



THE CITY OF

SAN FERNANDO



ADOPTED BUDGET

FISCAL YEAR 2016-2017

SAN FERNANDO, CA

DIRECTORY OF OFFICIALS

FISCAL YEAR 2016-2017

ELECTED OFFICIALS

CITY COUNCIL

MAYOR

ROBERT C. GONZALES

VICE MAYOR

JOEL FAJARDO

COUNCILMEMBERS

ANTONIO LOPEZ

SYLVIA BALLIN

JAIME SOTO

CITY TREASURER

MARGARITA SOLIS

EXECUTIVE MANAGEMENT

CITY MANAGER

BRIAN SAEKI

DEPUTY CITY MANAGER/

CHRIS MARCARELLO

DIRECTOR OF PUBLIC WORKS

CHIEF OF POLICE

ANTHONY VAIRO

DIRECTOR OF COMMUNITY DEVELOPMENT

FRED RAMIREZ

DIRECTOR OF FINANCE

NICK KIMBALL

DIRECTOR OF RECREATION AND

ISMAEL AGUILA

COMMUNITY SERVICES

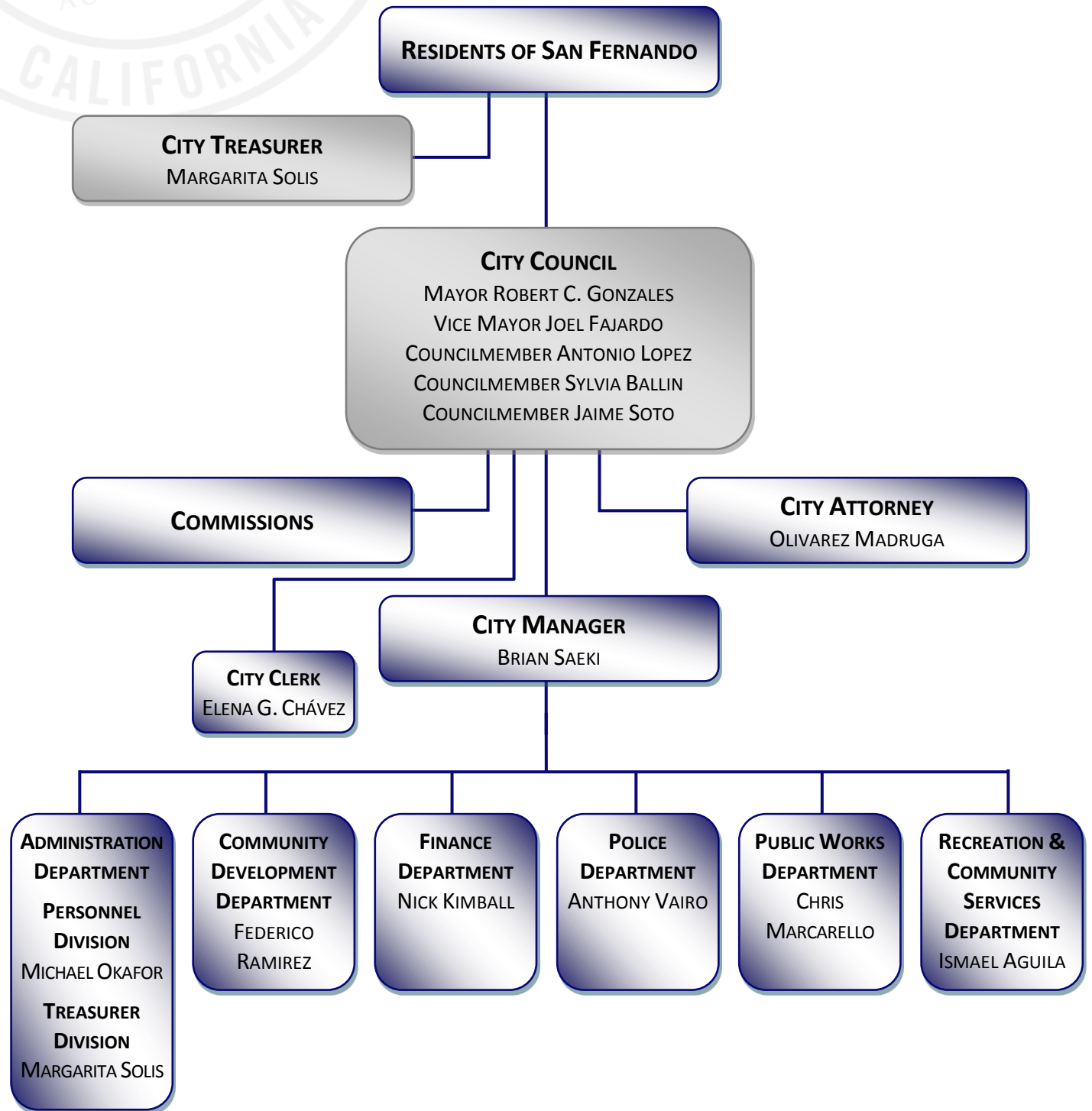
CITY CLERK

ELENA G. CHÁVEZ

THE CITY OF SAN FERNANDO

ORGANIZATIONAL CHART

FISCAL YEAR 2016-2017



ELECTED
OFFICIAL



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of San Fernando
California**

For the Fiscal Year Beginning

July 1, 2015

Jeffrey R. Enos

Executive Director



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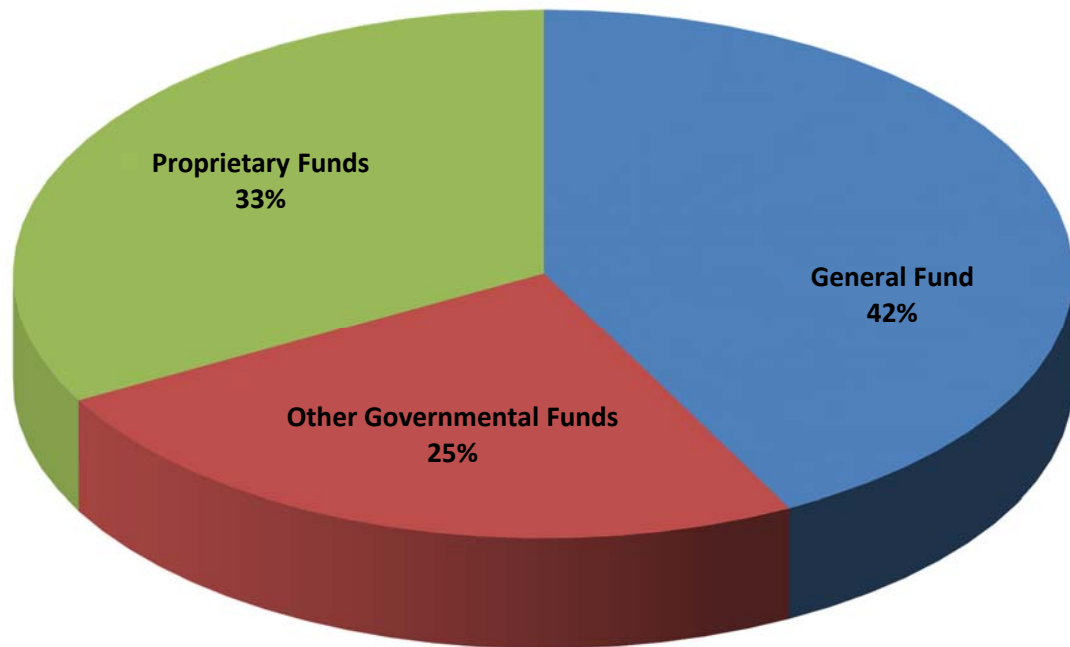
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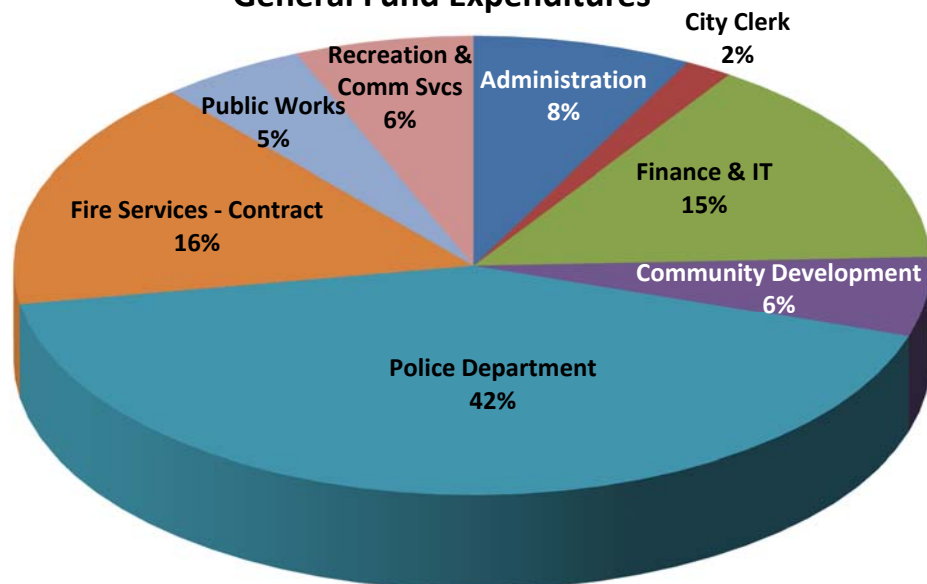
SECTION I. INTRODUCTION AND BACKGROUND

City-wide Expenditures



Total Budget: \$42,101,251

General Fund Expenditures



Total Budget: \$17,838,058



MEMORANDUM

To: Mayor Robert C. Gonzales and Councilmembers

From: Brian Saeki, City Manager

Date: July 1, 2016

Subject: **Fiscal Year 2016-2017 Budget Message**

In accordance with the City's Municipal Code, I am pleased to present the FY 2016-2017 Adopted Budget. This document encompasses the General, Enterprise, Internal Service, and Special Revenue Funds under the jurisdiction of the City. In total, it represents \$34,964,676 in estimated revenue and \$42,101,251 in expenditures. It includes all changes directed by the City Council at the Budget Study Sessions on May 9, 2016 and June 13, 2016 as well as final changes when the budget was adopted on June 29, 2016 (the "Adopted Budget").

As I complete my third budget cycle, the City continues to make positive strides to stabilize the finances. The deficit fund balance in the General Fund decreased from \$5.7 million to \$4.1 million in fiscal year 2014-2015 and it is expected to continue to decrease to less than \$3.5 million by the end of fiscal year 2016-2017. The operating budget deficit decreased from over \$1 million in fiscal year 2014-2015 to \$745,000 in 2015-2016 and, as adopted, will decrease to \$500,000 in fiscal year 2016-2017.

These strides have been achievable primarily through prudent long-term fiscal planning and targeted cost efficient partnerships that have a minimal impact on service levels to the community, such as partnering with the County of Los Angeles to operate the San Fernando Regional Pool, partnering with a private firm to administer the Business License program, and partnering with the bargaining units to significantly reduce retiree medical costs for future employees and negotiating reasonable, multi-year contracts.

Revenues raised through Measure A have also been critical to cover the short-term operating budget deficit, pay down debt, establish reserves, and fund key one-time enhancements. Unfortunately, Measure A will sunset in October 2020. With that in mind, the focus of this budget is three-fold: 1) reduce the operating budget deficit, 2) reduce the General Fund deficit fund balance, and 3) fund critical one-time needs to upgrade the City's infrastructure.

Budget Development

The fiscal year 2016-2017 Budget is another Maintenance of Effort budget, which means it is based on providing the same level of service as fiscal year 2015-2016. Departments prepared their FY 2016-2017 budget proposals assuming no Consumer Price Index (CPI) increase. After initial review of the budget, Departments were asked to look for efficiencies and propose cuts to

BRIAN SAEKI, City Manager

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their operating budgets. Ultimately, more than \$57,000 was trimmed from the General Fund operating budget.

In addition to reducing expenditures, this budget focusses on increasing on-going revenue sources. The City began taking steps to increase on-going revenues in fiscal year 2015-2016 by approving funding for a user fee study, cost allocation plan update, and development impact fee study. All of these studies are intended to ensure the General Fund is fairly and justifiably recovering costs from customers receiving a specific service and from other funds to which the General Fund provides support. The Cost Allocation Plan has been completed and resulted in approximately \$300,000 in additional revenue. The user fee and development impact fee studies are under way and are expected to be completed in the fall. It is too early to speculate how much additional revenue may be generated by adjusting user fees and development impact fees; however, a 10% - 15% adjustment, possibly implemented over a number of years, is common considering the City has not had such a study done in many years.

The fiscal year 2016-2017 budget includes funding for economic development activity, including feasibility studies, business outreach, and marketing in an effort to spur economic growth and bolster ongoing revenue. In order to continue to provide the current level of service to the community, it is necessary to grow the City's tax base through economic development.

Lastly, enhancement requests were carefully considered. The enhancements included in the Adopted Budget are: a) required by law or contract, b) result in, or are offset by, additional revenue to the City, c) meet one of the citywide strategic goals, and/or d) provided a net long-term benefit to the City.

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 two and a half years to stabilize ongoing finances, including re-negotiating labor contracts, reducing programs and services, reducing professional development and membership opportunities for City staff, implementing layoffs and furloughs, and freezing vacant positions. Many of these were short-term fixes that were necessary to remain solvent; however, continuing these cuts is not sustainable in the long-term. 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 revenue and is necessary to fund a number of critical one-time needs. Since the transaction tax will sunset, it is

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prudent to use the revenue 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 the City's outdated technology infrastructure, 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 two and one-half (2 ½) years 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;
- Updated user fees, development fees, cost allocation calculations to ensure an appropriate cost recovery for City services;
- Re-established reserves for the Self Insurance and Equipment Replacement Funds; 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.

To continue implementation of the deficit reduction plan in FY 2016-2017, the Adopted Budget includes the following:

- Funding to increase public safety by replacing the Mobile Data Terminals in all Police vehicles;
- Funding for additional economic development activity;
- Investment in staff training and education to maximize utilization of existing staff resources; and
- A General Fund budget surplus of \$378,000 to further reduce the deficit fund balance.

Despite the progress that has been made over the past few 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

To develop the annual budget, it is important to understand the projected direction of the economy. The National and State economies have been steadily growing over the last few years, and that trend is expected to continue through 2017; however, optimism is fading as many economists have pointed out that the United States is past due for another economic contraction. Since the end of World War II, the United States has experienced a recession roughly every five years. There have been four recessions in the last twenty five years; beginning in 1981, 1990, 2000, and 2007.

According to the Bureau of Labor Statistics, Gross Domestic Product, which is a measure of output for the US economy, is expected to grow less than 2.5% annually over the next few years, which is a downgrade from the 3% expectation this time last year. The national job market has remained steady as the employment rate has hovered around 5% and fuel prices have also stabilized somewhat over the last few years as the U.S. has continued to steadily produce fossil fuels. However, the Federal Reserve Bank has held the federal funds rate at historic lows (i.e. less than 2%) for almost 8 years as the economy remains fragile. Unfortunately, keeping the federal funds rate so low over the long term is unsustainable as it can eventually lead to hyperinflation and destabilization of the U.S. dollar as a world currency.

Additionally, we are headed toward a highly contested presidential race in November. The result of the election has the potential to impact consumer confidence and, as a consequence, the national economy.

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; although stable at the moment, gas prices, which have a significant impact on Californians' disposable income, is still a potentially volatile market; and the persistent drought could have dire consequences for the state's economy. The state has also recently acted to increase minimum wage to \$15 per hour by 2022. Reactions are mixed and the economic impact of that legislation is unknown.

Overall, growth in California is slowing, but economic forecasters predict the tech boom and stable job markets in Silicon Valley and Silicon Beach should help the state ward off a recession until at least 2018.

Locally, Sales Tax has shown steady growth over the last few years, which is expected to continue for the next few years due to development and investment by the local business community. Over the past year, a number of new businesses have opened in the City, including a rebranded

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Ganas Auto (formerly TriColor), San Fernando Brewing Company, Gamestop, Waba Grill, Helados Pops Ice Cream, Mariscos Camarena Restaurant, Cricket Wireless, T-mobile Wireless, and La Michoacana Ice Cream Parlor, Papa Juan's and Tacos Way. New construction includes a new 6,000 square foot multi-tenant building with second story dental office and more than 14,000 square foot commercial/retail space currently under construction. Additionally, there are a number of businesses currently rehabbing existing property and obtaining approvals to open their doors over the next few months, including Magaly's Tamales and Niki's Pizza.

This activity and investment by the business community is encouraging and has resulted in strong sales tax growth over the last few years. To continue to attract and facilitate expanding the business tax base in the City, funding for enhanced economic development efforts is included in the Adopted Budget.

Lastly, efforts by the City Council and community to oppose High Speed Rail through San Fernando have been largely successful as the California High Speed Rail Authority has removed the San Fernando route from the alternatives to be studied in the EIR. High Speed Rail through the middle of San Fernando would have been devastating to the local economy. Continued diligence is required to ensure that High Speed Rail does not come through the community.

Although the economy is still expanding, and local businesses are actively investing, the City must continue to make sound financial decisions to ensure we are prepared for the next economic contraction. The voters of San Fernando approved Measure A (1/2 cent sales tax increase) as a temporary stop gap to help address short term financial issues. This budget proposes to use Measure A revenues frugally by paying down debt, decreasing the General Fund deficit fund balance, and making targeted investments to grow the tax base.

General Fund Overview

In accordance with the City's Budget Policy, the Proposed General Fund Budget represents a balanced budget, with \$18,216,591 in projected revenue and \$17,838,058 in expenditures. Despite presenting a balanced budget, Measure A revenues are still needed to cover \$500,000 operating budget shortfall (see Measure A section below for more detail), compared to \$730,000 in Measure A revenues to cover the operating budget shortfall in fiscal year 2015-2016. This Budget moves the City closer to being operationally balanced while addressing the General Funds deficit fund balance, reducing outstanding debt, and making targeted one-time investments in City infrastructure.

BRIAN SAEKI, City Manager

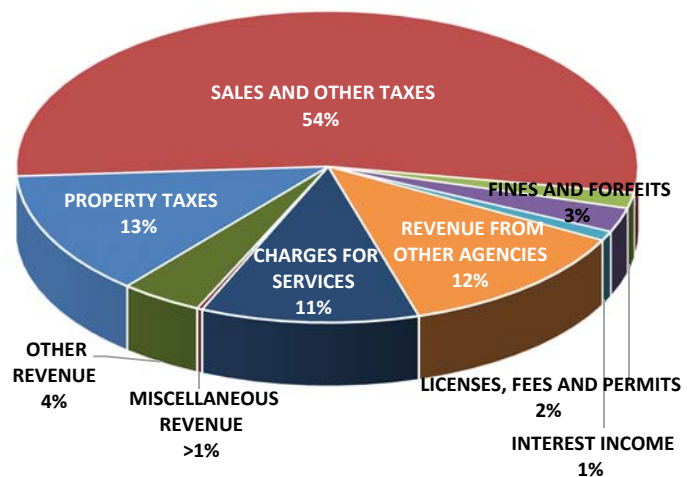
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Revenue

The FY 2016-2017 Adopted Budget projects \$18,216,591 in General Fund revenue. The City's largest revenue source is Sales Tax, followed by Property Tax and Revenue from other Agencies.

The Adopted Budget projects an increase of 4.3% in Sales Tax related revenue (including Measure A), and a property tax receipts are projected to increase 5%, which is in line with the projected increase in assessed property values.



Charges for Services are projected to increase by 17%, primarily due to an increase of almost \$300,000 in charges to other funds for support provided by the General Fund. This increase is the result of an updated Cost Allocation Plan prepared by a consultant in fiscal year 2015-2016.

Admissions Taxes are projected to decrease by approximately 5%. Admissions Taxes are primarily generated from the admission fee to the Swap Meet. The Swap Meet sells primarily second hand and surplus goods, which tend to be anti-cyclical. In a poor economy, consumers try to stretch their disposable income by purchasing more second hand and surplus goods. As the economy improves, consumers tend to have more disposable income and buy less second hand and surplus goods.

Fines and Forfeitures are projected to decrease by almost 10% due primarily to reduced resources in the Police Department available for vehicle code and parking enforcement. In the upcoming fiscal year, staff will be reviewing the City's entire parking program, including parking meters, permits, and enforcement. Staff will be presenting City Council with a number of options to revitalize the parking program and address community concerns.

Overall, total revenues are expected to increase by a modest 4.2% from fiscal year 2015-2016. On-going revenues are projected to account for 4.0% of the total 4.2% increase.

A more detailed explanation and analysis of the General Fund's major revenue sources can be found in the *Revenue Analysis – Major General Fund Revenues* section beginning on page 55.

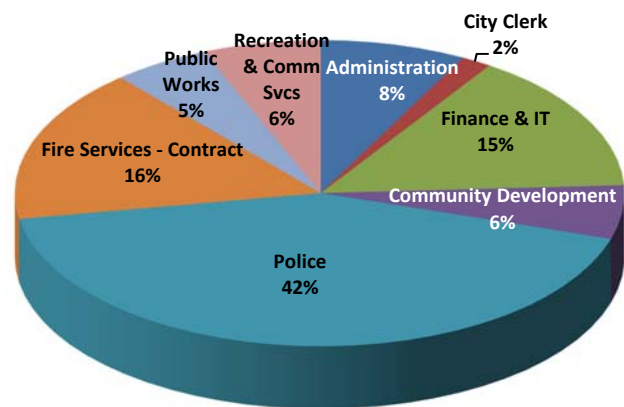
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Expenditures

The fiscal year 2016-2017 Adopted Budget includes \$17,838,058 in General Fund expenditures, which represents an overall increase of approximately 1.5% in expenditures, due primarily to personnel related costs to implement the various bargaining unit MOUs (from 1% – 1.5%) and increased medical insurance costs (average increase of 5% per plan).



Departments were also asked to look for efficiencies and propose cuts to their operating budgets that did not have a significant impact on operations. Ultimately, more than \$57,000 was trimmed from the General Fund operating budget.

Approved Enhancements

Although this is a Maintenance of Effort budget with no increase in service levels in the short-term, the City does need to invest in a number of areas to better position ourselves for long-term stability. Funding for the following enhancements is included in the FY 2016-2017 Adopted Budget:

- \$2,500 for marketing materials, primarily for economic development activity and to address any High Speed Rail outreach that may be necessary throughout the year.
- \$28,750 in one-time training and tuition reimbursement for staff. Staff is the City's most valuable resource. Investing in staff training will give staff the skills to do more with less as well as prepare staff to advance within the City. Most of the additional training is needed to train the planned hiring of four new Police Officers and two Detectives.
- \$20,000 to update the City's Emergency Operations Plan. Without an updated EOP, the City lessens its ability to respond to a significant emergency and puts receiving emergency funding, such as FEMA, at risk.
- \$120,000 to replace the mobile data terminals (MDTs) in each police vehicle. The current MDTs are more than ten years old and are running outdated software that may create a security risk.
- \$100,000 to replace two police units (One unit from the General Fund and one from Asset Seizure funds). The City has an aging fleet that needs to be updated over the next few

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years. Aging vehicles tend to be costly to maintain annually and are unreliable. It is recommended that the oldest police vehicles (model year 2009) are replaced this year.

- \$40,000 to replace video server at Police Department.
- \$10,000 to replace chairs at Recreation Park. Recreation Park is the City's primary rental asset that generates approximately \$100,000 in revenue each year. In order to keep the facility as a viable rental option for customers, periodic upgrades to the facility are necessary.
- \$13,500 ongoing enhancement to fund the Tree lighting, Dia de los Muertos, and Eggstravaganza special events. These events have been put on by staff over the last few years without a related appropriation. Funds were often either scraped together through donations or required use of Councilmember Community Investment Funds. To properly plan and fund these events each year, they are added to the Cultural Programs budget in the Recreation and Community Service Department.
- \$12,300 to increase hours allocated for the part-time Deputy City Clerk to address work backlog.
- \$2,500 to fund Little Library Program (Mayor Gonzales Priority)
- \$2,500 to study traffic flow and parking in the Civic Center area (Councilmember Ballin priority).
- \$25,000 to purchase holiday decorations and perform related electrical upgrades along Maclay and San Fernando Mission (Councilmember Soto priority).
- Total General Fund enhancements = \$277,050
- Total enhancements from Other Funds = \$100,000

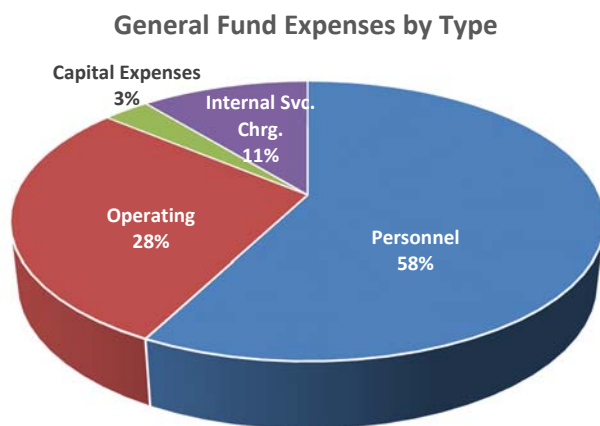
Personnel Costs

Personnel costs account for approximately 58% of total General Fund expenditures, of which, 58% 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.

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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 a reduction in retiree health benefits for future employees by 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.

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 66% 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 2016-2017 Adopted Budget.

Measure A

In June 2013, San Fernando voters approved a ½ cent local transaction use tax (Measure A) for a period of seven years, which is projected to raise approximately \$2.1 million in FY 2016-2017. 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, reduce the deficit fund balance in the General Fund, strengthen the Self Insurance and Equipment Replacement Funds, and fund one-time projects that address critical needs.

BRIAN SAEKI, City Manager**Fiscal Year 2016-2017 Budget Message**

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For FY 2016-2017, Measure A funds will be used for the following:

<u><i>Repayment of Debt</i></u>		<u><i>One-Time Projects (cont.)</i></u>	
To Retirement Fund	200,000	Replace Mobile Data Terminals	120,000
To Sewer Fund	50,000	Replace Chairs @ Rec Park	10,000
To Water Fund	50,000	Update Emergency Ops Plan	20,000
	300,000	Add'l staff training in tuition reimb	28,750
<u><i>Establish Reserves</i></u>		Replace one (1) Police Unit	40,000
Self-Insurance Fund	320,000		264,750
Equipment Replacement Fund	80,000	Deficit fund balance reduction	535,250
Facility Capital Funds	50,000	Subsidize Street Lighting District	50,000
	450,000	Amount to cover operational deficit	500,000
<u><i>One-Time Projects</i></u>			1,085,250
Economic Development/HSR	16,000		
Implement City Council Priorities	30,000		
<i>(Continued in next column)</i>		Total Measure A funds:	\$2,100,000

Enterprise Funds

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

The total budget for the Water Fund is \$4,758,366, which includes \$1,397,927 for personnel, \$1,881,768 for operations, and \$1,478,671 in capital projects for the nitrate removal system, water main replacements, and service replacements.

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.

Total projected Water Fund revenues are \$3,136,000, resulting in an annual budget deficit in the Water Fund of \$1.6 million. The budget deficit is primarily the result of planned capital improvements, which will reduce the Water Fund reserve balance to approximately \$1.7 million.

The total budget for the Sewer Fund is \$5,411,497, which includes \$854,763 for personnel, \$2,621,434 for operations and \$1,935,300 in capital projects for sewer main replacement and capital improvement payments to City of Los Angeles.

Total projected Sewer Fund revenues are \$2,957,000, resulting in an annual budget deficit in the Sewer Fund of \$2.5 million. Similar to the Water Fund, the Sewer Fund budget deficit is primarily the result of planned capital improvements, which will reduce the Sewer Fund reserve balance to approximately \$2.4 million.

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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. The City utilizes three internal service funds: 1) Self-Insurance Fund, 2) Equipment Maintenance Fund, and 3) Facility Maintenance Fund.

The total budget for the Self Insurance Fund is \$1,900,000, which includes \$900,000 for insurance costs and \$1,000,000 for workers' compensation and liability claims costs.

The total budget for the Equipment Maintenance Fund is \$756,896, which includes \$265,512 for personnel, \$451,384 for operations, and \$40,000 for vehicle replacement.

The total budget for the Facility Maintenance Fund is \$1,074,831, which includes \$440,236 for personnel and \$634,595 for operations.

Special Revenue, Grant, and Capital Funds

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

The total appropriations in the Special Revenue, Grant, and Capital Funds are \$10,361,603.

Capital Improvements

The fiscal year 2016-2017 budget includes funding for a number of critical capital improvements to address the large backlog of deferred maintenance. Funding for these capital improvements is provided primarily through Special Revenue, Grant, and Capital Funds, and Enterprise Funds.

<u>Category</u>	<u>Amount Budgeted</u>	<u>Funding Source(s)</u>
Street and Sidewalk Improvements	\$2,885,000	Measure R; CDBG
Water System Improvements	\$488,600	Water Fund
Sewer System Improvements	\$500,000	Sewer Fund
Total:	\$3,873,600	

The majority of the Street and Sidewalk Improvements will be funded with proceeds received from the TRIP financing recently completed. By leveraging future Measure R revenue, the City was able to raise almost \$2.7 million to make desperately needed street improvements in the major transit corridors over the next few years.

BRIAN SAEKI, City Manager

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Detailed project sheets for each Capital Improvement Project can be found in Appendix B - Capital Improvement Program.

Conclusion

The objective of the FY 2016-2017 budget is to continue the provision of existing services while continuing to make significant strides toward reducing the operating budget deficit and General Fund deficit fund balance. 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. The City's financial position has stabilized for now, but additional ways to provide service will need to be explored to address the ongoing structural deficit, build sufficient reserves, fund savings accounts for needed maintenance and equipment replacement, pre-fund long term liabilities, 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 propose a responsible budget plan for the upcoming fiscal year.

**City-wide Strategic Goals
Fiscal Year 2016-2017**

City-wide Strategic Goals articulate city-wide long-term strategic goals and objectives that the organization strives to achieve over the next three to five years. They provide broad context for budget development to ensure staff is working toward achieving the organization's long-term objectives. The Strategic Goals identified by the City Council for fiscal year 2016-2017 are:

1. 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.
2. Continue outreach and opposition of the California High Speed Rail route through San Fernando and adjacent communities.
3. Pursue Economic Development opportunities to bolster the City's revenue and enhance the City of San Fernando's profile.
4. Increase capital expenditures to address critical infrastructure needs, including, but not limited to, addressing deferred maintenance of City streets, water and sewer systems, and sidewalks.
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.
10. Increase water conservation efforts, including, but not limited to, community outreach and implementation of water conservation programs.

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City Council Budget Priority Items Fiscal Year 2016-2017

Robert C. Gonzales, Mayor:

Priority	Est. Resources	Est. Cost	Work Plan
1. Create and implement Little Free Library Program	Staff time	\$2,500	b)
2. Develop Economic Development Strategy	Staff time; Consultants	\$5,000 min.	a)

Joel Fajardo, Vice Mayor:

Priority	Est. Resources	Est. Cost	Work Plan
1. Create and implement a Rent Control Program (shared goal with Councilmember Ballin)	Staff time; City Attorney time	\$10,000 min.	c)
2. Develop comprehensive list of all deferred maintenance and needed infrastructure improvements.	Staff time	80 – 100 hrs staff time	a)

Sylvia Ballin, Councilmember:

Priority	Est. Resources	Est. Cost	Work Plan
1. Create and implement a Rent Control Program (shared goal with Vice Mayor Fajardo)	See above	See above	c)
2. Evaluation of traffic flow and parking in the Civic Center Area	Staff time; Consultants; Equipment	\$2,500 min.	b)

Antonio Lopez, Councilmember:

Priority	Est. Resources	Est. Cost	Work Plan
1. Explore possibility of building a pedestrian bridge over the existing rail right-of-way connecting residents and businesses on 1 st Street to the Downtown Area	Staff time; Consultants	TBD	c)
2. Implementation of the Neighborhood Preservation and Revitalization Program	Staff time	\$5,000 min.	c)

Jaime Soto, Councilmember:

Priority	Est. Resources	Est. Cost	Work Plan
1. Create and implement a motorcycle officer traffic enforcement program in the Police Department	Staff time; Equipment	\$25,000 equip	c)
2. Purchase additional holiday decorations and perform related electrical upgrades along Maclay Avenue and San Fernando Mission Boulevard	Staff time; Equipment	Up to \$25,000	b)

Work Plan Key:

- a) Appropriation included in Proposed Budget as part of departmental work plan and will be implemented upon adoption of the budget.
- b) Appropriation included in Adopted Budget per City Council direction.
- c) Requires significant research and analysis by staff and separate consideration by City Council. Item will be brought back by staff during the fiscal year for further discussion.

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.

