124	RETIREMENT	-	-	13,460	-	-
018-381-0000-4124	RETIREMENT	-	-	25,473	-	-
018-382-0000-4124	RETIREMENT	-	-	28,073	-	-
018-383-0000-4124	RETIREMENT	-	-	54,195	-	-
018-384-0000-4124	RETIREMENT	-	-	58,401	-	-
018-390-0000-4124	RETIREMENT	-	-	3,926	-	33,080
018-390-0410-4124	RETIREMENT	-	-	36,489	-	-
018-390-0460-4124	RETIREMENT	-	-	28,935	-	-
018-390-0470-4124	RETIREMENT	-	-	15,093	-	-
018-420-0000-4124	RETIREMENT	-	-	40,415	87,290	20,507
018-420-1328-4124	RETIREMENT	-	-	999	-	-

Fund: Retirement Fund

Resp. Dept: Finance

REVENUE		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3110-0000	SECURED PROPERTY TAXES-CURR YR	3,233,531	2,869,922	3,303,370	2,613,000	2,750,000
3120-0000	UNSECURED PROPERTY TAXES C/Y	42,886	(185,955)	93,781	90,000	-
3130-0000	PRIOR YEARS PROPERTY TAXES	21,793	(5,694)	(28,903)	-	-
3150-0000	PROPERTY TAX PENALTIES & INT	191,511	81,903	105,923	97,000	-
3175-0000	PROJECT 4 TAX LEVY	45,709	-	-	-	-
3181-0000	PROJECT 1 TAX LEVY	63,496	-	-	-	-
3183-0000	PROJECT 1A TAX LEVY	51,283	-	-	-	-
3185-0000	PROJECT 2 TAX LEVY	46,236	-	-	-	-
3188-0000	PROJECT 3 TAX LEVY	144,177	-	-	-	-
3191-0000	PROJECT 3A TAX LEVY	395,294	-	-	-	-
3500-0000	INTEREST INCOME	2,029	1,493	-	-	-
3625-0000	HOMEOWNERS PROPERTY TAX RELIEF	42,054	47,330	37,764	-	-
3970-0000	TRANSFER FROM GENERAL FUND	-	-	4,550,739	176,333	200,000
3992-0000	TRANSFER FROM SEWER	-	-	320,893	12,434	12,434
3995-0000	TRANSFER FROM THE WATER FUND	-	-	320,893	12,434	12,434
Total Revenue		4,279,998	2,809,000	8,704,460	3,001,201	2,974,868

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
018-420-1371-4124	RETIREMENT	-	-	54	-	-
018-420-1399-4124	RETIREMENT	-	-	306	-	-
018-422-0000-4124	RETIREMENT	-	-	14,994	-	12,371
018-422-3750-4124	RETIREMENT	-	-	5,880	-	-
018-422-3752-4124	RETIREMENT	-	-	2,943	-	-
018-423-0000-4124	RETIREMENT	-	-	1,488	-	6,919
018-424-0000-4124	RETIREMENT	-	-	23,559	-	9,580
018-430-0000-4124	RETIREMENT	-	-	11,716	62,525	-
018-440-0000-4124	RETIREMENT	-	-	4,822	-	-
<i>Personnel Costs</i>		<i>939,222</i>	<i>1,081,596</i>	<i>2,164,208</i>	<i>2,595,750</i>	<i>2,537,843</i>
018-190-0000-4480	COST ALLOCATION	167,795	143,174	141,523	141,523	141,523
<i>Operations & Maintenance Costs</i>		<i>167,795</i>	<i>143,174</i>	<i>141,523</i>	<i>141,523</i>	<i>141,523</i>
018-190-0000-4901	TRANSFER TO GENERAL FUND	2,518,191	2,114,401	-	-	-
018-190-0000-4907	TRANSFER TO PROP A LOCAL TRANSIT FUND	-	-	1,081	-	-
018-190-0000-4908	TRANSFER TO PROP "C" FUND	-	-	3,367	-	-
018-190-0000-4911	TRANSFER TO GAS TAX FUND	-	-	2,190	-	-
018-190-0000-4912	TRANSFER TO MEASURE R FUND	-	-	90	-	-
018-190-0000-4917	TRANSFER TO RECREATION FUND	10,230	-	-	-	-
018-190-0000-4927	TRANSFER TO STREET LIGHTING	-	-	2,574	-	-
018-190-0000-4929	TRANSFER TO PARKING M & O	-	-	2,563	-	-
018-190-0000-4950	TRANSFER TO PAVEMENT MANAGEMENT FUND	-	-	427	-	-
018-190-0000-4970	TRANSFER TO WATER FUND	-	-	29,039	9,805	-
018-190-0000-4972	TRANSFER TO SEWER FUND	-	-	12,817	9,805	-
018-190-0000-4973	TRANSFER TO REFUSE DISPOSAL	-	-	1,222	-	-
<i>Transfers</i>		<i>2,528,421</i>	<i>2,114,401</i>	<i>55,369</i>	<i>19,610</i>	<i>-</i>
Total Appropriations		3,635,439	3,339,171	2,361,100	2,756,883	2,679,366

ANNUAL SURPLUS/DEFICIT		644,559	(530,171)	6,343,360	244,318	295,502
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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

REVENUE	2012	2013	2014	2015	2016
Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
3500-0000 INTEREST INCOME	178	195	140	-	-
3901-0000 MISCELLANEOUS REVENUE	-	-	11,848	-	-
Total Revenue	178	195	11,989	-	-

APPROPRIATIONS	2012	2013	2014	2015	2016
Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
019-390-0864-4101 LAS PALMAS PARK	1,977	-	-	-	-
019-390-0864-4120 LAS PALMAS PARK	151	-	-	-	-
019-390-0864-4124 LAS PALMAS PARK	497	-	-	-	-
019-390-0864-4130 LAS PALMAS PARK	281	-	-	-	-
019-423-0201-4105 OVERTIME	-	-	-	-	-
<i>Personnel Costs</i>	<i>2,906</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
019-390-0602-4600 PARKS SNACK SHOP	1,590	-	-	-	-
019-422-0864-4600 LAS PALMAS PARK	6,021	-	-	-	-
019-423-0201-4600 CAPITAL PROJECTS	-	-	264,241	-	-
<i>Capital Projects</i>	<i>7,610</i>	<i>-</i>	<i>264,241</i>	<i>-</i>	<i>-</i>
019-422-0630-4260 CONTRACTUAL SERVICES	-	-	4,914	-	-
019-430-0000-4330 BLDG MAINT & REPAIRS	-	28,970	11,848	-	-
<i>Operations & Maintenance Costs</i>	<i>-</i>	<i>28,970</i>	<i>16,762</i>	<i>-</i>	<i>-</i>
019-422-0630-4500 PIONEER PARK IMPROVEMENTS	-	2,417	-	-	-
019-423-0201-4500 RECREATION PARK	-	4,634	-	36,000	-
<i>Capital Costs</i>	<i>-</i>	<i>7,051</i>	<i>-</i>	<i>36,000</i>	<i>-</i>
Total Appropriations	10,517	36,021	281,003	36,000	-
ANNUAL SURPLUS/DEFICIT	(10,339)	(35,826)	(269,014)	(36,000)	-

ASSET SEIZURE – STATE**Fund No. 020****Fund Overview**

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

Fund: State Asset Seizure

Resp. Dept: Police

REVENUES	2012	2013	2014	2015	2016
Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
3875-0000 ASSET FORFEITURE FUND	2,350	23,178	10,778	2,000	-
Total Revenue	2,350	23,178	10,778	2,000	-

APPROPRIATIONS	2012	2013	2014	2015	2016
Account Number & Title	Actual	Actual	Actual	Adjusted	Adopted
020-225-0000-4500 ****CAPITAL EXPENSES****	-	3,907	6,441	-	-
<i>Capital Costs</i>	-	3,907	6,441	-	-
Total Appropriations	-	3,907	6,441	-	-
ANNUAL SURPLUS/DEFICIT	2,350	19,271	4,337	2,000	-

**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

- Match for Safe Routes to School Grant
- Pavement Management Project
- Curb & Gutter

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

REVENUES		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3500-0000	INTEREST INCOME	-	-	133	-	-
3664-0000	SURFACE TRANSP. PROG.-LOCAL FUND (STP-L)	-	-	281,831	-	-
Total Revenue		-	-	281,964	-	-

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
022-311-0000-4600	CAPITAL PROJECTS	-	-	-	281,831	281,831
<i>Capital Projects</i>		-	-	-	281,831	281,831
Total Appropriations		-	-	-	281,831	281,831

ANNUAL SURPLUS/DEFICIT		-	-	281,964	(281,831)	(281,831)
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**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 2015-2016, the City received approval for a street overlay and improvement project in qualifying census tracks.

MAJOR PROJECTS/PROGRAMS

- Street Overlay and Improvements Project

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

REVENUES		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
xxxx-xxxx	CDBG	-	-	-	-	245,705
3693-7517	SECTION 108 LOAN	331,882	347,315	253,288	233,077	-
3970-0000	TRANSFER FROM GENERAL FUND	3,034	-	94,787	116,820	-
Total Revenue		334,916	347,315	348,075	349,897	245,705

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
026-155-0000-4265	ADMINISTRATIVE EXPENSE	8,190	6,890	5,510	4,000	-
<i>Operations & Maintenance Costs</i>		8,190	6,890	5,510	4,000	-
026-155-0000-4424	SECTION 108 LOAN PAYBACK INTEREST	71,692	72,425	58,565	63,588	-
026-155-0000-4426	SECTION 108 LOAN PAYBACK PRINCIPAL	252,000	268,000	284,000	285,000	-
026-311-0000-4500	CAPITAL PROJECTS	-	-	-	-	245,705
<i>Loan & Capital Expenses</i>		323,692	340,425	342,565	348,588	245,705
Total Appropriations		331,882	347,315	348,075	352,588	245,705

ANNUAL SURPLUS/DEFICIT		3,034	-	-	(2,691)	-
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STREET LIGHTING FUND**Fund No. 027****Fund Overview**

The Street Lighting Division maintains and repairs approximately 427 City-owned street lights and circuits and has oversight of the 1,200 street lights within the City of San Fernando that are maintained by Southern California Edison. The City pays Edison for electrical power for all street lighting.

Revenue for this fund is made available through the city's voter approved Landscape and Lighting Act Assessment. 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.