LOCATION

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

FORM OF GOVERNMENT: Council – City Manager

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

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

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

DEMOGRAPHICSⁱ

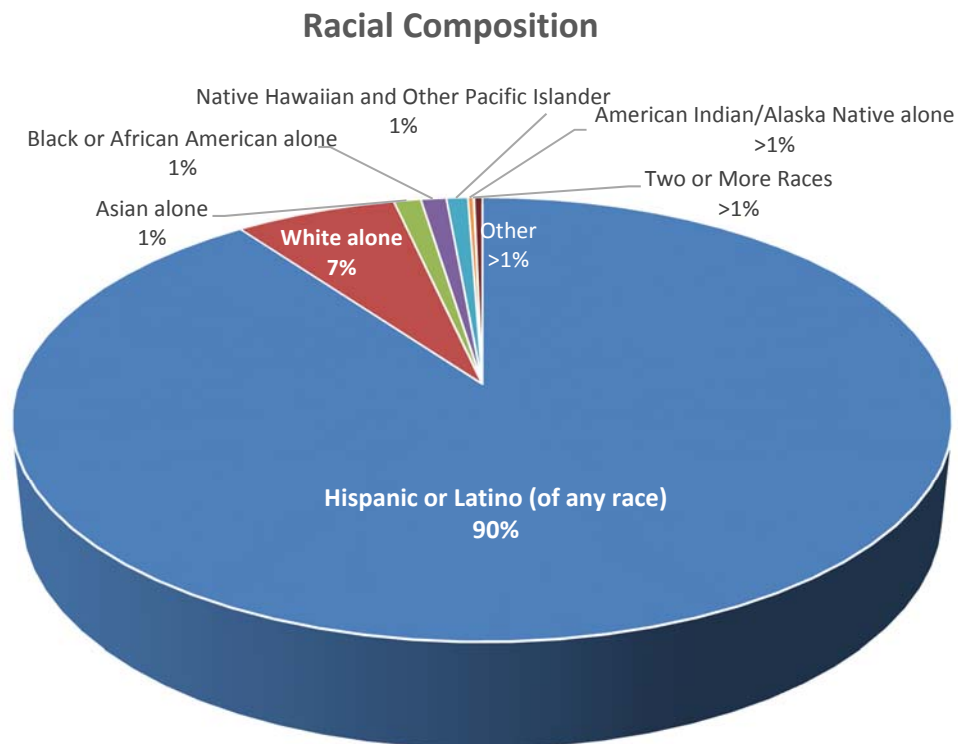
AREA: 2.4 square miles

DATE OF INCORPORATION: August 31, 1911

POPULATION: 24,050

RACIAL COMPOSITION:

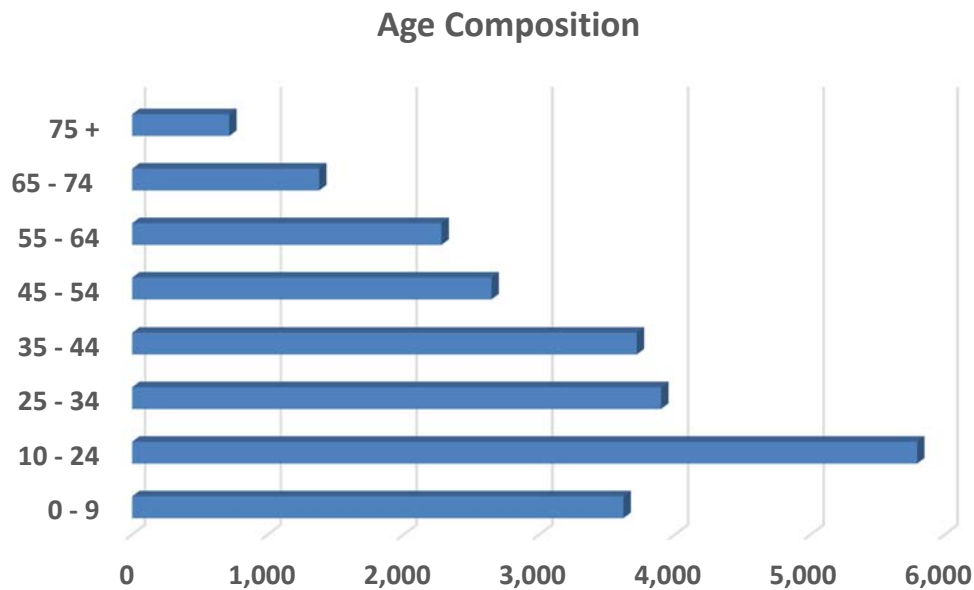
• Hispanic or Latino (of any race)	21,638
• White alone	1,559
• Asian alone	261
• Black or African American alone	245
• Native Hawaiian and Other Pacific Islander	207
• American Indian/Alaska Native alone	54
• Two or More Races	7
• Other	79



MEDIAN AGE: 32.3 years

AGE COMPOSITION:

- 0 - 9 3,620
- 10 - 24 5,794
- 25 - 34 3,897
- 35 - 44 3,718
- 45 - 54 2,648
- 55 - 64 2,279
- 65 - 74 1,378
- 75 + 716



HOUSEHOLDS/INCOME:

- Number of Households 6,453
- Median Household Income \$55,044
- Median Housing Value \$295,600
- Median Gross Rent \$1,129

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: 9,435

NUMBER OF VOTES CAST IN LAST ELECTION: 1,198 (March 2015)

NUMBER OF PARKS: 6

NUMBER OF MILES OF STREETS: 50.0

ⁱ All demographical information was gathered from the United States Census Bureau; 2010-2014 American Community Survey 5-year Estimates

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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, propose changes in services, and recommend revisions in organizational structure and work methods. It also enables the City Manager to review operations and make appropriate recommendations to the City Council.

Presentation of the budget to the City Council provides an opportunity to explain municipal programs and organizational structures. It also provides the Council with the opportunity to judge the adequacy of the proposed operating programs, determine basic organizational and personnel staffing patterns, and establish the level of municipal services to be rendered with the available resources.

In order to accomplish these objectives, the annual budget must combine a detailed explanation of anticipated financial resources for the ensuing fiscal year with proposed expenditures, supported by sufficient information on the proposed programs and activities to assess the appropriateness of the recommended levels of services.

The Operating Budget, Capital Budget, and Capital Improvement Program

The Annual Budget document contains information about both the City's operating and capital budgets for a particular fiscal year. Typically, when one refers to the City's Annual Budget, the meaning is the combination of the operating and capital budgets. The operating budget details the funding for the day-to-day operations and obligations of the City for a particular fiscal year such as personnel costs, employee benefits, utility expenses, and building maintenance. The capital budget details planned expenditures for the same fiscal year to construct, maintain, or improve City facilities such as City Hall, the police station, parks, recreation centers, sewers, and electric and water infrastructure.

The Capital Improvement Plan (CIP) is a separate planning document that details planned capital expenditures. Capital projects range from road maintenance or construction to the renovation of municipal buildings, recreation centers and tot lots, to water main and sewerage system replacement. The CIP relates these capital projects' needs to the financial sources that will support their realization and the timeframe in which both the financing and work will take place. Capital improvement projects typically carry considerable future impact, meaning, they have a life span of at least five years or more. They are often financed over a longer period of time, in effect spreading the cost of the project across generations of users. Because of the more long-term nature of the CIP and the sometimes complex nature of capital project financing, the CIP is presented in a separate document.

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

BUDGET DEVELOPMENT PROCESS TIMELINE

The City of San Fernando's fiscal year begins each July 1st and concludes on June 30th. In accordance with fundamental democratic principles, the City embraces the notion and practice of citizen participation, especially in key planning and resource allocation activities. Therefore, the development of the budget process begins early in the prior fiscal year to ensure adequate planning and community input into that planning. Departments obtain citizen input through Boards and Commission meetings, public hearings, study sessions and other forms of written and oral communication.

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

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

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

Strategic Planning and Program Assessment

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

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

Budget Directive and Departmental Submittal

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

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

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

Budget Preparation and Adoption

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

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

BUDGET CALENDAR

Time Frame	Task	Department(s)
January – April 2016	Review and calculate revenue projections for General Fund, Special Revenue Funds, Enterprise Funds and Capital Projects Funds.	Finance
February 2016	Review/Update salary projections.	Personnel, Finance
February 16, 2016	City Council Study Session to review: <ul style="list-style-type: none"> FY 2014-2015 Audited Financial Statements FY 2015-2016 Mid-year Budget FY 2016-2017 Budget Outlook 	Administration, Finance
February/March 2016	Prepare/update budget instructions and forms for departments to complete during budget development.	Finance
March 22, 2016	City Manager meets with Department Heads to discuss the budget schedule and provide direction regarding budget guidelines (e.g. Maintenance of effort, only funded enhancement requests, etc.). Budget forms distributed.	All Departments
March 22 - 31, 2016	Departments review and complete budget forms.	All Departments
April 4 - 8, 2016	Preliminary review of department budget forms, including review of enhancement and Capital requests.	Administration, Finance
April 11 - 14, 2016	City Manager/Finance Director meetings with Department Heads to discuss budget requests.	All Departments
April 18, 2016	Agenda item to discuss Council priorities for Fiscal Year 2016-2017.	Administration, Finance
April 28, 2016	Finalize City Manager's recommendations.	Administration, Finance
April/May 2016	Prepare Proposed Budget document.	Administration, Finance
May 5, 2016	Give Proposed Budget to City Council.	Administration, Finance
May 9, 2016 June 13, 2016	Budget Study Sessions.	All Departments
May/June 2016	Update Proposed Budget based on direction provided at Budget Study Sessions.	Administration, Finance
June 9, 2016	Publish Notice of Public Hearing for budget adoptions.	City Clerk
June 29, 2016	Budget hearing and adoption, including adopting of Gann Limit.	Administration, Finance
July 1, 2016	Post adopted budget to the City's Finance system.	Finance
Jul/Aug 2016	Produce Adopted Budget book, distribute to City Council, post to the City's website, and submit for GFOA Award.	Finance

ACCOUNTING AND BUDGETARY BASIS

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

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

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

Accounting Structure and Terminology

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

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

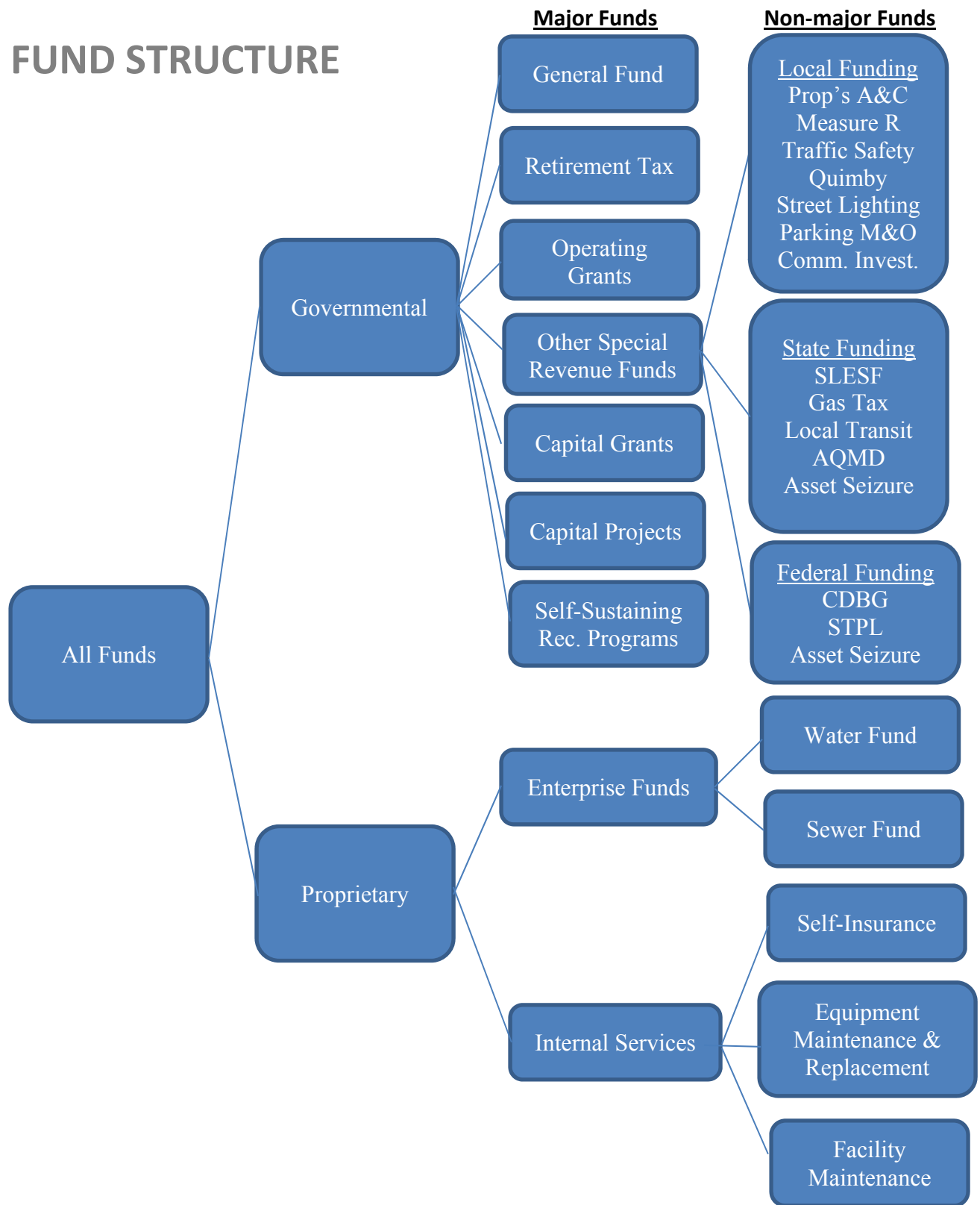
Proprietary Funds are used to account for business-type activities or activities that are supported by fees or charges. Proprietary funds include Enterprise funds, which include the City's Water, Sewer, and Refuse funds, and internal service funds, such as the self-insurance fund.

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

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

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

FUND STRUCTURE



SUMMARY OF SIGNIFICANT FINANCIAL POLICIES

Budget Policy

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

One Time Revenues

The City's policy is to avoid the use of one time revenues to fund ongoing operations. Usage of one time revenue may be appropriate to bridge short-term gaps in available resources and pay off loan balances.

Fund Balance Policy

The City believes that sound financial management principles require that sufficient funds be retained by the City to provide a stable financial base at all times. To retain this stable financial base, the City needs to maintain unrestricted fund balance in its funds sufficient to fund cash flows of the City and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. Committed, assigned, and unassigned fund balances are considered unrestricted.

The purpose of the City's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary shortfalls or unpredicted one-time expenditures.

It is a goal of the City to maintain a general operating reserve of, at a minimum, 15% of projected General fund operating expenditures for each fiscal year, excluding debt service, fund transfers, and encumbered funds. These reserves are designed to be used in the event of a significant financial emergency.

Adjustments to the Adopted Budget

Per the City Municipal Code, the City Manager shall be responsible for the administration of the budget after its final adoption and shall keep the City Council at all times fully advised of the financial condition and needs of the City and make such recommendations as (s)he deems necessary. In order to accomplish this mandate, the City Manager annually presents a mid-year fiscal review to the City Council, typically held between January and March. This review includes needed adjustments to personnel and non-personnel budgets that have been identified by staff since the adoption of the Annual Budget. Additionally, at any meeting after the adoption of the

budget, whether before or after the Mid-Year Review, the City Council may amend or supplement the budget by motion adopted by the affirmative votes of at least three members so as to authorize the transfer of unused balances appropriated for one purpose to another purpose or to appropriate available funds not included in the budget.

The Annual Budget, as adopted by the City Council, establishes the total appropriation provided for each City Department's operations. Expenditures may not legally exceed budgeted appropriations at the Department level within a fund. To ensure that the expenditures of each Department do not exceed the departmental appropriation, expenditures for each Department are legally limited to the amounts authorized by the City Council in the budget document, plus supplemental or increased appropriations individually approved by the City Council.

The Finance Director is authorized to transfer budget amounts between divisions within a department, within salary accounts, and within Maintenance and Operations accounts at his discretion. Budget transfers between funds, departments, and capital outlay accounts shall first be approved by the City Council. Transfers requiring City Council approval shall be submitted as agenda items and approved in accordance with the City Municipal Code section 2-650. City Council approval is also required for all transfers from un-appropriated fund balances.

Carryover Appropriations

The City Municipal Code states that all appropriations unexpended or unencumbered at the end of each fiscal year shall expire and revert to the un-appropriated fund balance or the fund from which it was appropriated. Any encumbering funds from the preceding fiscal year shall likewise expire and revert to the respective fund balances. The Budget Resolution provides for carryover of unexpended account balances required to complete approved capital projects.

Proposition 4 (Gann) Appropriation Limit

Article 13-B of the California Constitution was added by the November 1979 passage of the Gann Initiative. This legislation mandated that California Cities must compute an appropriation limit, which places a ceiling on the total amount of tax revenues that the City can appropriate annually. The legislation also provides that the governing body shall annually establish its appropriations limit by resolution.

The appropriations limit is calculated by determining appropriations financed by proceeds of taxes in the 1978/79 base year and adjusting the limit each subsequent year for changes in the cost of living and population. This Appropriation Limit is the maximum limit of proceeds from taxes the City may collect or spend each year. Budgeted appropriations are limited to actual revenues if they are lower than the limit. The Appropriations Limit may be amended at any time during the fiscal year to reflect new data.

Cost Allocation Plan and Direct Charges

The City employs a complex multi-step plan for distributing the costs of internal services to various Departments and funds. Through these allocations, a more realistic picture of the cost of doing business for the City's various organizational units and services is obtained.

Allocated costs are primarily determined through the City's Cost Allocation Plan (CAP). The CAP uses various statistical data to distribute the identified service costs to the appropriate Departments and funds. Additionally, in certain circumstances direct charges from one organizational unit to another are included in the budget outside of the CAP. Direct charges are typically utilized when the origin and destination of a specific cost are readily apparent and fixed.

Cash/Investment Management

One of the City's highest fiscal management priorities is maintaining the value of its cash and investment assets. The City values its cash and investments in accordance with the provisions of Government and Accounting Standards Board (GASB) Statement No. 31, "Accounting and Financial Reporting for Certain Investments and External Investment Pools (GASB 31)," which requires governmental entities, including governmental external investment pools, to report certain investments at fair value in the statement of net assets/balance sheet and recognize the corresponding change in the fair value of investments in the year in which the change occurred. Fair value is determined using published market prices.

Cash accounts for all funds are pooled for investment purposes to enhance safety and liquidity while maximizing interest earnings. Investments are stated at fair value. All highly liquid investments (including restricted assets) with a maturity of three months or less when purchased are considered cash equivalents. Cash and investments held on behalf of proprietary funds by the City Treasurer are considered highly liquid and are classified as cash equivalents for the purpose of presentations in the Statement of Cash Flows.

Debt Management

The California Constitution requires that long-term debt pledged by the full faith and credit of the City can only be approved by voter referendum. Per State of California statute, the City's debt limit is set at 15 percent of total adjusted assessed valuation of all the real and personal property within the City. The City's Assessed Value for fiscal year 2015-2016 is \$987,343,098 (excludes former Redevelopment Project Areas).

The City does not have any General Obligation debt and does not have any immediate plans to issue General Obligation debt. In Fiscal Year 2015-2016, the City participated in the Total Roads Improvement Program (TRIP) to leverage future Measure R funds in exchange for current resources (approximately \$2.7 million) for road improvements. Funds were raised through

issuance of Certificates of Participation and are secured by Measure R funds only; therefore, this debt is not subject to the debt limit. A debt service schedule is included as Appendix C.

Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. A Self Insurance Fund has been established to account for and finance the uninsured risks of loss. Various insurance policies are carried by the City to cover risks of loss beyond the self-insured amounts covered by the Self Insurance Fund. Using an internally developed allocation model, the cost of the various insurance coverage, whether self-insured or externally insured, are allocated to City Departments.

Complete Financial Policy Documents

For the complete text of the Comprehensive Financial Policy, Budget Policy, and Investment Policy, please refer to the Appendices D through F.

RESOLUTION NO 7746
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
SAN FERNANDO, CALIFORNIA, ADOPTING A BUDGET FOR
THE FISCAL YEAR 2016-2017 AND ESTABLISHING
ESTIMATED REVENUES AND APPROPRIATIONS AS
DESCRIBED HEREIN

WHEREAS, the City Council has received and considered a proposed budget for Fiscal Year 2016-2017, commencing July 1, 2016, and ending June 30, 2017; and

WHEREAS, the City Council has reviewed and modified the proposed budget and conducted a Public Hearing on the budget on June 20, 2016; 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, 2016 and ending June 30, 2017, 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 2016-2017 for each of the several objects of Salaries and Wages, Operations and Maintenance, Capital Outlay and Public Improvements.

Section 3: The sums of money set forth in Exhibits "1", "2", "3", "4", "5" and "6" are hereby appropriated to the following named departments, offices, agencies and activities of the City for expenditures during Fiscal Year 2016-2017 as shown in Exhibits "1", "2", "3", "4", "5" and "6".

Section 4: Work programs in the published adopted budget shall be revised to reflect necessary updates and direction from the City Council on May 9, 2016, June 13, 2016, and June 20, 2016.

Section 5: Account balances that are encumbered as of June 30, 2016 may be carried over and rebudgeted in the fiscal year 2016-2017 budget with the approval of the City Manager or his/her designee.


Section 6: The unexpended account balances, as of June 30, 2016, for Capital expenditures, capital grants, and Capital Improvement Projects may be carried over and rebudgeted in the fiscal year 2016-2017 budget with the approval of the City Manager or his/her designee, provided it does not exceed the prior year adjusted budget.

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

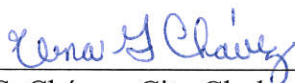
Section 8: Appropriation transfers to cover retirement/termination related leave payoffs may be made from the non-departmental contingency account to accounts within the budget categories of the various departments, divisions and offices with the approval of the City Manager or his/her designee.

Section 9: 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 29th day of June, 2016.


Robert C. Gonzales, Mayor

ATTEST:


Elena G. Chávez, City Clerk

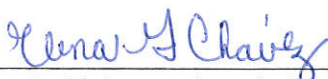
STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss
CITY OF SAN FERNANDO)

I HEREBY CERTIFY that the foregoing Resolution was approved and adopted at a regular meeting of the City Council held on the 29th day of June, 2016, by the following vote to wit:

AYES: Ballin, Fajardo, Gonzales, Lopez – 4

NOES: None

ABSENT: Soto – 1

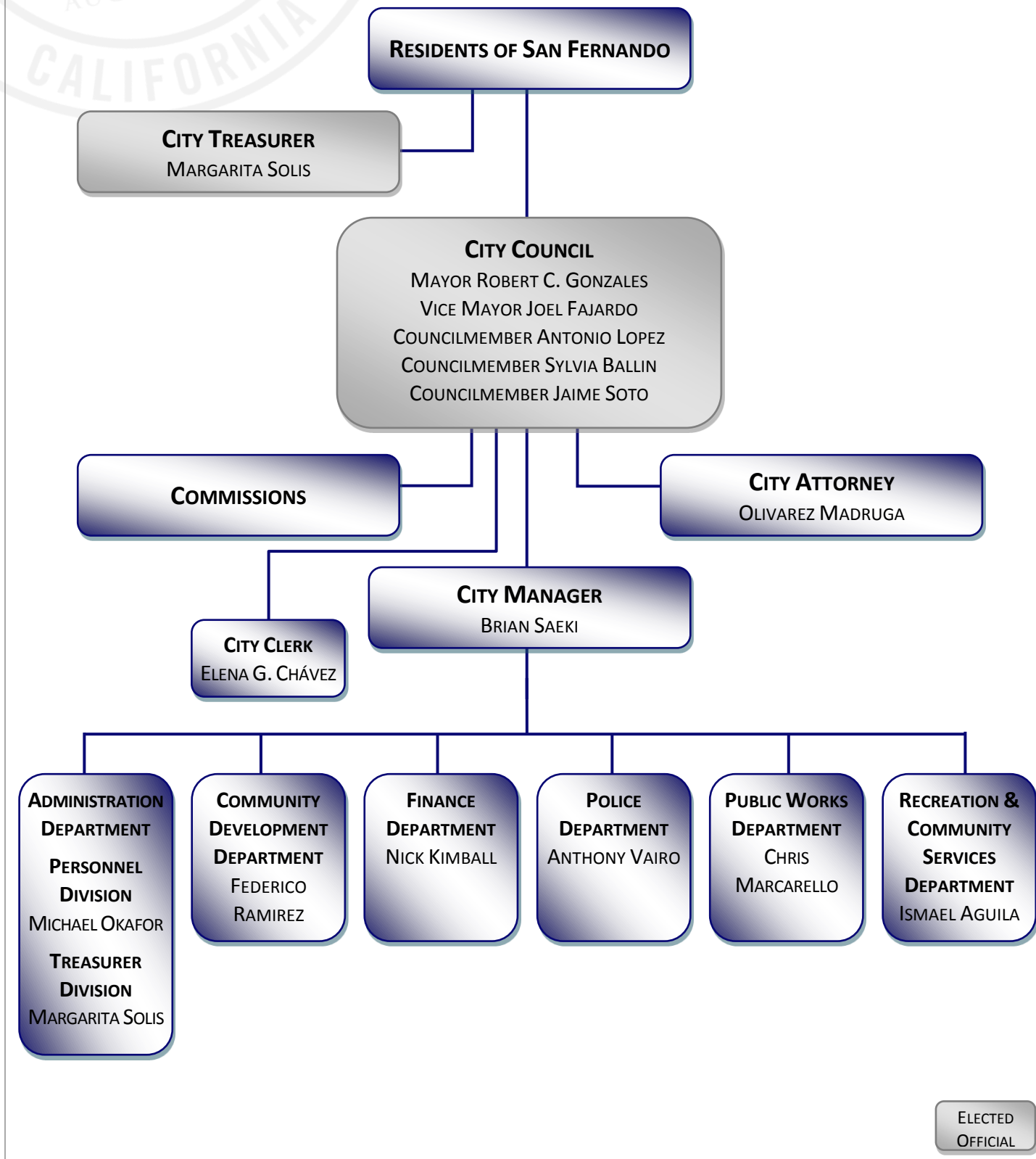

Elena G. Chávez, City Clerk

SECTION II. BUDGET OVERVIEW

THE CITY OF SAN FERNANDO

ORGANIZATIONAL CHART

FISCAL YEAR 2016-2017



CITY OF SAN FERNANDO SUMMARY OF SOURCES AND USES BY FUND FISCAL YEAR 2015-2016						CITY OF SAN FERNANDO SUMMARY OF SOURCES AND USES BY FUND FISCAL YEAR 2016-2017							
FUND NO.	FUND NAME	Actual Beginning Balance July 1, 2015	Estimated Revenues FY 2015-2016	Estimated Expenditures FY 2015-2016	Estimated Ending Balance June 30, 2016	Estimated Revenues FY 2016-2017	Transfers In	Total Resources	Proposed Operating Expenditures FY 2016-2017	Capital Expense / Transfers	Transfers Out	Total Requirements	Estimated Ending Balance June 30, 2017
General Fund:													
001	General Fund	\$ (4,114,045)	\$ 17,813,230	\$ 17,502,065	\$ (3,802,880)	\$ 17,867,427	\$ 349,164	\$ 18,216,591	\$ 17,300,058	\$ -	\$ 538,000	\$ 17,838,058	\$ (3,424,347)
Total General Fund:						\$ 17,867,427	349,164	18,216,591	17,300,058	-	538,000	17,838,058	\$ (3,424,347)
Other Governmental Funds:													
002	SLESF (Supplemental Law Enforcement Services Fund)	\$ 6,251	114,681	100,000	\$ 20,932	\$ 100,000	-	100,000	-	-	100,000	100,000	\$ 20,932
007	Proposition "A" - Transit Development Fund	\$ 86,829	466,100	424,673	\$ 128,256	\$ 477,959	-	477,959	531,765	-	-	531,765	\$ 74,450
008	Proposition "C" - Transit Development Fund	\$ 148,274	363,550	311,503	\$ 200,321	\$ 376,500	-	376,500	189,471	197,544	-	387,015	\$ 189,806
009	Proposition "C" - Discretionary	\$ 20,469	-	-	\$ 20,469	\$ -	-	-	-	-	-	-	\$ 20,469
010	Grant Fund	\$ (23,970)	2,264	626,858	\$ (648,564)	\$ -	-	-	-	-	-	-	\$ (648,564)
011	State Gas Tax Fund	\$ 472,700	498,000	1,039,894	\$ (69,194)	\$ 556,000	-	556,000	384,528	-	99,164	483,692	\$ 3,114
012	Measure R Fund	\$ 798,923	3,202,850	668,152	\$ 3,333,621	\$ 280,000	-	280,000	203,566	2,785,000	-	2,988,566	\$ 625,055
013	Traffic Safety Fund	\$ (6,828)	12,550	30,000	\$ (24,278)	\$ 30,000	-	30,000	-	-	30,000	30,000	\$ (24,278)
014	Cash In-Lieu of Parking	\$ 71,672	-	-	\$ 71,672	\$ -	-	-	-	-	-	-	\$ 71,672
015	Local Transportation Fund (SB 325)	\$ -	7,500	7,260	\$ 240	\$ 19,600	-	19,600	-	19,000	-	19,000	\$ 840
016	Air Quality Management District Fund (AQMD)	\$ 165,324	23,170	6,591	\$ 181,903	\$ 29,100	-	29,100	-	-	-	-	\$ 211,003
017	Recreation Self Sustaining Fund	\$ 53,888	166,218	165,940	\$ 54,166	\$ 143,900	-	143,900	113,281	-	-	113,281	\$ 84,785
018	Retirement Fund	\$ 1,606,437	4,375,985	3,363,238	\$ 2,619,184	\$ 3,555,000	274,868	3,829,868	4,632,036	-	-	4,632,036	\$ 1,817,016
019	Quimby Act Fees	\$ 20,977	46	2,900	\$ 18,123	\$ -	-	-	-	-	-	-	\$ 18,123
020	State Asset Seizure	\$ 29,300	83,576	-	\$ 112,876	\$ -	-	-	-	50,000	-	50,000	\$ 62,876
021	Federal Asset Seizure	\$ 52,639	(15,460)	21,051	\$ 16,128	\$ -	-	-	-	50,000	-	50,000	\$ (33,872)
022	STPL	\$ 282,305	612	281,831	\$ 1,086	\$ -	-	-	-	-	-	-	\$ 1,086
026	Community Development Block Grant (CDBG)	\$ -	-	4,440	\$ (4,440)	\$ 240,000	-	240,000	15,000	225,000	-	240,000	\$ (4,440)
027	Street Lighting	\$ -	330,710	315,708	\$ 15,002	\$ 397,000	-	397,000	397,007	-	-	397,007	\$ 14,995
029	Parking Maintenance Operations	\$ 225,504	180,104	136,339	\$ 269,269	\$ 182,800	-	182,800	171,039	-	-	171,039	\$ 281,030
032	Capital Outlay	\$ -	195,000	166,500	\$ 28,500	\$ -	-	-	-	-	-	-	\$ 28,500
050	Pavement Fund	\$ 156,898	250	100,000	\$ 57,148	\$ -	-	-	-	-	-	-	\$ 57,148
053	Community Investment Fund	\$ 8,236	10,000	15,683	\$ 2,553	\$ 25,000	-	25,000	25,000	-	-	25,000	\$ 2,553
101	AB109 Task Force Fund	\$ -	13,080	-	\$ 13,080	\$ -	-	-	-	-	-	-	\$ 13,080
103	Gridely Elementary Grant Fund	\$ -	100,540	100,540	\$ -	\$ -	-	-	-	-	-	-	\$ -
104	Morningside Elementary Grant Fund	\$ -	104,700	104,700	\$ -	\$ -	-	-	-	-	-	-	\$ -
105	HUD - EDI Wayfinding Grant	\$ -	-	-	\$ -	\$ -	-	-	-	-	-	-	\$ -
107	State Farm Grant	\$ -	-	-	\$ -	\$ -	-	-	-	-	-	-	\$ -
108	California Arts Council	\$ (1,140)	10,860	10,800	\$ (1,080)	\$ -	-	-	-	-	-	-	\$ (1,080)
109	National Endowment for the Arts	\$ (35,070)	57,000	62,059	\$ (40,129)	\$ -	-	-	-	-	-	-	\$ (40,129)
111	DUI Avoid Campaign	\$ 3,056	-	-	\$ 3,056	\$ -	-	-	-	-	-	-	\$ 3,056
112	Alliance for CA Traditional Artists	\$ -	-	-	\$ -	\$ -	-	-	-	-	-	-	\$ -
113	MTA TOD Planning Grant	\$ (30,787)	51,261	83,125	\$ (62,651)	\$ -	-	-	-	-	-	-	\$ (62,651)
115	Elderly Nutrition Program/Program Income	\$ -	117,405	117,405	\$ -	\$ 100,000	-	100,000	100,000	-	-	100,000	\$ -
118	California State Grant (HRP)	\$ -	188,050	174,850	\$ 13,200	\$ -	-	-	-	-	-	-	\$ 13,200
119	Community Oriented Policing	\$ -	-	-	\$ -	\$ 43,202	-	43,202	43,202	-	-	43,202	\$ -
120	ABC Alcohol Beverage Control Grant	\$ -	-	-	\$ -	\$ -	-	-	-	-	-	-	\$ -
Total Special Revenue Funds:						\$ 6,556,061	274,868	6,830,929	6,805,895	3,326,544	229,164	10,361,603	\$ 2,799,775

CITY OF SAN FERNANDO SUMMARY OF SOURCES AND USES BY FUND FISCAL YEAR 2015-2016						CITY OF SAN FERNANDO SUMMARY OF SOURCES AND USES BY FUND FISCAL YEAR 2016-2017							
FUND NO.	FUND NAME	Actual Beginning Balance July 1, 2015	Estimated Revenues FY 2015-2016	Estimated Expenditures FY 2015-2016	Estimated Ending Balance June 30, 2016	Estimated Revenues FY 2016-2017	Transfers In	Total Resources	Proposed Operating Expenditures FY 2016-2017	Capital Expense / Transfers	Transfers Out	Total Requirements	Estimated Ending Balance June 30, 2017
Enterprise and Internal Service Funds:													
006	Self Insurance	\$ 161,165	2,053,690	1,890,398	\$ 324,457	\$ 1,840,000	60,000	1,900,000	1,900,000	-	-	1,900,000	\$ 324,457
041	Equipment Maintenance/Replacement	\$ 29,239	896,256	751,522	\$ 173,973	\$ 809,156	40,000	849,156	654,032	40,000	62,864	756,896	\$ 266,233
043	Facility Maintenance	\$ -	1,004,761	1,058,904	\$ (54,143)	\$ 1,075,000	-	1,075,000	968,037	-	106,794	1,074,831	\$ (53,974)
070	Water	\$ 3,886,017	3,342,300	3,867,316	\$ 3,361,001	\$ 3,136,000	-	3,136,000	2,840,127	1,478,671	439,568	4,758,366	\$ 1,738,635
072	Sewer	\$ 7,091,982	3,073,500	5,275,844	\$ 4,889,638	\$ 2,907,000	50,000	2,957,000	3,269,533	1,935,300	206,664	5,411,497	\$ 2,435,141
073	Refuse/Environmental	\$ 132,000	-	115,000	\$ 17,000	\$ -	-	-	-	-	-	-	\$ 17,000
Total Enterprise and Internal Service Funds:		\$ 11,300,403	10,370,507	12,958,984	\$ 8,711,926	\$ 9,767,156	150,000	9,917,156	9,631,729	3,453,971	815,890	13,901,590	\$ 4,727,492
TOTAL ALL CITY FUNDS:		\$ 11,298,245	38,844,339	38,903,089	\$ 11,239,495	\$ 34,190,644	774,032	34,964,676	33,737,682	6,780,515	1,583,054	42,101,251	\$ 4,102,920

Funds with Significant Change in Fund Balance		% Change	Duscussion of Change in Fund Balance:
<u>Major Funds:</u>			
001	General Fund	10%	The General Fund deficit is estimated to decrease by 10% due to continued implementation of the deficit elimination plan.
010	Capital Fund	0%	Large negative fund balance due to timing in receiving grant reimbursments from granting agencies. Negative fund balance will be reduced by the end of FY 2016-17.
018	Retirement Fund	-31%	An additional payment to CalPERS has been appropriated in FY 2016-17 to reduce the City's unfunded liability, which will reduce the on-hand reserves in this fund.
<u>Nonmajor Funds:</u>			
xxx	Aggregate	-74%	The City's nonmajor funds are primarily special funds used for one-time capital projects. There are a number of capital projects scheduled for FY 2016-17 using these funds.
<u>Proprietary Funds:</u>			
041	Equipment Maintenand/Replacement Fund	53%	The Equipment Maintenance/Replacement Fund is building a reserve to fund future vehicle replacements.
070	Water Fund	-48%	Funds are appropriated to continue to implement the master capital improvement plan for the City's water system.
072	Sewer Fund	-50%	Funds are appropriated to continue to implement the master capital improvement plan for the City's sewer system.

CITY OF SAN FERNANDO
GENERAL, GOVERNMENTAL AND PROPRIETARY FUNDS
SUMMARY OF REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES
AND USES
FISCAL YEAR 2016-2017

This summary provides an overview of revenues, expenditures, and other financing sources and uses for all appropriated funds by major revenue type and expenditure cost center.

	General Fund	Governmental Funds	Proprietary Funds	Total - All Funds
Revenue - by Major Type				
Property Taxes	2,350,000	4,226,868	-	6,576,868
Sales and Other Taxes	9,780,000	1,690,459	-	11,470,459
Licenses and Permits	296,000	-	-	296,000
Fines and Forfeitures	461,000	30,000	-	491,000
Interest & Rental Income	179,900	-	-	179,900
From Other Agencies	2,273,500	192,034	-	2,465,534
Charges for Service	2,055,527	326,700	9,807,156	12,189,383
Miscellaneous Revenue	50,000	-	-	50,000
Other Revenue	421,500	-	-	421,500
Total Revenue - by Type	17,867,427	6,466,061	9,807,156	34,140,644
Other Financing Sources	349,164	364,868	110,000	824,032
Total Revenue and Other Financing Sources	18,216,591	6,830,929	9,917,156	34,964,676
Expenditure - by Object Type				
Personnel	10,285,710	4,776,840	2,958,438	18,020,988
Operations & Maintenance	5,067,627	2,029,055	6,673,291	13,769,973
Capital Expenses	538,000	3,326,544	3,453,971	7,318,515
Internal Service Charges	1,556,721	-	611,022	2,167,743
Total Expenditure by Type	17,448,058	10,132,439	13,696,722	41,277,219
Other Financing Uses	390,000	229,164	204,868	824,032
Total Expenditures and Other Financing Uses	17,838,058	10,361,603	13,901,590	42,101,251
Beginning Fund Balance:	(3,802,880)	6,330,449	8,711,926	11,239,495
Total Budget Surplus(Deficit)	378,533	(3,530,674)	(3,984,434)	(7,136,575)
Ending Fund Balance:	(3,424,347)	2,799,775	4,727,492	4,102,920

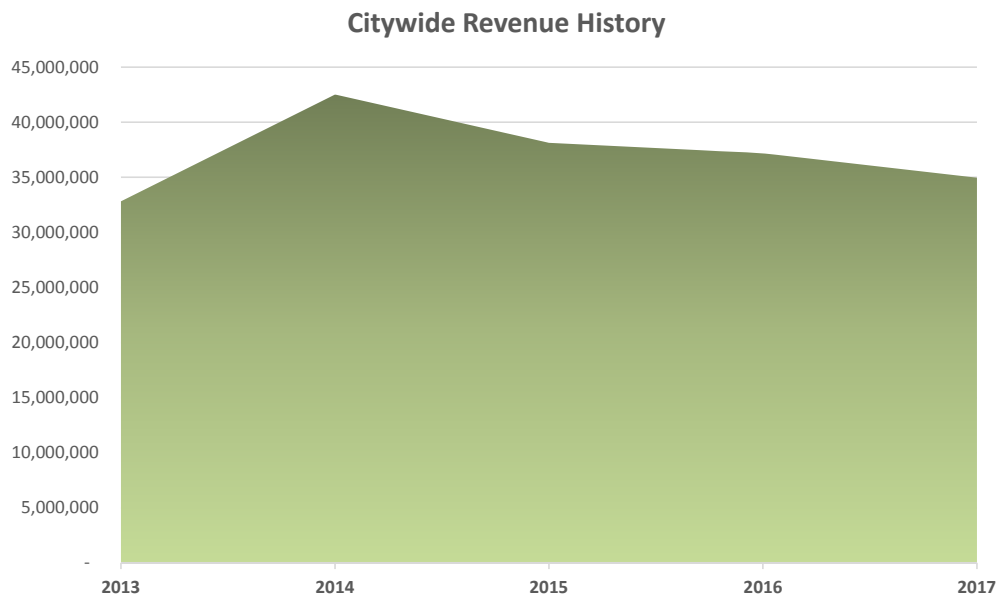
CITY OF SAN FERNANDO
GENERAL, GOVERNMENTAL AND PROPRIETARY FUNDS
SUMMARY OF REVENUES BY FUND - 5 YEAR HISTORY
FISCAL YEAR 2016-2017

General Fund	2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2017 Adopted
001 General Fund	17,086,063	17,948,812	19,741,239	17,487,919	18,216,591
Total General Fund	17,086,063	17,948,812	19,741,239	17,487,919	18,216,591

Other Governmental Funds	2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2017 Adopted
002 SLESF	100,004	100,004	106,230	100,000	100,000
007 Proposition A	417,583	439,258	455,099	443,639	477,959
008 Proposition C	325,664	342,944	353,988	349,736	376,500
009 Proposition C - Discretionary	12	10	-	-	-
010 Grants	1,112,407	2,471,083	60,565	-	-
011 State Gas Tax	927,318	817,550	683,659	543,470	556,000
012 Measure R	243,675	253,202	273,491	2,955,307	280,000
013 Traffic Safety	32,108	35,974	20,720	25,000	30,000
014 Cash In-Lieu of Parking	-	-	-	-	-
015 Local Transportation	16,200	12,755	19,606	16,000	19,600
016 AQMD	28,699	34,598	30,232	29,100	29,100
017 Recreation Self Sustaining	238,339	143,832	151,405	119,650	143,900
018 Retirement	2,809,000	8,704,460	3,715,013	3,974,868	3,829,868
019 Quimby Act	195	11,989	45	25	-
020 State Asset Seizure	23,178	10,778	3,200	-	-
021 Federal Asset Seizure	35,573	17	15,544	-	-
022 STPL	-	281,964	341	-	-
026 CDBG	347,315	348,075	1,025,453	245,705	240,000
027 Street Lighting	329,623	354,086	380,837	395,279	397,000
029 Parking and Maintenance Operations	200,565	204,962	175,058	230,000	182,800
032 Capital Outlay	-	-	-	195,000	-
050 Pavement Fund	222,893	290,151	190	-	-
053 Community Investment Fund	-	10,000	10,000	10,000	25,000
101 AB109 Task Force Fund	-	90,010	2	-	-
103 Gridley Elementary Grant Fund	-	108,056	96,730	121,700	-
104 Morningside Elementary Grant	-	130,567	115,679	121,700	-
105 HUD - EDI Wayfinding Grant	-	99,000	-	-	-
107 State Farm Grant	-	2,500	-	-	-
108 California Arts Council	-	9,937	11,364	10,000	-
109 National Endowment for the Arts	-	-	57,000	57,000	-
111 DUI Avoid Campaign	-	4,117	5,226	-	-
112 Alliance for CA Traditional Arts	-	5,000	-	7,500	-
113 MTA TOD Planning Grant	-	1,727	123,759	-	-
115 Elderly Nutrition Program Income	-	-	115,483	100,000	100,000
118 Housing Related Parks (HRP) Program	-	-	-	-	-
119 Community Oriented Policing	-	-	65,699	-	43,202
120 Alcohol Beverage Control Grant	-	-	21,065	-	-
Total Other Governmental Funds	7,410,351	15,318,605	8,092,683	10,050,679	6,830,929

CITY OF SAN FERNANDO
GENERAL, GOVERNMENTAL AND PROPRIETARY FUNDS
SUMMARY OF REVENUES BY FUND - 5 YEAR HISTORY
FISCAL YEAR 2016-2017

Proprietary Funds	2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2017 Adopted
006 Self Insurance	1,000,147	1,207,726	2,960,489	1,770,000	1,900,000
041 Equipment Maint/Replacement	-	-	70,199	852,166	849,156
043 Facility Maintenance	-	-	-	1,005,367	1,075,000
070 Water	3,292,625	3,837,119	3,853,920	3,057,000	3,136,000
072 Sewer	2,907,130	3,348,520	3,414,533	2,957,000	2,957,000
073 Refuse	1,131,933	859,797	-	-	-
Total Proprietary Funds	8,331,834	9,253,162	10,299,141	9,641,533	9,917,156
Total Citywide Revenues	32,828,248	42,520,579	38,133,063	37,180,131	34,964,676



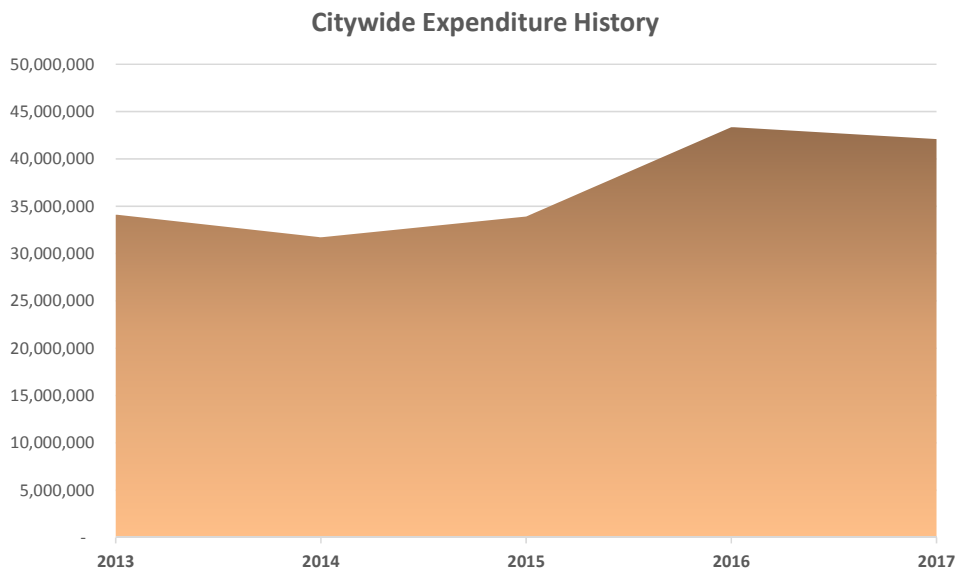
CITY OF SAN FERNANDO
GENERAL, GOVERNMENTAL AND PROPRIETARY FUNDS
SUMMARY OF APPROPRIATIONS BY FUND - 5 YEAR HISTORY
FISCAL YEAR 2016-2017

General Fund	2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2017 Adopted
001 General Fund	17,315,228	17,336,250	19,563,428	17,610,393	17,838,058
Total General Fund	17,315,228	17,336,250	19,563,428	17,610,393	\$ 17,838,058

Other Governmental Funds	2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2017 Adopted
002 SLESF	110,713	100,000	100,000	100,000	100,000
007 Proposition A	526,628	465,520	386,665	425,639	531,765
008 Proposition C	486,426	398,266	534,919	487,469	387,015
010 Grants	1,171,363	452,920	24,352	1,911,054	-
011 State Gas Tax	1,189,655	569,676	758,130	1,085,842	483,692
012 Measure R	69,695	18,834	23,254	592,000	2,988,566
013 Traffic Safety	110,343	31,825	30,000	30,000	30,000
015 Local Transportation	12,568	19,504	19,606	15,903	19,000
016 AQMD	-	-	-	175,000	-
017 Recreation Self Sustaining	196,230	102,335	144,904	124,850	113,281
018 Retirement	3,339,171	2,361,100	2,594,055	3,922,936	4,632,036
019 Quimby Act	36,021	281,003	29,219	5,524	-
020 State Asset Seizure	3,907	6,441	-	4,000	50,000
021 Federal Asset Seizure	-	-	-	30,000	50,000
022 STPL	-	-	-	281,831	-
026 CDBG	347,315	348,075	1,025,453	245,705	240,000
027 Street Lighting	394,114	347,384	319,645	395,279	397,007
029 Parking and Maintenance Ops	164,975	131,420	116,884	333,325	171,039
032 Capital Outlay Fund	-	-	-	195,000	-
050 Pavement Fund	244,225	249,000	2,500	100,000	-
053 Community Investment Fund	-	-	11,763	10,000	25,000
101 AB109 Task Force Fund	-	71,384	-	-	-
103 Gridely Elementary Grant Fund	-	112,478	92,308	121,700	-
104 Morningside Elementary Grant	-	130,744	115,501	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	68,223	57,000	-
111 DUI Avoid Campaign	-	1,061	5,226	-	-
112 Alliance for CA Traditional Arts	-	-	5,000	7,500	-
113 MTA TOD Planning Grant	-	3,030	153,243	126,119	-
115 Elderly Nutrition Program	-	-	115,483	100,000	100,000
118 Housing Related Parks (HRP) Program	-	-	-	200,000	-
119 Community Oriented Policing	-	-	65,699	-	43,202
120 Alcohol Beverage Control Grant	-	-	21,065	-	-
Total Other Governmental Funds	8,403,349	6,338,388	6,774,497	11,215,376	10,361,603

**CITY OF SAN FERNANDO
GENERAL, GOVERNMENTAL AND PROPRIETARY FUNDS
SUMMARY OF APPROPRIATIONS BY FUND - 5 YEAR HISTORY
FISCAL YEAR 2016-2017**

Proprietary Funds	2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2017 Adopted
006 Self Insurance Fund	1,269,827	1,215,676	1,042,268	1,747,352	1,900,000
041 Equipment Maint/Replacement	-	-	40,468	824,392	756,896
043 Facility Maintenance	-	-	-	1,008,171	1,074,831
070 Water	3,246,218	3,042,710	3,891,635	5,083,204	4,758,366
072 Sewer	2,865,682	2,953,128	2,577,171	5,752,529	5,411,497
073 Refuse	1,018,522	827,984	16,734	115,000	-
Total Proprietary Funds	8,400,249	8,039,498	7,568,276	14,530,648	13,901,590
Total Citywide Expenditures	34,118,826	31,714,136	33,906,201	43,356,417	42,101,251



CITY OF SAN FERNANDO
GENERAL, GOVERNMENTAL AND PROPRIETARY FUNDS
SUMMARY OF APPROPRIATIONS BY FUND - BY TYPE
FISCAL YEAR 2016-2017

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

	General Fund	Personnel	Operating	Capital Expenses	Internal Svs. Chrg.	Total Budget
001	General Fund	10,285,710	5,067,627	538,000	1,946,721	17,838,058
	Total General Fund	10,285,710	5,067,627	538,000	1,946,721	17,838,058

	Other Governmental Funds	Personnel	Operating	Capital Expenses	Transfers Out	Total Budget
002	SLESF	-	-	-	100,000	100,000
007	Proposition A	26,988	504,777	-	-	531,765
008	Proposition C	63,205	126,266	197,544	-	387,015
010	Capital Grants	-	-	-	-	-
011	State Gas Tax	60,327	324,201	-	99,164	483,692
012	Measure R	25,566	178,000	2,785,000	-	2,988,566
013	Traffic Safety	-	-	-	30,000	30,000
015	Local Transportation	-	-	19,000	-	19,000
016	AQMD	-	-	-	-	-
017	Recreation Self Sustaining	28,981	84,300	-	-	113,281
018	Retirement	4,302,875	329,161	-	-	4,632,036
019	Quimby Act	-	-	-	-	-
020	State Asset Seizure	-	-	50,000	-	50,000
021	Federal Asset Seizure	-	-	50,000	-	50,000
022	STPL	-	-	-	-	-
026	CDBG	-	15,000	225,000	-	240,000
027	Street Lighting	113,339	283,668	-	-	397,007
029	Parking and Maintenance Operations	112,357	58,682	-	-	171,039
032	Capital Outlay Fund	-	-	-	-	-
050	Pavement Fund	-	-	-	-	-
053	Community Investment Fund	-	25,000	-	-	25,000
101	AB109 Task Force Fund	-	-	-	-	-
103	Gridely Elementary Grant Fund	-	-	-	-	-
104	Morningside Elementary Grant	-	-	-	-	-
108	California Arts Council	-	-	-	-	-
109	National Endowment for the Arts	-	-	-	-	-
112	Alliance for CA Tradition Arts	-	-	-	-	-
113	MTA TOD Planning Grant	-	-	-	-	-
115	Elderly Nutrition Program	-	100,000	-	-	100,000
118	Housing Related Parks (HRP) Program	-	-	-	-	-
119	Community Oriented Policing	43,202	-	-	-	43,202
120	Alcohol Beverage Control Grant	-	-	-	-	-
	Total Other Governmental Funds	4,776,840	2,029,055	3,326,544	229,164	10,361,603

	Proprietary Funds	Personnel	Operating	Capital Expenses	Internal Svs. Chrg.	Total Budget
006	Self Insurance Fund	-	1,900,000	-	-	1,900,000
041	Equipment Maint/Replacement	265,512	388,520	40,000	62,864	756,896
043	Facility Maintenance	440,236	527,801	-	106,794	1,074,831
070	Water	1,397,927	1,442,200	1,478,671	439,568	4,758,366
072	Sewer	854,763	2,414,770	1,935,300	206,664	5,411,497
073	Refuse	-	-	-	-	-
	Total Proprietary Funds	2,958,438	6,673,291	3,453,971	815,890	13,901,590

Total Citywide Expenditures	\$ 18,020,988	\$ 13,769,973	\$ 7,318,515	\$ 2,991,775	\$ 42,101,251
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CITY OF SAN FERNANDO
GENERAL, GOVERNMENTAL AND PROPRIETARY FUNDS
SUMMARY OF TRANSFERS AND OTHER INTERFUND PAYMENTS
FISCAL YEAR 2016-2017

FUND	DESCRIPTION	AMOUNT FROM	AMOUNT TO
<u>OPERATIONS RELATED TRANSFERS:</u>			
Transfers FROM General Fund TO Other Funds to support operations and capital replacement:			
FROM: 001	General Fund	(90,000)	
TO: 027	Street Lighting Fund		50,000
041	Equipment Replacement Fund		40,000
		<u>(90,000)</u>	<u>90,000</u>
Transfers FROM Other Funds TO the General Fund to support operations:			
FROM: 002	Supplemental Law Enforcement Services (SLESF)	(100,000)	
011	Gas Tax Fund	(99,164)	
013	Traffic Safety Fund	(30,000)	
070 381	Water	(60,000)	
072 360	Sewer	(60,000)	
TO: 001	General Fund		349,164
		<u>(349,164)</u>	<u>349,164</u>
Payments FROM Other Funds TO the General Fund per Cost Allocation Plan:			
FROM: 007	Proposition A	(27,277)	
008	Proposition C	(31,266)	
011	State Gas Tax Fund	(62,325)	
018	Retirement Fund	(329,161)	
027	Street Lighting	(43,218)	
029	Parking M & O	(30,732)	
070 381	Water	(455,902)	
072 360	Sewer	(282,346)	
TO: 001	GENERAL FUND		1,262,227
		<u>(1,262,227)</u>	<u>1,262,227</u>
Payment FROM Water Funds TO the Self Insurance Fund for property insurance:			
FROM: 070 381	Water	(60,000)	
TO: 006	Self Insurance Fund		60,000
		<u>(60,000)</u>	<u>60,000</u>
<u>DEBT RELATED TRANSFERS:</u>			
Payments FROM General Fund and Enterprise Funds TO Retirement Fund to repay Retirement Fund Loan:			
FROM: 001	General Fund	(250,000)	
070	Water	(12,434)	
072	Sewer	(12,434)	
TO: 018	Retirement Fund		274,868
		<u>(274,868)</u>	<u>274,868</u>
Payment FROM General Fund TO Sewer Fund to repay Las Palmas Loan:			
FROM: 001	General Fund	(50,000)	
TO: 072	Sewer		50,000
		<u>(50,000)</u>	<u>50,000</u>
TOTAL INTERFUND TRANSFERS/PAYMENTS		(2,086,259)	2,086,259

CITY OF SAN FERNANDO
FULL TIME EQUIVALENT (FTE) POSITION SUMMARY BY DEPARTMENT
FISCAL YEAR 2016-2017

ADMINISTRATION	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Adopted
City Manager	1.00	1.00	1.00	1.00	1.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00
Treasurer Assistant	1.00	1.00	1.00	1.00	1.00
Office Clerk	1.00	1.00	1.00	1.00	1.00
Personnel Manager	1.00	1.00	1.00	1.00	1.00
Personnel Technician	1.00	1.00	1.00	1.00	1.00
Total Administration Department	6.00	6.00	6.00	6.00	6.00

CITY CLERK	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Adopted
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk (FTE)	0.00	0.00	0.00	0.50	0.75
Total City Clerk Department	1.00	1.00	1.00	1.50	1.75

COMMUNITY DEVELOPMENT	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Adopted
Community Development Director	0.00	0.00	1.00	1.00	1.00
City Planner	1.00	1.00	0.00	0.00	0.00
Building & Safety Supervisor	1.00	1.00	1.00	1.00	1.00
Assistant Planner	2.00	1.00	0.00	0.00	0.00
Associate Planner	0.00	0.00	1.00	1.00	1.00
Community Development Secretary	1.00	1.00	1.00	1.00	1.00
Community Preservation Officer	2.00	2.00	2.00	2.00	2.00
Community Preservation Officer (FTE)	0.75	0.75	0.75	0.75	0.75
Maintenance Helper - Graffiti (FTE)	0.95	0.95	0.95	0.95	0.95
Total Community Development Dept	8.70	7.70	7.70	7.70	7.70

FINANCE	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Adopted
Finance Director	0.00	1.00	1.00	1.00	1.00
Junior Accountant	1.00	1.00	1.00	1.00	1.00
Senior Account Clerk II	1.00	1.00	1.00	1.00	1.00
Senior Account Clerk	2.00	2.00	2.00	2.00	2.00
Finance Office Specialist	1.00	1.00	1.00	1.00	1.00
Finance Clerk/Cashier (FTE)	0.50	0.50	1.00	1.00	1.00
Total Finance Department	6.50	6.50	7.00	7.00	7.00

CITY OF SAN FERNANDO
FULL TIME EQUIVALENT (FTE) POSITION SUMMARY BY DEPARTMENT
FISCAL YEAR 2016-2017

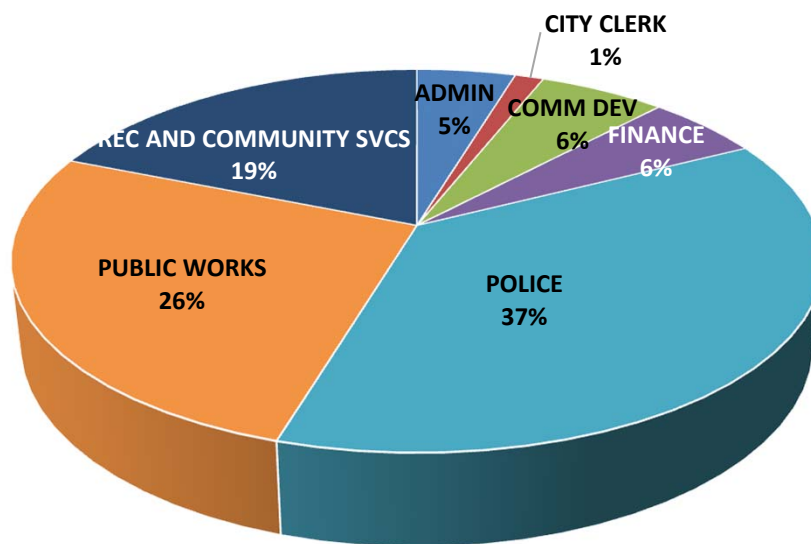
POLICE	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Adopted
Chief of Police	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	2.00	2.00	2.00	2.00	2.00
Police Sergeant	5.00	5.00	5.00	5.00	5.00
Police Officer	24.00	23.00	23.00	22.00	23.00
Office Specialist	1.00	1.00	1.00	1.00	1.00
Police Desk Officer	6.00	6.00	8.00	8.00	8.00
Records Administrator	1.00	1.00	1.00	1.00	1.00
Police Records Specialist	2.00	1.00	1.00	1.00	1.00
Property Control Officer	1.00	1.00	1.00	1.00	1.00
Secretary to the Chief	1.00	0.00	0.00	0.00	0.00
Community Service Officer (FTE)	4.00	4.00	2.00	2.00	2.00
Crossing Guard (FTE)	1.00	1.00	1.00	1.00	1.00
Junior Cadet (FTE)	1.00	1.50	1.50	1.50	1.50
Total Police Department	50.00	47.50	47.50	46.50	47.50

PUBLIC WORKS	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Adopted
Deputy City Manager/Public Works Director	1.00	1.00	1.00	1.00	1.00
Administrative Analyst	1.00	1.00	1.00	0.00	0.00
Management Analyst	0.00	0.00	0.00	1.00	1.00
Civil Engineering Assistant II	2.00	2.00	2.00	2.00	2.00
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00
Office Specialist	2.00	2.00	2.00	2.00	2.00
Electrical Supervisor	1.00	1.00	1.00	1.00	1.00
Bldg. Maintenance Worker/Electrical Helper	1.00	1.00	1.00	1.00	1.00
Equipment & Materials Supervisor	1.00	1.00	1.00	1.00	1.00
Mechanic Helper	1.00	1.00	1.00	1.00	1.00
Superintendent	2.00	2.00	2.00	2.00	2.00
Maintenance Worker	8.00	8.00	8.00	8.00	8.00
Field Supervisor II	3.00	3.00	3.00	3.00	3.00
Field Supervisor I	1.00	1.00	1.00	1.00	1.00
Senior Maintenance Worker	6.00	6.00	6.00	6.00	6.00
Meter Technician	1.00	1.00	1.00	1.00	1.00
Water Pumping Operator/Backflow Technician	1.00	1.00	1.00	1.00	1.00
Maintenance Helper (FTE)	1.70	1.70	0.80	0.80	0.80
Total Public Works Department	35.70	34.70	33.80	33.80	33.80

CITY OF SAN FERNANDO
FULL TIME EQUIVALENT (FTE) POSITION SUMMARY BY DEPARTMENT
FISCAL YEAR 2016-2017

RECREATION AND COMMUNITY SERVICES	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Adopted
RCS Director	0.00	0.00	0.00	1.00	1.00
RCS Manager	1.00	1.00	1.00	0.00	0.00
Office Specialist	2.00	2.00	2.00	2.00	2.00
Community Services Supervisor	1.00	1.00	1.00	1.00	1.00
Cultural Arts Supervisor	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	0.00	0.00	0.00	1.00	1.00
Aquatic Supervisor	1.00	1.00	1.00	0.00	0.00
Recreation Coordinator	1.00	0.00	0.00	0.00	0.00
Program Specialist	1.10	2.00	2.00	2.00	2.00
Senior Day Camp/After School Counselor (FTE)	2.53	2.53	2.53	2.53	2.53
Day Camp/After School Counselor (FTE)	7.00	7.00	7.00	7.00	7.00
Recreation Leader I (FTE)	5.38	5.38	4.10	4.10	4.10
Recreation Leader II (FTE)	1.00	1.00	1.00	1.00	1.00
Recreation Leader III (FTE)	0.00	0.00	1.28	1.28	1.28
Cashier (FTE)	0.00	0.00	0.30	0.30	0.30
Pool Attendant (FTE)	0.00	0.50	2.00	0.00	0.00
Lifeguard (FTE)	0.00	4.00	4.50	0.00	0.00
Senior Lifeguards (FTE)	0.00	1.20	1.00	0.00	0.00
Total Recreation & Comm. Services Dept	24.01	29.61	31.71	24.21	24.21
TOTAL POSITIONS (FULL TIME EQUIVALENT)	131.91	133.01	134.71	126.71	127.96

TOTAL FTEs by DEPARTMENT

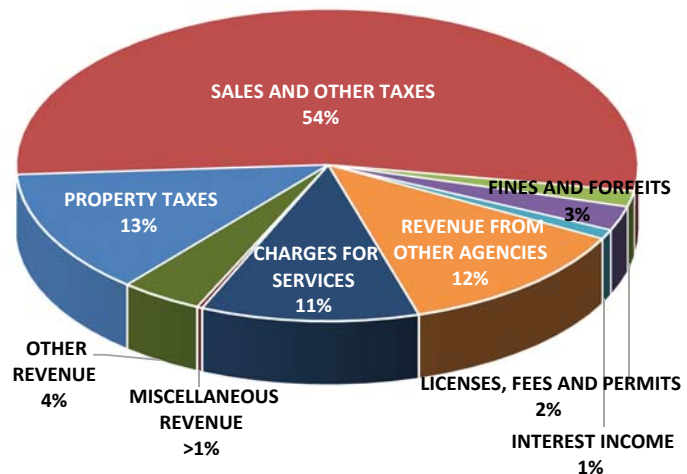


Note: Change in FTEs from FY 2015-2016 to FY 2016-2017 is due to one (1) additional Police Officer partially funded by a COPS Grant and additional hours (.25) for the Part-Time Deputy City Clerk.

SECTION III. GENERAL FUND OVERVIEW

Revenue Analysis – Major General Fund Revenues

The total projected General Fund revenue for FY 2016-2017 is \$18,216,591, which represents an increase of 4% from FY 2015-2016. The primary drivers for the projected increase are: 1) 5% increase in property tax revenue from continued local investment, 2) 4% increase in sales tax to reflect continued moderate growth in local sales, and 3) 17% increase in charges for service due to continued local investment, updated cost allocation plan, and updated schedule of fees for service. In addition to the projected increases, a number of key revenue sources are projected to decrease, including Admissions Taxes, Parking Citations, and Film revenue.

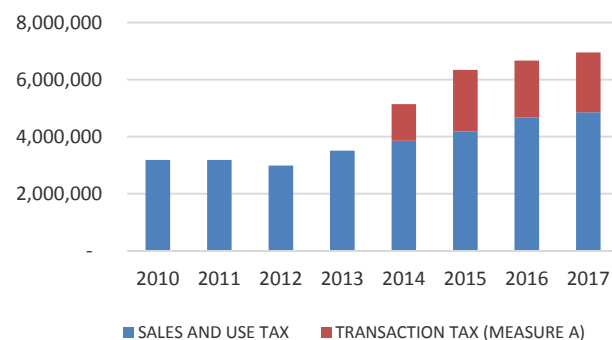


The following section provides a brief analysis of the City's top revenue sources and a discussion of the basis for the FY 2016-2017 projection. Additional detail on projected decreases will be included in the appropriate section.

Sales, Use and Transaction Tax

The sale of all tangible personal property is subject to sales or use tax in California, unless exempt or otherwise excluded by law. In Los Angeles County, the sales and use tax is 9.0%, of which 6.25% is distributed to the State, 1.75% to the County of Los Angeles, and 1.0% to the City of San Fernando.

Sales, Use & Transaction Tax Revenues



In addition to the state, county, and local sales and use tax, San Fernando voters approved a ½ cent (0.50%) local transaction tax (commonly referred to as "Measure A") in April 2013. 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, use and transaction tax (Sales Tax) is the City's largest revenue, accounting for approximately 38% of total General Fund revenues.

Since Sales Tax revenue is a function of business and consumer spending on tangible personal property, it is highly sensitive to economic cycles. California's economy has 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 volatile; and the persistent drought could have dire consequences for the state's economy.

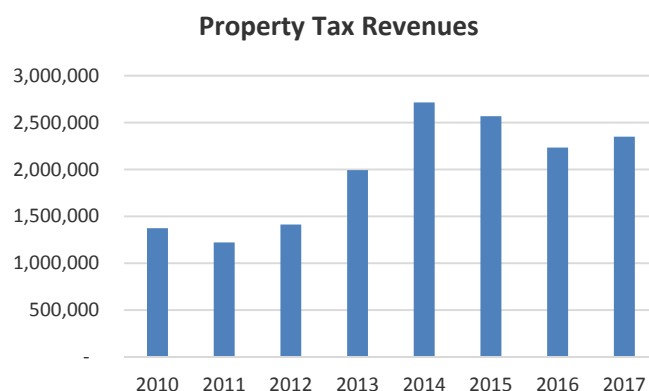
Overall, growth in California is slowing, but economic forecasters predict the tech boom and stable job markets in Silicon Valley and Silicon Beach should help the state ward off a recession until at least 2018.

Locally, Sales Tax has shown steady growth over the last few years, which is expected to continue for the next few years due to development and investment by the local business community. Over the past year, a number of new businesses have opened in the City, including a rebranded Ganas Auto (formerly TriColor), San Fernando Brewing Company, Gamestop, Waba Grill, Helados Pops Ice Cream, Mariscos Camarena Restaurant, Cricket Wireless, T-mobile Wireless, and La Michoacana Ice Cream Parlor, Papa Juan's and Tacos Way. New construction includes a new 6,000 square foot multi-tenant building with second story dental office and more than 14,000 square foot commercial/retail space currently under construction. Additionally, there are a number of businesses currently rehabbing existing property and obtaining approvals to open their doors over the next few months, including Magaly's Tamales and Niki's Pizza.

Overall, Sales Tax revenue is estimated to increase by a modest 4% in FY 2016-2017, which takes into account local growth, tempered by slower growth statewide.

Property Tax

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



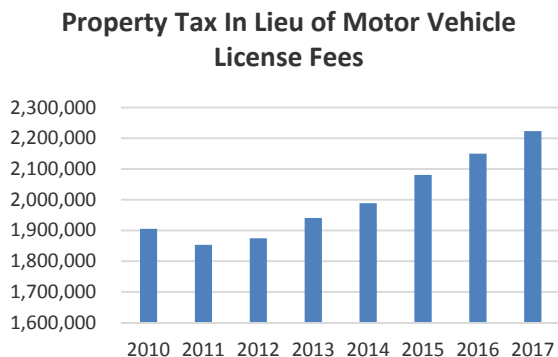
The City receives approximately fifteen cents for every dollar in property tax paid by property owners in San Fernando. The remaining amount is distributed to Los Angeles County agencies and local school districts.

Property tax is the City's second largest revenue source, accounting for approximately 13% of General Fund revenue.

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 Proposition 13 limits the annual increase of Assessed Values to 2%, strong local investment and property turnover are expected to drive an increase in Property tax of approximately 5% in FY 2016-2017.

Property Tax In-Lieu of Motor Vehicle License Fee



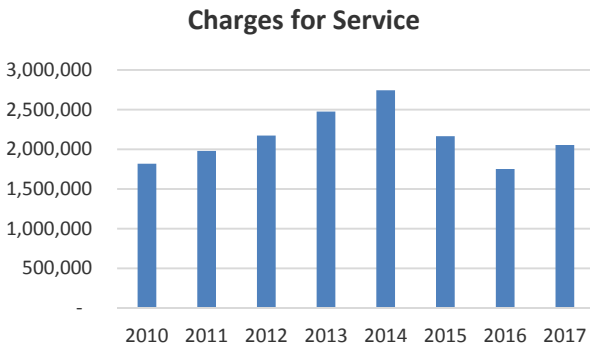
Prior to 2004, cities in California received a share of the state's Motor Vehicle License Fee (VLF), which is a fee imposed on motor vehicles based on the original sale price of the vehicle. In 2004, the state shifted revenues from the VLF to fund other programs. To make cities whole, the state replaced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

Property tax in-lieu of Motor Vehicle License Fee is the City's third largest revenue, accounting 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. Assessed value increases are projected to increase approximately 4%. Consequently, Property Tax In-lieu of VLF is conservatively projected to increase approximately 3.5% in FY 2016-2017.

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.

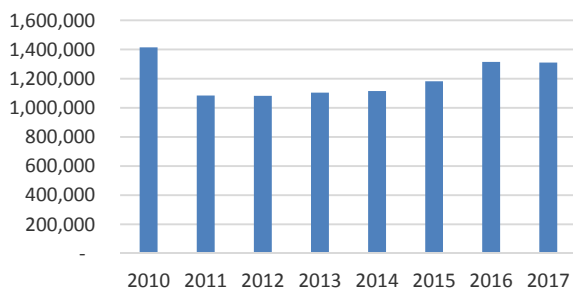


Administrative charges are intended to reimburse the City for costs incurred to support non-General Fund operations including, but are not limited to; recruiting and benefit administration services; billing, accounts payable, payroll and accounting services; and information technology services.

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

Charges for services are projected based on historical trends, known upcoming events (e.g. large development project or special event), and changes in the cost to provide the service (i.e. increase in personnel costs). Charges for services are projected to increase by approximately 17% in FY 2016-2017 due to the recently updated cost allocation plan to charge Enterprise and Special funds their fair share of administrative costs, updated fee schedule based on a fee study expected to be completed by mid-year, and continued local investment in new construction and rehabilitation activity.

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, accounting 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 compliance efforts, further compounding the reduction in revenue.

In FY 2015-2016, the City partnered with a private firm to provide full Business License Administration services. Due partly to the increased contract resources dedicated to Business License operations, Business Tax revenues increased by almost 10% from the prior year. Staff conservatively projects Business License revenues remain relatively flat in FY 2016-2017 as the City continues to refine and improve the public-private partnership to move-toward full compliance with the City’s Business License ordinance.