Fund: Street Lighting

Resp. Dept: Public Works

REVENUES		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3110-0000	SECURED PROPERTY TAXES-CURR YR	314,889	317,333	319,005	311,012	315,000
3130-0000	PRIOR YEARS PROPERTY TAXES	(85)	-	-	-	-
3150-0000	PROPERTY TAX PENALTIES & INT	18,059	12,290	20,093	20,000	20,000
3912-0000	TRANSFER FROM MEASURE R	110,048	-	-	-	-
3970-0000	TRANSFER FROM GENERAL FUND	-	-	12,413	44,227	-
3978-0000	TRANS FROM RETIREMENT TAX FUND	-	-	2,574	-	-
Total Revenues		442,911	329,623	354,086	375,239	335,000

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
027-180-0000-4124	RETIREMENT	-	-	2,574	-	-
027-344-0000-4101	SALARIES-PERMANENT EMPLOYEES	100,801	84,611	63,654	87,774	66,589
027-344-0000-4105	OVERTIME	1,035	1,146	1,673	2,000	2,000
027-344-0000-4112	TEMP. NON-EMPLOYEE WAGES	-	3,366	827	-	-
027-344-0000-4120	O.A.S.D.I.	7,391	6,401	4,750	-	5,094
027-344-0000-4124	RETIREMENT	24,296	23,199	-	-	10,163
027-344-0000-4126	HEALTH INSURANCE	15,664	15,445	12,281	-	13,904
027-344-0000-4128	DENTAL INSURANCE	1,989	1,981	1,636	-	1,701
027-344-0000-4130	WORKER'S COMPENSATION INS.	9,770	9,175	7,356	-	9,469
027-344-0000-4134	LONG TERM DISABILITY INSURANCE	183	194	67	-	102
027-344-0000-4136	OPTICAL INSURANCE	332	329	271	-	291
<i>Personnel Costs</i>		<i>161,461</i>	<i>145,846</i>	<i>95,089</i>	<i>89,774</i>	<i>109,313</i>
027-344-0000-4210	UTILITIES	231,634	231,151	226,097	232,000	232,000
027-344-0000-4250	RENTS AND LEASES	-	-	-	750	-
027-344-0000-4260	CONTRACTUAL SERVICES	6,053	-	5,032	18,600	18,600
027-344-0000-4300	DEPARTMENT SUPPLIES	-	13	-	-	-
027-344-0000-4320	DEPARTMENT EQUIPMENT MAINT	138	132	279	750	750
027-344-0000-4340	SMALL TOOLS	273	151	-	365	365
027-344-0000-4400	VEHICLE OPERATION & MAINT	141	186	345	1,200	1,200
027-344-0000-4402	FUEL	1,276	1,312	1,162	1,238	1,238
027-344-0000-4480	COST ALLOCATION	11,763	11,763	11,763	11,763	11,763
027-344-0301-4300	PW MAINT. & REPAIR SUPPLIES	6,681	3,560	6,919	10,050	10,050
<i>Operations & Maintenance Costs</i>		<i>257,959</i>	<i>248,268</i>	<i>251,597</i>	<i>276,716</i>	<i>275,966</i>
027-344-0000-4500	****CAPITAL EXPENSES****	3,000	-	697	-	-
027-344-0000-4600	CAPITAL PROJECTS	-	-	-	5,000	5,000
<i>Capital Projects</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>5,000</i>	<i>5,000</i>
Total Appropriations		419,420	394,114	346,686	371,490	390,279

ANNUAL SURPLUS/DEFICIT		23,491	(64,492)	7,399	3,749	(55,279)
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**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 Utilization Study
- Parking Lot Repaving

Fund: Parking & Maintenance Operations

Resp. Dept: Public Works

REVENUE		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3520-0000	RENTAL INCOME	12,800	11,733	12,800	12,800	40,000
3850-0000	PARKING METER REVENUE-STREETS	146,027	142,684	145,503	145,041	145,000
3855-0000	PARKING METER REVENUE-LOT 6N	-	-	-	-	-
3870-0000	BUSINESS LICENSE TAX-AREA A	49,933	46,147	44,096	47,302	45,000
3978-0000	TRANS FROM RETIREMENT TAX FUND	-	-	2,563	-	-
Total Revenue		208,760	200,565	204,962	205,143	230,000

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
029-180-0000-4124	RETIREMENT	-	-	2,563	-	-
029-335-0000-4101	SALARIES-PERMANENT EMPLOYEES	75,253	71,664	56,061	73,458	61,679
029-335-0000-4105	OVERTIME	24	121	48	-	-
029-335-0000-4120	O.A.S.D.I.	5,603	5,493	3,884	-	4,718
029-335-0000-4124	RETIREMENT	19,226	19,552	-	-	9,516
029-335-0000-4126	HEALTH INSURANCE	15,944	14,905	10,277	-	15,403
029-335-0000-4128	DENTAL INSURANCE	1,770	1,882	1,317	-	1,895
029-335-0000-4130	WORKER'S COMPENSATION INS.	9,782	10,186	7,270	-	8,771
029-335-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	67	-	107
029-335-0000-4136	OPTICAL INSURANCE	401	371	250	-	368
029-335-0000-4138	LIFE INSURANCE	72	-	-	-	-
<i>Personnel Costs</i>		<i>128,077</i>	<i>124,173</i>	<i>81,735</i>	<i>73,458</i>	<i>102,457</i>
029-335-0000-4210	UTILITIES	18,440	16,395	21,987	18,500	18,500
029-335-0000-4250	RENTS AND LEASES	-	-	-	500	-
029-335-0000-4270	PROFESSIONAL SERVICES	-	3,376	436	3,000	3,000
029-335-0000-4300	DEPARTMENT SUPPLIES	349	925	500	500	500
029-335-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	326	175	1,000	4,300
029-335-0000-4340	SMALL TOOLS	-	180	250	250	250
029-335-0000-4400	VEHICLE OPERATION & MAINT	638	644	671	800	800
029-335-0000-4402	FUEL	1,879	2,060	1,902	2,642	2,642
029-335-0000-4430	ACTIVITIES AND PROGRAMS	2,124	-	-	-	-
029-335-0000-4480	COST ALLOCATION	7,376	7,376	7,376	7,376	7,376
029-335-0301-4300	PW MAINT. & REPAIR SUPPLIES	5,619	3,181	6,870	13,500	12,500
<i>Operations & Maintenance Costs</i>		<i>36,424</i>	<i>34,462</i>	<i>40,166</i>	<i>48,068</i>	<i>49,868</i>
029-335-0000-4500	CAPITAL EQUIPMENT	647	-	1,417	31,000	31,000
029-335-0000-4600	CAPITAL PROJECTS	7,947	6,340	8,101	150,000	150,000
<i>Capital Projects</i>		<i>8,594</i>	<i>6,340</i>	<i>9,518</i>	<i>181,000</i>	<i>181,000</i>
Total Appropriations		173,094	164,976	131,420	302,526	333,325

ANNUAL SURPLUS/DEFICIT	35,665	35,589	73,543	(97,383)	(103,325)
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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 balance is being transferred to the General Fund to offset street maintenance costs in FY 2015-2016.

MAJOR PROJECTS/PROGRAMS

- Transfer to General Fund for street maintenance activities

Fund: Pavement Fund

Resp. Dept: Public Works

REVENUES		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3500-0000	INTEREST INCOME	95	46	40	-	-
3800-0000	MISCELLANEOUS REVENUE	226,551	222,847	289,684	-	-
3978-0000	TRANS FROM RETIREMENT TAX FUND	-	-	427	-	-
Total Revenue		226,647	222,893	290,151	-	-

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
050-180-0000-4124	RETIREMENT	-	-	427	-	-
050-311-0000-4101	SALARIES-PERMANENT EMPLOYEES	120,173	-	14,494	-	-
050-311-0000-4103	WAGES-TEMPORARY & PART-TIME	20	-	-	-	-
050-311-0000-4105	OVERTIME	48	-	637	-	-
050-311-0000-4120	O.A.S.D.I.	8,995	-	953	-	-
050-311-0000-4124	RETIREMENT	35,700	-	-	-	-
050-311-0000-4126	HEALTH INSURANCE	24,088	-	1,300	-	-
050-311-0000-4128	DENTAL INSURANCE	2,141	-	183	-	-
050-311-0000-4130	WORKERS COMPENSATION INS.	11,307	-	649	-	-
050-311-0000-4134	LONG TERM DISABILITY INSURANCE	35	-	-	-	-
050-311-0000-4136	OPTICAL INSURANCE	621	-	30	-	-
<i>Personnel Costs</i>		<i>203,127</i>	<i>-</i>	<i>18,674</i>	<i>-</i>	<i>-</i>
050-310-0000-4300	DEPARTMENT SUPPLIES	28	-	-	-	-
050-311-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-
<i>Operations & Maintenance Costs</i>		<i>28</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
050-310-0000-4901	TRANSFER TO GENERAL FUND	240,000	240,000	230,326	-	100,000
<i>Transfers</i>		<i>240,000</i>	<i>240,000</i>	<i>230,326</i>	<i>-</i>	<i>100,000</i>
050-311-0000-4600	CAPITAL PROJECTS	3,334	4,225	-	62,202	-
050-311-0172-4600	PARK AVENUE IMPROVEMENTS	5,175	-	-	-	-
<i>Capital Projects</i>		<i>8,508</i>	<i>4,225</i>	<i>-</i>	<i>62,202</i>	<i>-</i>
Total Appropriations		451,663	244,225	249,000	62,202	100,000
ANNUAL SURPLUS/DEFICIT		(225,016)	(21,332)	41,151	(62,202)	(100,000)

COMMUNITY INVESTMENT FUND**Fund No. 053****Fund Overview**

As part of the Collection Service Agreement with Consolidated (Republic) Disposal, they proposed to establish a recycling revenue share program with the City where they will return \$10,000 annually from the proceeds from the sale of recyclable materials for the City 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.

Fund: Community Investment Fund
Dept: City Manager's Office

REVENUES		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3954-0000	RECYCLING REVENUE SHARE PROGRAM	-	-	10,000	10,000	10,000
Total Revenues		-	-	10,000	10,000	10,000

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
053-101-0101-4430	ACTIVITIES AND PROGRAMS	-	-	-	3,000	2,000
053-101-0103-4430	ACTIVITIES AND PROGRAMS	-	-	-	4,000	2,000
053-101-0109-4430	ACTIVITIES AND PROGRAMS	-	-	-	2,000	2,000
053-101-0111-4430	ACTIVITIES AND PROGRAMS	-	-	-	2,000	2,000
053-101-0113-4430	ACTIVITIES AND PROGRAMS	-	-	-	4,000	2,000
053-194-1395-4260	CONTRACTUAL SERVICES	-	-	-	2,000	-
053-194-1395-4300	DEPARTMENT SUPPLIES	-	-	-	3,000	-
<i>Operations & Maintenance Costs</i>		-	-	-	20,000	10,000
Total Appropriations		-	-	-	20,000	10,000

ANNUAL SURPLUS/DEFICIT		-	-	10,000	(10,000)	-
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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

REVENUES		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3500-0000	INTEREST INCOME	-	-	10	-	-
3696-0101	AB109 TASK FORCE (STATE)	-	-	90,000	90,000	-
Total Revenues		-	-	90,010	90,000	-

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
101-225-0000-4105	OVERTIME	-	-	60,193	75,000	-
101-225-0000-4120	O.A.S.D.I.	-	-	940	5,588	-
101-225-0000-4130	WORKER'S COMPENSATION INS.	-	-	10,251	15,000	-
<i>Personnel Costs</i>		-	-	<i>71,384</i>	<i>95,588</i>	-
Total Appropriations		-	-	71,384	95,588	-

ANNUAL SURPLUS/DEFICIT		-	-	18,626	(5,588)	-
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AFTERSCHOOL PROGRAM GRANT FUND –
GRIDLEY ELEMENTARY**Fund No. 103****Fund Overview**

The After School Community Enrichment Program provides a free, safe and supervised after school program that focuses on education, enrichment and recreation for elementary school children in kindergarten through 5th grade at Gridley Elementary School. It is a four year grant that began in FY 2013-2014.