Admissions Tax

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

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



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

The City projects FY 2015-2016 will not reach initial budget estimates and actual FY 2015-2016 receipts will be more in line with FY 2014-2015 receipts. Therefore, staff has conservatively projected decrease of approximately 8% in Admission Tax revenue due to continued improvement in the economy.

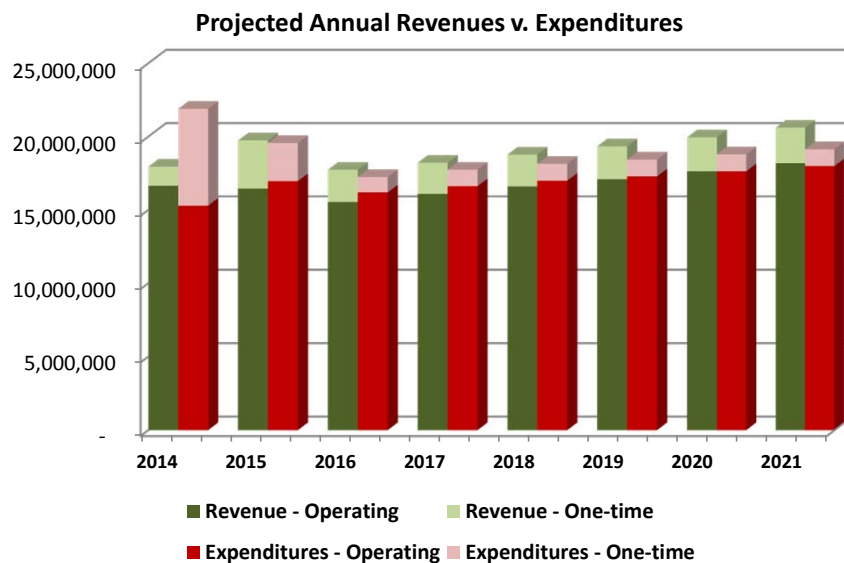
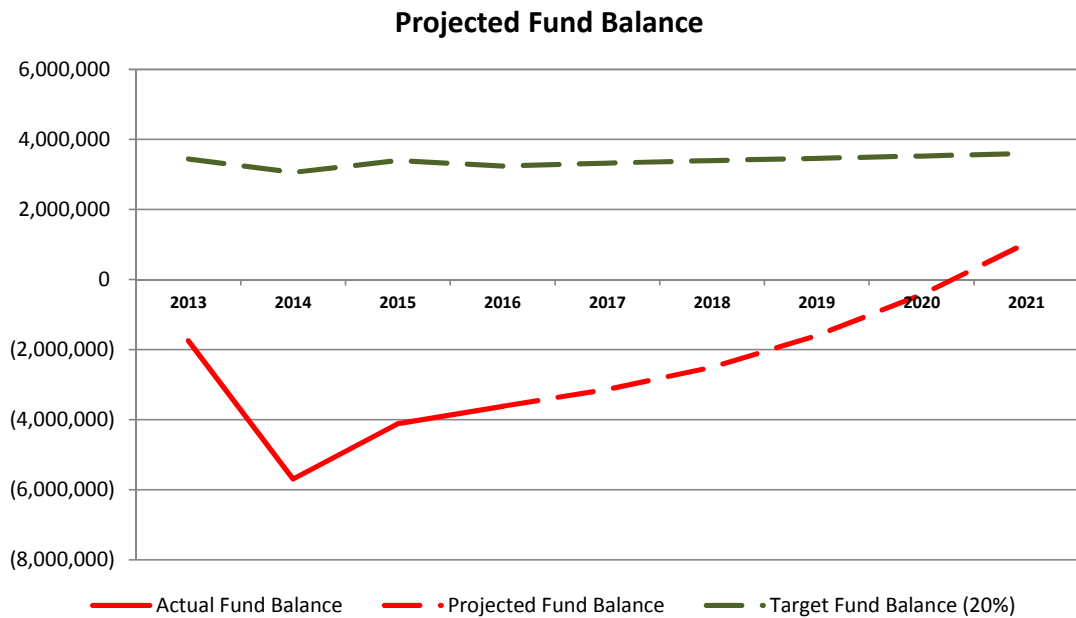
CITY OF SAN FERNANDO
GENERAL FUND FIVE-YEAR FORECAST
SUMMARY OF PROJECTED REVENUES AND EXPENDITURES
AS OF JUNE 30, 2016

	Actual 2014	Actual 2015	Estimated 2016	Adopted 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
REVENUES								
Property Taxes	2,715,153	2,567,920	2,212,985	2,350,000	2,444,000	2,538,120	2,635,896	2,737,470
Sales Tax	4,043,947	4,376,325	5,012,425	5,040,000	5,191,200	5,346,936	5,558,798	5,779,073
Franchise Fees	409,176	613,793	593,205	580,000	600,150	622,865	643,392	658,100
Other Taxes	3,990,338	4,064,378	4,209,310	4,302,200	4,475,338	4,603,040	4,723,602	4,838,670
Licenses and Permits	389,237	388,320	265,475	321,000	334,560	346,795	357,454	368,449
Fines and Forfeitures	560,920	537,370	543,710	461,000	483,720	507,569	527,643	538,196
Use of Money & Property	372,947	299,276	254,475	254,900	269,956	309,794	360,425	390,360
Fees and Charges	1,516,844	1,106,861	673,540	693,300	713,316	736,265	762,247	789,177
Miscellaneous Revenue	218,270	266,183	192,515	131,300	158,926	161,605	164,337	167,123
Cost Allocation Revenue	1,456,653	1,258,825	1,255,332	1,613,727	1,591,002	1,568,822	1,547,198	1,576,142
Transfers In	972,685	973,479	324,400	349,164	350,156	351,157	352,169	353,190
Operating Revenue	16,646,169	16,452,730	15,537,372	16,096,591	16,612,323	17,092,967	17,633,161	18,195,951
Transaction Tax (Measure A)	1,286,012	2,156,696	2,100,000	2,100,000	2,163,000	2,227,890	2,317,006	2,409,686
Sale of Property	16,631	1,033,066	-	-	-	-	-	-
Development Fees	-	-	-	-	-	-	-	-
Other One-Time	-	98,787	100,000	20,000	-	20,000	-	-
One-time Revenue	1,302,643	3,288,549	2,200,000	2,120,000	2,163,000	2,247,890	2,317,006	2,409,686
TOTAL REVENUE	17,948,812	19,741,279	17,737,372	18,216,591	18,775,323	19,340,857	19,950,166	20,605,637
EXPENDITURES								
Personnel Expenses	10,041,271	10,752,969	10,100,000	10,285,710	10,491,424	10,701,253	10,915,278	11,133,583
LESS: Est. Personnel Savings	-	-	-	(102,857)	(209,828)	(214,025)	(218,306)	(222,672)
Operating Expense	5,160,085	5,640,827	4,539,400	4,793,177	5,043,303	5,094,486	5,197,876	5,303,334
Capital Outlay	81,354	106,678	5,000	18,000	-	-	-	-
Transfers/Internal Service Charges	12,413	468,859	1,551,020	1,626,721	1,675,523	1,709,033	1,743,214	1,778,078
Operating Expenditures	15,295,123	16,969,333	16,195,420	16,620,751	17,000,422	17,290,747	17,638,062	17,992,323
Debt Reduction	94,787	796,793	250,000	300,000	250,000	250,000	250,000	250,000
Transfer to Equipment Replacement	-	-	70,000	40,000	150,000	150,000	150,000	150,000
Transfer to SIF	100,000	1,796,549	270,000	320,000	320,000	320,000	320,000	320,000
Capital Expense	-	-	195,000	-	200,000	200,000	200,000	200,000
Other One-time Expense	-	-	-	193,200	75,000	75,000	75,000	75,000
One-time Expenses Enhancements	6,405,755	-	260,600	261,250	150,000	150,000	150,000	150,000
One-time Expenditures	6,600,542	2,593,342	1,045,600	1,114,450	1,145,000	1,145,000	1,145,000	1,145,000
TOTAL EXPENDITURE	21,895,665	19,562,675	17,241,020	17,735,201	18,145,422	18,435,747	18,783,062	19,137,323
Operating Surplus(Deficit)	1,351,046	(516,603)	(658,048)	(524,160)	(388,098)	(197,780)	(4,901)	203,628
Total Surplus(Deficit)	(3,946,853)	178,604	496,352	481,390	629,902	905,110	1,167,104	1,468,314

GENERAL FUND FIVE-YEAR FORECAST
SUMMARY OF PROJECTED REVENUES AND EXPENDITURES
AS OF JUNE 30, 2016

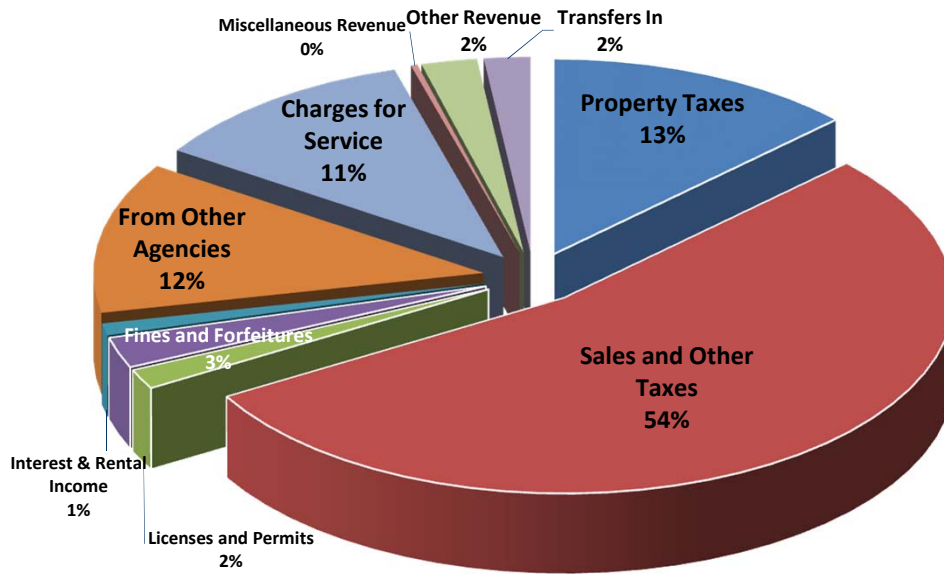
	Actual 2014	Actual 2015	Estimated 2016	Adopted 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Beginning Fund Balance	(1,747,053)	(5,693,906)	(4,114,046)	(3,617,694)	(3,136,304)	(2,506,402)	(1,601,292)	(434,188)
Adjustment*		1,401,256						
Ending Fund Balance	(5,693,906)	(4,114,046)	(3,617,694)	(3,136,304)	(2,506,402)	(1,601,292)	(434,188)	1,034,126
Reserve %	-37%	-24%	-22%	-19%	-15%	-9%	-2%	6%

*Added SIF fund balance into GF beginning balance since SIF is separated from General Fund in FY 15-16.

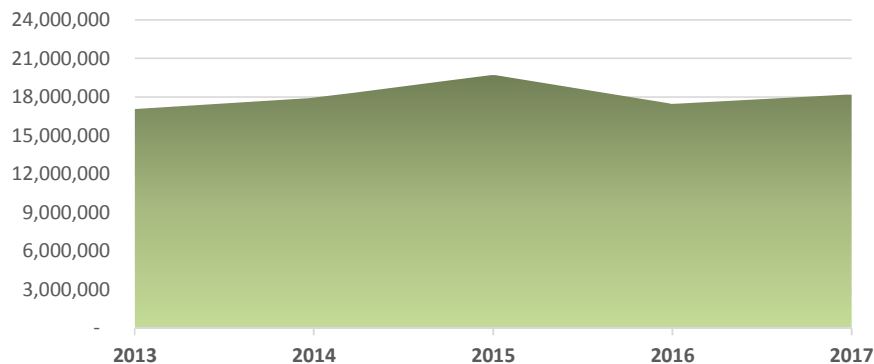


**CITY OF SAN FERNANDO
GENERAL FUND
SUMMARY OF REVENUE BY TYPE - 5 YEAR HISTORY
FISCAL YEAR 2016-2017**

General Fund Revenue	2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2017 Adopted
Property Taxes	1,993,288	2,715,153	2,567,920	2,234,000	2,350,000
Sales and Other Taxes	5,905,479	7,663,635	9,125,631	9,505,000	9,780,000
Licenses and Permits	231,743	320,240	347,080	277,000	296,000
Fines and Forfeitures	643,363	560,920	537,371	511,200	461,000
Interest & Rental Income	264,776	285,141	219,533	202,400	179,900
From Other Agencies	2,012,281	2,023,343	2,301,900	2,185,500	2,273,500
Charges for Service	2,476,443	2,744,877	2,165,685	1,752,881	2,055,527
Miscellaneous Revenue	64,637	63,023	54,993	45,000	50,000
Other Revenue	255,889	599,794	1,447,647	351,500	421,500
Transfers In	3,238,164	972,685	973,479	423,438	349,164
Total Revenue	17,086,063	17,948,812	19,741,239	17,487,919	18,216,591



General Fund Revenue History



**CITY OF SAN FERNANDO
GENERAL FUND
PROJECTED REVENUE DETAIL
FISCAL YEAR 2016-2017**

Account Number & Title	2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
3100 PROPERTY TAXES						
3110-0000 SECURED PROPERTY TAXES-CY	1,476,490	1,953,432	2,095,676	1,734,000	2,000,000	1,850,000
3120-0000 UNSECURED PROPERTY TAXES C/Y	23,395	15,452	64,270	50,000	-	50,000
3130-0000 PRIOR YEARS PROPERTY TAXES	(83,408)	(97,079)	842	-	(1,884)	-
3142-0000 RESIDUAL TAX REVENUE	140,211	286,978	308,231	225,000	188,207	350,000
3146-0000 CITY PASS THROUGH - TAXING ENTITY	420,123	541,323	97,941	225,000	40,200	100,000
3150-0000 PROPERTY TAX PENALTIES & INT	16,478	15,048	960	-	3,225	-
	<u>1,993,288</u>	<u>2,715,153</u>	<u>2,567,920</u>	<u>2,234,000</u>	<u>2,229,748</u>	<u>2,350,000</u>
3200 SALES AND OTHER TAXES						
3210-0000 SALES AND USE TAXES	2,637,297	2,889,812	3,156,730	3,750,000	3,950,000	4,850,000
3210-3110 PROP TAX IN LIEU OF SALES & USE TAX	867,581	963,741	1,022,777	915,000	915,000	-
3210-3201 TRANSACTION SALES TAX - 1/2 CENT	-	1,286,012	2,156,696	2,000,000	2,200,000	2,100,000
3211-0000 P.S.A.F.	182,508	190,394	196,818	175,000	185,000	190,000
3230-0000 FRANCHISES	137,682	147,187	157,054	140,000	150,000	150,000
3231-0000 CABLE TV FRANCHISE	131,647	124,104	135,972	125,000	110,000	125,000
3232-0000 VEHICLE TOW FRANCHISE FEE	27,990	24,435	20,348	25,000	20,000	20,000
3234-0000 REPUBLIC SERVS INC FRANCHISE FEES	-	113,450	300,419	250,000	300,000	285,000
3240-0000 BUSINESS LICENSE TAXES	985,776	999,269	1,067,787	1,200,000	1,125,000	1,200,000
3240-3243 SWAPMEET BUSINESS LICENSE	48,139	46,440	45,184	45,000	43,000	45,000
3240-3245 BUSINESS LICENSE PROCESSING FEE	69,674	68,946	69,146	70,000	66,000	65,000
3240-9800 BUS LIC-TOBACCO VIOLATION FEES	-	250	-	-	-	-
3250-0000 DOCUMENTARY TAXES	36,319	39,544	49,529	35,000	46,150	35,000
3260-0000 ADMISSION TAXES	780,866	770,051	747,172	775,000	750,000	715,000
	<u>5,905,479</u>	<u>7,663,635</u>	<u>9,125,631</u>	<u>9,505,000</u>	<u>9,860,150</u>	<u>9,780,000</u>
3300 LICENSES, FEES AND PERMITS						
3320-0000 CONSTRUCTION PERMITS	157,962	230,649	263,528	201,000	170,000	225,000
3325-0000 COMMERCIAL AND HOME OCCUPANCY PERMITS	26,742	26,717	24,975	25,000	25,000	25,000
3330-0000 PLANNING REVIEW	8,328	20,309	18,586	12,000	14,000	13,000
3335-0000 GARAGE SALE PERMITS	4,040	4,042	3,320	4,000	3,100	3,500
3345-0000 ATM TRANSACTION FEE	2,150	2,621	2,867	3,000	3,000	3,000
3350-0000 BUSINESS LICENSE PERMITS	17,000	16,622	12,580	15,000	10,600	10,000
3351-0000 SB1186 STATE FEE	1,994	2,184	2,192	2,000	2,060	1,500
3385-0000 SELF HAUL PERMIT	-	-	-	-	202	-
3390-0000 BANNER AND SIGN PERMITS	13,528	17,095	19,032	15,000	16,600	15,000
	<u>231,743</u>	<u>320,240</u>	<u>347,080</u>	<u>277,000</u>	<u>244,562</u>	<u>296,000</u>
3400 FINES AND FORFEITS						
3410-0000 VEHICLE CODE FINES	-	-	125	-	8	-
3415-0000 VEHICLE REPOSSESSION FEES	1,150	780	705	1,000	850	500
3420-0000 GENERAL COURT FINES	6,984	8,163	5,572	6,700	32,000	6,500
3425-0000 CODE ENFORCEMENT CITATIONS	11,140	4,229	5,305	3,500	6,400	4,000
3430-0000 PARKING CITATIONS	624,089	547,698	525,663	500,000	475,000	450,000
3435-0000 ANIMAL CONTROL VIOLATIONS	-	50	-	-	-	-
	<u>643,363</u>	<u>560,920</u>	<u>537,371</u>	<u>511,200</u>	<u>514,258</u>	<u>461,000</u>
3500 INTEREST INCOME						
3500-0000 INTEREST INCOME	432	529	3,311	1,000	3,000	3,500
3510-0000 FILMING REVENUE	46,953	68,997	41,210	50,000	23,900	25,000
3520-0000 RENTAL INCOME	217,391	215,615	175,012	151,400	165,000	151,400
	<u>264,776</u>	<u>285,141</u>	<u>219,533</u>	<u>202,400</u>	<u>191,900</u>	<u>179,900</u>

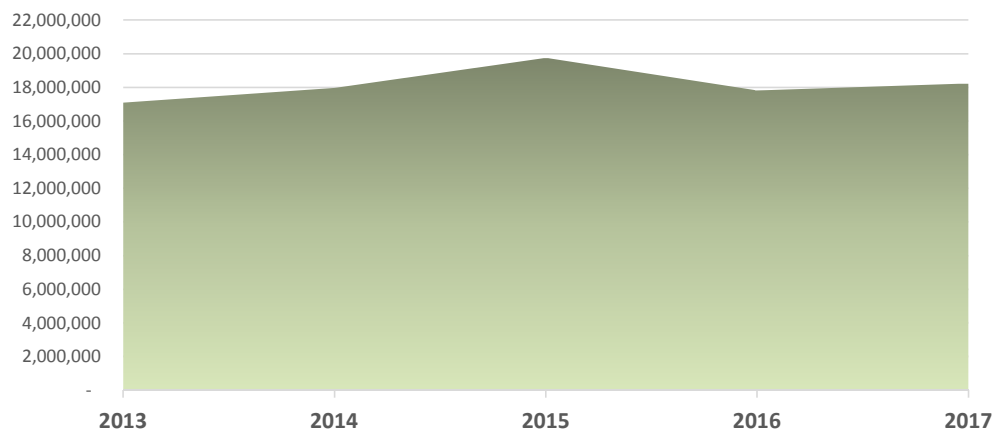
**CITY OF SAN FERNANDO
GENERAL FUND
PROJECTED REVENUE DETAIL
FISCAL YEAR 2016-2017**

Account Number & Title		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
3600 REVENUE FROM OTHER AGENCIES							
3605-0000	MOTOR VEHICLE IN-LIEU TAX	13,003	10,762	10,395	12,000	9,909	10,000
3605-3110	PROP TAX IN LIEU OF MOTR VHCL LIC FEES	1,940,682	1,988,375	2,080,884	2,150,000	2,148,780	2,223,700
3625-0000	HOMEOWNERS PROPERTY TAX RELIEF	10,857	9,886	10,184	5,000	10,000	8,500
3655-0000	P.O.S.T. REIMBURSEMENT	36,265	7,667	9,728	7,500	2,200	15,000
3685-0000	CALIF REIMB FOR MANDATED COSTS	4,818	760	86,297	5,000	32,750	10,000
3688-0000	CORRECTIONS TRAINING	6,050	5,893	5,620	6,000	2,860	6,300
3690-0000	REDEVELOPMENT AGENCY REIMB.	-	-	98,787	-	-	-
3699-0000	MISCELLANEOUS REIMBURSEMENTS	605	-	5	-	-	-
		2,012,281	2,023,343	2,301,900	2,185,500	2,206,499	2,273,500
3700 CHARGES FOR SERVICES							
3705-0000	ZONING & PLANNING FEES	52,429	102,394	57,202	62,500	74,000	75,000
3706-0000	PUBLIC NOTIFICATION FEES	5,040	2,881	703	-	850	600
3708-0000	ENVIRONMENTAL ASSESSMENT FEES	1,428	1,836	816	1,500	1,500	1,500
3712-0000	CODE ENFORCEMENT INSPECTION ORDER FEE	-	-	-	-	-	4,700
3710-0000	DUPLICATING FEES	14,817	14,876	18,126	16,000	18,305	16,000
3714-0000	INSPECTION UPON RESALE PROGRAM	18,000	23,520	21,765	27,500	26,200	25,000
3715-0000	SPECIAL POLICE SERVICES	218,397	248,371	215,298	225,000	211,000	225,000
3719-0154	AIMS MAINT & DEVELOP SURCHARGE EDGESOFT	19,723	30,560	18,045	27,000	22,000	27,000
3720-0000	FINGERPRINT SERVICES	43,316	48,001	47,932	43,000	40,500	43,000
3720-3721	FINGERPRINT - LIVESCAN SERVICES	38,416	-	-	-	-	-
3723-0000	DUI RECOVERY COST PROGRAM	2,292	1,479	200	500	-	-
3725-0000	BOOKING & PROCESSING FEE REIMB	25,801	18,419	11,865	20,000	11,400	12,000
3726-0000	VEHICLE INSPECTION FEES	15,952	12,400	8,755	8,000	13,750	12,000
3728-0000	VENDOR INSPECTION FEES	19,452	18,067	20,234	15,000	23,200	18,000
3730-0000	ENGINEERING & INSPECTION FEES	50,658	204,317	208,110	100,000	52,000	60,000
3731-0000	SWIMMING POOL AREA RENTAL FEES	10,483	13,473	7,640	-	-	-
3732-0000	UPSTAIRS BANQUET RENTAL AT REC PARK	8,721	23,238	9,548	-	-	-
3733-0000	SWIM TEAM FEES	161,115	169,802	86,371	-	-	-
3734-0000	CLASSES/AEROBICS	19,232	6,414	(38)	-	-	-
3735-3661	CNG FUELING STATION	357,878	343,968	188,297	-	-	-
3738-0000	SPECIAL EVENT SERVICES	-	-	-	-	1,300	-
3740-0000	WEED ABATEMENT PROGRAM	75	-	-	-	-	-
3770-0000	PARK & RECREATION PROGRAM	(153)	-	-	-	-	-
3770-1335	SNACK BAR	-	1,400	1,000	-	514	-
3770-1338	SWIM LESSONS	29,202	71,682	22,562	-	-	-
3777-0000	FACILITY RENTAL	47,135	120,092	103,765	100,000	81,000	100,000
3778-0000	DAY CAMP	-	-	-	-	-	-
3779-0000	SWIMMING POOL	62,477	14,810	14,802	-	-	-
3780-0000	COURT COMMITMENT PROGRAM	115,310	125,000	114,033	125,000	115,000	125,000
3781-0000	IMPOUNDED VEHICLES	33,467	27,203	23,310	17,000	23,150	20,000
3783-0000	VEHICLE ADMIN. PROCESSING FEE	13,430	9,300	8,600	7,000	9,150	8,500
3785-0000	ALARM FEES	19,470	20,145	18,863	20,000	29,000	20,000
3795-0000	ADMINISTRATIVE OVERHEAD	1,072,882	1,071,231	937,881	937,881	937,881	1,262,227
		2,476,443	2,744,877	2,165,685	1,752,881	1,691,700	2,055,527
3800 MISCELLANEOUS REVENUE							
3855-0000	PARKING METER REV-CIVIC CENTER	63,259	61,937	54,993	45,000	43,000	50,000
3890-0195	RELAY FOR LIFE	1,378	1,086	-	-	3,557	-
		64,637	63,023	54,993	45,000	46,557	50,000

**CITY OF SAN FERNANDO
GENERAL FUND
PROJECTED REVENUE DETAIL
FISCAL YEAR 2016-2017**

Account Number & Title	2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
3900 OTHER REVENUE						
3901-0000 MISCELLANEOUS REVENUE	85,874	99,958	33,169	25,000	101,500	50,000
3904-0000 VENDING MACHINE	-	4,563	1,206	-	43	-
3907-0000 REFUND OF EXCISE TAXES	38,521	56,815	(15,902)	-	-	-
3908-0000 MISCELLANEOUS REVENUE - SWIMMING POOL	1,240	1,290	12,066	-	-	-
3910-0000 SALE OF PROPERTY & EQUIPMENT	-	16,631	1,033,066	-	-	-
3920-0000 GENERAL CITY ELECTION	236	60	40,428	-	-	20,000
3920-0935 2012 ELECTION RECALL	120	-	-	-	-	-
3930-0000 MALL MAINTENANCE LEVY	96,651	90,100	95,417	100,000	65,750	100,000
3947-0000 SA ADMINISTRATIVE COST ALLOWANCE	1,551	293,838	223,961	200,000	250,000	250,000
3950-0000 PROPERTY DAMAGE REIMBURSEMENT	30,045	35,056	22,671	25,000	725	-
3960-0000 AREA B ASSESSMENT ADMIN LEVY	1,652	1,484	1,566	1,500	1,400	1,500
3961-0000 TRANSFER FROM GAS TAX FUND	631,855	369,852	523,006	73,438	73,438	99,164
3963-0000 TRANSFER FROM TRAFFIC SAFETY	30,000	31,825	30,000	30,000	15,000	30,000
3965-0000 TRANSFER FROM TDA-LOCAL TRANSPORTATION	-	-	19,506	-	-	-
3968-0000 TRANSFER FROM PROP C FUND	100,908	119,682	179,967	-	-	-
3972-0000 TRNSFR FROM COPS SLESF FUND 2	-	100,000	100,000	100,000	100,000	100,000
3976-0000 TRANSFER-FIRE RETIREMENT TRNSF	314,100	-	-	-	-	-
3978-0000 TRANS FROM RETIREMENT TAX FUND	1,800,301	-	-	-	-	-
3979-0000 TRANSFER FROM PAVEMENT MANAGEMENT	240,000	230,326	-	100,000	100,000	-
3992-0000 TRANSFER FROM SEWER	60,000	60,000	60,000	60,000	60,000	60,000
3995-0000 TRANSFER FROM THE WATER FUND	61,000	61,000	61,000	60,000	60,000	60,000
	<u>3,494,053</u>	<u>1,572,479</u>	<u>2,421,126</u>	<u>774,938</u>	<u>827,856</u>	<u>770,664</u>
TOTAL GENERAL FUND PROJECTED REVENUE	17,086,063	17,948,812	19,741,239	17,487,919	17,813,230	18,216,591

General Fund Revenue - 5 year History



**CITY OF SAN FERNANDO
GENERAL FUND
SUMMARY OF APPROPRIATIONS BY DIVISION - 5 YEAR HISTORY
FISCAL YEAR 2016-2017**

ADMINISTRATION		2013	2014	2015	2016	2017
		Actual	Actual	Actual	Adjusted	Adopted
01-101	City Council	99,590	85,946	87,052	125,956	198,723
01-102	Treasurer	145,951	141,843	143,894	171,820	161,833
01-105	Administration	318,720	234,490	351,916	422,623	385,077
01-106	Personnel	261,602	301,603	261,190	302,468	318,304
01-110	City Attorney	411,380	208,105	181,009	300,000	250,000
01-112	Labor Attorney	71,919	79,563	41,429	80,000	65,000
01-500	Fire Services - Contract	2,632,799	2,224,887	2,676,891	2,800,000	2,900,000
Total Administration Department		3,941,961	3,276,437	3,743,381	4,202,867	4,278,937

CITY CLERK		2013	2014	2015	2016	2017
		Actual	Actual	Actual	Adjusted	Adopted
01-115	City Clerk	129,484	124,922	150,030	214,546	228,570
01-116	Elections	80,919	552	62,845	1,000	68,200
Total City Clerk Department		210,403	125,474	212,875	215,546	296,770

FINANCE		2013	2014	2015	2016	2017
		Actual	Actual	Actual	Adjusted	Adopted
01-130	Finance Administration	508,223	575,206	578,136	610,665	627,345
01-135	Information Technology	-	-	-	449,925	394,805
01-180	Retirement Health Premiums	1,800,301	820,779	801,312	900,000	875,000
01-190	Non-Departmental	784,678	2,481,884	3,480,949	903,631	776,700
Total Finance Department		3,093,202	3,877,869	4,860,397	2,864,221	2,673,850

COMMUNITY DEVELOPMENT		2013	2014	2015	2016	2017
		Actual	Actual	Actual	Adjusted	Adopted
01-140	Building and Safety	202,034	204,242	216,453	248,347	259,593
01-150	Planning/Administration	247,723	261,699	233,184	313,940	272,354
01-152	Community Preservation	336,930	303,995	325,761	439,287	476,994
Total Community Development		786,687	769,936	775,398	1,001,574	1,008,941

POLICE		2013	2014	2015	2016	2017
		Actual	Actual	Actual	Adjusted	Adopted
01-222	Police Admin	1,062,578	1,164,467	1,304,768	1,273,493	1,301,454
01-224	Detectives	617,518	679,660	508,964	855,662	898,571
01-225	Patrol	4,042,742	3,835,912	4,218,238	4,999,447	5,090,851
01-226	Reserves/Explorers	24,795	25,315	27,509	68,520	77,804
01-230	Community Service	283,084	184,390	179,901	159,662	167,655
01-250	Emergency Services	-	5,000	6,864	5,000	5,000
Total Police Department		6,030,717	5,894,744	6,246,244	7,361,784	7,541,335

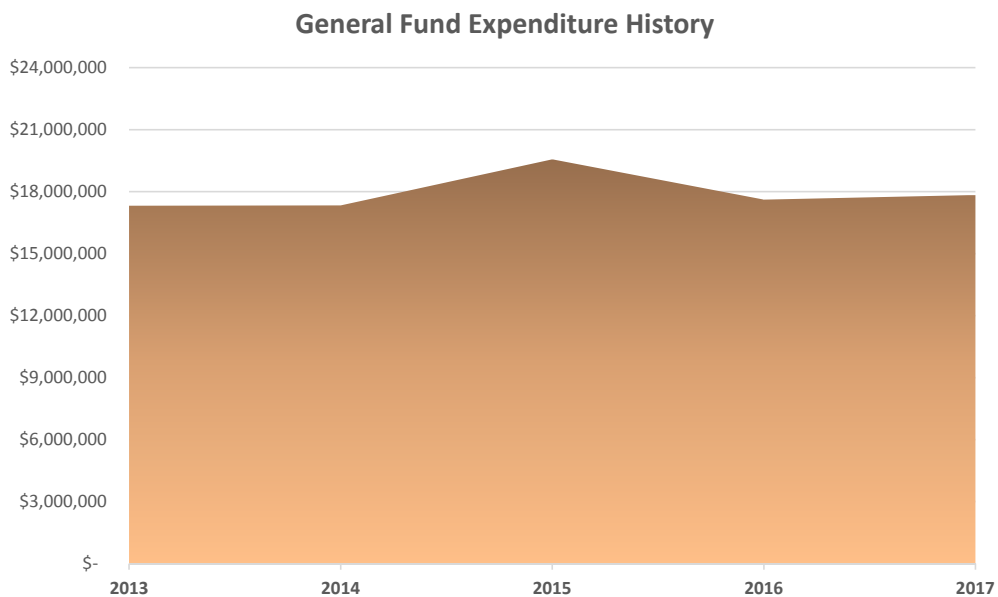
**CITY OF SAN FERNANDO
GENERAL FUND
SUMMARY OF APPROPRIATIONS BY DIVISION - 5 YEAR HISTORY
FISCAL YEAR 2016-2017**

		2013	2014	2015	2016	2017
	PUBLIC WORKS	Actual	Actual	Actual	Adjusted	Adopted
01-310	PW Administration	126,196	186,935	235,784	482,414	424,611
01-311	Street Maintenance	54,075	78,743	168,187	73,438	163,892
01-312	Graffiti Removal	-	-	8,180	-	-
01-313	Bus Shelter Maintenance	-	76,007	86,634	-	-
01-320*	Equipment Maintenance	462,093	524,366	486,770	-	-
01-341	Mall Maintenance	80,662	60,001	58,006	25,528	22,300
01-343	Street Sweeping	121,255	121,200	146,450	27,595	27,600
01-346	Streets, Trees, & Parkways	89,920	113,868	200,108	100,473	107,601
01-370	Traffic Safety	17,144	79,967	58,589	137,632	137,730
01-371	Traffic Signals	105,592	104,629	211,818	32,500	30,500
01-390*	Facility Maintenance	754,997	734,439	835,539	-	-
	Total Public Works	1,811,934	2,080,155	2,496,065	879,580	914,234

		2013	2014	2015	2016	2017
	RECREATION & COMM SERVICES	Actual	Actual	Actual	Adjusted	Adopted
01-420	Administration	382,944	355,423	433,885	425,851	428,665
01-422	Community Services	169,229	146,385	174,615	190,726	202,215
01-423	Recreation	133,310	75,012	81,887	325,221	316,254
01-424	Special Events	106,251	146,228	175,897	143,023	176,857
01-430	Aquatics	648,590	588,587	362,784	-	-
	Total Recreation & Comm Services	1,440,324	1,311,635	1,229,068	1,084,821	1,123,991

TOTAL GENERAL FUND	\$ 17,315,228	\$ 17,336,250	\$ 19,563,428	\$ 17,610,393	\$ 17,838,058
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*Converted to Internal Service Fund in FY 2015-2016



**CITY OF SAN FERNANDO
GENERAL FUND
SUMMARY OF APPROPRIATIONS BY DIVISION - BY TYPE
FISCAL YEAR 2016-2017**

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/Transfers, and Internal Service Charges.

					Internal Svc.	
	ADMINISTRATION	Personnel	Operating	Capital Expenses	Chrg.	Total Budget
01-101	City Council	107,776	73,637	-	17,310	198,723
01-102	Treasurer	134,364	2,460	-	25,009	161,833
01-105	City Manager's Office	317,399	25,870	-	41,808	385,077
01-106	Personnel	235,379	46,905	-	36,020	318,304
01-110	City Attorney	-	250,000	-	-	250,000
01-112	Labor Attorney	-	65,000	-	-	65,000
01-500	Fire Services - Contract	-	2,900,000	-	-	2,900,000
	Total Administration Department	794,918	3,363,872	-	120,147	4,278,937

					Internal Svc.	
	CITY CLERK	Personnel	Operating	Capital Expenses	Chrg.	Total Budget
01-115	City Clerk	177,360	25,005	-	26,205	228,570
01-116	Elections	10,200	58,000	-	-	68,200
	Total City Clerk Department	187,560	83,005	-	26,205	296,770

					Internal Svc.	
	FINANCE	Personnel	Operating	Capital Expenses	Chrg.	Total Budget
01-130	Finance Administration	447,448	104,650	-	75,247	627,345
01-135	Information Technology	-	394,805	-	-	394,805
01-180	Retirement Health Premiums	875,000	-	-	-	875,000
01-190	Non-Departmental	59,500	327,200	390,000	-	776,700
	Total Finance Department	1,381,948	826,655	390,000	75,247	2,673,850

					Internal Svc.	
	COMMUNITY DEVELOPMENT	Personnel	Operating	Capital Expenses	Chrg.	Total Budget
01-140	Building and Safety	212,924	14,660	-	32,009	259,593
01-150	Planning/Administration	178,248	66,970	-	27,136	272,354
01-152	Community Preservation	353,107	28,095	-	95,792	476,994
	Total Community Development	744,279	109,725	-	154,937	1,008,941

					Internal Svc.	
	POLICE	Personnel	Operating	Capital Expenses	Chrg.	Total Budget
01-222	Police Admin	929,623	210,250	-	161,581	1,301,454
01-224	Detectives	711,425	16,415	-	170,731	898,571
01-225	Patrol	4,109,191	69,900	120,000	791,760	5,090,851
01-226	Reserves/Explorers	55,000	12,000	-	10,804	77,804
01-230	Community Service	138,473	-	-	29,182	167,655
01-250	Emergency Services	-	5,000	-	-	5,000
	Total Police Department	5,943,712	313,565	120,000	1,164,058	7,541,335

**CITY OF SAN FERNANDO
GENERAL FUND
SUMMARY OF APPROPRIATIONS BY DIVISION - BY TYPE
FISCAL YEAR 2016-2017**

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/Transfers, and Internal Service Charges.

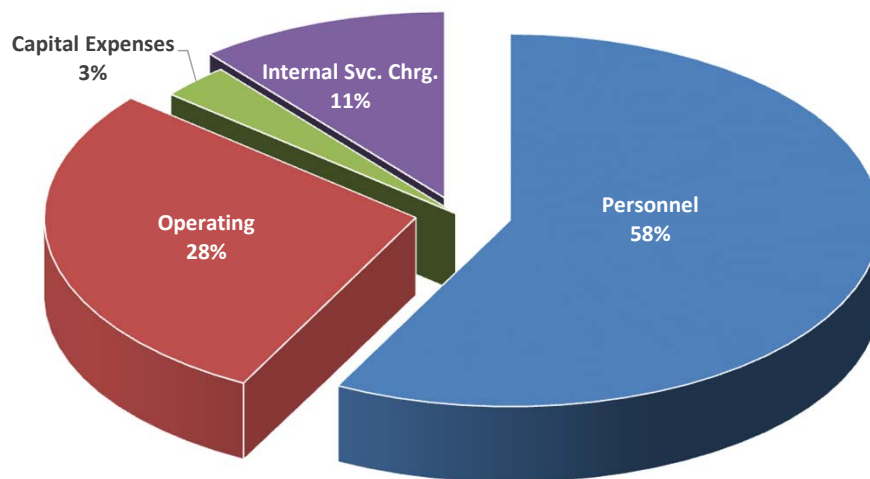
PUBLIC WORKS*		Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-310	PW Administration	238,610	143,930	-	42,071	424,611
01-311	Street Maintenance	82,989	16,175	-	64,728	163,892
01-341	Mall Maintenance	-	4,300	18,000	-	22,300
01-343	Street Sweeping	-	27,600	-	-	27,600
01-346	Streets, Trees, & Parkways	62,214	7,000	-	38,387	107,601
01-370	Traffic Safety	69,894	15,500	-	52,336	137,730
01-371	Traffic Signals	-	30,500	-	-	30,500
Total Public Works		453,707	245,005	18,000	197,522	914,234

RECREATION & COMM SERVICES		Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-420	Administration	296,470	55,800	10,000	66,395	428,665
01-422	Community Services	140,605	25,000	-	36,610	202,215
01-423	Recreation	247,734	6,000	-	62,520	316,254
01-424	Special Events	94,777	39,000	-	43,080	176,857
Total Recreation & Comm Services		779,586	125,800	10,000	208,605	1,123,991

TOTAL GENERAL FUND	\$ 10,285,710	\$ 5,067,627	\$ 538,000	\$ 1,946,721	\$ 17,838,058
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*Excludes Special Revenue and Enterprise Funded expenditures.

General Fund Expenses by Type

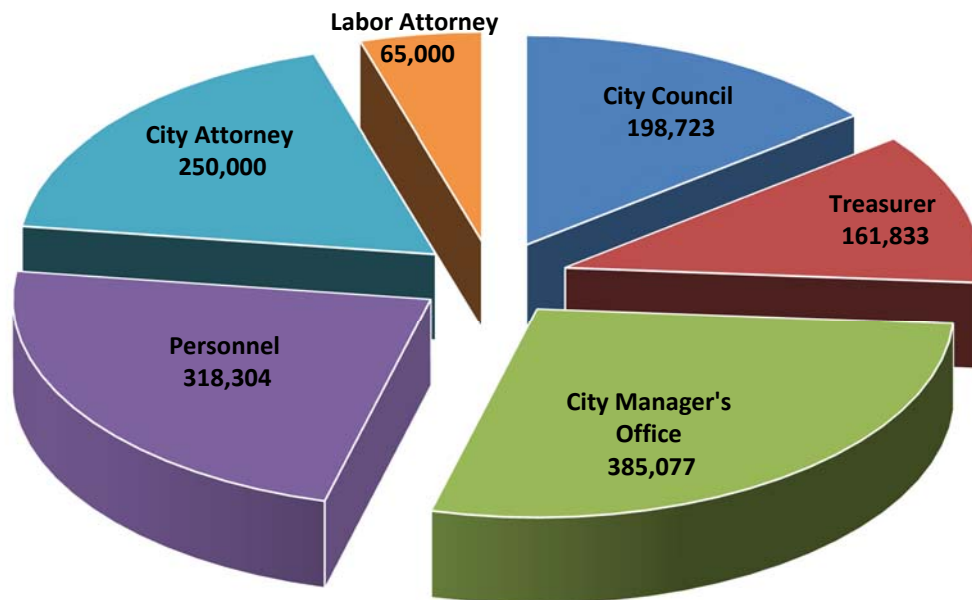


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SECTION IV. DEPARTMENT BUDGETS

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ADMINISTRATION DEPARTMENT



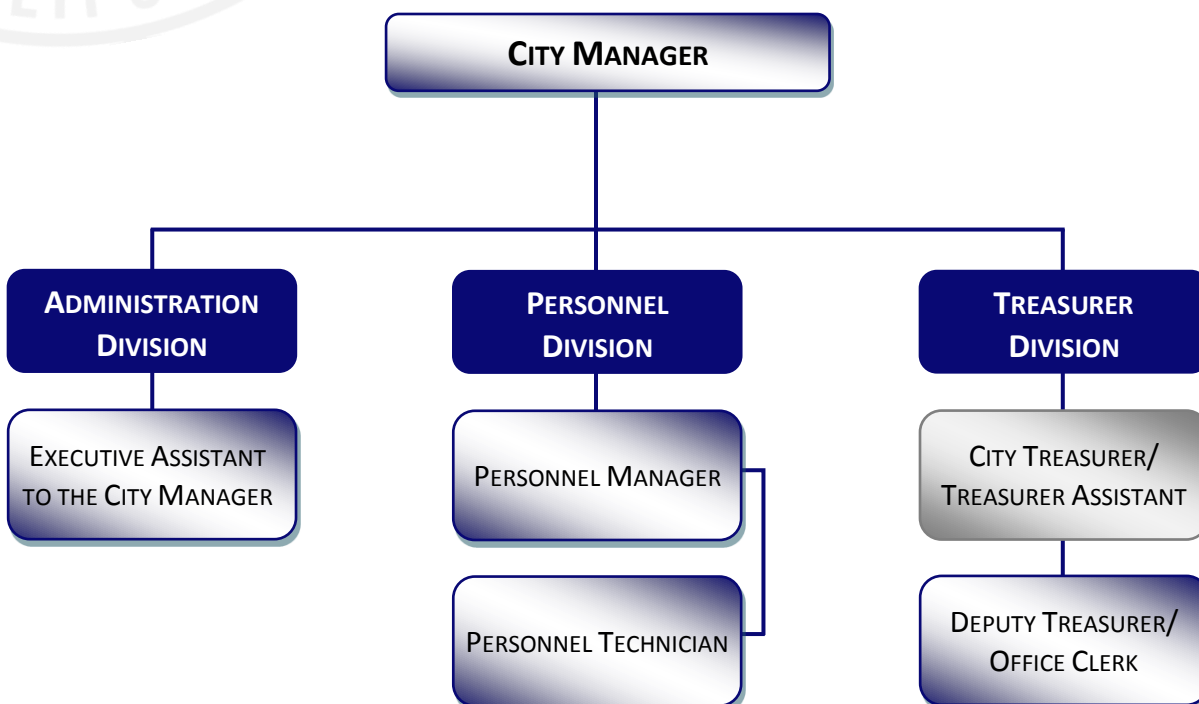
NOTE: Pie chart excludes Fire Services contract management.

THE CITY OF SAN FERNANDO

ORGANIZATIONAL CHART

ADMINISTRATION DEPARTMENT

FISCAL YEAR 2016-2017



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, Personnel Division, and management of the City Attorney and Fire Services contract. 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 2015-2016

- 1) **Correspondence Standardization Project.** Continued the citywide Correspondence Standardization Project in an effort to portray a more professional appearance.
- 2) **Social Media.** Established a presence on several social media platforms (e.g., Facebook, Twitter, Instagram, Vimeo) and launched several social media campaigns.
- 3) **City Website.** Implementation and launch of a newly redesigned City Website that includes updated information on all City programs and a responsive feature for ease of viewing from various devices.
- 4) **Investment of Funds.** Investments have been more diversified in this last fiscal year due to the cash flow improvement. The Treasurer will continue to invest in investments permitted by the Investment Policy while maintaining enough liquidity to pay the City's invoices and payroll.
- 5) **Recruitment.** Coordination and completion of key recruitments for Police Officers, Police Sergeant, Associate Planner, Recreation Supervisor, Program Specialist, Public Works Maintenance Worker, Public Works Maintenance Helper, Junior Cadet, Day Camp/After School Counselors, as well as Recreation Leaders.
- 6) **Memorandums of Understanding (MOUs).** Implementation of new MOUs, Employment Agreements, and Resolutions with most bargaining units, as well as applicable employees.
- 7) **Benefit Savings Plan.** Successful implementation of a full flex cafeteria plan, as well as a Retiree Medical Trust (RMT)/Retiree Health Savings (RHS) Plan for applicable bargaining units.
- 8) **Classification and Compensation Study.** Coordination of a comprehensive classification and compensation study.
- 9) **Personnel Rules and General Policies.** Successful coordination, review and update of new and existing City personnel rules and general policies.
- 10) **Student Internship Program.** Creation and implementation of a new policy on Student Internship Programs.
- 11) **Tuition Discount Program.** Coordination and implementation of a new Tuition Discount Program

ACCOMPLISHMENTS FOR FY 2015-2016

for employees and their spouses through a partnership with the University of La Verne.

- 12) **Meetings and Presentations.** Coordination of various financial and retirement planning meetings and presentations.
- 13) **Employee Training.** Coordination of training for various employees in relevant safety-related topics, as well as employee relations and risk management areas, including blood borne pathogens, confined space entry, heat and illness prevention, family and medical care leave acts, embracing diversity, and supervisory skills for first line supervisors/managers.

OBJECTIVES FOR FY 2016-2017

- 1) **Social Media.** Continue a strong social media presence and create an effective marketing campaign. (Strategic Goal #'s 3 & 5)
- 2) **Investment of Funds.** The City Treasurer will continue to report all investments on a monthly basis through the Treasurer's Reports that are sent to Council, City Manager and Finance Director. The City Treasurer will continue to work closely with Finance Director on Finance Department/Treasury operations. (Strategic Goal # 1)
- 3) **Negotiations.** Finalizing negotiations with the bargaining units, as well as implementation of applicable MOU.
- 4) **Personnel Rules and General Policies.** Adoption and implementation of newly updated personnel rules and general policies. (Strategic Goal # 8)
- 5) **Classification and Compensation Study.** Adoption and implementation of approved changes from the classification and compensation study.
- 6) **Memorandums of Understanding (MOUs).** Continued implementation of the provisions of applicable MOUs.
- 7) **Tuition Discount Program.** Continued implementation of the Tuition Discount Program.
- 8) **Student Internship Program.** Continued implementation of the Student Internship Program.
- 9) **Employee Performance Review.** Enhancement of the employee performance management system and process.
- 10) **Employee Training.** Coordination of an anti-harassment training for all employees, as well as training in relevant areas of employee safety, employee relations, and risk management.

PERSONNEL

	2013	2014	2015	2016	2017
ADMINISTRATION	Actual	Actual	Actual	Actual	Adopted
City Manager	1.00	1.00	1.00	1.00	1.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00
Treasurer Assistant	1.00	1.00	1.00	1.00	1.00
Office Clerk	1.00	1.00	1.00	1.00	1.00
Personnel Manager	1.00	1.00	1.00	1.00	1.00
Personnel Technician	1.00	1.00	1.00	1.00	1.00
Total Administration Department	6.00	6.00	6.00	6.00	6.00

APPROPRIATIONS BY DIVISION

	2013	2014	2015	2016	2017
ADMINISTRATION	Actual	Actual	Actual	Adjusted	Adopted
01-101 City Council	99,590	85,946	87,052	125,956	198,723
01-102 Treasurer	145,951	141,843	143,894	171,820	161,833
01-105 Administration	318,720	234,490	351,916	422,623	385,077
01-106 Personnel	261,602	301,603	261,190	302,468	318,304
01-110 City Attorney	411,380	208,105	181,009	300,000	250,000
01-112 Labor Attorney	71,919	79,563	41,429	80,000	65,000
01-500 Fire Services - Contract	2,632,799	2,224,887	2,676,891	2,800,000	2,900,000
Total Administration Department	3,941,961	3,276,437	3,743,381	4,202,867	4,278,937

SOURCE OF FUNDS

	2013	2014	2015	2016	2017
ADMINISTRATION	Actual	Actual	Actual	Adjusted	Adopted
GENERAL REVENUE	3,941,961	3,276,437	3,743,381	4,202,867	4,278,937
TOTAL FUNDING SOURCES	3,941,961	3,276,437	3,743,381	4,202,867	4,278,937

CITY COUNCIL**DIVISION NO. 101****DIVISION OVERVIEW**

Serving as the City's legislative body, the City Council establishes policy for the City. Its members are elected at large on a nonpartisan basis to four-year overlapping terms. The Mayor is a member of the 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: Administration

Div: City Council

Account Number & Title		2013	2014	2015	2016	2016	2017
		Actual	Actual	Actual	Adjusted	Estimated	Adopted
001-101-0000-4101	SALARIES-PERMANENT EMPLOYEES	32,606	33,154	34,629	34,800	36,000	34,800
001-101-0000-4120	O.A.S.D.I.	2,916	3,137	3,171	2,662	3,600	2,662
001-101-0000-4126	HEALTH INSURANCE	42,926	21,382	21,868	34,086	34,086	66,804
001-101-0000-4128	DENTAL INSURANCE	4,429	3,302	3,639	3,639	3,639	-
001-101-0000-4136	OPTICAL INSURANCE	1,050	832	873	873	873	-
001-101-0000-4138	LIFE INSURANCE	-	-	-	-	250	510
001-130-0000-4140	WELLNESS BENEFIT	-	-	-	-	1,000	3,000
Personnel Costs		83,926	61,806	64,180	76,060	79,448	107,776
001-101-0000-4300	DEPARTMENT SUPPLIES	1,196	1,834	2,711	2,137	2,300	32,137
001-101-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	500	-	-	-	-	-
001-101-0000-4390	VEHICLE ALLOW & MILEAGE	5,500	6,105	6,040	9,600	11,100	18,000
001-101-0000-4430	ACTIVITIES & PROGRAMS	-	-	-	-	-	-
001-101-0101-4220	PHONE & PAGER - S. BALLIN	755	762	760	760	760	500
001-101-0101-4370	MEETINGS & TRAVEL - S. BALLIN	1,384	1,276	18	4,775	4,775	4,000
001-101-0101-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS - S. BALLIN	-	116	100	200	200	200
001-101-0103-4220	PHONE & PAGER - J. FAJARDO	-	-	-	760	760	500
001-101-0103-4370	MEETINGS & TRAVEL - J. FAJARDO	1,186	2,769	2,652	4,775	4,775	4,000
001-101-0103-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS - J. FAJARDO	-	100	40	200	200	200
001-101-0107-4220	PHONE & PAGER - J. SOTC	-	-	183	760	760	500
001-101-0107-4370	MEETINGS & TRAVEL - J. SOTC	-	-	-	4,775	-	4,000
001-101-0107-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS - J. SOTC	-	-	-	200	200	200
001-101-0109-4220	PHONE & PAGER - A. LOPEZ	401	448	467	760	760	500
001-101-0109-4370	MEETINGS & TRAVEL - A. LOPEZ	1,226	2,371	3,950	4,775	4,775	4,000
001-101-0109-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS - A. LOPEZ	-	100	100	200	200	200
001-101-0111-4220	PHONE & PAGER - R. GONZALES	449	462	519	760	760	500
001-101-0111-4370	MEETINGS & TRAVEL - R. GONZALES	1,328	2,371	3,867	4,775	4,775	4,000
001-101-0111-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS - R. GONZALES	-	100	100	200	200	200
001-101-0113-4220	PHONE & PAGER - J. AVILA	734	471	520	-	-	-
001-101-0113-4370	MEETINGS & TRAVEL - J. AVILA	1,005	2,843	845	-	-	-
001-101-0113-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS - J. AVILA	-	100	-	-	-	-
Operations & Maintenance Costs		15,664	22,229	22,872	40,412	37,300	73,637
001-101-0000-4706	LIABILITY CHARGE	-	-	-	3,864	3,864	7,606
001-101-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-101-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-101-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	5,620	5,620	9,704
Internal Service Charges		-	-	-	9,484	9,484	17,310
001-101-0000-4500	****CAPITAL EXPENSES****	-	1,911	-	-	-	-
Capital Costs		-	1,911	-	-	-	-
Division Total		99,590	85,946	87,052	125,956	126,232	198,723

CITY TREASURER'S OFFICE**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: Administration

Div: City Treasurer

Account Number & Title		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-102-0000-4101	SALARIES-PERMANENT EMPLOYEES	104,849	99,870	100,115	106,591	100,000	94,663
001-102-0000-4120	O.A.S.D.I.	8,113	7,734	7,751	7,384	7,384	7,242
001-102-0000-4124	RETIREMENT	-	-	-	-	-	-
001-102-0000-4126	HEALTH INSURANCE	24,843	24,883	26,865	29,187	27,500	27,715
001-102-0000-4128	DENTAL INSURANCE	3,074	3,074	3,150	2,975	2,800	2,722
001-102-0000-4130	WORKER'S COMPENSATION INS.	1,633	1,554	1,559	1,525	1,525	1,393
001-102-0000-4136	OPTICAL INSURANCE	504	504	541	508	508	466
001-102-0000-4138	LIFE INSURANCE	216	216	204	183	183	163
Personnel Costs		143,231	137,834	140,185	148,353	139,900	134,364
001-102-0000-4260	CONTRACTUAL SERVICES	(840)	-	-	-	-	-
001-102-0000-4300	DEPARTMENT SUPPLIES	425	324	489	250	250	250
001-102-0000-4320	DEPARTMENT EQUIPMENT MAINT	1,750	1,803	1,857	-	-	-
001-102-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	190	-	155	95	95	850
001-102-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	-	155	-	155	155	160
001-102-0000-4390	VEHICLE ALLOW & MILEAGE	1,196	1,221	1,208	1,200	1,200	1,200
Operations & Maintenance Costs		2,720	3,503	3,709	1,700	1,700	2,460
001-102-0000-4706	LIABILITY CHARGE	-	-	-	8,869	8,869	9,482
001-102-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-102-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-102-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	12,898	12,898	15,527
Internal Service Charges		-	-	-	21,767	21,767	25,009
001-102-0000-4500	****CAPITAL EXPENSES****	-	506	-	-	-	-
Capital Costs		-	506	-	-	-	-
Division Total		145,951	141,843	143,894	171,820	163,367	161,833

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: Administration
Div: City Manager's Office

Account Number & Title		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-105-0000-4101	SALARIES-PERMANENT EMPLOYEES	262,408	163,890	262,565	261,182	270,000	258,682
001-105-0000-4105	OVERTIME	2,093	1,224	1,845	2,000	10,400	1,500
001-105-0000-4111	COMMISSIONER'S REIMBURSEMENT	450	450	200	500	-	-
001-105-0000-4120	O.A.S.D.I.	17,843	12,729	18,657	15,611	17,500	15,666
001-105-0000-4124	RETIREMENT	-	-	-	-	-	-
001-105-0000-4126	HEALTH INSURANCE	24,593	15,514	31,034	30,766	30,766	35,108
001-105-0000-4128	DENTAL INSURANCE	2,491	1,956	2,491	2,491	2,491	352
001-105-0000-4130	WORKER'S COMPENSATION INS.	3,682	2,629	4,256	4,076	4,400	4,087
001-105-0000-4134	LONG TERM DISABILITY INSURANCE	852	-	1,061	1,591	1,591	1,591
001-105-0000-4136	OPTICAL INSURANCE	555	466	583	583	583	209
001-105-0000-4138	LIFE INSURANCE	180	126	204	204	204	204
Personnel Costs		315,146	198,985	322,895	319,004	337,935	317,399
001-105-0000-4220	TELEPHONE	357	412	399	720	720	720
001-105-0000-4230	ADVERTISING	-	-	-	20,000	18,000	-
001-105-0000-4260	CONTRACTUAL SERVICES	-	18,915	3,250	4,350	2,000	1,100
001-105-0000-4270	PROFESSIONAL SERVICES	-	7,611	2,536	5,000	3,500	5,000
001-105-0000-4300	DEPARTMENT SUPPLIES	2,355	3,540	14,867	10,500	5,000	3,250
001-105-0000-4360	PERSONNEL TRAINING	35	-	-	1,000	500	500
001-105-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	606	1,390	1,309	7,500	6,000	7,500
001-105-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	210	1,400	1,828	3,000	2,300	3,000
001-105-0000-4390	VEHICLE ALLOW & MILEAGE	11	1,284	4,832	4,800	4,800	4,800
Operations & Maintenance Costs		3,574	34,552	29,021	56,870	42,820	25,870
001-105-0000-4706	LIABILITY CHARGE	-	-	-	19,048	19,048	22,399
001-105-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-105-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-105-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	27,701	27,701	19,409
Internal Service Charges		-	-	-	46,749	46,749	41,808
001-105-0000-4500	****CAPITAL EXPENSES****	-	953	-	-	-	-
Capital Costs		-	953	-	-	-	-
Division Total		318,720	234,490	351,916	422,623	427,504	385,077

PERSONNEL**DIVISION NO. 106****DIVISION OVERVIEW**

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

Dept: Administration

Div: Personnel

Account Number & Title		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-106-0000-4101	SALARIES-PERMANENT EMPLOYEES	177,762	167,863	178,540	173,766	185,000	175,501
001-106-0000-4103	WAGES-PERMANENT EMPLOYEES	-	2,133	-	-	-	-
001-106-0000-4105	OVERTIME	-	97	-	-	121	-
001-106-0000-4120	O.A.S.D.I.	13,334	13,012	13,658	13,129	14,500	13,426
001-106-0000-4124	RETIREMENT	-	-	-	-	-	-
001-106-0000-4126	HEALTH INSURANCE	27,849	26,484	27,484	30,290	38,900	40,042
001-106-0000-4128	DENTAL INSURANCE	4,276	4,276	4,276	4,276	5,000	2,138
001-106-0000-4130	WORKER'S COMPENSATION INS.	2,802	2,681	2,814	2,712	2,800	2,773
001-106-0000-4134	LONG TERM DISABILITY INSURANCE	939	939	931	894	894	921
001-106-0000-4136	OPTICAL INSURANCE	713	713	749	749	875	374
001-106-0000-4138	LIFE INSURANCE	216	216	204	204	204	204
Personnel Costs		227,891	218,415	228,657	226,020	248,294	235,379
001-106-0000-4220	TELEPHONE	361	592	483	980	500	600
001-106-0000-4230	ADVERTISING	318	2,296	1,179	2,500	1,750	2,880
001-106-0000-4260	CONTRACTUAL SERVICES	14,113	65,781	4,851	12,700	6,500	12,900
001-106-0000-4270	PROFESSIONAL SERVICES	13,087	9,157	19,702	17,900	17,900	19,000
001-106-0000-4300	DEPARTMENT SUPPLIES	1,587	902	1,480	2,500	2,500	2,500
001-106-0000-4320	DEPARTMENT EQUIPMENT MAINT	3,751	3,873	3,999	4,125	-	4,125
001-106-0000-4360	PERSONNEL TRAINING	70	-	291	1,000	100	250
001-106-0000-4365	TUITION REIMBURSEMENT	-	-	-	-	-	3,000
001-106-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	400	-	400
001-106-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	-	150	150	400	-	450
001-106-0000-4390	VEHICLE ALLOW & MILEAGE	329	158	302	400	500	400
001-106-0000-4430	ACTIVITIES AND PROGRAMS	96	279	96	400	200	400
Operations & Maintenance Costs		33,711	83,188	32,533	43,305	29,950	46,905
001-106-0000-4706	LIABILITY CHARGE	-	-	-	13,504	13,504	16,611
001-106-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-106-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-106-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	19,639	19,639	19,409
Internal Service Charges		-	-	-	33,143	33,143	36,020
001-106-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
Capital Costs		-	-	-	-	-	-
Division Total		261,602	301,603	261,190	302,468	311,387	318,304

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: Administration

Div: City Attorney

Account Number & Title	2013	2014	2015	2016	2016	2017
	Actual	Actual	Actual	Adjusted	Estimated	Adopted
001-110-0000-4270 PROFESSIONAL SERVICES	411,380	208,105	181,009	300,000	325,000	250,000
Operations & Maintenance Costs	411,380	208,105	181,009	300,000	325,000	250,000
Division Total	411,380	208,105	181,009	300,000	325,000	250,000

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: Administration**Div: Labor Attorney**

Account Number & Title	2013	2014	2015	2016	2016	2017
	Actual	Actual	Actual	Adjusted	Estimated	Adopted
001-112-0000-4270 PROFESSIONAL SERVICES	71,919	79,563	41,429	80,000	80,000	65,000
Operations & Maintenance Costs	71,919	79,563	41,429	80,000	80,000	65,000
Division Total	71,919	79,563	41,429	80,000	80,000	65,000

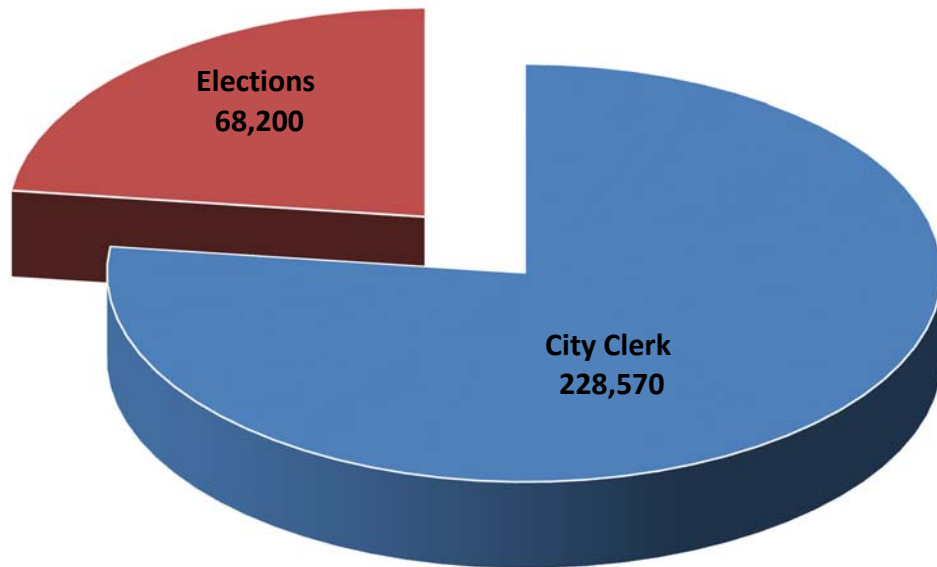
FIRE SERVICES**DIVISION NO. 500****DIVISION OVERVIEW**

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

Dept: Administration
Div: Fire Services (LAFD Contract)

Account Number & Title	2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-500-0000-4260 CONTRACTUAL SERVICES	2,632,799	2,224,887	2,676,891	2,800,000	2,842,000	2,900,000
Operations & Maintenance Costs	2,632,799	2,224,887	2,676,891	2,800,000	2,842,000	2,900,000
Division Total	2,632,799	2,224,887	2,676,891	2,800,000	2,842,000	2,900,000

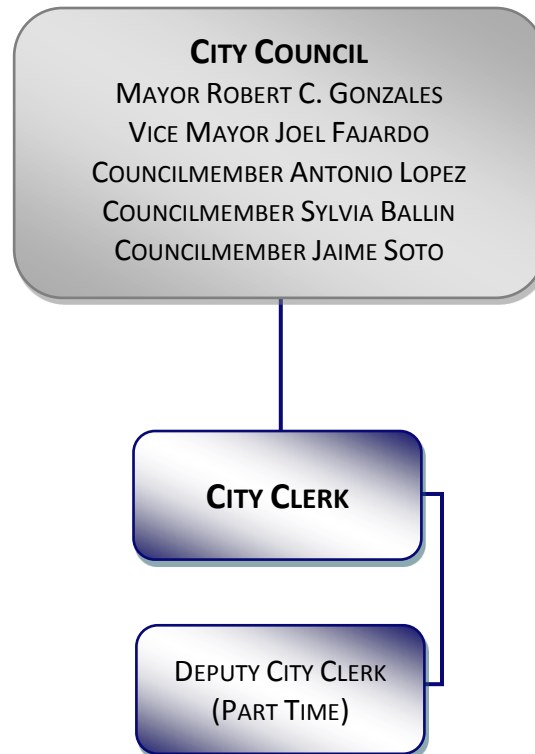
CITY CLERK DEPARTMENT



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CITY CLERK DEPARTMENT

FISCAL YEAR 2016-2017



MISSION STATEMENT

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

DEPARTMENT OVERVIEW

The City Clerk Department is responsible for administering federal, state and local laws pertaining to elections, the Brown Act, the Public Records Act, the Political Reform Act, and AB1234 Ethics Training compliance; oversees City records management; provides legislative support functions including the preparation of agendas and minutes; prepares records and maintains all City Council legislative actions; safeguards the City seal; and performs a variety of other administrative duties in support of the City Council as assigned.

ACCOMPLISHMENTS FOR FY 2015-2016

- 1) Received and processed over 100+ requests for records within the manner and timeframe prescribed by the California Public Records Act.
- 2) Collaborated with departments regarding a records destruction and City Hall basement clean-up event. In its entirety, the process took about six months to complete and, in the end, 370 boxes of records were identified and approved for destruction. Trash stored in the City Hall basement for numerous years was finally discarded.
- 3) Processed and tracked approximately 120 documents (i.e., contracts, resolutions, ordinances) approved and adopted by the City Council and Successor Agency. Final documents were distributed to appropriate parties (i.e., vendors/consultants/City departments), logged, and filed for easy accessibility and instant availability when responding to public records requests.
- 4) Held a ballot election regarding the decertification of the Service Employees International Union Local 721, the San Fernando Police Civilian Association. The process required specific procedures, forms, and notices; all took place in an orderly and efficient manner.
- 5) Continuous monitoring of 40+ employees, candidates and committees regarding FPPC forms and filing required by State law and the City's conflict of interest code.
- 6) Continuous monitoring of 65 employees, elected officials, and City commissioners regarding mandatory AB1234 Ethics Training compliance.
- 7) As liaison to the Education Commission, the City Clerk Department played an active and significant role in reactivating the Commission (which had been idle for numerous years). In conjunction with the Latino Water Coalition Foundation, the Commission has initiated the First Annual City of San Fernando Scholarship Program awarding \$6,000 to local students. It is anticipated this program will expand in the years to come. The Department played a critical role in facilitating the meetings and follow up (time-consuming) assignments.

OBJECTIVES FOR FY 2016-2017

- 1) **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. (Strategic Goal # 8)
- 2) **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. (Strategic Goal # 8)
- 3) **Contracts Execution Policy:** Update the latest administrative policy (dated 1996) to establish a standard procedure regarding the execution of City contracts. (Strategic Goal # 8)
- 4) **City-wide Records Destruction:** Conduct another annual City-wide records destruction event during the next fiscal year.
- 5) **Early Voting:** Offer early voting at City Hall for the upcoming March 7, 2017 General Municipal Election.

PERSONNEL

	2013	2014	2015	2016	2017
CITY CLERK	Actual	Actual	Actual	Actual	Adopted
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk (FTE)	0.00	0.00	0.00	0.50	0.75
Total City Clerk Department	1.00	1.00	1.00	1.50	1.75

APPROPRIATIONS BY DIVISION

	2013	2014	2015	2016	2017
CITY CLERK	Actual	Actual	Actual	Adjusted	Adopted
01-115 City Clerk	129,484	124,922	150,030	214,546	228,570
01-116 Elections	80,919	552	62,845	1,000	68,200
Total City Clerk Department	210,403	125,474	212,875	215,546	296,770

SOURCE OF FUNDS

	2013	2014	2015	2016	2017
CITY CLERK	Actual	Actual	Actual	Adjusted	Adopted
GENERAL REVENUE	210,047	125,414	172,447	215,546	276,770
GENERAL CITY ELECTION	236	60	40,428	-	20,000
2012 ELECTION RECALL	120	-	-	-	-
TOTAL FUNDING SOURCES	210,403	125,474	212,875	215,546	296,770

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

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

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

Account Number & Title		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-115-0000-4101	SALARIES-PERMANENT EMPLOYEES	94,863	89,760	95,252	109,178	127,000	108,397
001-115-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	12,643	24,973	24,973	39,300
001-115-0000-4105	OVERTIME	7,037	5,579	10,225	5,000	4,000	-
001-115-0000-4111	COMMISSIONER'S REIMBURSEMENT	-	-	-	3,600	3,600	3,000
001-115-0000-4120	O.A.S.D.I.	7,795	7,293	9,036	7,263	12,000	8,292
001-115-0000-4126	HEALTH INSURANCE	12,498	11,068	11,853	12,429	12,429	13,597
001-115-0000-4128	DENTAL INSURANCE	1,264	1,264	1,264	1,264	1,264	1,264
001-115-0000-4130	WORKER'S COMPENSATION INS.	1,608	1,506	1,866	1,500	2,100	1,713
001-115-0000-4134	LONG TERM DISABILITY	-	-	-	-	400	886
001-115-0000-4136	OPTICAL INSURANCE	199	199	209	209	209	209
001-115-0000-4138	LIFE INSURANCE	108	108	102	102	102	102
001-115-0000-4140	WELLNESS BENEFIT	-	-	-	600	600	600
Personnel Costs		125,371	116,777	142,450	166,118	188,677	177,360
001-115-0000-4220	TELEPHONE	-	-	-	-	-	720
001-115-0000-4230	ADVERTISING	234	43	259	13,350	14,000	13,350
001-115-0000-4260	CONTRACTUAL SERVICES	3,147	6,463	3,561	5,200	5,200	6,000
001-115-0000-4300	DEPARTMENT SUPPLIES	325	1,021	960	2,641	2,641	500
001-115-0000-4360	PERSONNEL TRAINING	70	253	2,084	815	300	1,070
001-115-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	191	185	415	2,200	2,009	2,665
001-115-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	120	130	130	300	235	500
001-115-0000-4390	VEHICLE ALLOW & MILEAGE	25	50	171	200	300	200
001-115-0000-4390	OTHER EXP (EDUCATION COMMISSION)	-	-	-	3,000	700	-
Operations & Maintenance Costs		4,113	8,145	7,580	27,706	25,385	25,005
001-115-0000-4706	LIABILITY CHARGE	-	-	-	8,908	8,908	11,649
001-115-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-115-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-115-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	12,955	12,955	14,556
Internal Service Charges		-	-	-	21,863	21,863	26,205
Division Total		129,484	124,922	150,030	215,687	235,925	228,570

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).