Fund: Gridley Elementary Grant Fund
Resp. Dept: Recreation & Community Services

REVENUES		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3697-0103	GRIDLEY ELEMENTARY	-	-	108,056	121,717	121,700
Total Revenues		-	-	108,056	121,717	121,700

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
103-180-0000-4124	RETIREMENT	-	-	202	202	-
103-420-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	4,434	4,434	1,500
103-420-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	82,927	83,146	85,000
103-420-0000-4120	O.A.S.D.I.	-	-	6,850	6,018	7,000
103-420-0000-4130	WORKER'S COMPENSATION INS.	-	-	6,256	5,466	7,000
<i>Personnel Costs</i>		-	-	<i>100,670</i>	<i>99,266</i>	<i>100,500</i>
103-420-0000-4250	RENTS AND LEASES	-	-	101	101	100
103-420-0000-4260	CONTRACTUAL SERVICES	-	-	2,349	2,350	2,350
103-420-0000-4300	DEPARTMENT SUPPLIES	-	-	9,358	20,000	18,750
<i>Operations & Maintenance Costs</i>		-	-	<i>11,809</i>	<i>22,451</i>	<i>21,200</i>
Total Appropriations		-	-	112,478	121,717	121,700

ANNUAL SURPLUS/DEFICIT		-	-	(4,423)	-	-
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AFTERSCHOOL PROGRAM GRANT FUND –
MORNINGSIDE ELEMENTARY**Fund No. 104****Fund Overview**

The After School Community Enrichment Program provides a free, safe and supervised after school program that focuses on education, enrichment and recreation for elementary school children in kindergarten through 5th grade at Morningside Elementary School. It is a four year grant that began in FY 2013-2014.

Fund: Morningside Elementary Grant Fund
Resp. Dept: Recreation & Community Services

REVENUES		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3697-0104	MORNINGSIDE ELEMENTARY	-	-	129,998	121,717	121,700
3900-0000	OTHER REVENUE	-	-	570	-	-
Total Revenues		-	-	130,567	121,717	121,700

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
104-180-0000-4124	RETIREMENT	-	-	371	371	-
104-420-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	9,082	4,420	1,500
104-420-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	90,859	82,541	85,000
104-420-0000-4120	O.A.S.D.I.	-	-	7,146	6,182	7,000
104-420-0000-4130	WORKER'S COMPENSATION INS.	-	-	6,523	5,624	7,000
<i>Personnel Costs</i>		-	-	<i>113,982</i>	<i>99,138</i>	<i>100,500</i>
104-420-0000-4250	RENTS AND LEASES	-	-	101	101	100
104-420-0000-4260	CONTRACTUAL SERVICES	-	-	2,985	2,478	2,350
104-420-0000-4300	DEPARTMENT SUPPLIES	-	-	12,567	20,000	18,750
<i>Operations & Maintenance Costs</i>		-	-	<i>15,653</i>	<i>22,579</i>	<i>21,200</i>
Total Appropriations		-	-	129,635	121,717	121,700

ANNUAL SURPLUS/DEFICIT		-	-	932	-	-
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CALIFORNIA ARTS COUNCIL**Fund No. 108****Fund Overview**

California Arts Council Artists in Schools Grant supports the valuable link between community arts resources and professional teaching artists to fund residency activities emphasizing long-term, in-depth arts education during school hours or in after-school programs. Students are offered comprehensive, California standards-based arts education that underscores the critical role the arts play in the students' development of creativity, overall well-being and academic achievement. Funding supports the Mariachi Master Apprentice Program, connecting music masters with students to preserve mariachi music traditions through a quality apprentice program.

Fund: California Arts Council

Resp. Dept: Recreation & Community Services

REVENUES		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3697-3657	CALIFORNIA ARTS COUNCIL #AS-13-0318	-	-	9,937	-	-
3697-3658	CA ARTS COUNCIL #AS-14-0415	-	-	-	11,400	10,000
Total Revenue		-	-	9,937	11,400	10,000

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
108-424-3657-4260	CONTRACTUAL SERVICES	-	-	10,541	-	-
108-424-3657-4300	DEPARTMENT SUPPLIES	-	-	250	-	-
108-424-3657-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	250	-	-
108-424-3658-4260	CONTRACTUAL SERVICES	-	-	-	10,600	9,500
108-424-3658-4300	DEPARTMENT SUPPLIES	-	-	-	300	250
108-424-3658-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	500	250
<i>Operations & Maintenance Costs</i>		-	-	<i>11,041</i>	<i>11,400</i>	<i>10,000</i>
Total Appropriations		-	-	11,041	11,400	10,000

ANNUAL SURPLUS/DEFICIT		-	-	(1,104)	-	-
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NATIONAL ENDOWMENT FOR THE ARTS
(NEA)**Fund No. 109****Fund Overview**

The National Endowment for the Arts, Arts Work: Arts Education is a Direct Learning Grant to increase student knowledge and skills in the arts. Projects must provide extended participatory learning that engages students with accomplished artists and art educators to align with either national or state arts education standards, and rigorously assess student learning. Funding supports the Mariachi Master Apprentice Program that connects music masters with students to preserve mariachi music traditions through a quality apprentice program.

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

REVENUES		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3697-3656	ARTS EDUCATION GRT. NO. 13-5100-7047	-	-	-	57,000	57,000
Total Revenues		-	-	-	57,000	57,000

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
109-424-3638-4260	CONTRACTUAL SERVICES	-	-	-	-	-
109-424-3656-4260	CONTRACTUAL SERVICES	-	-	23,847	57,000	57,000
<i>Operations & Maintenance Costs</i>		-	-	23,847	57,000	57,000
Total Appropriations		-	-	23,847	57,000	57,000

ANNUAL SURPLUS/DEFICIT		-	-	(23,847)	-	-
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**MTA TRANSIT ORIENTED DEVELOPMENT
(TOD) PLANNING GRANT****Fund No. 113****Fund Overview**

The MTA TOD Planning Grant will be used over the next two fiscal years (FY 2014-15 and FY 2015-16) to prepare the City of San Fernando Transit Oriented Development Overlay Zone. As part of the planning process these grant funds will pay for city staff and urban planning professional services used to prepare the associated general plan element and map amendments, zone code and map amendment, and environmental assessment.

Major Projects/Programs

- TOD Overlay Zone

Fund: MTA TOD Planning Grant
Resp. Dept: Community Development

REVENUE		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3670-3673	METRO TOD PLANNING GRT PROG	-	-	1,727	280,665	-
Total Revenue		-	-	1,727	280,665	-

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
113-150-3673-4101	SALARIES-PERMANENT EMPLOYEES	-	-	3,030	-	-
<i>Personnel Costs</i>		-	-	<i>3,030</i>	-	-
113-150-3673-4270	PROFESSIONAL SERVICES	-	-	-	280,665	-
<i>Operations & Maintenance Costs</i>		-	-	-	<i>280,665</i>	-
Total Appropriations		-	-	3,030	280,665	-

ANNUAL SURPLUS/DEFICIT		-	-	(1,303)	-	-
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**ELDERLY NUTRITION PROGRAM/
PROGRAM INCOME****FUND NO. 115****FUND OVERVIEW**

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

Fund: Elderly Nutrition Program

Resp. Dept: Recreation & Community Services

REVENUES		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3697-3750	SENIOR NUTRITION MEALS	-	-	-	50,439	50,000
3697-3752	HOME DELIVERED MEALS C2	-	-	-	50,438	50,000
3697-3753	TITLE III-B TELEPHONE REASSURANCE PRG	-	-	-	-	-
3901-3750	SENIOR NUTRITION MEALS-CONTRIBUTION	-	-	-	-	-
3901-3752	HOME DELIVERED MEALS-CONTRIBUTION	-	-	-	-	-
Total Revenues		-	-	-	100,877	100,000

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
115-422-3750-4260	CONTRACTUAL SERVICES	-	-	-	50,439	50,000
115-422-3750-4270	PROFESSIONAL SERVICES	-	-	-	-	-
115-422-3750-4300	DEPARTMENT SUPPLIES	-	-	-	-	-
115-422-3752-4260	CONTRACTUAL SERVICES	-	-	-	50,438	50,000
115-422-3752-4270	PROFESSIONAL SERVICES	-	-	-	-	-
115-422-3752-4390	VEHICLE ALLOW & MILEAGE	-	-	-	-	-
<i>Operations & Maintenance Costs</i>		-	-	-	<i>100,877</i>	<i>100,000</i>
Total Appropriations		-	-	-	100,877	100,000

ANNUAL SURPLUS/DEFICIT		-	-	-	-	-
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**CALIFORNIA STATE GRANT – HOUSING
RELATED PARKS (HRP)****Fund No. 118****Fund Overview**

The Housing Related Parks (HRP) Program is administered by the California Department of Housing and Community Development. The purpose of the HRP Program is to increase the overall supply of housing affordable to lower income households by providing financial incentives to cities and counties with documented housing starts for newly constructed units affordable to very low or low-income households. The HRP Program provides assistance to cities and counties by offering grants for the creation of new parks or rehabilitation or improvements to existing parks. This funding will provide monies to rehabilitate the play-lot, fitness equipment, and entry doors at Recreation Park.

Major Projects/Programs

- Replace HVAC system at Recreation Park facility

Fund: California State Grant (HRP)**Resp. Dept: Public Works**

REVENUES		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3697-0881 STATE FUNDS		-	-	-	200,000	-
Total Revenues		-	-	-	200,000	-

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
118-423-0000-4600 CAPITAL PROJECTS		-	-	-	200,000	200,000
Capital Projects		-	-	-	200,000	200,000
Total Appropriations		-	-	-	200,000	200,000

ANNUAL SURPLUS/DEFICIT		-	-	-	-	(200,000)
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**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.

The City has submitted an application for Fiscal Year 2015-2016 to partially fund an additional police officer position for three years.

MAJOR PROJECTS/PROGRAMS

- Pursue funding for one additional police officer for three fiscal years

Fund: Cops Safe Schools

Resp. Dept: Recreation & Community Services

REVENUE		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3696-3641	COPS SAFE SCHOOLS	-	-	-	65,699	-
Total Revenue		-	-	-	65,699	-

APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
119-225-3641-4105	OVERTIME	-	-	-	53,814	-
<i>Personnel Costs</i>		-	-	-	<i>53,814</i>	-
119-225-3641-4220	TELEPHONE	-	-	-	3,173	-
119-225-3641-4300	DEPARTMENT SUPPLIES	-	-	-	6,736	-
<i>Operations & Maintenance Costs</i>		-	-	-	<i>9,909</i>	-
119-225-3641-4500	****CAPITAL EXPENSES****	-	-	-	1,976	-
<i>Capital Costs</i>		-	-	-	<i>1,976</i>	-
Total Appropriations		-	-	-	65,699	-

ANNUAL SURPLUS/DEFICIT		-	-	-	-	-
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ALCOHOL BEVERAGE CONTROL (ABC)
GRANT**Fund No. 120****Fund Overview**

The Alcohol Beverage Control (ABC) grant is used to combat the illegal possession and consumption of alcohol by means of minor decoy, shoulder tap, teenage party prevention patrol, DUI saturation patrols and various ABC licensee compliance inspections.