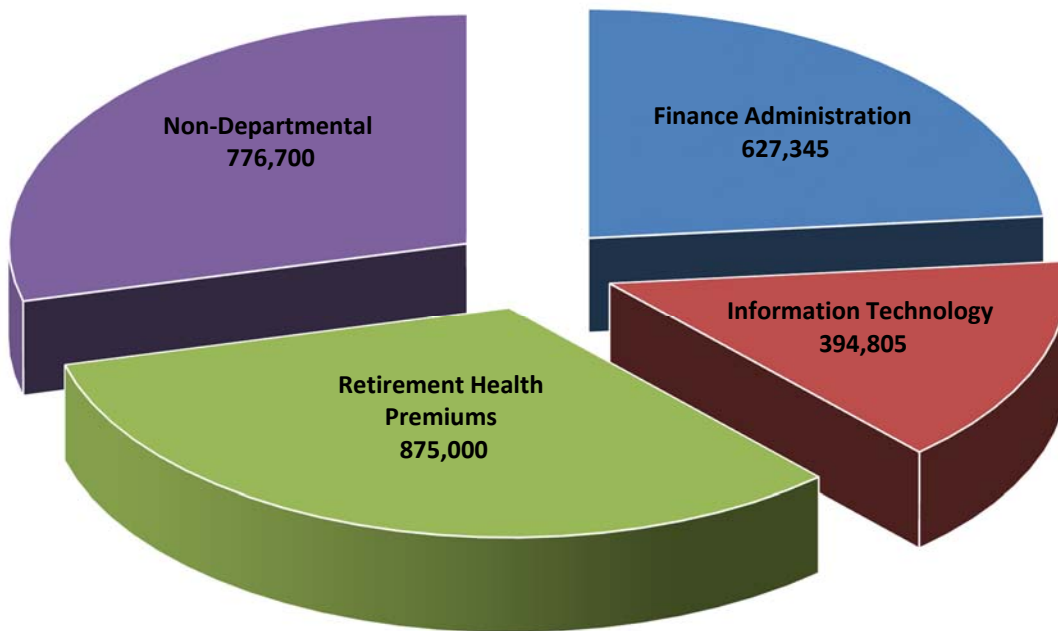
In June and November of even-numbered years, the City assists the RRCC with the statewide Primary and General Elections by accommodating the use of City facilities.

Since 2003, the City of San Fernando has consolidated 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. In 2015, the City of San Fernando was reimbursed \$40,000+ which was returned to the General Fund.

Dept: City Clerk Department
Div: Elections

Account Number & Title		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-116-0000-4103	WAGES-TEMPORARY & PART-TIME	206	-	-	1,000	118	1,000
001-116-0000-4105	OVERTIME	3,760	-	5,024	-	150	6,000
001-116-0000-4112	TEMP. NON-EMPLOYEE WAGES	2,550	-	2,325	-	-	2,700
001-116-0000-4120	O.A.S.D.I.	303	-	384	-	20	400
001-116-0000-4130	WORKER'S COMPENSATION INS.	65	-	79	-	16	100
Personnel Costs		6,885	-	7,812	1,000	304	10,200
001-116-0000-4230	ADVERTISING	6,303	-	2,030	-	-	4,000
001-116-0000-4260	CONTRACTUAL SERVICES	42,070	552	51,583	-	-	51,500
001-116-0000-4300	DEPARTMENT SUPPLIES	204	-	1,324	-	-	2,500
001-116-0000-4360	PERSONNEL TRAINING	-	-	-	-	-	-
001-116-0000-4390	VEHICLE ALLOW & MILEAGE	126	-	96	-	-	-
001-116-0935-4230	2012 ELECTION RECALL	580	-	-	-	-	-
001-116-0935-4270	2012 ELECTION RECALL	24,751	-	-	-	-	-
Operations & Maintenance Costs		74,033	552	55,033	-	-	58,000
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		80,919	552	62,845	1,000	304	68,200

FINANCE DEPARTMENT

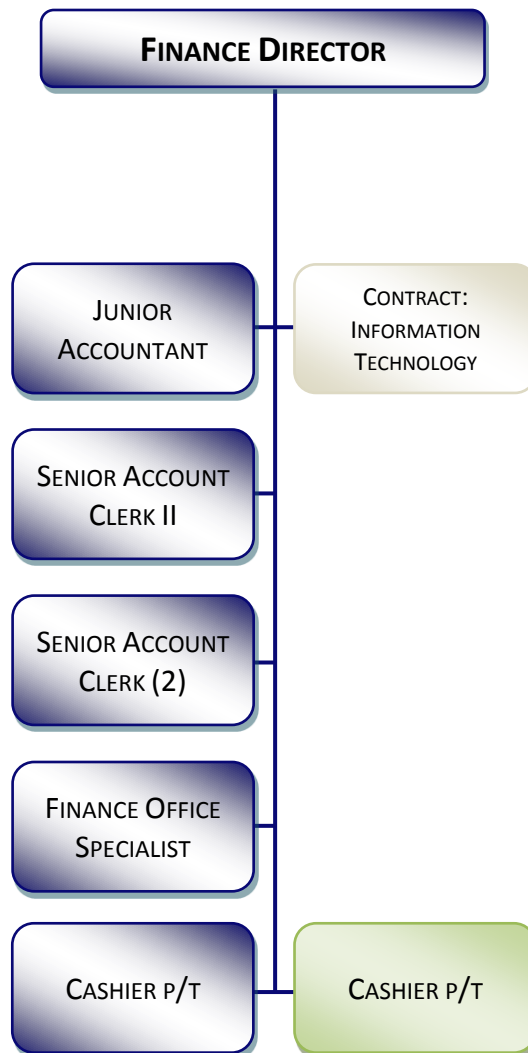


THE CITY OF SAN FERNANDO

ORGANIZATIONAL CHART

FINANCE DEPARTMENT

FISCAL YEAR 2016-2017



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 and oversees all financial operations, including, but not limited to, working in partnership with other City departments to adhere to the adopted budget, implementing financial control measures, developing financial policies, and maximizing the value of the City's assets. As such, the Department provides quality services in conformance with the highest professional standards.

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

ACCOMPLISHMENTS FOR FY 2015-2016

- 1) Updated the City's Cost Allocation Plan resulting in increased cost recovery for administrative support to various special revenue funds.
- 2) Replaced outdated servers to enhance the City's technological efficiency. As a result, network storage capacity was increased from 9 TB to 30 TB and processing power from 32 GB of RAM to 128 GB of RAM.
- 3) Upgraded the telephone system backbone from analog to digital at City Hall, Police Department, Recreation Park, and Public Works Yard.
- 4) Partnered with firm to outsource Business License operations, resulting in added service for business owners (i.e. 28% of businesses renewed online and used a credit card, which was not previously an option) and a significant savings in staff time spent on Business License activities.
- 5) Launched financial transparency software to post the City's budget and expenditures online in real time.
- 6) Completed two major financing deals:
 - a. Refunded outstanding Redevelopment Agency Bond resulting in approximately \$400,000 in total savings (approximately \$100,000 per year for the remaining term of the bond).
 - b. Leverage annual Measure R local return funds to secure approximately \$2.6 million in proceeds for street repair and maintenance on various transit corridors in the City.
- 7) Worked with Budget, Finance and Personnel Committee and City Council to revise and replace of the City's Purchasing Ordinance, increasing flexibility, clarity, consistency, and effectiveness of

ACCOMPLISHMENTS FOR FY 2015-2016

the City's purchasing system.

- 8) Non-utility User Fee study underway and is expected to be complete during the summer.
- 9) Cost of Doing Business and minimum wage study underway and expected to be ready for consideration by City Council by the end of this fiscal year.
- 10) Received the *Distinguished Budget Presentation Award* for the FY 2015-2016 Adopted Budget document from the Governmental Finance Officers Association (2nd year in a row).
- 11) Received the *Certificate of Achievement for Excellence in Financial Reporting* for the FY 2013-2014 Comprehensive Annual Financial Report (CAFR) from GFOA (26th year in a row); and submitted a timely application to receive the Certificate for the FY 2014-2015 CAFR.

OBJECTIVES FOR FY 2016-2017

- 1) Work with Public Works to develop a Five (5) year Capital Improvement Program. (Strategic Goal # 4)
- 2) Develop Quarterly Budget Reports to distribute to Council, Management, and post on City website. (Strategic Goal # 1)
- 3) Replace remaining outdated desktop computers throughout City. (Strategic Goal # 5)
- 4) Receive the *Distinguished Budget Presentation* and *Certificate of Achievement for Excellence in Financial Reporting* awards from GFOA. (Strategic Goal # 1)
- 5) Continue to update the City's financial policies and procedures. (Strategic Goal # 8)

PERSONNEL

	2013	2014	2015	2016	2017
FINANCE	Actual	Actual	Actual	Actual	Adopted
Finance Director	0.00	1.00	1.00	1.00	1.00
Junior Accountant	1.00	1.00	1.00	1.00	1.00
Senior Account Clerk II	1.00	1.00	1.00	1.00	1.00
Senior Account Clerk	2.00	2.00	2.00	2.00	2.00
Finance Office Specialist	1.00	1.00	1.00	1.00	1.00
Finance Clerk/Cashier (FTE)	0.50	0.50	1.00	1.00	1.00
Total Finance Department	6.50	6.50	7.00	7.00	7.00

APPROPRIATIONS BY DIVISION

	2013	2014	2015	2016	2017
FINANCE	Actual	Actual	Actual	Adjusted	Adopted
01-130 Finance Administration	508,223	575,206	578,136	610,665	627,345
01-135 Information Technology	-	-	-	449,925	394,805
01-180 Retirement Health Premiums	1,800,301	820,779	801,312	900,000	875,000
01-190 Non-Departmental	784,678	2,481,884	3,480,949	903,631	776,700
Total Finance Department	3,093,202	3,877,869	4,860,397	2,864,221	2,673,850

SOURCE OF FUNDS

	2013	2014	2015	2016	2017
FINANCE	Actual	Actual	Actual	Adjusted	Adopted
GENERAL REVENUE	3,006,528	3,792,301	4,778,671	2,779,221	2,598,850
BUSINESS LICENSE PROCESSING FEE	69,674	68,946	69,146	70,000	65,000
BUSINESS LICENSE PERMITS	17,000	16,622	12,580	15,000	10,000
TOTAL FUNDING SOURCES	3,093,202	3,877,869	4,860,397	2,864,221	2,673,850

FINANCE - ADMINISTRATION**DIVISION NO. 130****DIVISION OVERVIEW**

The Finance – Administration Division is responsible for: financial administration, budgeting and financial analysis, accounting and auditing of City resources, establishment of sound internal controls, cash management, debt management, purchasing, billing and collection of monies due to the City, managing the business license program, accounts payable, payroll, utility billing, and providing support to internal departments.

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

Dept: Finance

Div: Finance Administration

Account Number & Title		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-130-0000-4101	SALARIES-PERMANENT EMPLOYEES	220,649	209,410	330,246	319,270	339,000	319,537
001-130-0000-4103	WAGES-TEMPORARY & PART-TIME	7,118	6,851	8,600	18,154	10,000	21,937
001-130-0000-4105	OVERTIME	10,227	1,737	2,759	3,000	1,430	2,000
001-130-0000-4112	TEMP. NON-EMPLOYEE WAGES	92,475	169,756	10,997	-	-	-
001-130-0000-4120	O.A.S.D.I.	17,949	16,678	26,134	23,367	28,000	23,817
001-130-0000-4126	HEALTH INSURANCE	52,471	52,510	67,841	60,577	60,577	64,488
001-130-0000-4128	DENTAL INSURANCE	5,782	6,163	7,945	7,232	7,232	7,232
001-130-0000-4130	WORKER'S COMPENSATION INS.	3,739	3,422	11,438	4,826	12,900	5,049
001-130-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	788	991	991	1,106
001-130-0000-4136	OPTICAL INSURANCE	1,030	1,036	1,399	1,274	1,274	1,274
001-130-0000-4138	LIFE INSURANCE	441	441	519	408	500	408
001-130-0000-4140	WELLNESS BENEFIT	-	-	-	600	600	600
Personnel Costs		411,879	468,002	468,666	439,699	461,904	447,448
001-130-0000-4220	TELEPHONE	-	-	602	900	500	1,200
001-130-0000-4230	ADVERTISING	-	-	455	-	-	-
001-130-0000-4260	CONTRACTUAL SERVICES	3,400	3,550	3,461	40,000	42,000	30,000
001-130-0000-4270	PROFESSIONAL SERVICES	50,919	51,865	59,456	53,825	53,825	59,500
001-130-0000-4300	DEPARTMENT SUPPLIES	5,841	5,784	7,350	6,875	6,500	6,950
001-130-0000-4320	DEPARTMENT EQUIPMENT MAINT	35,453	37,199	35,179	-	-	-
001-130-0000-4360	PERSONNEL TRAINING	-	-	75	300	230	300
001-130-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	510	250	892	1,700	3,113	2,500
001-130-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	220	405	945	705	450	500
001-130-0000-4390	VEHICLE ALLOW & MILEAGE	-	-	305	3,700	3,700	3,700
Operations & Maintenance Costs		96,343	99,053	108,720	108,005	110,318	104,650
001-130-0000-4706	LIABILITY CHARGE	-	-	-	25,654	25,654	31,578
001-130-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-130-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-130-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	37,307	37,307	43,669
Internal Service Charges		-	-	-	62,961	62,961	75,247
001-130-0000-4500	CAPITAL EQUIPMENT	-	8,151	-	-	-	-
Capital Costs		-	8,151	-	-	-	-
Division Total		508,223	575,206	577,386	610,665	635,183	627,345

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		2013	2014	2015	2016	2016	2017
		Actual	Actual	Actual	Adjusted	Estimated	Adopted
001-135-0000-4260	CONTRACTUAL SERVICES	-	-	-	245,425	280,726	268,805
001-135-0000-4270	PROFESSIONAL SERVICES	-	-	-	125,000	120,060	125,000
001-135-0000-4300	DEPARTMENT SUPPLIES	-	-	-	500	1,419	1,000
Operations & Maintenance Costs		-	-	-	370,925	402,205	394,805
001-135-0000-4500	CAPITAL EQUIPMENT	-	-	-	79,000	73,004	-
Capital Costs		-	-	-	79,000	73,004	-
Division Total		-	-	-	449,925	475,209	394,805

RETIREMENT COSTS**DIVISION NO. 180****DIVISION OVERVIEW**

The Retirement Costs Division accounts for payments for retirement related costs made directly from the General Fund, which are primarily healthcare premiums for eligible retired employees and payments to the City's membership in the Public Employees Retirement System (PERS) in excess of the City's special tax, if any.

A voter approved special tax levy is used to pay pension costs to the Public Employees Retirement System (PERS) for active employees (see Fund 018). Currently, the special tax levy raises sufficient funds to cover the City's entire obligation, so there are currently no pension related payments from the General Fund.

Dept: Finance
Div: Retirement Costs

Account Number & Title		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-180-0000-4124	RETIREMENT	1,800,301	-	-	-	-	-
001-180-0000-4127	RETIRED EMP. HEALTH INS.	-	820,779	801,312	900,000	835,000	875,000
Personnel Costs		1,800,301	820,779	801,312	900,000	835,000	875,000
Division Total		1,800,301	820,779	801,312	900,000	835,000	875,000

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		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-190-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	15,849	-	50,000
001-190-0000-4126	HEALTH INS. ADMIN FEE	-	1,353	4,479	-	4,200	4,500
001-190-0000-4132	UNEMPLOYMENT INSURANCE	2,077	104	252	10,000	(1,265)	5,000
001-190-0150-4132	COMMUNITY DEVELOPMENT - UNEMPLO	10,350	1,350	-	-	-	-
001-190-0222-4132	POLICE - UNEMPLOYMENT INSURANCE	26,403	10,366	19,812	-	3,040	-
001-190-0310-4132	ENGINEERING - UNEMPLOYMENT INSURANCE	(19)	(54)	-	-	-	-
001-190-0420-4132	RECREATION DEPT - UNEMPLOYMENT INSURANCE	11,757	2,842	7,480	-	4,222	-
Personnel Costs		50,568	15,961	32,023	25,849	10,197	59,500
001-190-0000-4220	TELEPHONE	55,640	50,086	55,956	47,500	50,000	55,000
001-190-0000-4230	ADVERTISING	776	548	3,331	-	-	-
001-190-0000-4260	CONTRACTUAL SERVICES	1,350	51,747	154,588	61,000	71,000	91,000
001-190-0000-4267	APPROPRIATED RESERVE	-	-	-	53,859	41,000	75,000
001-190-0000-4270	PROFESSIONAL SERVICES	-	-	6,000	125,000	126,500	40,000
001-190-0000-4265	ADMINISTRATIVE EXPENSE	3,544	2,787	-	-	-	-
001-190-0000-4280	POSTAGE	20,558	21,774	20,894	23,000	19,000	23,000
001-190-0000-4300	DEPARTMENT SUPPLIES	3,898	2,654	5,832	5,000	27,000	10,000
001-190-0000-4320	DEPARTMENT EQUIPMENT MAINT	19,928	20,111	34,206	-	-	-
001-190-0000-4380	SUBSCRIPTIONS DUES & MEMBERSHIPS	35,488	28,870	27,905	34,200	30,700	31,700
001-190-0000-4405	INTEREST EXPENSE	-	-	29,136	-	24,642	-
001-190-0000-4435	BANK CHARGES	1,651	1,749	939	5,000	2,500	1,500
001-190-0000-4437	CASH OVER & SHORT	(72)	14	97	-	(162)	-
001-190-0000-4450	OTHER EXPENSE	-	20	87,010	-	651	-
001-190-0094-4450	OTHER EXPENSE	200,000	100,000	692,270	-	-	-
001-190-0130-4280	FINANCE DEPARTMENT - POSTAGE	-	(13)	1,390	-	-	-
001-190-0241-4260	COMPUTER SYSTEM-COMPUTER ROOM	88,100	128,329	70,280	-	-	-
001-190-0241-4320	DEPARTMENT EQUIPMENT MAINT	1,664	-	1,919	-	-	-
001-190-0310-4260	ENGINEERING-COMPUTER CHARGES	195	-	-	-	-	-
001-190-0381-4260	WATER ADMIN-COMPUTER CHARGES	2,340	-	-	-	-	-
001-190-0420-4260	RECREATION DEPT COMPUTER CHARGES	19,770	-	-	-	-	-
001-190-3904-4300	VENDING MACHINE	-	606	521	-	-	-
001-190-0000-4827	CDBG PURCHASE OF FUNDS	79,280	-	-	-	-	-
Operations & Maintenance Costs		534,109	409,285	1,192,274	354,559	392,831	327,200
001-190-0000-4500	****CAPITAL EXPENSES****	-	-	9,126	7,082	-	-
001-190-0241-4500	POLICE DEPT HARDWARE	-	2,373	-	-	-	-
Capital Costs		-	2,373	9,126	7,082	-	-
001-190-0000-4906	TRANSFER TO SELF-INSURANCE FND	100,000	100,000	1,796,549	-	-	-
001-190-0000-4910	TRANSFER TO GRANT FUND	100,000	1,847,066	-	-	-	-
001-190-0000-4911	TRANSFER TO GAS TAX FUND	-	-	43,954	-	-	-
001-190-0000-4918	TRANSFER TO RETIREMENT FUND	-	-	-	200,000	-	250,000
001-190-0000-4926	TRANSFER TO CDBG	-	94,787	116,820	-	-	-
001-190-0000-4927	TRANSFER TO STREET LIGHTING	-	12,413	38,967	-	-	50,000
001-190-0000-4932	TRANSFER TO CAPITAL OUTLAY FUND	-	-	-	195,000	195,000	-
001-190-0000-4972	TRANSFER TO SEWER FUND	-	-	-	50,000	50,000	50,000
001-190-0000-4941	TRANSFER TO EQUIP REPLACE FND	-	-	-	70,000	70,000	40,000
001-190-0000-4998	TRANSFER TO SUCCESSOR AGENCY TO RE	-	-	251,236	-	-	-
Transfers		200,000	2,054,266	2,247,526	515,000	315,000	390,000
Division Total		784,678	2,481,884	3,480,949	902,490	718,028	776,700

FINANCE DEPARTMENT:

**INTERNAL SERVICE
FUND: SELF-INSURANCE**

DESCRIPTION

Internal Service Funds are proprietary funds used to account for activities that provide goods and services to other funds or departments within the City on a cost reimbursement basis.

The following is a list of the Internal Service Funds used by the City:

FUND NUMBER DESCRIPTION**INTERNAL SERVICE FUNDS**

006	Self-Insurance Fund (Finance)
041	Equipment Maintenance and Replacement Fund (See Public Works Budget)
043	Facility Maintenance Fund (See Public Works Budget)

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

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

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

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

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

MAJOR PROJECTS/PROGRAMS

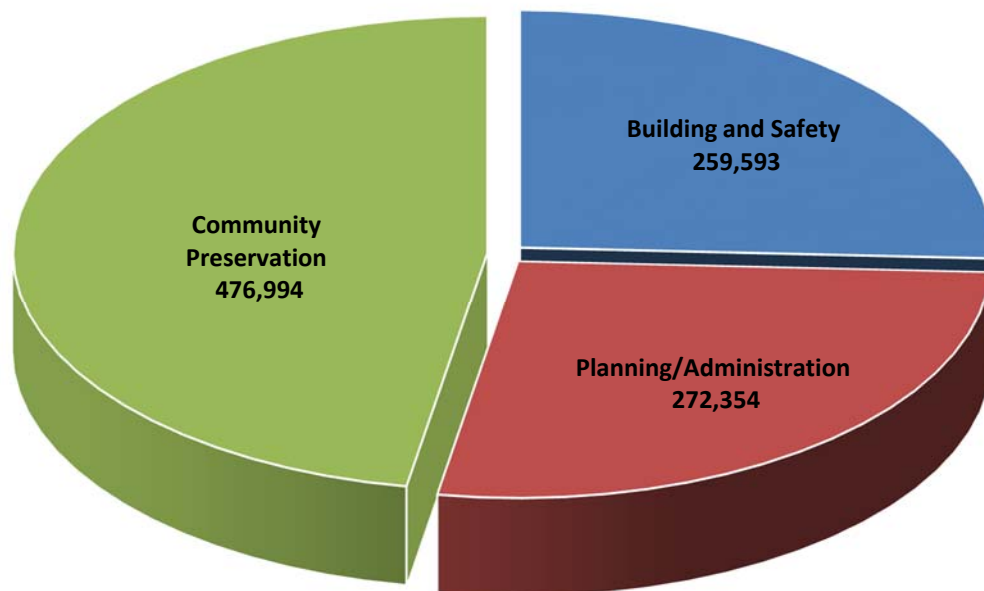
- Re-establish a reserve to fund unforeseen litigation and claims expenses.
- Continue to implement the safety program.

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

Beginning Fund Balance:					161,165	324,457	
REVENUES		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3901-0000	MISCELLANEOUS REVENUE	32,923	86,057	58,975	25,000	303,690	25,000
3925-0000	WORKER'S COMP PREMIUM TRANSFER	867,223	1,021,668	1,045,911	970,000	975,000	950,000
3951-0000	LIABILITY CHARGE	-	-	-	715,000	715,000	865,000
3970-0000	TRANSFER FROM GENERAL FUND	100,000	100,000	1,796,549	-	-	-
3995-0000	TRANSFER FROM THE WATER FUND	-	-	59,054	60,000	60,000	60,000
Total Revenue		1,000,147	1,207,726	2,960,489	1,770,000	2,053,690	1,900,000
APPROPRIATIONS		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
006-110-5635-4270	PROFESSIONAL SERVICES	-	5,000	-	-	-	-
006-110-5636-4270	CONFIDENTIAL	-	2,589	-	-	-	-
006-190-0000-4240	INSURANCE AND SURETY	284,863	273,088	300,281	269,500	266,222	300,000
006-190-0000-4480	COST ALLOCATION	16,852	16,852	16,852	16,852	16,852	-
006-190-0000-4800	LIABILITY INSURANCE CLAIMS	201,686	40,837	317,582	500,000	475,000	500,000
006-190-0000-4810	WORKER'S COMP CLAIMS	462,947	488,366	1,738	500,000	675,000	500,000
006-190-0000-4830	LIABILITY INS REQUIREMENTS	303,479	388,944	405,815	461,000	457,324	600,000
Operations & Maintenance Costs		1,269,827	1,215,676	1,042,268	1,747,352	1,890,398	1,900,000
Total Appropriations		1,269,827	1,215,676	1,042,268	1,747,352	1,890,398	1,900,000
ANNUAL SURPLUS/DEFICIT		(269,680)	(7,951)	1,918,221	22,648	163,292	-
Ending Balance:						324,457	324,457

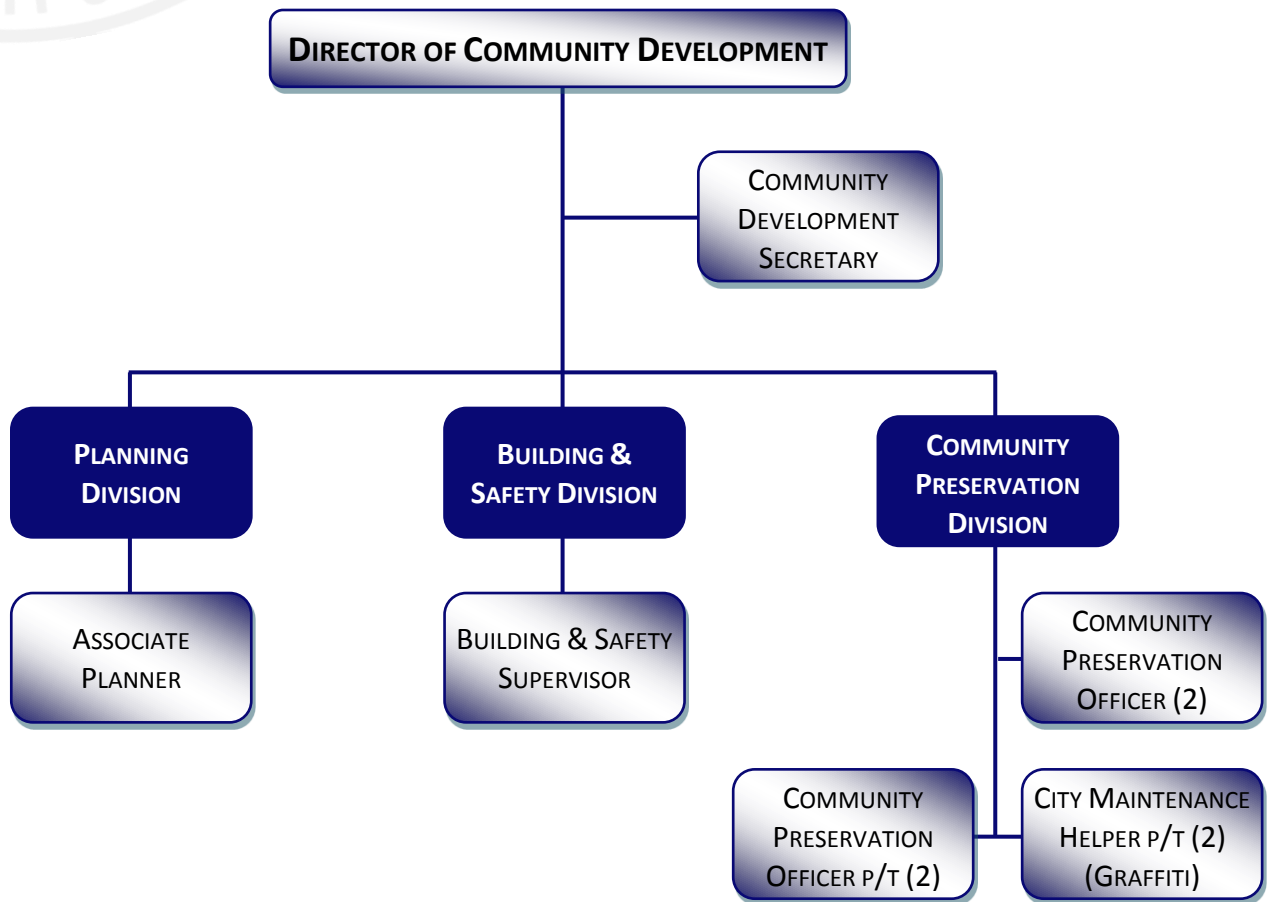
NOTE: This Division was converted to an Internal Service Fund in FY 2015-2016

COMMUNITY DEVELOPMENT DEPARTMENT



THE CITY OF
SAN FERNANDO

ORGANIZATIONAL CHART
COMMUNITY DEVELOPMENT DEPARTMENT
FISCAL YEAR 2016-2017



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 Successor Agency, 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 2015-2016

1. Undertook TOD Overlay Zone Project to facilitate development and transportation mobility in close proximity to the Sylmar/San Fernando Metrolink Station funded primarily with \$282,392 in County Metro Grant Funds including preparation of Draft Environmental Impact Report.
2. Assisted with the preparation of a State Housing Related Parks Program Grant application to obtain up to \$193,950 monies to upgrade the Layne Park facilities.
3. Facilitated economic development efforts that lead to \$3,644,000 investment in the community including \$1.3 million in residential rehabilitation work and \$2.3 million in commercial and industrial building rehabilitation.
4. Processed entitlements in support of the Successor Agency in order to facilitate 1,910 square foot addition to the existing Los Angeles County Branch Library facility located at the Library Plaza site (217 North Maclay Avenue) and expansion of redevelopment opportunities within the existing 66,000 square commercial shopping center at 1200 San Fernando Mission Boulevard.

OBJECTIVES FOR FY 2016-2017

1. Complete TOD Overlay Zone Project/Specific Plan Update. (Strategic Goal # 3)
2. Update and ongoing implementation of General Plan Elements. (Strategic Goal #'s 3 & 8)
3. Update Zoning Code and Building Codes. (Strategic Goal #'s 3 & 8)

OBJECTIVES FOR FY 2016-2017

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 to facilitate one or more catalyst projects in the City's downtown area. (Strategic Goal # 3)
5. Establish Economic Development Strategy and associated city marketing strategy to promote city's long term redevelopment efforts. (Strategic Goal # 3)
6. Complete a Development Agreement with Swap Meet Owner/Operator. (Strategic Goal # 3)

PERSONNEL

	2013	2014	2015	2016	2017
COMMUNITY DEVELOPMENT	Actual	Actual	Actual	Actual	Adopted
Community Development Director	0.00	0.00	1.00	1.00	1.00
City Planner	1.00	1.00	0.00	0.00	0.00
Building & Safety Supervisor	1.00	1.00	1.00	1.00	1.00
Assistant Planner	2.00	1.00	0.00	0.00	0.00
Associate Planner	0.00	0.00	1.00	1.00	1.00
Community Development Secretary	1.00	1.00	1.00	1.00	1.00
Community Preservation Officer	2.00	2.00	2.00	2.00	2.00
Community Preservation Officer (FTE)	0.75	0.75	0.75	0.75	0.75
Maintenance Helper - Graffiti (FTE)	0.95	0.95	0.95	0.95	0.95
Total Community Development Dept	8.70	7.70	7.70	7.70	7.70

APPROPRIATIONS BY DIVISION

COMMUNITY DEVELOPMENT		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2017 Adopted
01-140	Building and Safety	202,034	204,242	216,453	248,347	259,593
01-150	Planning/Administration	247,723	261,699	233,184	313,940	272,354
01-152	Community Preservation	336,930	303,995	325,761	439,287	476,994
Total Community Development		786,687	769,936	775,398	1,001,574	1,008,941

SOURCE OF FUNDS

COMMUNITY DEVELOPMENT	2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2017 Adopted
GENERAL REVENUE	448,875	287,636	321,887	607,574	571,641
CONSTRUCTION PERMITS	157,962	230,649	263,528	201,000	225,000
COMMERCIAL AND HOME OCCUPANCY F	26,742	26,717	24,975	25,000	25,000
PLANNING REVIEW	8,328	20,309	18,586	12,000	13,000
GARAGE SALE PERMITS	4,040	4,042	3,320	4,000	3,500
BANNER AND SIGN PERMITS	13,528	17,095	19,032	15,000	15,000
CODE ENFORCEMENT CITATIONS	11,140	4,229	5,305	3,500	4,000
ZONING & PLANNING FEES	52,429	102,394	57,202	62,500	75,000
PUBLIC NOTIFICATION FEES	5,040	2,881	703	-	600
ENVIRONMENTAL ASSESSMENT FEES	1,428	1,836	816	1,500	1,500
CODE ENFORCEMENT INSPECTION ORDE	-	-	-	-	4,700
INSPECTION UPON RESALE PROGRAM	18,000	23,520	21,765	27,500	25,000
AIMS MAINT & DEVELOP SURCHARGE ED	19,723	30,560	18,045	27,000	27,000
VENDOR INSPECTION FEES	19,452	18,067	20,234	15,000	18,000
TOTAL FUNDING SOURCES	786,687	769,936	775,398	1,001,574	1,008,941

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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 2015-2016, 907 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 \$1,289,400. The valuation of interior and exterior improvements to existing commercial and industrial buildings was \$2,064,600. The valuation of one (1) new commercial building that was constructed was \$280,000.

For the upcoming FY 2016-2017, 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 \$277,000 in revenues (including approximately \$225,000 in structural plan check and construction permits, \$25,000 in resale inspections, and AIMS-Maintenance fees totaling \$27,000).

Dept: Community Development

Div: Building & Safety

Account Number & Title		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-140-0000-4101	SALARIES-PERMANENT EMPLOYEES	147,168	146,518	158,353	160,617	160,617	159,601
001-140-0000-4105	OVERTIME	62	746	117	-	-	-
001-140-0000-4120	O.A.S.D.I.	11,181	11,035	11,707	11,869	11,869	11,923
001-140-0000-4126	HEALTH INSURANCE	22,765	21,785	22,587	24,560	24,560	29,627
001-140-0000-4128	DENTAL INSURANCE	1,434	1,980	2,879	2,929	2,929	2,841
001-140-0000-4130	WORKER'S COMPENSATION INS.	7,526	7,243	8,594	7,683	8,600	7,750
001-140-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	-	281	-	283
001-140-0000-4136	OPTICAL INSURANCE	574	558	583	598	598	520
001-140-0000-4138	LIFE INSURANCE	144	138	120	179	179	179
001-140-0000-4140	WELLNESS BENEFIT	-	-	-	200	-	200
Personnel Costs		190,854	190,003	204,939	208,916	209,352	212,924
001-140-0000-4220	TELEPHONE	63	145	385	300	150	1,200
001-140-0000-4260	CONTRACTUAL SERVICES	-	-	5,263	-	-	-
001-140-0000-4270	PROFESSIONAL SERVICES	6,020	5,605	-	6,159	-	5,400
001-140-0000-4300	DEPARTMENT SUPPLIES	406	1,531	1,178	1,300	1,300	1,300
001-140-0000-4320	DEPARTMENT EQUIPMENT MAINT	4,566	5,828	3,900	-	-	-
001-140-0000-4360	PERSONNEL TRAINING	-	149	-	500	-	2,800
001-140-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	150	75	-
001-140-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	125	125	125	200	135	360
001-140-0000-4390	VEHICLE ALLOW & MILEAGE	-	-	-	1,200	1,200	3,600
Operations & Maintenance Costs		11,180	13,382	10,851	9,809	2,860	14,660
001-140-0000-4706	LIABILITY CHARGE	-	-	-	12,470	12,470	15,027
001-140-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-140-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-140-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	18,135	18,135	16,982
Internal Service Charges		-	-	-	30,605	30,605	32,009
001-140-0000-4500	****CAPITAL EXPENSES****	-	856	663	1,000	860	-
Capital Costs		-	856	663	1,000	860	-
Division Total		202,034	204,242	216,453	250,330	243,677	259,593

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, the Successor Agency, and the City Council to ensure new development reflects City land use policy and enhances the built environment.

Planning personnel continue to work on improving the department's review and processing of project entitlements, including coordination with building and safety personnel, other City departments, and design consultants in order to implement council directives and department priority projects. Planning personnel 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 2015-2016, the division's staff processed 29 site plan review applications, five (5) discretionary permit applications (e.g., conditional use permit, variance, zone change request) and prepared 26 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 2016-2017, 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. In addition, the division will be responsible for implementation of the City's economic development strategy and associated marketing efforts.

Dept: Community Development
Div: Planning/Administration

Account Number & Title		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-150-0000-4101	SALARIES-PERMANENT EMPLOYEES	164,353	116,800	120,416	137,000	129,000	135,421
001-150-0000-4105	OVERTIME	137	1,492	1,218	2,200	2,200	2,000
001-150-0000-4111	COMMISSIONER'S REIMBURSEMENT	1,700	1,950	1,800	3,000	2,000	3,000
001-150-0000-4120	O.A.S.D.I.	12,007	8,840	8,936	9,819	9,819	9,786
001-150-0000-4126	HEALTH INSURANCE	21,494	18,025	16,511	18,830	18,830	23,284
001-150-0000-4128	DENTAL INSURANCE	1,630	1,470	1,442	1,582	1,582	1,406
001-150-0000-4130	WORKER'S COMPENSATION INS.	2,587	1,912	3,373	2,138	3,600	2,140
001-150-0000-4134	LONG TERM DISABILITY INSURANCE	760	760	821	561	1,200	567
001-150-0000-4136	OPTICAL INSURANCE	500	403	411	447	500	291
001-150-0000-4138	LIFE INSURANCE	315	258	186	153	200	153
001-150-0000-4140	WELLNESS BENEFIT	-	-	-	200	200	200
001-150-3673-4101	SALARIES-PERMANENT EMPLOYEES	-	258	8,384	-	17,000	-
Personnel Costs		205,484	152,169	163,497	175,930	186,131	178,248
001-150-0000-4220	COMM. DEV. CELL PHONES	453	458	263	450	58	450
001-150-0000-4230	ADVERTISING	8,403	8,657	3,251	9,000	8,000	9,000
001-150-0000-4270	PROFESSIONAL SERVICES	22,366	66,005	38,067	71,242	68,000	43,900
001-150-0000-4280	OFFICE SUPPLIES	-	-	-	480	16	460
001-150-0000-4300	DEPARTMENT SUPPLIES	4,684	2,494	7,466	5,000	5,000	5,000
001-150-0000-4320	DEPARTMENT EQUIPMENT MAINT	4,566	5,828	7,043	-	-	-
001-150-0000-4360	PERSONNEL TRAINING	70	-	35	70	-	70
001-150-0000-4365	TUITION REIMBURSEMENT	-	-	-	-	-	3,000
001-150-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	6	859	830	300	990
001-150-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	1,190	415	1,220	2,600	1,356	2,900
001-140-0000-4390	VEHICLE ALLOW & MILEAGE	-	-	-	1,200	2,000	1,200
001-150-3609-4270	LOPEZ ADOBE CONSTRUCTION	-	5,311	-	-	-	-
Operations & Maintenance Costs		41,732	89,174	58,204	90,872	84,730	66,970
001-150-0000-4706	LIABILITY CHARGE	-	-	-	10,498	10,498	12,580
001-150-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-150-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-150-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	15,267	15,267	14,556
Internal Service Charges		-	-	-	25,765	25,765	27,136
001-150-0000-4500	CAPITAL EQUIPMENT	506	856	944	1,500	1,719	-
Capital Costs		506	856	944	1,500	1,719	-
001-150-3609-4600	CAPITAL PROJECTS	-	19,500	10,539	19,873	900	-
Capital Projects		-	19,500	10,539	19,873	900	-
Division Total		247,723	261,699	233,184	313,940	299,245	272,354

COMMUNITY PRESERVATION**DIVISION No. 152****DIVISION OVERVIEW**

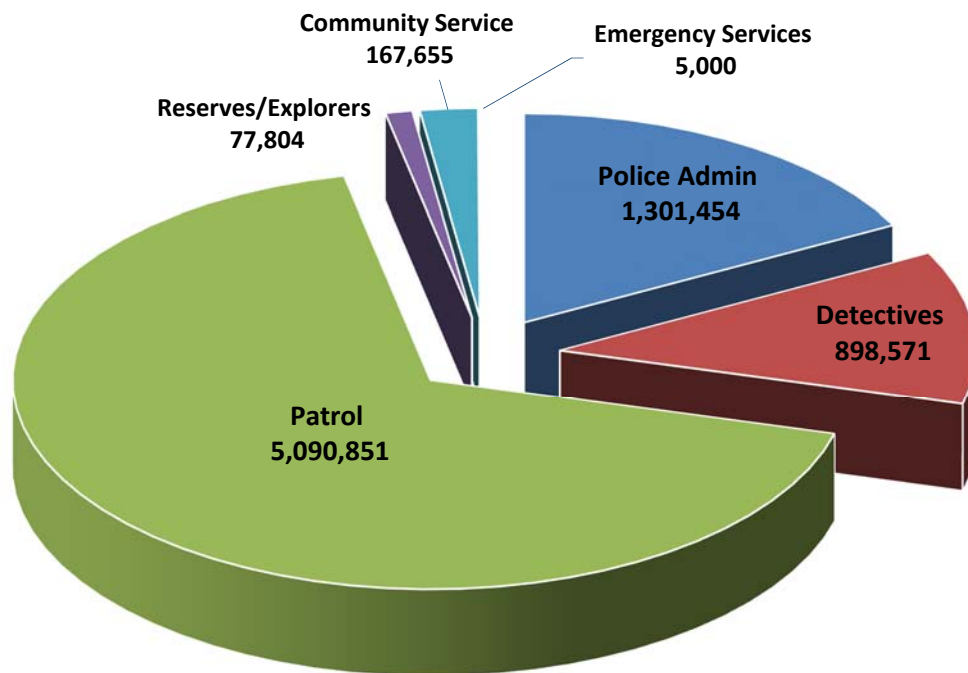
The City's community preservation program corrects property-based violations of the San Fernando City Code (SFCC). Division staff perform inspections and enforce City Code standards to correct illegal/unsafe building conditions and structures, inadequate property maintenance and nuisances, noncompliance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

During Fiscal Year (FY) 2015-2016, the Community Preservation Division issued 502 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 \$18,112 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 2015-16, approximately 54,540 square feet of graffiti was removed from the public right-of-ways.

Dept: Community Development
Div: Community Preservation

Account Number & Title		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-152-0000-4101	SALARIES-PERMANENT EMPLOYEES	175,579	170,885	184,997	189,779	185,000	189,253
001-152-0000-4103	WAGES-TEMPORARY & PART-TIME	64,220	52,115	47,438	66,216	66,200	73,834
001-152-0000-4105	OVERTIME	182	746	2,934	1,000	302	1,000
001-152-0000-4120	O.A.S.D.I.	18,286	16,978	17,668	19,598	20,000	19,946
001-152-0000-4126	HEALTH INSURANCE	36,328	31,274	36,908	38,001	38,001	49,970
001-152-0000-4128	DENTAL INSURANCE	4,080	4,137	4,104	4,194	4,194	703
001-152-0000-4130	WORKER'S COMPENSATION INS.	15,925	13,551	14,615	17,021	17,021	17,323
001-152-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	-	281	-	283
001-152-0000-4136	OPTICAL INSURANCE	735	608	629	806	1,070	146
001-152-0000-4138	LIFE INSURANCE	378	342	337	485	400	449
001-150-0000-4140	WELLNESS BENEFIT	-	-	-	200	200	200
Personnel Costs		315,713	290,635	309,629	337,581	332,388	353,107
001-152-0000-4220	TELEPHONE	1,173	1,254	1,368	1,440	1,200	1,440
001-152-0000-4230	ADVERTISING	-	-	-	1,600	-	3,100
001-152-0000-4260	CONTRACTUAL SERVICES	53	1,350	138	2,500	485	4,000
001-152-0000-4300	DEPARTMENT SUPPLIES	9,016	6,530	8,335	15,185	10,000	12,200
001-152-0000-4320	DEPARTMENT EQUIPMENT MAINT	3,000	3,975	3,900	-	-	-
001-152-0000-4340	SMALL TOOLS	-	-	-	200	-	2,000
001-152-0000-4360	PERSONNEL TRAINING	-	-	-	-	-	400
001-152-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	520	100	228	3,000	1,063	3,355
001-152-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	240	150	294	600	350	400
001-140-0000-4390	VEHICLE ALLOW & MILEAGE	-	-	-	1,200	900	1,200
Operations & Maintenance Costs		14,002	13,360	14,263	25,725	13,998	28,095
001-152-0000-4706	LIABILITY CHARGE	-	-	-	20,512	20,512	24,920
001-152-0320-4741	EQUIP MAINT CHARGE	-	-	-	18,640	18,640	27,688
001-152-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	5,500	5,500	-
001-152-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	29,829	29,829	43,184
Internal Service Charges		-	-	-	74,481	74,481	95,792
001-152-0000-4500	****CAPITAL EXPENSES****	7,215	-	1,869	1,500	1,040	-
Capital Costs		7,215	-	1,869	1,500	1,040	-
Division Total		336,930	303,995	325,761	439,287	421,907	476,994

POLICE DEPARTMENT

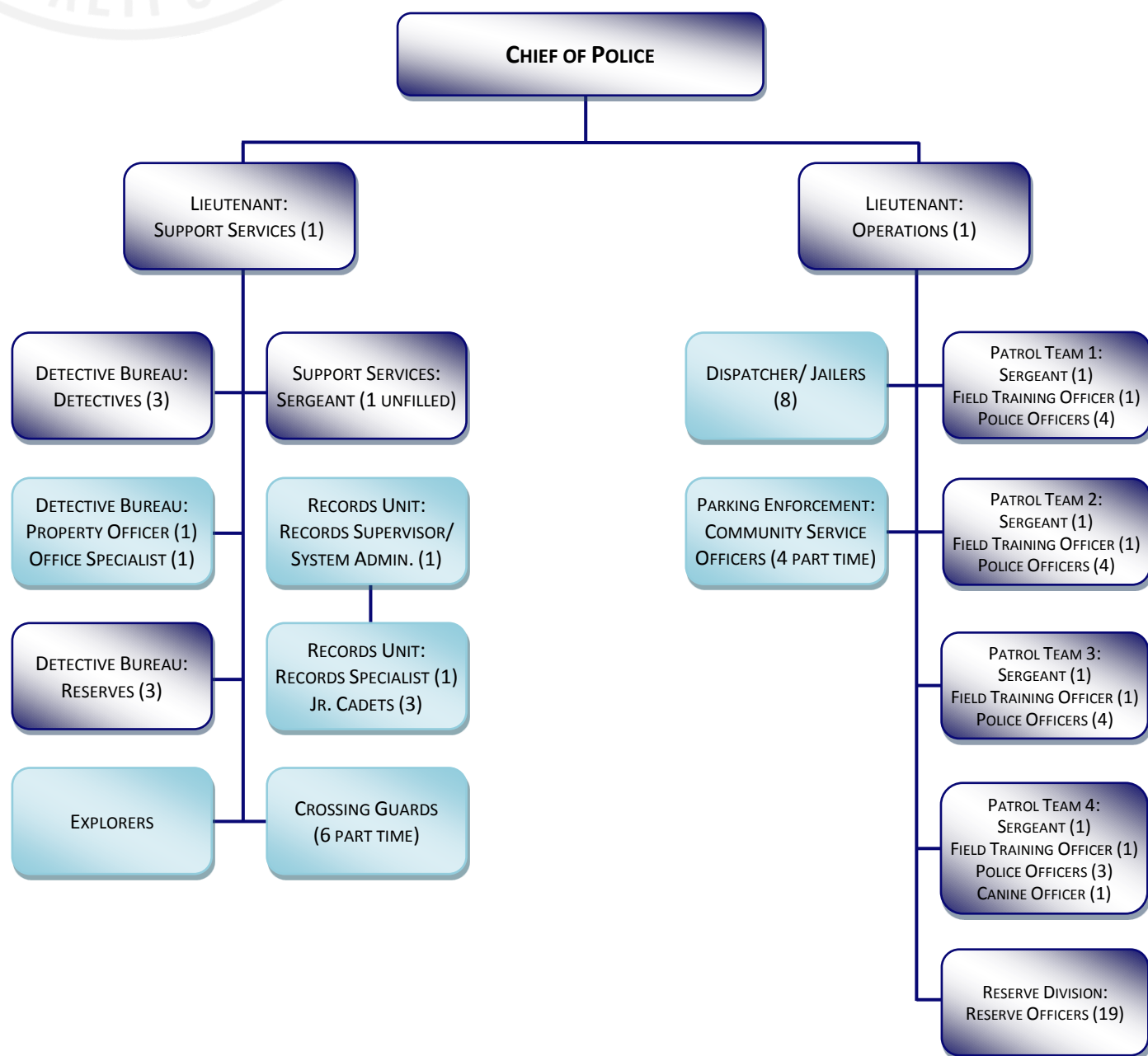


THE CITY OF SAN FERNANDO

ORGANIZATIONAL CHART

POLICE DEPARTMENT

FISCAL YEAR 2016-2017



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 2015-2016

1. Hired 4 new police officers currently on probation.
2. Replaced two (2) detective vehicles with Dodge Chargers.
3. Awarded grant from Community Oriented Policing Services/US Department of Justice (COPS) for one (1) police officer.
4. Working with State Senator Robert Hertzberg for additional grants to fund the Department's critical capital needs.
5. Applied for Department Alcoholic Beverage Control (ABC) and Office of Traffic Safety (OTS) Grants.
6. Fully functional 911 system funded by State PSAP 911 funds.
7. Awarded 2015 Urban Area Security Initiative (UASI) Grant.

OBJECTIVES FOR FY 2016-2017

1. Fill four (4) vacant patrol positions.
2. Replace four (4) vehicles – (1) eleven year old & (3) seven year old black and white patrol units. (Strategic Goal # 4)
3. Replace two (2) fourteen year old detective vehicles. (Strategic Goal # 4)
4. Replace Mobile Data Terminal's (MDT's) in police vehicles. (Strategic Goal # 5)
5. Obtain server for video storage, critical for the infrastructure of Virtual Patrol. (Strategic Goal # 5)
6. Update/add web based Records Management System (RMS)/Field Base Reporting (FBR) programs. (Strategic Goal # 5)
7. Pursue grant funding. (Strategic Goal # 7)

PERSONNEL					
POLICE	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Adopted
Chief of Police	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	2.00	2.00	2.00	2.00	2.00
Police Sergeant	5.00	5.00	5.00	5.00	5.00
Police Officer	24.00	23.00	23.00	22.00	23.00
Office Specialist	1.00	1.00	1.00	1.00	1.00
Police Desk Officer	6.00	6.00	8.00	8.00	8.00
Records Administrator	1.00	1.00	1.00	1.00	1.00
Police Records Specialist	2.00	1.00	1.00	1.00	1.00
Property Control Officer	1.00	1.00	1.00	1.00	1.00
Secretary to the Chief	1.00	0.00	0.00	0.00	0.00
Community Service Officer (FTE)	4.00	4.00	2.00	2.00	2.00
Crossing Guard (FTE)	1.00	1.00	1.00	1.00	1.00
Junior Cadet (FTE)	1.00	1.50	1.50	1.50	1.50
Total Police Department	50.00	47.50	47.50	46.50	47.50

APPROPRIATIONS

POLICE		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2017 Adopted
01-222	Police Admin	1,062,578	1,164,467	1,304,768	1,273,493	1,301,454
01-224	Detectives	617,518	679,660	508,964	855,662	898,571
01-225	Patrol	4,042,742	3,835,912	4,218,238	4,999,447	5,090,851
01-226	Reserves/Explorers	24,795	25,315	27,509	68,520	77,804
01-230	Community Service	283,084	184,390	179,901	159,662	167,655
01-250	Emergency Services	-	5,000	6,864	5,000	5,000
Total Police Department		6,030,717	5,894,744	6,246,244	7,361,784	7,541,335

SOURCE OF FUNDS

POLICE	2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2017 Adopted
GENERAL REVENUE	4,816,611	4,699,300	5,131,974	6,260,084	6,481,535
VEHICLE REPOSSESSION FEES	1,150	780	705	1,000	500
GENERAL COURT FINES	6,984	8,163	5,572	6,700	6,500
PARKING CITATIONS	624,089	547,698	525,663	500,000	450,000
ANIMAL CONTROL VIOLATIONS	-	50	-	-	-
P.O.S.T. REIMBURSEMENT	36,265	7,667	9,728	7,500	15,000
CORRECTIONS TRAINING	6,050	5,893	5,620	5,000	6,300
DUPLICATING FEES	14,817	14,876	18,126	16,000	16,000
SPECIAL POLICE SERVICES	218,397	248,371	215,298	225,000	225,000
FINGERPRINT SERVICES	43,316	48,001	47,932	43,000	43,000
FINGERPRINT - LIVESCAN SERVICES	38,416	-	-	-	-
DUI RECOVERY COST PROGRAM	2,292	1,479	200	500	-
BOOKING & PROCESSING FEE REIMB	25,801	18,419	11,865	20,000	12,000
VEHICLE INSPECTION FEES	15,952	12,400	8,755	8,000	12,000
COURT COMMITMENT PROGRAM	115,310	125,000	114,033	125,000	125,000
IMPOUNDED VEHICLES	33,467	27,203	23,310	17,000	20,000
VEHICLE ADMIN. PROCESSING FEE	13,430	9,300	8,600	7,000	8,500
ALARM FEES	19,470	20,145	18,863	20,000	20,000
TRNSFR FROM COPS SLESF FUND 2	-	100,000	100,000	100,000	100,000
TOTAL FUNDING SOURCES	6,031,817	5,894,744	6,246,244	7,361,784	7,541,335

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		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-222-0000-4101	SALARIES-PERMANENT EMPLOYEES	333,476	359,275	456,204	426,401	450,000	488,526
001-222-0000-4103	WAGES-TEMPORARY & PART-TIME	52,094	20,389	4,442	52,560	67,500	55,000
001-222-0000-4105	OVERTIME	30,242	35,102	34,397	35,000	35,000	35,000
001-222-0000-4109	OVERTIME-CONTRACT DUTY	-	181,325	153,295	210,000	75,000	200,000
001-222-0000-4120	O.A.S.D.I.	16,984	17,359	17,721	17,871	22,000	14,261
001-222-0000-4126	HEALTH INSURANCE	60,075	48,092	56,722	57,723	57,723	68,557
001-222-0000-4128	DENTAL INSURANCE	8,402	5,759	6,571	6,215	6,215	3,402
001-222-0000-4130	WORKER'S COMPENSATION INS.	38,168	72,446	71,127	60,427	68,000	61,585
001-222-0000-4134	LONG TERM DISABILITY INSURANCE	1,778	1,480	1,659	2,237	1,000	2,364
001-222-0000-4136	OPTICAL INSURANCE	1,373	914	1,102	1,039	1,039	520
001-222-0000-4138	LIFE INSURANCE	315	236	204	867	300	408
Personnel Costs		542,907	742,377	803,443	870,340	783,777	929,623
001-222-0000-4210	UTILITIES	73,048	82,410	77,104	-	564	-
001-222-0000-4220	TELEPHONE	59,306	59,238	60,862	61,790	65,000	61,790
001-222-0000-4260	CONTRACTUAL SERVICES	263,109	147,730	39,196	22,483	17,000	16,950
001-222-0000-4270	PROFESSIONAL SERVICES	400	-	-	16,383	3,000	6,500
001-222-0000-4300	DEPARTMENT SUPPLIES	78,492	106,615	120,311	112,248	112,248	100,450
001-222-0000-4320	DEPARTMENT EQUIPMENT MAINT	12,838	19,139	175,873	24,081	24,500	8,800
001-222-0000-4350	CARE OF PERSONS	-	-	-	-	361	-
001-222-0000-4360	PERSONNEL TRAINING	2,360	5,558	7,661	5,000	5,000	5,000
001-222-0000-4370	MEETINGS, CONFERENCES & TRAVEL	-	-	-	-	-	9,200
001-222-0000-4380	SUBSCRIPTIONS, DUES & MILEAGE	1,950	1,400	2,024	1,555	1,570	1,560
001-222-0000-4390	VEHICLE ALLOW & MILEAGE	-	-	413	-	-	-
001-222-3721-4260	CONTRACTUAL SERVICES	28,167	-	-	-	-	-
Operations & Maintenance Costs		519,671	422,090	483,443	243,540	229,243	210,250
001-222-0000-4706	LIABILITY CHARGE	-	-	-	52,183	52,183	65,607
001-222-0320-4741	EQUIP MAINT CHARGE	-	-	-	21,415	21,415	20,766
001-222-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-222-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	75,887	75,887	75,208
Internal Service Charges		-	-	-	149,485	149,485	161,581
001-222-0000-4500	CAPITAL EXPENSE	-	-	17,882	13,404	10,000	-
Transfers		-	-	17,882	13,404	10,000	-
Division Total		1,062,578	1,164,467	1,304,768	1,276,769	1,172,505	1,301,454

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 Commander manages criminal investigations, property and evidence control, subpoena control, warrant services, narcotic and gang enforcement, sex registration and parole compliance, and serves as the liaison to the presiding judge and other management level employees at the 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		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-224-0000-4101	SALARIES-PERMANENT EMPLOYEES	416,058	443,992	328,264	481,923	400,000	507,118
001-224-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	191	-	-	-
001-224-0000-4105	OVERTIME	5,420	31,886	30,428	25,000	26,000	25,000
001-224-0000-4109	OVERTIME-CONTRACT DUTY	19,318	-	-	-	35,000	-
001-224-0000-4120	O.A.S.D.I.	13,415	14,077	12,881	13,807	15,000	14,360
001-224-0000-4126	HEALTH INSURANCE	86,940	85,338	55,427	82,842	65,000	92,981
001-224-0000-4128	DENTAL INSURANCE	9,028	10,608	6,976	10,491	7,500	7,089
001-224-0000-4130	WORKER'S COMPENSATION INS.	48,237	77,716	56,027	74,680	74,680	61,585
001-224-0000-4134	LONG TERM DISABILITY INSURANCE	1,808	2,435	2,000	2,783	3,600	2,364
001-224-0000-4136	OPTICAL INSURANCE	1,846	1,796	1,227	1,851	1,500	520
001-224-0000-4138	LIFE INSURANCE	327	537	526	612	612	408
Personnel Costs		602,396	668,387	493,948	693,989	628,892	711,425
001-224-0000-4260	CONTRACTUAL SERVICES	600	-	-	-	-	-
001-224-0000-4270	PROFESSIONAL SERVICES	8,400	11,273	9,845	3,357	3,357	10,000
001-224-0000-4300	DEPARTMENT SUPPLIES	-	-	3,457	-	-	-
001-224-0000-4360	PERSONNEL TRAINING	6,122	-	1,669	2,500	2,000	5,000
001-224-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	45	1,452	-	1,415
Operations & Maintenance Costs		15,121	11,273	15,016	7,309	5,357	16,415
001-224-0000-4706	LIABILITY CHARGE	-	-	-	41,503	41,503	50,208
001-224-0320-4741	EQUIP MAINT CHARGE	-	-	-	38,861	38,861	62,297
001-224-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-224-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	60,357	60,357	58,226
Internal Service Charges		-	-	-	140,721	140,721	170,731
Division Total		617,518	679,660	508,964	842,019	774,970	898,571

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 Commander 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		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-225-0000-4101	SALARIES-PERMANENT EMPLOYEES	2,680,008	2,462,239	2,685,978	2,682,323	2,635,000	2,735,216
001-225-0000-4103	WAGES-TEMPORARY & PART-TIME	89,990	93,876	97,242	-	1,430	-
001-225-0000-4105	OVERTIME	86,984	175,146	252,310	225,000	375,000	250,000
001-225-0000-4107	OVERTIME-COURT	19,999	22,224	16,149	25,000	17,500	15,000
001-225-0000-4109	OVERTIME-CONTRACT DUTY	153,109	241	-	-	61,000	-
001-225-0000-4120	O.A.S.D.I.	71,334	68,411	81,079	69,325	82,000	70,220
001-225-0000-4126	HEALTH INSURANCE	414,393	386,052	396,644	478,146	415,000	487,113
001-225-0000-4128	DENTAL INSURANCE	47,803	44,354	47,042	53,587	45,000	36,567
001-225-0000-4130	WORKER'S COMPENSATION INS.	398,649	511,259	557,630	486,316	550,000	482,718
001-225-0000-4134	LONG TERM DISABILITY INSURANCE	16,418	14,863	14,224	17,470	17,000	17,365
001-225-0000-4136	OPTICAL INSURANCE	8,151	7,858	9,086	9,819	8,000	6,867
001-225-0000-4138	LIFE INSURANCE	4,322	3,849	3,522	3,366	3,300	3,325
001-225-0000-4139	RETIREE HEALTH SAVINGS	-	-	-	3,600	3,600	4,800
001-225-3688-4101	SALARIES-PERMANENT EMPLOYEES	262	-	-	-	-	-
Personnel Costs		3,991,421	3,790,371	4,160,907	4,053,952	4,213,830	4,109,191
001-225-0000-4270	PROFESSIONAL SERVICES	2,318	2,633	6,366	5,000	3,400	6,000
001-225-0000-4300	DEPARTMENT SUPPLIES	267	71	367	-	300	-
001-225-0000-4350	CARE OF PERSONS	33,043	28,455	34,532	35,300	22,000	32,000
001-225-0000-4360	PERSONNEL TRAINING	10,256	8,240	9,455	8,000	21,000	20,500
001-225-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	63	759	7,300	9,100	5,100
001-225-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	30	-	-	-
001-225-3688-4360	CORRECTIONS TRAINING (STC)	5,437	6,059	5,822	6,303	6,000	6,300
Operations & Maintenance Costs		51,321	45,520	57,331	61,903	61,800	69,900
001-225-0000-4706	LIABILITY CHARGE	-	-	-	250,607	250,607	290,002
001-225-0320-4741	EQUIP MAINT CHARGE	-	-	-	221,205	221,205	131,517
001-225-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	47,333	47,333	50,000
001-225-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	364,447	364,447	320,241
Internal Service Charges		-	-	-	883,592	883,592	791,760
001-225-0000-4500	****CAPITAL EXPENSES****	-	20	-	-	-	120,000
Capital Costs		-	20	-	-	-	120,000
Division Total		4,042,742	3,835,912	4,218,238	4,999,447	5,159,222	5,090,851

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		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-226-0000-4103	PART-TIME EMPLOYEES	20,600	19,600	19,290	53,260	45,200	55,000
001-226-0000-4120	O.A.S.D.I.	-	-	71	-	3,000	-
001-226-0000-4130	WORKERS COMPENSATION INS	-	-	-	-	5,100	-
Personnel Costs		20,600	19,600	19,361	53,260	53,300	55,000
001-226-0000-4360	PERSONNEL TRAINING-RESERVES	251	1,710	-	1,000	1,750	500
001-226-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	1,890	-	-	-
001-226-0000-4370	MEETINGS, CONFERENCES & TRAVEL	-	-	-	-	-	6,000
001-226-0230-4380	CONFERENCES, EXPLORER/ADVISOR MEMBERSHIPS	-	-	-	1,750	3,132	-
001-226-0230-4430	EXPLORER POST PROGRAM	3,944	4,005	6,258	7,500	7,000	5,500
Operations & Maintenance Costs		4,195	5,715	8,148	10,250	11,882	12,000
001-226-0000-4706	LIABILITY CHARGE	-	-	-	1,508	1,508	3,882
001-226-0320-4741	EQUIP MAINT CHARGE	-	-	-	1,309	1,309	6,922
001-226-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-226-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	2,193	2,193	-
Internal Service Charges		-	-	-	5,010	5,010	10,804
Division Total		24,795	25,315	27,509	68,520	70,192	77,804

**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		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-230-0000-4101	SALARIES-PERMANENT EMPLOYEES	212,493	75,965	1,561	-	4,500	-
001-230-0000-4103	WAGES-TEMPORARY & PART-TIME	-	53,119	102,690	98,743	98,750	138,473
001-230-0000-4120	O.A.S.D.I.	16,256	9,875	7,975	7,508	7,800	-
001-230-0000-4126	HEALTH INSURANCE	36,250	34,071	61,006	25,483	25,483	-
001-230-0000-4128	DENTAL INSURANCE	4,750	3,333	562	-	56	-
001-230-0000-4130	WORKER'S COMPENSATION INS.	12,294	7,268	5,957	7,135	6,000	-
001-230-0000-4136	OPTICAL INSURANCE	771	549	122	-	61	-
001-230-0000-4138	LIFE INSURANCE	270	210	28	204	204	-
Personnel Costs		283,084	184,390	179,901	139,073	142,854	138,473
001-230-0000-4706	LIABILITY CHARGE	-	-	-	8,389	8,389	9,773
001-230-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-230-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-230-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	12,200	12,200	19,409
Internal Service Charges		-	-	-	20,589	20,589	29,182
Division Total		283,084	184,390	179,901	159,662	163,443	167,655

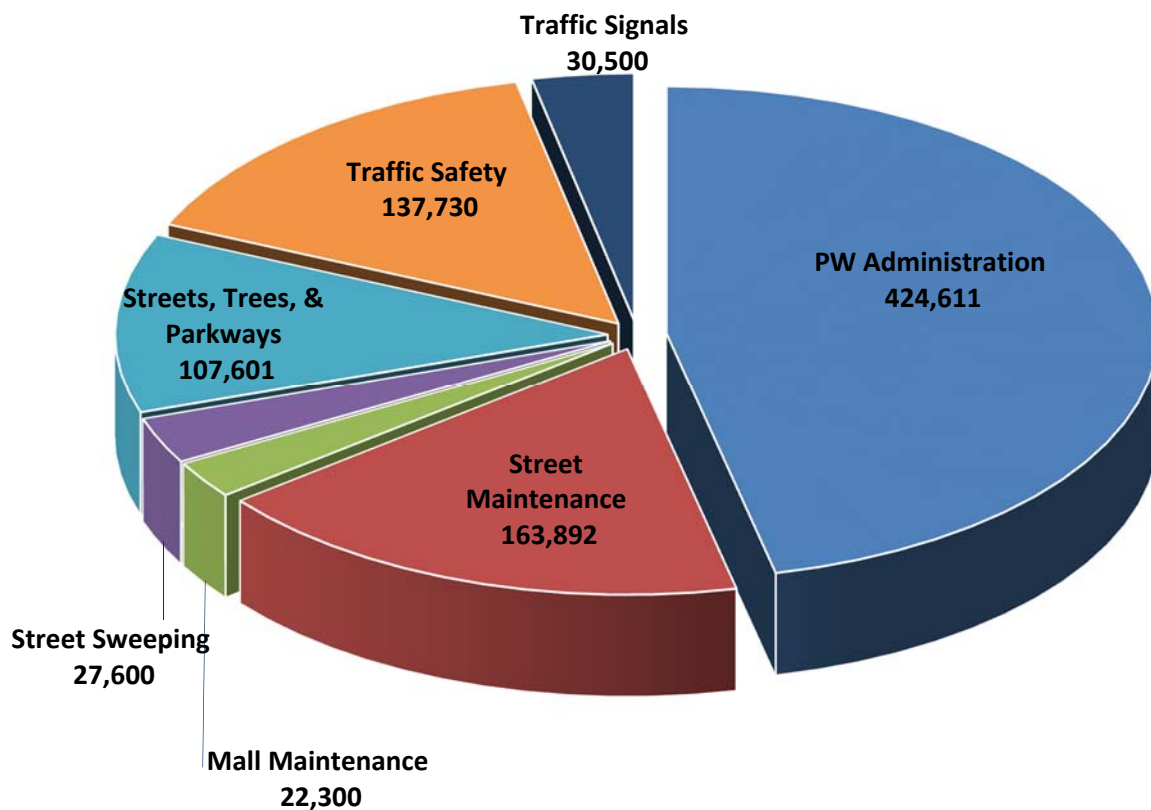
EMERGENCY SERVICES**DIVISION No. 250****DIVISION OVERVIEW**

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	2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-250-0000-4260 CONTRACTUAL SERVICES	-	-	-	-	-	-
001-250-0000-4300 DEPARTMENT SUPPLIES	-	-	6,864	-	-	5,000
001-250-0000-4360 PERSONNEL TRAINING	-	5,000	-	5,000	-	-
Operations & Maintenance Costs	-	5,000	6,864	5,000	-	5,000
Division Total	-	5,000	6,864	5,000	-	5,000

PUBLIC WORKS DEPARTMENT





MISSION STATEMENT

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

DEPARTMENT OVERVIEW

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

ACCOMPLISHMENTS FOR FY 2015-2016

1. Completed Measure R Total Road Improvement Program financing to expedite the reconstruction of local roadways.
2. Completed Brand Boulevard median waterwise landscaping enhancements to beautify a City entrance point and reduce water usage/ongoing maintenance costs.
3. Completed Recreation Park improvements, including replacement of Heating, ventilation, and cooling units, windows/doors, and outdoor exercise equipment.
4. Completed Safe Routes to School Project (Spring 2016), installing approximately 44 accessible curb ramps, 3,000 square feet of cross gutter, 48 pedestrian countdown head devices, 20 solar flashing signs, new street striping and new street signage.
5. Completed Highway Safety Improvement Program Project (Summer 2016), installing approximately 80 new pedestrian countdown head devices on City traffic signals.
6. Completed FY 2016 Annual Street Resurfacing Project (Summer 2016), including resurfacing 10,380 linear feet of roadway on Phillippi Street, Warren Street, Eighth Street, N. Brand Boulevard, Lucas Street, and Macneil Street. Work will also include the replacement of 1,375 linear feet of curb/gutter, 8,400 square feet of sidewalk, 31 curb ramps, street striping, street signage, 1,100 linear feet of water mains, 30 water service connections, and 4 fire hydrants.
7. Completed FY 2016 CDBG Street Resurfacing Project (Summer 2016), including resurfacing 1,050 feet of roadway on South Huntington Street (San Fernando Rd to Hollister St). Work will also include replacement of 175 linear feet of curb/gutter, 5,200 square feet of sidewalk, 1,750 square feet of cross gutter, new striping and new signage.
8. Initiated engineering design for FY 2017 Annual Street Resurfacing Project, including resurfacing 18,595 linear feet of roadway on Phillippi Street (Harding to Orange Grove), Arroyo Avenue (5th to Glenoaks), Lazard Street (4th to Glenoaks), Glenoaks Boulevard, Harding Avenue (Glenoaks to North City Limit), Alexander Street (3rd to 5th), and Workman Street (Glenoaks to 7th).