Fund: ABC Alcohol Beverage Control Grant

Resp. Dept: Police

REVENUES		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
3696-3713	ALCOHOLIC BEVERAGE CONTROL (ABC) GRANT	-	-	-	21,750	-
Total Revenues		-	-	-	21,750	-
APPROPRIATIONS		2012	2013	2014	2015	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Adopted
120-225-0000-4105	OVERTIME	-	-	-	15,558	-
120-225-0000-4120	O.A.S.D.I.	-	-	-	395	-
120-225-0000-4130	WORKER'S COMPENSATION INS.	-	-	-	3,112	-
<i>Personnel Costs</i>		-	-	-	<i>19,065</i>	-
120-225-0000-4360	PERSONNEL TRAINING	-	-	-	2,000	-
<i>Operations & Maintenance Costs</i>		-	-	-	<i>2,000</i>	-
Total Appropriations		-	-	-	21,065	-
ANNUAL SURPLUS/DEFICIT		-	-	-	685	-

SECTION VII.

APPENDIX

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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.

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

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

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

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

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

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

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

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

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

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

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

CJPIA – California Joint Powers Insurance Authority.

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

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

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

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

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

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

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

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

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

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

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

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

Department - A major organizational unit comprised of programs or divisions which has been assigned overall management responsibility for an operation, or a group of related operations within a functional area.

Designated Fund Balance – A portion of unreserved fund balance designated by City policy for a specific future use.

Encumbrance - A legal obligation to expend funds for an expenditure that has not yet occurred. To encumber funds means to set aside or commit funds for a future expenditure.

Enterprise Fund - A fund type established to account for the total costs of selected governmental facilities and services that are operated similar to private enterprises.

Equipment Outlay - A category of expenditures that captures purchases of capital equipment, such as furniture, vehicles, large machinery, and other items.

Estimate - Represents the most recent estimate for current year revenue and expenditures. Estimates are based upon several months of actual expenditure and revenue experience and consider the impact of unanticipated price or other economic factors.

Expenditure - The actual spending of funds set aside by appropriation for identified goods and services.

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

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

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

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

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

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

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

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

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

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

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

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

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.

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Reserve - An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore no available for general appropriation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

VLF - Vehicle license fees, which are collected by the State of California when vehicles are registered with the California Department of Motor Vehicles and distributed to various public agencies, including the City.

Work Plan – A schedule which identifies major action steps, time frames and person responsible for accomplishment of a department or division objective.

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

Section 1. Purpose.

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

Section 2. Statement of Policy.

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

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

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

Financial principles included in this Policy are:

Chapter 1: Long-term Financial Planning

Chapter 2: Auditing, Financial Reporting and Disclosure

Chapter 3: Revenue Collection

Chapter 4: Investment and Cash Management

Chapter 5: Capital Assets and Capital Improvement Projects

Chapter 6: Financial Reserves and Fund Balances

Chapter 7: Post-employment Benefit Funding

Chapter 8: Grant Administration

Chapter 9: User Fees and Service Charges

Chapter 10: Cost Allocation

Chapter 11: Debt Management

CHAPTER 1: LONG-TERM FINANCIAL PLANNING

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

GENERAL FINANCIAL POLICY

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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.
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 will be developed and 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 will 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 assets and fund liabilities of these funds. 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.

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, 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.

Section 3. Authority.

By order of City Council Motion (Item No. A-9), Policy adopted by the City Council on November 3, 2014.

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

Section 1. Purpose.

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

Section 2. Statement of Policy.

The Annual Budget, as adopted by the City Council, establishes the total appropriation provided for each City Department's operations. Expenditures may not exceed budgeted appropriations at the Department level within a fund. Budgeted appropriations are legally limited to the amount authorized by the City Council 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 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 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).

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 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.

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.

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.

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

- 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.

Phase One: 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.

Phase Two: 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.

Phase Three: 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.

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.

The Finance Director is authorized 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. 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.

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 or the fund from which it was appropriated. Any encumbering funds from the next preceding fiscal year shall likewise expire and revert to the respective fund balances. This is inclusive of appropriations for capital projects that are required for the completion of the approved project. The City has not established a carryover review process. As such, each department will need to re-appropriate any unspent funds needed to complete approved capital projects into the next year's budget.

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.

Appropriated Reserves will be budgeted in the City Manager's Department budget. 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 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.

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.

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 1978-1979 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.

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 Motion (Item No. A-9), Policy adopted by the City Council on November 3, 2014.

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EXHIBIT 1

CITY OF SAN FERNANDO		POLICY/PROCEDURE
NUMBER		SUBJECT INVESTMENT POLICY
ORIGINAL ISSUE	EFFECTIVE	
5/04/2015	5/04/2015	
CURRENT ISSUE	EFFECTIVE	CATEGORY FINANCE
SUPERSEDES		

Section 1. 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 2. Statement of Policy.

The City's cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the City to invest funds to the fullest extent possible. The City attempts to earn the highest yield obtainable while keeping within the investment criteria established for the safety and liquidity of public funds.

The Finance Director shall establish procedures that separate the internal responsibility for management and accounting of the investment portfolio. An analysis by an external independent auditor shall be conducted annually to review internal controls, account activity and compliance with policies and procedures.

San Fernando operates its temporary pooled idle cash investment under the prudent investor standard (i.e., such a trustee must act with the "care, skill, prudence and diligence...that a prudent investor...would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency"). This affords the City a broad spectrum of investment opportunities as long as the investment is deemed prudent and allowable under current legislation of the State of California (Government Code Section 53600 et seq.)

Criteria for selecting investments and the order of priority are:

1. **SAFETY** – The safety and risk associated with an investment refers to the potential loss of principal, accrued interest or both. Protection of the public funds entrusted to the Treasurer is the paramount criteria used to evaluate the investment instruments available.
2. **LIQUIDITY** – This refers to the ability to convert an investment to cash at any moment in time with minimal risk of forfeiting a portion of principal or interest. Liquidity is an essential investment requirement especially in light of the City's need to be able to meet emergency financing demands of the community at any time.

INVESTMENT POLICY

Page 2

3. YIELD – It is the potential dollar earnings an investment can provide and is described as the market rate of return. As a general rule, yields tend to mirror the inherent risk and liquidity characteristics of the particular investment and thus can only be evaluated after those investment criteria are satisfied.

Authorized Investments

All investments shall be made in accordance by the California Government Code, Sections 53600 et. seq. Within the context of these limitations and based on the cost at the time of purchase, the following investments are authorized as further limited herein:

1. U.S. Treasuries

The U.S. Treasury Bills, Bonds, and Notes, or those for which the full faith and credit of the U.S. are pledged for payment of principal and interest provided that:

- a) There is no limitation as to the percentage of the portfolio that can be invested in this category.

2. U.S. Agencies

The Obligations issued by the Government National Mortgage Association (GNMA), the Federal Farm Credit Bank System (FFCB), the Federal Home Loan Bank Board (FHLB), Federal Home Loan Mortgage Corporation (FHLMC), Federal National Mortgage Association (FNMA), and the Student Loan Marketing Association (SLMA) provided that:

- a) No more than 30% of the cost (book) value of the portfolio will be invested in any one agency.

3. Bankers' Acceptances

Bills of exchange or time drafts drawn on and accepted by a commercial bank provided that:

- a) Bankers' Acceptances purchased may not exceed 180 days to maturity or 25% of the cost (book) value of the portfolio;
- b) No more than 5% of the cost (book) value of the portfolio may be invested in Bankers' Acceptances issued by any one bank;
- c) Prior to the purchase of any Banker's Acceptance, the portfolio manager shall review the rating of the issuing bank; and
- d) Bankers' Acceptances of issuing financial institutions shall have both a short and long term rating in the highest category by at least one nationally recognized rating agency at the time of purchase.

4. Commercial Paper

- a) The paper is ranked P1 by Moody's Investor Services and A1 by S&P, and have an minimum of A by both rating agencies;
- b) Issued by a domestic corporation having assets in excess of \$500 million;

- c) Purchases of eligible paper may not exceed 270 days to maturity nor represent more than 10% of the outstanding paper of an issuing corporation;
- d) May not exceed 15% of the cost value of the portfolio at time of purchase; and
- e) No more than 5% of the cost value of the portfolio may be invested in Commercial Paper issued by any one corporation.

5. Certificates of Deposit

Cash will be invested only in FDIC Insured, Certificates of Deposit or fully collateralized Certificates of Deposit. Collateral for a given investment must be 110% of principal for government securities collateral and 150% of principal for first mortgage collateral. No more than 1% of the portfolio, not to exceed \$1 million, shall be invested in any one institution. An institution must meet the following criteria to be considered by the City:

- a) 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.
- b) The city will not invest in any institution less than five years old.

6. Repurchase Agreements

- a) No more than 25% 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) Bonds issued by local agencies in the State of California be rated "AA" or better. "AA" rated bonds shall be limited to 36 months maximum maturity and "AAA" rated bonds shall be limited to 60 months maximum maturity.

Upon any announcement of negative credit watch or downgrade by a major rating agency of any issue within the portfolio, the investment manager should contact the Finance Director and recommend a course of action. If at any time a security falls below "investment grade," the investment manager should obtain the best bid and take the necessary steps toward liquidation.

9. Corporate Medium Term Notes

- a) Must have an "AA" or better rating criteria at time of purchase. "AA" rated medium term notes shall be limited to 36 months maximum maturity and "AAA" rated medium term notes shall be limited to 60 months maximum maturity;
- b) Issued by a domestic corporation having assets in excess of \$500 million;
- c) The aggregate total of all purchased medium term notes may not exceed 20% of the cost value of the portfolio; and
- d) No more than 5% of the cost value of the portfolio may be invested.

Upon any announcement of negative credit watch or downgrade by a major rating agency of any issue within the portfolio, the investment manager should contact the Finance Director and recommend a course of action. If at any time a security falls below "investment grade," the investment manager should obtain the best bid and take the necessary steps toward liquidation.

10. Money Market Mutual Funds

- a) Must have a rating of AAA/Aaa or an equivalent by one or more national rating agencies with no load maintained at \$1 par value;
- b) No more than 20% of portfolio value may be invested;
- c) Investment in a single mutual fund will not to exceed 10% of the cost value (book value) of the total portfolio exclusive of the fiscal agent cash portfolio; and
- d) The City's investment in any specific mutual fund will not exceed 2% of that mutual fund's total assets.

Considerations for Investments

The City attempts to obtain the highest yield possible when selecting investments, providing that criteria for safety and liquidity are met. Ordinarily, because investments normally carry a positive yield curve, (i.e., longer term investments have higher rates than shorter maturities), the City attempts to stagger its maturities to meet anticipated cash needs in such a way that new investment money can be placed in maturities that carry a higher rate that is available in the short market of 30 days or under. Furthermore, maturities are selected to anticipate cash needs of the City, thereby obviating the need for forced liquidation.

City Constraints

The City Treasurer is responsible for managing the City's investment portfolio in accordance with Federal and State laws as well as this policy. Longer term investments (i.e., over one year) are limited to maturities of five years or less.

The City strives to maintain an appropriate level of investment of all funds through daily and projected cash flow determinations. Idle cash management and investment transactions are the responsibility of the City Treasurer in consultation with the Finance Director.

The basic premise underlying the City's investment philosophy is, and will continue to be, to insure that money

is always safe and available when needed.

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

Investment Strategy

1. When making an investment decision, the purchase of an investment is made with the intent of holding that investment to maturity.
2. Cash flow projections are fully utilized to balance the liquidity needs at all times.
3. At least bi-weekly, economic forecasts are obtained from financial experts in the field through bankers and brokers.
4. Close rapport is maintained with the City Manager, Finance Director, Public Works and other departments having a significant impact on cash flow.
5. The City will invest all City and Successor Agency to the Redevelopment Agency funds and the estimated checking accounts float, except for those amounts required by the City's banks to pay for bank services furnished to the City.
6. Depending on market conditions, time deposits are maintained in commercial banks and savings and loan institutions. Particular attention is paid to investment opportunities available from financial institutions within the City of San Fernando so as to contribute to the economic vitality of the community.
7. Safekeeping: Securities purchased from brokers/dealers shall be held in third party safekeeping by the City's third party custodian. Said securities shall be held in the name of the City of San Fernando with the trustee executing investment transactions as directed by the Treasurer.

Prohibited and Restricted Investments

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

Investment Policy Adoption

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

Section 3. **Exceptions.**

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

Section 4. **Authority.**

By order of City Council Resolution 7671, this Policy was adopted by the City Council on May 4, 2015.

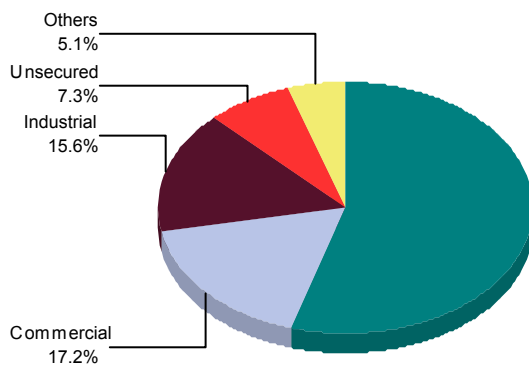
THE CITY OF SAN FERNANDO

2014/15 USE CATEGORY SUMMARY

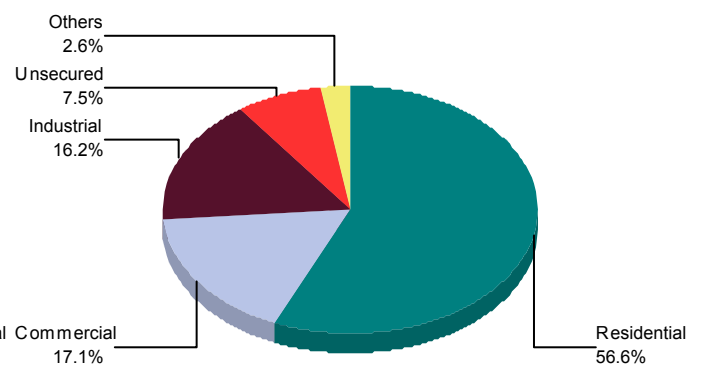
BASIC PROPERTY VALUE TABLE

Category	Parcels	Assessed Value	Net Taxable Value
Residential	4,258	\$924,021,528 (54.7%)	\$923,896,596 (56.6%)
Commercial	395	\$290,770,820 (17.2%)	\$279,949,485 (17.1%)
Industrial	174	\$263,990,591 (15.6%)	\$263,990,591 (16.2%)
Institutional	46	\$33,901,863 (2.0%)	\$12,818,555 (0.8%)
Recreational	7	\$3,531,816 (0.2%)	\$3,531,816 (0.2%)
Vacant	138	\$24,607,586 (1.5%)	\$22,471,299 (1.4%)
Exempt	160	\$11,877,558 (0.7%)	\$0 (0.0%)
SBE Nonunitary	[3]	\$22,100 (0.0%)	\$22,100 (0.0%)
Cross Reference	[18]	\$12,227,934 (0.7%)	\$3,110,790 (0.2%)
Unsecured	[809]	\$123,192,333 (7.3%)	\$122,621,128 (7.5%)
TOTALS	5,178	\$1,688,144,129	\$1,632,412,360

ASSESSED VALUE

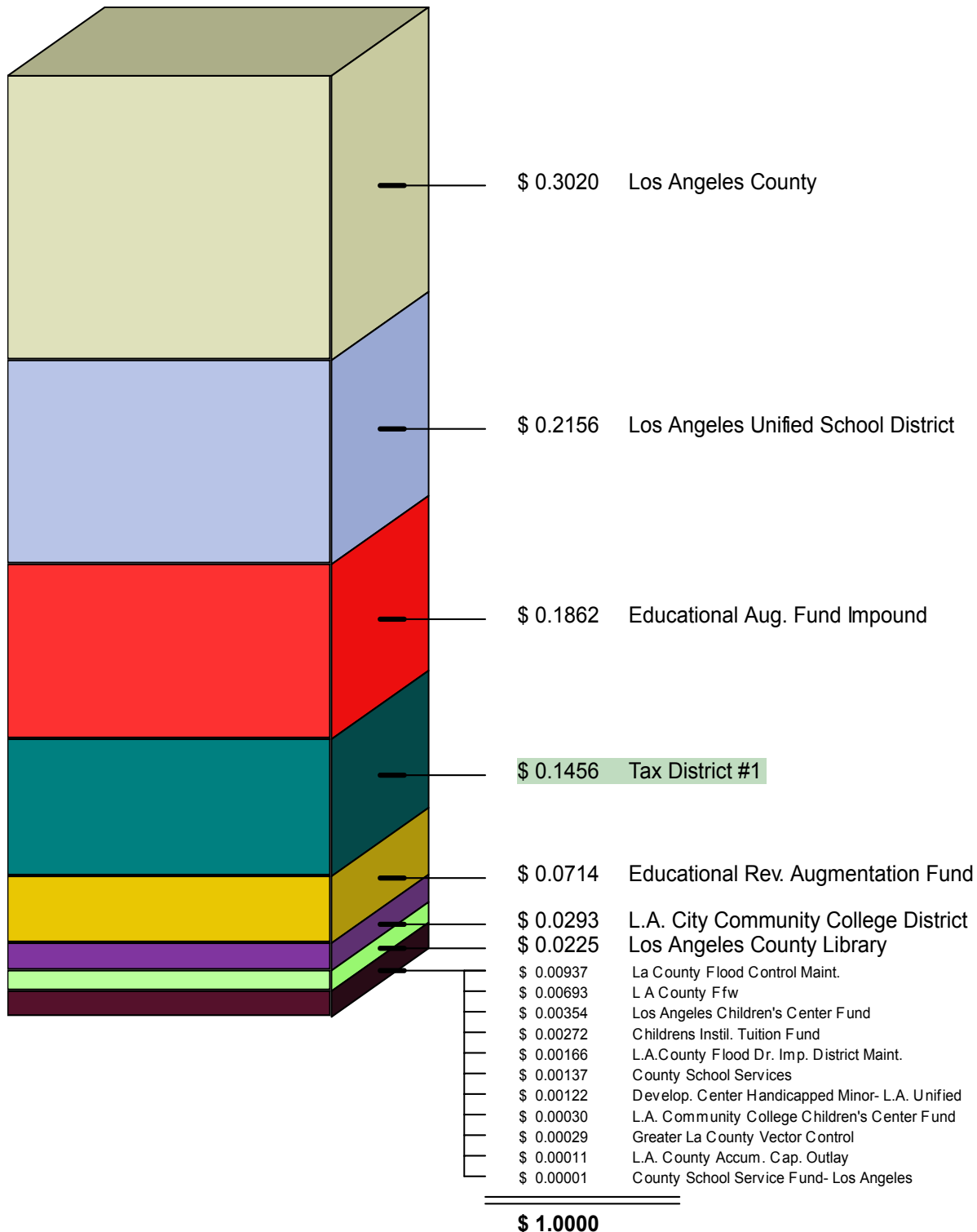


NET TAXABLE VALUE



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: L. A. County Assessor 2014/15 Annual Tax Increment Tables

Prepared On 8/12/2015 By MV

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

THE CITY OF SAN FERNANDO

2014/15 ROLL SUMMARY

Taxable Property Values

	Secured	Nonunitary Utilities	Unsecured
Parcels	5,018	3	809
TRAs	9	3	8
Values			
Land	787,001,302	22,100	0
Improvements	763,232,623	0	0
Personal Property	2,561,029	0	64,121,091
Fixtures	257,184	0	59,071,242
Aircraft	0	0	0
Total Value	\$1,553,052,138	\$22,100	\$123,192,333
Exemptions			
Real Estate	40,952,190	0	0
Personal Property	2,137,816	0	526,205
Fixtures	193,000	0	45,000
Aircraft	0	0	0
Homeowners*	14,135,706	0	0
Total Exemptions*	\$43,283,006	\$0	\$571,205
Total Net Value	\$1,509,769,132	\$22,100	\$122,621,128

Combined Values	Total
Total Values	\$1,676,266,571
Total Exemptions	\$43,854,211
Net Total Values	\$1,632,412,360

* Note: Homeowner Exemptions are not included in Total Exemptions

Data Source: L. A. County Assessor 2014/15 Combined Tax Rolls

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

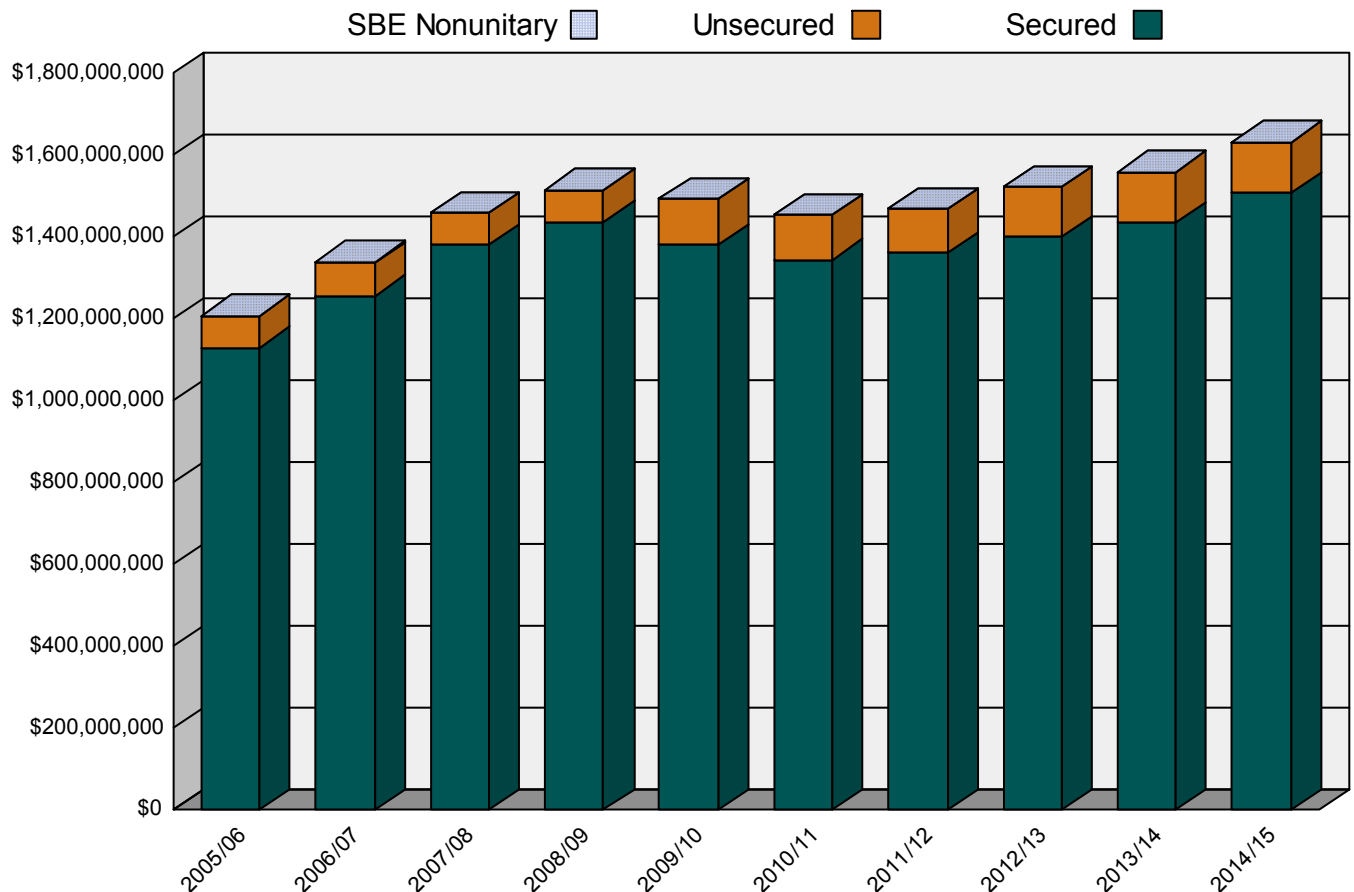
Prepared On 8/12/2015 By MV

THE CITY OF SAN FERNANDO

NET TAXABLE ASSESSED VALUE HISTORY

2005/06 - 2014/15 Taxable Property Values

Lien Year	Secured	Unsecured	SBE Nonunitary	Net Total AV	% Change
2005/06	\$1,129,957,462	\$78,503,390	\$569,504	1,209,030,356	
2006/07	\$1,256,288,489	\$82,754,213	\$470,546	1,339,513,248	10.79%
2007/08	\$1,381,593,820	\$76,947,962	\$22,100	1,458,563,882	8.89%
2008/09	\$1,436,986,178	\$78,152,281	\$22,100	1,515,160,559	3.88%
2009/10	\$1,381,760,786	\$112,691,566	\$22,100	1,494,474,452	-1.37%
2010/11	\$1,345,636,908	\$108,228,918	\$22,100	1,453,887,926	-2.72%
2011/12	\$1,362,476,479	\$108,145,377	\$22,100	1,470,643,956	1.15%
2012/13	\$1,400,532,953	\$121,871,794	\$22,100	1,522,426,847	3.52%
2013/14	\$1,435,393,976	\$124,425,059	\$22,100	1,559,841,135	2.46%
2014/15	\$1,509,769,132	\$122,621,128	\$22,100	1,632,412,360	4.65%



THE CITY OF SAN FERNANDO

ASSESSED VALUE OF TAXABLE PROPERTY

2005/06 - 2014/15 Taxable Property Values

Category	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Residential	701,620,690	802,084,309	900,052,366	924,249,336	831,090,403	793,200,580	810,126,651	832,506,508	867,056,835	923,896,596
Commercial	219,454,778	225,981,308	239,677,692	253,851,908	256,223,224	259,705,299	261,113,099	264,508,361	274,269,669	279,949,485
Industrial	185,811,372	200,482,967	216,095,061	223,073,530	258,825,850	257,840,462	254,802,905	258,909,717	261,395,589	263,990,591
Govt. Owned							359,000			
Institutional	6,742,120	6,697,207	5,329,592	8,995,637	7,982,597	7,210,623	8,810,685	7,499,084	5,241,755	12,818,555
Recreational	2,857,123	2,913,953	2,971,919	3,031,045	3,091,353	3,084,057	3,107,159	3,168,989	3,232,056	3,531,816
Vacant	11,198,048	15,831,039	15,138,302	20,797,432	21,341,838	21,426,608	20,976,115	22,231,280	21,094,134	22,471,299
SBE Nonunitary	569,504	470,546	22,100	22,100	22,100	22,100	22,100	22,100	22,100	22,100
Cross Reference	2,273,331	2,297,706	2,328,888	2,987,290	3,205,521	3,169,279	3,180,865	11,709,014	3,103,938	3,110,790
Unsecured	78,503,390	82,754,213	76,947,962	78,152,281	112,691,566	108,228,918	108,145,377	121,871,794	124,425,059	122,621,128
Exempt	[13,366,503]	[12,762,398]	[12,622,188]	[12,334,006]	[12,334,006]	[12,334,006]	[12,322,868]	[12,322,868]	[11,877,558]	[11,877,558]
TOTALS	1,209,030,356	1,339,513,248	1,458,563,882	1,515,160,559	1,494,474,452	1,453,887,926	1,470,643,956	1,522,426,847	1,559,841,135	1,632,412,360
Total Direct Rate	0.69611	0.68739	0.67939	0.68605	0.73077	0.73507	0.73170	0.73694	0.39186	0.38353

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 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.

Data Source: L. A. County Assessor 2005/06 - 2014/15 Combined Tax Rolls

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

Prepared On 8/12/2015 By MV

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 (Pending Appeals On Parcels)	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	3	\$20,956,653	1.39%				\$20,956,653	1.28%	Commercial Successor Agency
4) FOOTHILL HD RETAIL CENTER LLC (Pending Appeals On Parcels)	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 (Pending Appeals On Parcels)	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 (Pending Appeals On Parcels)	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: L. A. County Assessor 2014/15 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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Prepared On 8/12/2015 By MV

THE CITY OF SAN FERNANDO

2005/06 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) CLPF SAN FERNANDO LP (Pending Appeals On Parcels)	7	\$45,483,646	4.02%				\$45,483,646	3.76%	Industrial Successor Agency
2) SFVS COMPANY LLC	3	\$18,329,781	1.62%				\$18,329,781	1.52%	Commercial Successor Agency
3) MAGNOLIA FOOTHILL LLC ET AL (Pending Appeals On Parcels)	1	\$17,317,000	1.53%				\$17,317,000	1.43%	Commercial Successor Agency
4) SAN FERNANDO GATEWAY LLC (Pending Appeals On Parcels)	1	\$15,752,935	1.39%				\$15,752,935	1.30%	Commercial Successor Agency
5) AHI GLENOAKS INC	1	\$14,076,000	1.25%				\$14,076,000	1.16%	Industrial Successor Agency
6) 315 PARTNERS LLC (Pending Appeals On Parcels)	2	\$12,444,000	1.10%				\$12,444,000	1.03%	Commercial Successor Agency
7) BARMAZEL FAMILY	17	\$10,963,031	0.97%				\$10,963,031	0.91%	Residential TD #1
8) SAN FERNANDO ASSOCIATES	5	\$10,587,825	0.94%				\$10,587,825	0.88%	Industrial Successor Agency
9) 816 PARTNERS LLC	3	\$6,674,317	0.59%				\$6,674,317	0.55%	Commercial Successor Agency
10) 1140 SAN FERNANDO ROAD LLC (Pending Appeals On Parcels)	2	\$6,259,500	0.55%				\$6,259,500	0.52%	Commercial Successor Agency
Top Ten Total	42	\$157,888,035	13.97%	0	\$0	0.00%	\$157,888,035	13.06%	
City Total		\$1,130,526,966			\$78,503,390		\$1,209,030,356		

Top Owners last edited on 7/18/13 by maheav using sales through 06/30/06 (Version R.1)

Data Source: L. A. County Assessor 2005/06 Combined Tax Rolls and the SBE Non Unitary Tax Roll

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Prepared On 8/12/2015 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 (Pending Appeals On Parcels)	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	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 (Pending Appeals On Parcels)	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 (Pending Appeals On Parcels)	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 (Pending Appeals On Parcels)	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		\$10,060,641.24 \$6,184,446.19			\$1,260,140.01 \$1,116,368.48		\$11,320,781.25 \$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: L. A. County Assessor 2014/15 Combined Tax Rolls and the SBE Non Unitary Tax Roll

Prepared On 8/12/2015 By MV

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THE CITY OF SAN FERNANDO

2005/06 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) CLPF SAN FERNANDO LP (Pending Appeals On Parcels)	7	\$540,455.87 \$515,633.84	7.04% 11.89%				\$540,455.87 \$515,633.84	6.42% 10.46%	Industrial Successor Agency
2) SFVS COMPANY LLC	3	\$209,196.36 \$207,798.98	2.73% 4.79%				\$209,196.36 \$207,798.98	2.49% 4.22%	Commercial Successor Agency
3) MAGNOLIA FOOTHILL LLC ET AL (Pending Appeals On Parcels)	1	\$197,637.57 \$196,317.40	2.58% 4.53%				\$197,637.57 \$196,317.40	2.35% 3.98%	Commercial Successor Agency
4) SAN FERNANDO GATEWAY LLC (Pending Appeals On Parcels)	1	\$190,429.16 \$178,586.09	2.48% 4.12%				\$190,429.16 \$178,586.09	2.26% 3.62%	Commercial Successor Agency
5) AHI GLENOAKS INC	1	\$170,157.55 \$159,575.20	2.22% 3.68%				\$170,157.55 \$159,575.20	2.02% 3.24%	Industrial Successor Agency
6) 315 PARTNERS LLC (Pending Appeals On Parcels)	2	\$130,838.09 \$113,813.44	1.70% 2.62%				\$130,838.09 \$113,813.44	1.55% 2.31%	Commercial Successor Agency
7) SAN FERNANDO ASSOCIATES	5	\$127,034.05 \$121,545.24	1.66% 2.80%				\$127,034.05 \$121,545.24	1.51% 2.47%	Industrial Successor Agency
8) BARMAZEL FAMILY	17	\$80,982.72 \$51,435.61	1.06% 1.19%				\$80,982.72 \$51,435.61	0.96% 1.04%	Residential Successor Agency
9) 816 PARTNERS LLC	3	\$73,863.15 \$66,843.90	0.96% 1.54%				\$73,863.15 \$66,843.90	0.88% 1.36%	Commercial Successor Agency
10) 1140 SAN FERNANDO ROAD LLC (Pending Appeals On Parcels)	2	\$71,011.61 \$65,424.42	0.93% 1.51%				\$71,011.61 \$65,424.42	0.84% 1.33%	Commercial Successor Agency
Top Ten Total	42	\$1,791,606.13 \$1,676,974.13	23.35% 38.68%	0	\$0.00 \$0.00	0.00% 0.00%	\$1,791,606.13 \$1,676,974.13	21.29% 34.02%	
City Total		\$7,674,203.45 \$4,335,966.95			\$741,929.56 \$593,605.29		\$8,416,133.01 \$4,929,572.25		

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 7/18/13 by maheav using sales through 06/30/06 (Version R.1)

Data Source: L. A. County Assessor 2005/06 Combined Tax Rolls and the SBE Non Unitary Tax Roll

Prepared On 8/12/2015 By MV

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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	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Basic Levy¹	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
County Detention Facilities 1987 Debt	0.00080	0.00066	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
La Ccd Ds 2008 2012 Series F	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01119	0.00000	0.00000
La Community College District	0.01429	0.02146	0.00879	0.02212	0.02311	0.04031	0.03530	0.03756	0.04454	0.04017
La County Flood Control	0.00005	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Los Angeles Unified School District	0.08435	0.10681	0.12334	0.12478	0.15181	0.18695	0.16819	0.17561	0.14644	0.14688
Metropolitan Water District	0.00520	0.00470	0.00450	0.00430	0.00430	0.00370	0.00370	0.00350	0.00350	0.00350
Tax District #1	0.28420	0.28130	0.28420	0.28420	0.28420	0.28420	0.28420	0.28420	0.25654	0.24832
Total Direct & Overlapping² Tax Rates	1.38888	1.41499	1.42084	1.43540	1.46342	1.51516	1.49138	1.51206	1.45102	1.43887
 City's Share of 1% Levy Per Prop 13³	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560
Voter Approved City Debt Rate	0.28420	0.28130	0.28420	0.28420	0.28420	0.28420	0.28420	0.28420	0.25654	0.24832
Redevelopment Rate⁴	1.29035	1.28679	1.28874	1.28856	1.28850	1.28790	1.28790			
Total Direct Rate⁵	0.69611	0.68739	0.67939	0.68605	0.73077	0.73507	0.73170	0.73694	0.39186	0.38353

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 city 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. ERAF general fund tax shifts may not be included in tax ratio figures.

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 to by the government 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 in the same proportions as general fund revenue.

Data Source: L. A. County Assessor 2005/06 - 2014/15 Tax Rate Table

Prepared On 8/12/2015 By MV

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THE CITY OF SAN FERNANDO

DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2015

	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Overlapping Debt			
*310.30 METROPOLITAN WATER DISTRICT	53,296,395	0.108	57,444
805.55 LA CCD DS 2003 TAXABLE SERIES 2004B	2,115,000	0.247	5,230
805.56 LA CCD DS 2001 TAXABLE SERIES 2004A	31,555,000	0.247	78,032
805.57 LA CCD DS REFUNDING 2001 SERIES 2005A	18,140,000	0.247	44,858
805.58 LA CCD DS 2001, 2006 SERIES B	20,360,000	0.247	50,348
805.59 LA CCD DS 2003, 2006 SERIES C	10,265,000	0.247	25,384
805.60 LA CCD DS 2001, 2008 SER E-1	26,160,000	0.247	64,691
805.62 LA CCD DS 2003, 2008 SER F-1	25,525,000	0.247	63,121
805.64 LA CCD DS 2008, 2009 TAXABLE SER A	75,000,000	0.247	185,467
805.65 LA CCD DS 2008, 2009 TAXABLE SER B	175,000,000	0.247	432,756
805.66 LA CCD DS 2008, 2010 TAX SERIES D	125,000,000	0.247	309,112
805.67 LA CCD DS 2008, 2010 TAX SER E (BABS)	900,000,000	0.247	2,225,603
805.70 LA CCD DS 2013 REF BONDS	268,075,000	0.247	662,921
805.71 LA CCD DS 2008 SERIES G	2,205,070,000	0.247	5,452,901
887.51 LOS ANGELES UNIF DS 1997 SERIES A	17,500,000	0.306	53,606
887.56 LOS ANGELES UNIF DS 2002 REF BOND	98,160,000	0.306	300,686
887.65 LOS ANGELES UNIF DS 2004 SERIES E	100,070,000	0.306	306,537
887.68 LOS ANGELES UNIF DS 2004 SERIES F	73,960,000	0.306	226,556
887.70 LOS ANGELES UNIF DS 2005 SERIES A (2006)	124,290,000	0.306	380,728
887.71 LOS ANGELES UNIF DS 2005 SERIES B (2006)	1,861,670,000	0.306	5,702,717
887.72 LOS ANGELES UNIF DS 2005 SERIES C (2006)	283,220,000	0.306	867,567
887.74 LOS ANGELES UNIF DS 2004 SERIES G (2006)	446,535,000	0.306	1,367,838
887.78 LOS ANGELES UNIF DS 2002 SERIES B (2007)	800,305,000	0.306	2,451,516
887.80 LOS ANGELES UNIF DS 2002 SERIES C	123,575,000	0.306	378,538
887.81 LOS ANGELES UNIF DS 2004 SERIES H	485,155,000	0.306	1,486,140
887.82 LOS ANGELES UNIF DS 2005 SERIES E	81,360,000	0.306	249,224
887.91 LAUSD MEASURE R SERIES 2009	346,065,000	0.306	1,060,076
887.92 LAUSD MEASURE R SERIES KRY BABS	200,000,000	0.306	612,645
887.93 LAUSD MEASURE Y 2009 SERIES KRY BABS	363,005,000	0.306	1,111,967
887.98 LAUSD MEASURE R 2010 SERIES RY BABS	806,795,000	0.306	2,471,396
887.99 LAUSD MEASURE Y 2010 SERIES RY BABS	1,250,585,000	0.306	3,830,826
888.55 LOS ANGELES UNIF DS 2010 SERIES QSCBS	608,995,000	0.306	1,865,490
888.60 LOS ANGELES UNIF DS 2014 REF BOND SERIES A	141,345,000	0.306	432,972
888.61 LOS ANGELES UNIF DS 2014 REF BOND SERIES B	1,622,200,000	0.306	4,969,167
888.62 LOS ANGELES UNIF DS 2014 REF BOND SERIES C	135,830,000	0.306	416,078
888.63 LOS ANGELES UNIF DS 2014 REF BOND SERIES D	326,045,000	0.306	998,750
Total Overlapping Debt			41,198,888

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

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

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

Data Source: HdL Coren & Cone, L. A. County Assessor and Auditor Combined 2014/15 Lien Date Tax Rolls
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Prepared On 8/12/2015 By MV

THE CITY OF SAN FERNANDO

DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2015

2014/15 Assessed Valuation: \$1,048,145,197 After Deducting \$584,267,163 Incremental Value.

Debt To Assessed Valuation Ratios:	Direct Debt	0.00%
	Overlapping Debt	3.93%
	Total Debt	3.93%

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

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

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

Data Source: HdL Coren & Cone, L. A. County Assessor and Auditor Combined 2014/15 Lien Date Tax Rolls
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THE CITY OF SAN FERNANDO

DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2006

	Rate Only Applies to	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Direct Debt				
240.01 SAN FERNANDO GENERAL OBLIGATION BONDS		5,031,300	100.000	5,031,300
Total Direct Debt				5,031,300
Overlapping Debt				
001.53 DETENTION FACILITIES 1987 DEBT S		8,395,000	0.112	9,421
030.60 LA.CO.FL.CON.STORM DR.D.S.#4	Land, Impr.	1,080,000	0.115	1,245
*310.30 METROPOLITAN WATER DIST. LA PORTION		182,369,156	0.121	220,759
805.50 L. A. CCD DS 2001 SER-A		44,890,000	0.268	120,450
805.52 L. A. CCD DS 2003 SER B		82,000,000	0.268	220,025
805.53 L. A. CCD DS 2003 TAX'BLE S-C		3,370,000	0.268	9,042
805.54 L. A. CCD DS 2003 REF BOND S-A		30,935,000	0.268	83,006
805.55 L. A. CCD DS 2003 TAX'BLE SER 2004B		28,500,000	0.268	76,472
805.56 L. A. CCD DS 2001 TAX'BLE SER 2004A		75,400,000	0.268	202,316
805.57 LACC DS REF 2001 SERIES 2005 A		434,110,000	0.268	1,164,817
887.50 LOS ANGELES UNIF DS 2006 BONDS		816,710,000	0.332	2,714,362
887.51 LOS ANGELES UNIF DS 1997 SER A		136,080,000	0.332	452,153
887.52 LOS ANGELES UNIF DS 1997 SER B		45,320,000	0.332	150,585
887.53 LOS ANGELES U.S.D. DS 1997 SER C		45,745,000	0.332	151,997
887.54 LOS ANGELES U.S.D. DS 1997 SER D		54,945,000	0.332	182,566
887.55 LOS ANGELES USD DS 1997 SER E		387,680,000	0.332	1,288,145
887.56 LOS ANGELES USD DS 2002 REFDG BD		254,085,000	0.332	844,248
887.57 LOS ANGELES USD DS 1997 SER F		1,968,065,000	0.332	6,539,291
887.58 LOS ANGELES USD DS 2002 SER A		494,125,000	0.332	1,641,830
887.59 LOS ANGELES USD DS 2004 SER A		72,630,000	0.332	241,328
887.60 LOS ANGELES UNIFIED DS 2004 SERIES B 2004		49,015,000	0.332	162,862
887.61 LOS ANGELES UNIFIED DS 2004 SERIES C 2004		48,370,000	0.332	160,719
887.62 LOS ANGELES UNIFIED DS 2004 SERIES D 2004		16,895,000	0.332	56,137
887.63 LOS ANGELES UNIFIED DS 2004 REF BONDS A-1		90,740,000	0.332	301,502
887.64 LOS ANGELES UNIFIED DS 2004 REF BONDS A-2		128,385,000	0.332	426,585
887.65 LOS ANGELES UNIFIED DS 2004 SERIES E		400,000,000	0.332	1,329,080
887.66 LOS ANGELES UNIFIED DS 2005 REF BDS A-1		346,750,000	0.332	1,152,147
887.67 LOS ANGELES UNIFIED DS 2005 REF BDS A-2		120,925,000	0.332	401,798
Total Overlapping Debt				20,304,887
Total Direct and Overlapping Debt				25,336,187

2005/06 Assessed Valuation: \$827,025,135 After Deducting \$382,005,221 Incremental Value.

Debt To Assessed Valuation Ratios:	Direct Debt	0.61%
	Overlapping Debt	2.46%
	Total Debt	3.06%

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

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

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

Data Source: HdL Coren & Cone, L. A. County Assessor and Auditor Combined 2005/06 Lien Date Tax Rolls
This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

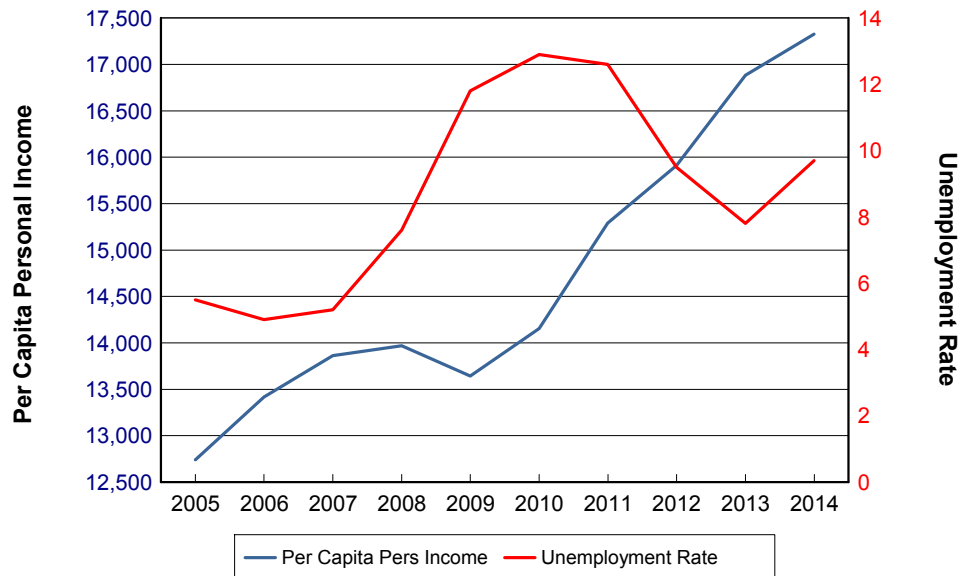
Prepared On 8/12/2015 By MV

THE CITY OF SAN FERNANDO

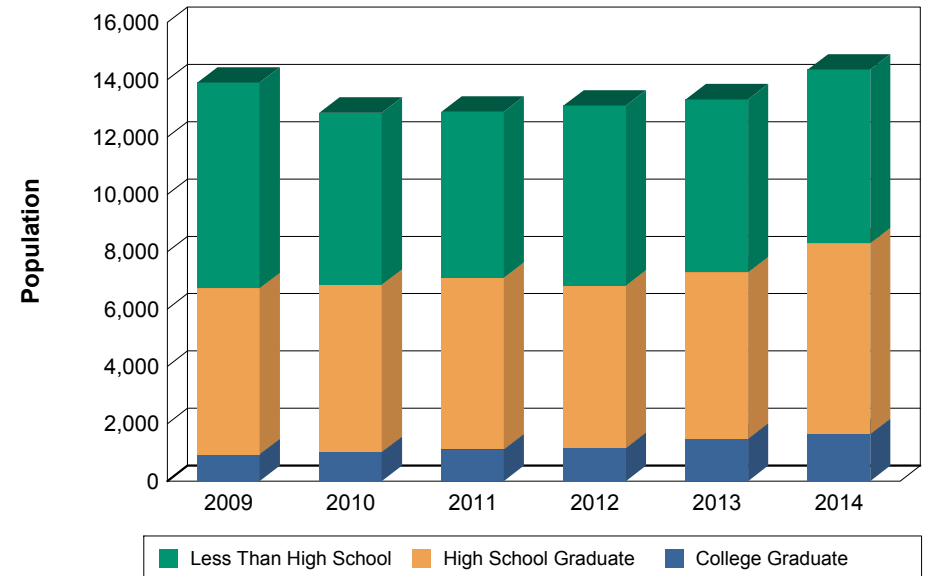
DEMOGRAPHIC AND ECONOMIC STATISTICS

Calendar Year	Population	Personal Income (In Thousands)	Per Capita Personal Income	Unemployment Rate	Median Age	% of Pop 25+ with High School Degree	% of Pop 25+ with Bachelor's Degree
2005	24,780	\$315,722	\$12,741	5.5%			
2006	24,940	\$334,588	\$13,416	4.9%			
2007	24,903	\$345,258	\$13,864	5.2%			
2008	25,044	\$349,809	\$13,968	7.6%			
2009	25,198	\$343,772	\$13,643	11.8%	27.5	48.4%	6.8%
2010	25,366	\$359,081	\$14,156	12.9%	27.3	53.3%	7.9%
2011	23,752	\$363,168	\$15,290	12.6%	28.0	55.1%	8.6%
2012	24,079	\$383,169	\$15,913	9.5%	28.2	52.1%	8.8%
2013	24,222	\$408,964	\$16,884	7.8%	29.4	54.7%	11.1%
2014	24,232	\$419,892	\$17,328	9.7%	32.2	57.8%	11.4%

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

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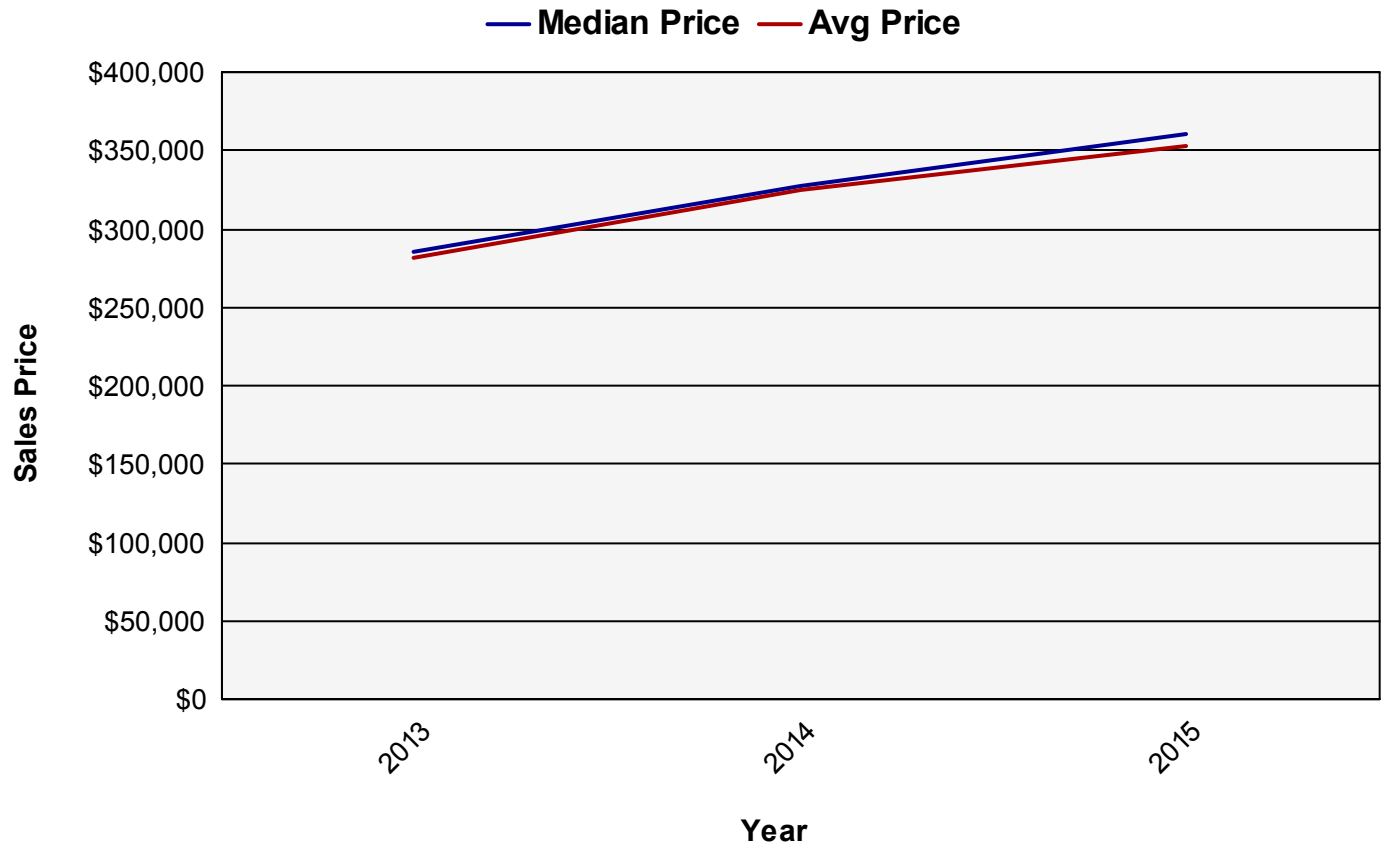
Prepared On 8/12/2015 By MV

THE CITY OF SAN FERNANDO

SALES VALUE HISTORY

Single Family Residential Full Value Sales (01/01/2013 - 7/31/2015)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2013	135	\$281,070	\$286,000	
2014	112	\$324,571	\$327,500	14.51%
2015	72	\$352,479	\$360,000	9.92%



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

Data Source: L. A. County Recorder

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Prepared On 8/12/2015 By MV

CITY OF SAN FERNANDO

TOP 25 SALES TAX PRODUCERS

FOR FISCAL YEAR 2014-15

Business Name	Business Category
Acey Decy Lighting	Repair Shop/Equip. Rentals
Araca Merchandise	Art/Gift/Novelty Stores
Arco	Service Stations
Arroyo Building Materials	Lumber/Building Materials
Casco	Contractors
El Pollo Loco	Quick-Service Restaurants
El Super	Grocery Stores Liquor
Global Hvac Distributors	Plumbing/Electrical Supplies
Goodman Distribution	Contractors
Home Depot	Lumber/Building Materials
Honda Lease Trust	Auto Lease
Jack in the Box	Quick-Service Restaurants
McDonalds	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 Liquor
Western Motor Sport	Used Automotive Dealers
WSS	Shoe Stores

Percent of Fiscal Year Total Paid By Top 25 Accounts = 70.82%

* Firms Listed Alphabetically
Period: April 2014 Thru March 2015

Source: Hinderliter, de Llamas & Associates, State Board of Equalization

Printed 07/29/2015

CITY OF SAN FERNANDO

TOP 25 SALES TAX PRODUCERS

FOR FISCAL YEAR 2005-06

Business Name	Business Category
Acey Decy Lighting	Repair Shop/Equip. Rentals
Arco AM PM Mini Mart	Service Stations
Arroyo Building Materials	Lumber/Building Materials
Casco	Contractors
El Pollo Loco	Quick-Service Restaurants
Famsa	Home Furnishings
Fiesta Home Center	Home Furnishings
Food 4 Less	Grocery Stores Liquor
Guadalajara Auto Sales	Used Automotive Dealers
Home Depot	Lumber/Building Materials
Jack in the Box	Quick-Service Restaurants
JC Penney	Department Stores
McDonalds	Quick-Service Restaurants
Murphy & Shelby Dodge	New Motor Vehicle Dealers
Nachos Ornamental Supply	Contractors
Office Depot	Office Supplies/Furniture
Payless Foods	Grocery Stores Liquor
Pep Boys	Automotive Supply Stores
Pharmavite	Food Service Equip./Supplies
Pool & Electrical Products	Plumbing/Electrical Supplies
Rydell Chevy Buick Pontiac GMC	New Motor Vehicle Dealers
Sams Club	Discount Dept Stores
Truman Fuel	Service Stations
Valu Plus	Grocery Stores Liquor
WSS	Shoe Stores

Percent of Fiscal Year Total Paid By Top 25 Accounts = 76.87%

* Firms Listed Alphabetically
Period: April 2005 Thru March 2006

Source: Hinderliter, de Llamas & Associates, State Board of Equalization

Printed 07/29/2015

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

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Apparel Stores	\$ 10,975	\$ 10,589	\$ 10,973	\$ 10,205	\$ 8,567	\$ 8,516	\$ 8,698	\$ 9,664	\$ 9,400	\$ 9,263
Food Stores	12,758	13,495	14,015	14,502	14,274	13,818	13,849	15,958	17,908	16,364
Eating and Drinking Places	43,000	44,336	46,890	46,196	43,966	44,597	45,260	48,525	51,408	53,092
Building Materials	100,697	107,412	102,734	88,954	75,394	67,578	69,032	67,194	84,063	88,016
Auto Dealers and Supplies	116,003	97,000	82,467	55,473	46,281	33,112	24,960	29,359	47,993	90,797
Service Stations	14,473	15,308	12,062	12,907	11,977	14,845	17,812	19,014	17,871	16,708
Other Retail Stores	161,533	89,671	85,356	75,156	68,521	59,197	55,699	53,677	51,589	53,425
All Other Outlets	<u>92,854</u>	<u>87,749</u>	<u>91,818</u>	<u>84,703</u>	<u>76,063</u>	<u>76,898</u>	<u>81,354</u>	<u>83,731</u>	<u>89,148</u>	<u>101,039</u>
Total	<u>\$ 552,292</u>	<u>\$ 465,561</u>	<u>\$ 446,313</u>	<u>\$ 388,095</u>	<u>\$ 345,042</u>	<u>\$ 318,561</u>	<u>\$ 316,665</u>	<u>\$ 327,123</u>	<u>\$ 369,380</u>	<u>\$ 428,704</u>

Source: State of California Board of Equalization and 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.