ACCOMPLISHMENTS FOR FY 2015-2016

9. Initiated City Safe and Active Streets Planning program to develop master planning documents for multi-modal and traffic safety improvements.
10. Development of a solid waste lien process for delinquent accounts.
11. Purchased 2 new alternative fuel work trucks for public works operational activities.
12. Purchased new sewer jetting truck and equipment.
13. Purchased new water distribution truck and equipment.
14. Held a Public Works week open house day to teach local children about the importance of public works in the community.
15. Completed a tree planting event with local children to continue designation as a "Tree City" USA.
16. Initiated on-call services contract for engineering services, street patching maintenance, sewer flow monitoring and street striping maintenance to expedite local improvements and supplement staff efforts.
17. Completed street striping maintenance, including restriping approximately 8,000 linear feet of curbing, 9,000 linear feet of lane lines, 1,500 linear feet of crosswalks, 100 parking stalls, and 70 street legends. (including Cesar Chavez Learning Academy and locations requested by the Transportation Commission).
18. Completed street patching maintenance of 10,000 square feet of roadway (Brand Blvd/Truman St, San Fernando Mission Blvd/Truman St, Hubbard Ave/Truman St, Glenoaks Blvd.).
19. Completed concrete maintenance of 3,000 square feet of bus pads, curb and gutter, and sidewalk.
20. Completed nitrate removal ion exchange system.
21. Completed technology upgrades to the City's water system, including the purchase of new SCADA programming and radios to allow for proper monitoring of well and reservoir locations.
22. Completed sewer flow monitoring at 11 locations to gauge existing sewer capacity.
23. Completed sewer closed circuit television inspection and cleaning for 164,000 linear feet of the City's sewer system.
24. Coordinated pilot program for student loading with Los Angeles Unified School District.
25. Initiated the study of City development impact fees to ensure development pays its fair share toward impacts to local infrastructure.
26. Completed competitive bid process for local transportation services.
27. Completed competitive bid process for new City compressed natural gas fueling facility.
28. Added YGreene Energy Fund to the City's Property Assessment Clean Energy (PACE) program providers for energy efficiency improvements.
29. Received grant funding through the following programs:
 - Cal Recycle Rubberized Asphalt Concrete Program
 - Air Quality Management District – Electric Vehicle Charging Stations
 - Air Quality Management District – Pacoima Wash Bikeway
30. Coordinated water education programs and reduced local water use by 20% as of spring 2016.

ACCOMPLISHMENTS FOR FY 2015-2016

31. Completed the State-required Urban Water Management Plan (UWMP) to evaluate local water resources and develop planning forecasts for the upcoming 5 years.
32. Completed the renovation of City entry monument on Brand Boulevard.
33. Coordinated the Los Angeles Fire Department Annual Report for City Council.
34. Coordinated installation of holiday decorations in City right-of-way areas.
35. Completed the installation of catch basin trash inserts to comply with storm water regulations.
36. Coordinated participation in the Los Angeles enhanced watershed management plan group to comply with storm water regulations.

OBJECTIVES FOR FY 2016-2017

1. Rehabilitate City streets and infrastructure using the City's Pavement Management System and subject to budget limitations. (Strategic Goal # 4)
2. Continue to renovate public landscaped areas to reduce water usage and minimize maintenance costs. (Strategic Goal # 10)
3. Complete development impact fee study and adopt necessary impact fees. (Strategic Goal # 1)
4. Complete analysis of City utility rates and consideration of necessary adjustments to improve infrastructure. (Strategic Goal # 4)
5. Rehabilitate City utility infrastructure including water and sewer system components. (Strategic Goal # 4)
6. Complete infrastructure improvements at the City's Compressed Natural Gas (CNG) fueling station. (Strategic Goal # 4)
7. Purchase low-emission alternative fuel vehicles. (Strategic Goal # 4)
8. Install electric vehicle charging stations. (Strategic Goal # 4)
9. Modernization of City facilities including paint, flooring, lighting and furnishings. (Strategic Goal # 4)
10. Installation of traffic and pedestrian safety improvements adjacent to local schools and in residential neighborhoods. (Strategic Goal # 4)
11. Restripe street striping and markings. (Strategic Goal # 4)
12. Complete energy efficiency assessment and improvements. (Strategic Goal # 4)
13. Reduce water consumption throughout the community. (Strategic Goal # 10)
14. Conduct tree trimming and earn designation as Tree City USA. (Strategic Goal # 4)
15. Apply for grant funding to help leverage local funding for infrastructure improvements. (Strategic Goal # 7)

PERSONNEL					
PUBLIC WORKS	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Adopted
Deputy City Manager/Public Works Director	1.00	1.00	1.00	1.00	1.00
Administrative Analyst	1.00	1.00	1.00	0.00	0.00
Management Analyst	0.00	0.00	0.00	1.00	1.00
Civil Engineering Assistant II	2.00	2.00	2.00	2.00	2.00
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00
Office Specialist	2.00	2.00	2.00	2.00	2.00
Electrical Supervisor	1.00	1.00	1.00	1.00	1.00
Bldg. Maintenance Worker/Electrical Helper	1.00	1.00	1.00	1.00	1.00
Equipment & Materials Supervisor	1.00	1.00	1.00	1.00	1.00
Mechanic Helper	1.00	1.00	1.00	1.00	1.00
Superintendent	2.00	2.00	2.00	2.00	2.00
Maintenance Worker	8.00	8.00	8.00	8.00	8.00
Field Supervisor II	3.00	3.00	3.00	3.00	3.00
Field Supervisor I	1.00	1.00	1.00	1.00	1.00
Senior Maintenance Worker	6.00	6.00	6.00	6.00	6.00
Meter Technician	1.00	1.00	1.00	1.00	1.00
Water Pumping Operator/Backflow Technicia	1.00	1.00	1.00	1.00	1.00
Maintenance Helper (FTE)	1.70	1.70	0.80	0.80	0.80
Total Public Works Department	35.70	34.70	33.80	33.80	33.80

APPROPRIATIONS BY DIVISION

		2013	2014	2015	2016	2017
	PUBLIC WORKS	Actual	Actual	Actual	Adjusted	Adopted
01-310	PW Administration	126,196	186,935	235,784	482,414	424,611
01-311	Street Maintenance	54,075	78,743	168,187	73,438	163,892
01-312	Graffiti Removal	-	-	8,180	-	-
01-313	Bus Shelter Maintenance	-	76,007	86,634	-	-
01-320*	Equipment Maintenance	462,093	524,366	486,770	-	-
01-341	Mall Maintenance	80,662	60,001	58,006	25,528	22,300
01-343	Street Sweeping	121,255	121,200	146,450	27,595	27,600
01-346	Streets, Trees, & Parkways	89,920	113,868	200,108	100,473	107,601
01-370	Traffic Safety	17,144	79,967	58,589	137,632	137,730
01-371	Traffic Signals	105,592	104,629	211,818	32,500	30,500
01-390*	Facility Maintenance	754,997	734,439	835,539	-	-
	Total Public Works	1,811,934	2,080,155	2,496,065	879,580	914,234

SOURCE OF FUNDS

	2013	2014	2015	2016	2017
PUBLIC WORKS	Actual	Actual	Actual	Adjusted	Adopted
GENERAL REVENUE	337,376	718,247	1,292,186	531,142	675,070
ENGINEERING & INSPECTION FEES	50,658	204,317	208,110	100,000	60,000
CNG FUELING STATION	357,878	343,968	188,297	-	-
PARKING METER REV-CIVIC CENTER	63,259	61,937	54,993	45,000	50,000
TRANSFER FROM GAS TAX FUND	631,855	369,852	523,006	73,438	99,164
TRANSFER FROM TRAFFIC SAFETY	30,000	31,825	30,000	30,000	30,000
TRANSFER FROM TDA-LOCAL TRANSPORTATION	-	-	19,506	-	-
TRANSFER FROM PROP C FUND	100,908	119,682	179,967	-	-
TRANSFER FROM PAVEMENT MANAGEMENT	240,000	230,326	-	100,000	-
TOTAL FUNDING SOURCES	1,811,934	2,080,155	2,496,065	879,580	914,234

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		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-310-0000-4101	SALARIES-PERMANENT EMPLOYEES	36,417	90,959	98,060	231,555	248,000	179,546
001-310-0000-4105	OVERTIME	-	4,320	6,744	-	2,025	-
001-310-0000-4111	COMMISSIONER'S REIMBURSEMENT	1,350	1,850	1,350	1,850	1,600	3,000
001-310-0000-4112	TEMP. NON-EMPLOYEE WAGES	5,385	1,323	-	-	-	-
001-310-0000-4120	O.A.S.D.I.	2,677	6,626	7,632	17,128	18,770	13,444
001-310-0000-4126	HEALTH INSURANCE	5,258	14,608	11,874	28,352	31,000	29,516
001-310-0000-4128	DENTAL INSURANCE	734	1,933	1,900	4,199	4,200	2,582
001-310-0000-4130	WORKER'S COMPENSATION INS.	2,392	5,662	4,024	11,480	6,004	9,450
001-310-0000-4134	LONG TERM DISABILITY INSURANCE	777	67	-	643	-	402
001-310-0000-4136	OPTICAL INSURANCE	96	327	342	752	760	466
001-310-0000-4138	LIFE INSURANCE	90	90	84	265	84	204
Personnel Costs		55,175	127,766	132,011	296,224	312,443	238,610
001-310-0000-4210	UTILITIES	1,300	1,078	1,262	1,580	-	1,580
001-310-0000-4220	TELEPHONE	1,735	1,834	1,725	1,800	1,500	1,800
001-310-0000-4260	CONTRACTUAL SERVICES	22,760	22,730	17,566	22,500	10,000	22,500
001-310-0000-4270	PROFESSIONAL SERVICES	36,738	23,715	61,904	83,930	50,000	95,000
001-310-0000-4300	DEPARTMENT SUPPLIES	5,743	6,363	6,688	5,600	6,300	6,600
001-310-0000-4310	EQUIPMENT AND SUPPLIES	53	372	103	2,500	2,500	2,500
001-310-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	1,300	1,043	2,000	-	1,000
001-310-0000-4360	PERSONNEL TRAINING	1,332	1,280	284	1,500	1,313	1,500
001-310-0000-4365	TUITION REIMBURSEMENT	-	-	-	-	3,000	3,000
001-310-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	1,262	1,000	400	1,000
001-310-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	385	-	861	1,346	4,290	5,000
001-310-0000-4390	VEHICLE ALLOW & MILEAGE	420	473	179	4,100	1,200	1,000
001-310-0000-4430	ACTIVITIES AND PROGRAMS	50	24	22	50	-	50
001-310-0000-4450	OTHER EXPENSE	-	-	1,081	1,400	1,100	1,400
001-310-3636-4230	ADVERTISING	-	-	-	375	1,140	-
001-310-3636-4270	PROFESSIONAL SERVICES	-	-	-	-	6,800	-
001-310-6673-4270	PROFESSIONAL SERVICES	-	-	-	4,000	4,000	-
Operations & Maintenance Costs		70,515	59,169	93,980	133,681	93,543	143,930
001-310-0000-4706	LIABILITY CHARGE	-	-	-	17,730	17,730	16,840
001-310-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-310-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-310-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	25,784	25,784	25,231
Internal Service Charges		-	-	-	43,514	43,514	42,071
001-310-0000-4500	CAPITAL EQUIPMENT	506	-	9,793	3,500	-	-
Capital Costs		506	-	9,793	3,500	-	-
Division Total		126,196	186,935	235,784	476,919	449,500	424,611

STREET MAINTENANCE**DIVISION NO. 311****DIVISION OVERVIEW**

The Street Maintenance Division is responsible for the maintenance and repair of streets, curbs, gutters, sidewalks, storm drains, and traffic markings. The Division oversees, inspects and maintains more than 50 miles of public streets; 37 alleys; 80 miles of City sidewalks and 237 storm drains. In addition, the Division cleans and maintains 79 bus stops; including 28 City Trolley stops. Of these bus stop locations, 18 are currently equipped with bus shelters. In addition, the division provides maintenance functions for the downtown business area (Mall). The Division collects refuse from public receptacles on a daily basis; conducts landscape maintenance five days a week; cleans sidewalks daily and power washes once a week.

The Division oversees the City's street sweeping services contract. Street sweeping is conducted to improve the cleanliness, health and safety of the City. Street sweepers remove debris from streets and prevent it from entering storm drains. Street sweeping not only helps maintain clean and healthy streets, but also helps the City comply with mandatory and increasingly stringent state and federal storm water quality requirements.

NOTE: Beginning In Fiscal Year 2015-2016, Bus Shelter Maintenance (Division 313), Mall Maintenance (Division 341), and Street Sweeping (Division 343) were consolidated and included under Street Maintenance – Division 311. The detailed worksheets for those former division are included for historical purposes.

Dept: Public Works
Div: Street Maintenance

Account Number & Title		2013	2014	2015	2016	2016	2017
		Actual	Actual	Actual	Adjusted	Estimated	Adopted
001-311-0000-4101	SALARIES-PERMANENT EMPLOYEES	34,574	49,845	81,387	-	62	63,310
001-311-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	-	-
001-311-0000-4105	OVERTIME	2,234	6,839	12,895	-	33	-
001-311-0000-4112	TEMP. NON-EMPLOYEE WAGES	1,346	331	-	-	-	-
001-311-0000-4120	O.A.S.D.I.	2,808	4,337	7,153	-	7	3,190
001-311-0000-4126	HEALTH INSURANCE	6,200	8,282	14,123	-	-	9,474
001-311-0000-4128	DENTAL INSURANCE	562	979	1,552	-	-	793
001-311-0000-4130	WORKER'S COMPENSATION INS.	5,219	7,202	9,806	-	14	5,929
001-311-0000-4136	OPTICAL INSURANCE	155	190	346	-	-	221
001-311-0000-4138	LIFE INSURANCE	-	-	-	-	-	72
Personnel Costs		53,099	78,006	127,261	-	116	82,989
001-311-0000-4210	UTILITIES-LOT 6N LIGHTING	-	102	-	-	-	-
001-311-0000-4300	DEPARTMENT SUPPLIES	523	230	14,709	15,530	19,380	16,175
001-311-0000-4310	EQUIPMENT AND SUPPLIES	453	405	655	545	807	-
001-311-0000-4360	PERSONNEL TRAINING	-	-	-	100	-	-
001-311-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	-	-	-
001-311-0000-4430	ACTIVITIES AND PROGRAMS	-	-	-	-	1,367	-
001-311-0301-4300	PW MAINT. & REPAIR SUPPLIES	-	-	217	-	1,249	-
Operations & Maintenance Costs		976	738	15,581	16,175	22,803	16,175
001-311-0000-4706	LIABILITY CHARGE	-	-	-	13,015	13,015	5,857
001-311-0320-4741	EQUIP MAINT CHARGE	-	-	-	25,321	25,321	34,610
001-311-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-311-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	18,927	18,927	24,261
Internal Service Charges		-	-	-	57,263	57,263	64,728
001-311-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
Capital Costs		-	-	-	-	-	-
001-311-0000-4600	CAPITAL PROJECTS	-	-	25,345	-	8,474	-
Capital Projects		-	-	25,345	-	8,474	-
Division Total		54,075	78,743	168,187	73,438	88,656	163,892

Dept: Public Works
Div: Bus Shelter/Stop Maintenance

Account Number & Title		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-313-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	50,078	56,084	-	-	-
001-313-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	1,033	-	-	-
001-313-0000-4105	OVERTIME	-	284	1,213	-	530	-
001-313-0000-4120	O.A.S.D.I.	-	3,853	4,462	-	41	-
001-313-0000-4124	RETIREMENT	-	3,400	-	-	-	-
001-313-0000-4126	HEALTH INSURANCE	-	8,511	12,756	-	-	-
001-313-0000-4128	DENTAL INSURANCE	-	843	1,264	-	-	-
001-313-0000-4130	WORKER'S COMPENSATION INS.	-	7,033	8,244	-	76	-
001-313-0000-4136	OPTICAL INSURANCE	-	238	374	-	-	-
001-313-0000-4138	LIFE INSURANCE	-	-	-	-	-	-
Personnel Costs		-	74,239	85,430	-	647	-
001-313-0000-4300	DEPARTMENT SUPPLIES	-	1,268	1,137	-	-	-
001-313-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	500	67	-	-	-
001-313-0000-4400	VEHICLE OPERATION & MAINT	-	-	-	-	-	-
001-313-0000-4402	FUEL	-	-	-	-	-	-
Operations & Maintenance Costs		-	1,768	1,204	-	-	-
001-313-0000-4706	LIABILITY CHARGE	-	-	-	-	-	-
001-313-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-313-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-313-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	-	-
Internal Service Charges		-	-	-	-	-	-
Division Total		-	76,007	86,634	-	647	-

Dept: Public Works
Div: Mall Maintenance

Account Number & Title		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-341-0000-4101	SALARIES-PERMANENT EMPLOYEES	41,766	27,447	33,580	-	-	-
001-341-0000-4103	WAGES-PERMANENT EMPLOYEES	6,142	4,135	-	-	3,305	-
001-341-0000-4105	OVERTIME	1,312	7,020	2,354	-	4,700	-
001-341-0000-4120	O.A.S.D.I.	3,766	2,954	2,749	-	613	-
001-341-0000-4126	HEALTH INSURANCE	10,976	9,258	8,730	-	-	-
001-341-0000-4128	DENTAL INSURANCE	780	553	511	-	-	-
001-341-0000-4130	WORKER'S COMPENSATION INS.	6,907	5,332	4,692	-	1,150	-
001-341-0000-4136	OPTICAL INSURANCE	285	218	205	-	-	-
001-341-0000-4138	LIFE INSURANCE	326	254	171	-	150	-
Personnel Costs		72,260	57,172	52,992	-	9,918	-
001-341-0000-4210	UTILITIES	271	361	317	350	-	400
001-341-0000-4300	DEPARTMENT SUPPLIES	210	122	-	-	310	-
001-341-0000-4310	EQUIPMENT AND SUPPLIES	-	-	3,236	1,000	250	1,000
001-341-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	88	-	366	400
001-341-0000-4340	SMALL TOOLS	309	314	58	300	-	-
001-341-0301-4300	PW MAINT. & REPAIR SUPPLIES	1,397	2,032	1,315	3,000	2,203	2,500
Operations & Maintenance Costs		2,187	2,829	5,014	4,650	3,129	4,300
001-341-0000-4500	CAPITAL EXPENSES	6,216	-	-	20,878	13,538	18,000
Capital Costs		6,216	-	-	20,878	13,538	18,000
Division Total		80,662	60,001	58,006	25,528	26,585	22,300

Dept: Public Works
Div: Street Cleaning

Account Number & Title	2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-343-0000-4260 CONTRACTUAL SERVICES	121,255	121,200	146,450	27,595	27,595	27,600
Operations & Maintenance Costs	121,255	121,200	146,450	27,595	27,595	27,600
Division Total	121,255	121,200	146,450	27,595	27,595	27,600

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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		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-346-0000-4101	SALARIES-PERMANENT EMPLOYEES	13,463	38,069	63,644	58,140	61,000	47,231
001-346-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	2,581	-	-	-
001-346-0000-4105	OVERTIME	6,069	4,542	3,716	4,500	3,400	4,500
001-346-0000-4120	O.A.S.D.I.	1,495	3,177	5,351	4,130	4,600	3,322
001-346-0000-4126	HEALTH INSURANCE	1,974	6,578	12,354	4,593	4,910	3,523
001-346-0000-4128	DENTAL INSURANCE	194	587	1,257	849	855	169
001-346-0000-4130	WORKER'S COMPENSATION INS.	2,770	5,065	8,719	3,249	5,185	3,127
001-346-0000-4134	LONG TERM DISABILITY INSURANCE	-	66	-	242	-	244
001-346-0000-4136	OPTICAL INSURANCE	56	158	301	169	169	52
001-346-0000-4138	LIFE INSURANCE	-	-	-	67	27	46
001-346-7510-4105	OVERTIME - NORTH MACLAY STREETSCAPE	-	-	-	-	-	-
001-346-7510-4120	O.A.S.D.I.	-	-	-	-	-	-
001-346-7510-4130	WORKER'S COMPENSATION INS.	-	-	-	-	-	-
Personnel Costs		26,021	58,242	97,925	75,939	80,146	62,214
001-346-0000-4250	RENTS AND LEASES	176	150	-	250	-	-
001-346-0000-4260	CONTRACTUAL SERVICES	52,697	47,458	94,235	-	26,000	-
001-346-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
001-346-0000-4300	DEPARTMENT SUPPLIES	425	184	2,677	250	800	-
001-346-0000-4310	EQUIPMENT AND SUPPLIES	308	367	543	500	500	7,000
001-346-0000-4320	DEPARTMENT EQUIPMENT MAINT	665	607	895	-	1,000	-
001-346-0000-4340	SMALL TOOLS	430	231	580	-	-	-
001-346-0000-4360	PERSONNEL TRAINING	-	55	54	500	-	-
001-346-0000-4390	VEHICLE ALLOW & MILEAGE	-	-	-	-	1,000	-
001-346-0000-4430	ACTIVITIES AND PROGRAMS	7,313	4,700	1,161	4,000	1,000	-
001-346-0301-4300	PW MAINT. & REPAIR SUPPLIES	438	767	687	1,500	1,500	-
001-346-7510-4300	NORTH MACLAY STREETSCAPE	-	7	-	-	175	-
Operations & Maintenance Costs		62,452	54,527	100,832	7,000	31,975	7,000
001-346-0000-4706	LIABILITY CHARGE	-	-	-	4,546	4,546	4,391
001-346-0320-4741	EQUIP MAINT CHARGE	-	-	-	6,377	6,377	27,688
001-346-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-346-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	6,611	6,611	6,308
Internal Service Charges		-	-	-	17,534	17,534	38,387
001-346-0000-4500	****CAPITAL EXPENSES****	1,447	1,098	1,352	-	-	-
Capital Costs		1,447	1,098	1,352	-	-	-
Division Total		89,920	113,868	200,108	100,473	129,655	107,601

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

Dept: Public Works

Div: Traffic Safety

Account Number & Title		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-370-0000-4101	SALARIES-PERMANENT EMPLOYEES	9,859	15,875	25,259	47,078	47,500	47,078
001-370-0000-4105	OVERTIME	12	429	155	-	1,918	-
001-370-0000-4120	O.A.S.D.I.	755	1,046	1,945	3,566	3,780	3,601
001-370-0000-4126	HEALTH INSURANCE	3,463	1,975	3,610	9,733	12,960	11,054
001-370-0000-4128	DENTAL INSURANCE	593	207	495	1,191	1,191	1,191
001-370-0000-4130	WORKER'S COMPENSATION INS.	1,403	1,512	2,447	6,628	6,923	6,694
001-370-0000-4136	OPTICAL INSURANCE	95	31	89	204	204	204
001-370-0000-4138	LIFE INSURANCE	108	108	102	72	306	72
Personnel Costs		16,288	21,182	34,103	68,472	74,782	69,894
001-370-0000-4260	CONTRACTUAL SERVICES	-	890	7,264	-	2,053	-
001-370-0000-4300	DEPARTMENT SUPPLIES	197	147	1,030	898	700	-
001-370-0000-4310	EQUIPMENT AND SUPPLIES	181	352	100	-	-	-
001-370-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	2,833	-	-	-
001-370-0000-4340	SMALL TOOLS	408	38	159	200	184	-
001-370-0000-4360	PERSONNEL TRAINING	70	-	115	400	189	-
001-370-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	-	-	85	-
001-370-0000-4430	ACTIVITIES AND PROGRAMS	-	5,101	5,010	5,000	6,500	1,000
001-370-0301-4300	PW MAINT. & REPAIR SUPPLIES	-	37,519	7,975	9,000	22,880	14,500
Operations & Maintenance Costs		856	44,048	24,487	15,498	32,592	15,500
001-370-0000-4706	LIABILITY CHARGE	-	-	-	4,102	4,102	4,933
001-370-0320-4741	EQUIP MAINT CHARGE	-	-	-	37,594	37,594	34,610
001-370-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	6,000	6,000	6,000
001-370-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	5,966	5,966	6,793
Internal Service Charges		-	-	-	53,662	53,662	52,336
001-370-0000-4600	CAPITAL PROJECTS	-	14,737	-	-	-	-
Capital Projects		-	14,737	-	-	-	-
Division Total		17,144	79,967	58,589	137,632	161,036	137,730

Dept: Public Works

Div: Traffic Signals

Account Number & Title		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-371-0000-4101	SALARIES-PERMANENT EMPLOYEES	53,295	54,990	58,924	-	-	-
001-371-0000-4105	OVERTIME	121	1,398	5,013	-	-	-
001-371-0000-4120	O.A.S.D.I.	4,128	4,112	4,815	-	-	-
001-371-0000-4126	HEALTH INSURANCE	10,783	10,319	10,392	-	-	-
001-371-0000-4128	DENTAL INSURANCE	1,361	1,361	1,393	-	-	-
001-371-0000-4130	WORKER'S COMPENSATION INS.	7,596	7,676	8,233	-	-	-
001-371-0000-4136	OPTICAL INSURANCE	222	222	238	-	-	-
001-371-0000-4138	LIFE INSURANCE	216	216	204	-	-	-
Personnel Costs		77,723	80,294	89,213	-	-	-
001-371-0000-4210	UTILITIES	25,360	23,150	54,840	-	-	-
001-371-0000-4300	DEPARTMENT SUPPLIES	450	219	302	-	26	-
001-371-0000-4310	EQUIPMENT AND SUPPLIES	718	636	630	500	1,100	1,000
001-371-0000-4320	DEPARTMENT EQUIPMENT MAINT	761	280	90	-	-	-
001-371-0000-4340	SMALL TOOLS	500	-	65	-	-	-
001-371-0000-4360	PERSONNEL TRAINING	-	50	-	-	-	-
001-371-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	80	-	100	-	-	-
001-371-0301-4300	PW MAINT. & REPAIR SUPPLIES	-	-	11,804	22,005	22,500	29,500
Operations & Maintenance Costs		27,869	24,335	67,831	22,505	23,626	30,500
001-371-0000-4500	****CAPITAL EXPENSES****	-	-	54,774	9,995	16,700	-
Capital Costs		-	-	54,774	9,995	16,700	-
Division Total		105,592	104,629	211,818	32,500	40,326	30,500

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PUBLIC WORKS:

**INTERNAL SERVICE
AND
ENTERPRISE
FUNDS**

DESCRIPTION

Internal Service Funds are proprietary funds used to account for activities that provide goods and services to other funds or departments within the City on a cost reimbursement basis.

Enterprise Funds are proprietary funds used to account for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise.

The following is a list of the Internal Service and Enterprise Funds included in this section:

FUND NUMBER DESCRIPTION**INTERNAL SERVICE FUNDS**

006	Self-Insurance Fund (<i>See Finance Budget</i>)
041	Equipment Maintenance and Replacement Fund
043	Facility Maintenance Fund

ENTERPRISE FUNDS

070	Water Fund
072	Sanitary Sewer Fund
073	Refuse Fund (Inactive)

**EQUIPMENT MAINTENANCE AND
REPLACEMENT FUND****FUND NO. 041****FUND OVERVIEW**

The Equipment Maintenance and Replacement Fund is an internal service fund that is used to account for the costs associated with maintaining City vehicles as well as set aside funds to replace existing vehicles once their useful life has been reached. Costs for the Fund are charged to City divisions that use vehicles as part of their operations through two charges: 1) equipment maintenance charge, which accounts for labor, parts, and fuel for each vehicle, and 2) equipment replacement charge, which is an annual charge equal to the replacement value divided by the useful life of the vehicle.

The Equipment Maintenance Division, which is funded through the Equipment Maintenance Fund, maintains and repairs all City vehicles. The Division is responsible for maintaining an inventory of parts and materials required for vehicles and equipment maintenance, such as tires, oils filters, brakes, hoses, lights, and cleaning supplies.

A primary goal of the Division is the Preventative Maintenance Program (PMP), which lowers costs by identifying smaller repairs before they become larger and more expensive. This reduces emergency repairs, equipment downtime and increases fuel economy.

Through the PMP, the Division maintains and repairs: 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

- Coordinate construction of City-owned compressed natural gas fueling station.
- Replace vehicles based on designated replacement schedule.
- Build reserve for future vehicle replacements.

Dept: Public Works

Div: Equipment/Vehicle Maintenance

Beginning Fund Balance:					29,239	173,973
REVENUES	2013	2014	2015	2016	2016	2017
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3735-3661 CNG FUELING STATION	-	-	-	200,000	150,000	200,000
3907-0000 REFUND OF EXCISE TAXES	-	-	-	25,000	6,300	-
3910-0000 SALE OF PROPERTY & EQUIPMENT	-	-	25,205	-	8,950	-
3941-**** ANNUAL EQUIP REPLACE REIM	-	-	27,112	105,166	105,166	78,083
3970-0000 TRANSFER FROM GENERAL FUND	-	-	17,882	70,000	70,000	40,000
3995-0000 TRANSFER FROM THE WATER FUND	-	-	-	-	-	-
3901-0000 MISCELLANEOUS REVENUE	-	-	-	-	-	-
3950-0000 PROPERTY DAMAGE REIMBURSEMENT	-	-	-	-	10,840	-
3952-0000 EQUIPMENT MAINTENANCE CHARGE	-	-	-	452,000	545,000	531,073
Total Revenue	-	-	70,199	852,166	896,256	849,156

APPROPRIATIONS	2013	2014	2015	2016	2016	2017
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
041-320-0000-4101 SALARIES-PERMANENT EMPLOYEES	55,466	108,063	115,708	173,939	175,500	181,596
041-320-0000-4105 OVERTIME	229	1,115	1,128	-	3,240	-
041-320-0000-4120 O.A.S.D.I.	4,262	8,353	8,962	13,142	13,650	13,892
041-320-0000-4126 HEALTH INSURANCE	11,826	25,486	25,777	36,458	39,353	38,102
041-320-0000-4128 DENTAL INSURANCE	1,689	3,547	3,547	5,127	5,127	4,908
041-320-0000-4130 WORKER'S COMPENSATION INS.	7,139	14,779	15,867	22,479	23,274	25,823
041-320-0000-4136 OPTICAL INSURANCE	285	606	636	936	936	936
041-320-0000-4138 LIFE INSURANCE	216	216	204	255	50	255
041-320-3661-4105 OVERTIME	1,224	900	865	-	-	-
041-320-3661-4120 CNG FUELING STATION	94	69	66	-	-	-
041-320-3661-4130 CNG FUELING STATION	174	128	123	-	-	-
Personnel Costs	82,603	163,262	172,885	252,336	261,130	265,512
041-320-0000-4220 TELEPHONE	56	200	250	300	275	300
041-320-0000-4260 CONTRACTUAL SERVICES	5,788	5,284	888	4,000	3,000	4,000
041-320-0000-4300 DEPARTMENT SUPPLIES	204	382	696	3,000	6,000	3,000
041-320-0000-4310 EQUIPMENT AND SUPPLIES	732	722	1,004	758	700	3,000
041-320-0000-4320 DEPARTMENT EQUIPMENT MAINT	599	566	818	880	3,600	3,000
041-320-0000-4340 SMALL TOOLS	1,634	1,354	1,574	2,200	2,650	2,200
041-320-0000-4360 PERSONNEL TRAINING	70	-	207	100	230	200
041-320-0000-4400 VEHICLE MAINT	62,552	52,372	48,309	53,958	100,000	53,958
041-320-0000-4402 FUEL	143,407	132,533	125,178	128,178	100,000	120,000
041-320-0000-4450 OTHER EXPENSE	-	-	4,914	6,450	2,200	6,450
041-320-3661-4210 CNG FUELING STATION	29,356	29,727	18,436	35,000	21,000	20,000
041-320-3661-4220 CNG FUELING STATION	460	506	548	420	575	450
041-320-3661-4260 CNG FUELING STATION	3,474	-	10,238	5,000	4,000	5,000
041-320-3661-4300 CNG FUELING STATION	91	-	-	-	226	-
041-320-3661-4400 CNG FUELING STATION	27,490	19,692	18,019	22,000	18,500	22,000
041-320-3661-4402 FUEL	89,427	98,508	53,103	90,000	42,000	40,000
041-320-3661-4430 ACTIVITIES AND PROGRAMS	471	43	8,225	-	-	36,077
041-320-3661-4435 CNG FUELING STATION	9,229	11,416	8,485	6,000	9,500	8,000
041-320-3661-4450 OTHER EXPENSE	-	-	63,155	7,391	7,397	8,000
041-320-3661-4457 EXCISE TAX RETURN	-	-	-	52,885	8,117	52,885
Operations & Maintenance Costs	375,040	353,303	364,047	418,520	329,970	388,520

Dept: Public Works
Div: Equipment/Vehicle Maintenance

APPROPRIATIONS (Continued)		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
041-320-0000-4706	LIABILITY CHARGE	-	-	-	15,092	15,092	18,738
041-320-0320-4741	EQUIP MAINT CHARGE	-	-	-	5,456	5,456	19,865
041-320-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
041-320-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	21,947	21,947	24,261
Internal Service Charges		-	-	-	42,495	42,495	62,864
041-225-0000-4500	****CAPITAL EXPENSES****	-	-	40,468	111,041	115,660	40,000
041-320-3661-4500	****CAPITAL EXPENSES****	-	-	-	-	2,267	-
041-320-3661-4600	CAPITAL PROJECTS	2,182	2,813	-	-	-	-
Capital Projects		2,182	2,813	40,468	111,041	117,927	40,000
Total Appropriations		459,825	519,379	577,400	824,392	751,522	756,896
ANNUAL SURPLUS/DEFICIT		n/a	n/a	n/a	27,774	144,734	92,260
Ending Balance:						173,973	266,233

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

FACILITY MAINTENANCE FUND**FUND NO. 043****FUND OVERVIEW**

The Facility Maintenance Fund is an internal service fund that is used to account for the costs associated with maintaining City facilities. Costs for the Fund are charged to each City Division through a facilities maintenance charge, which is calculated based on each division's proportionate share of payroll.

The Facilities Maintenance Division, which is funded through the Facility Maintenance Fund, provides maintenance of all City facilities, including: City Hall, City Yard, Police Station, Park buildings and related grounds. The Division maintains a total of 110,715 square feet of building space, and over 45 acres of parks and city owned public right of way.

MAJOR PROJECTS/PROGRAMS

- Complete a Request for Proposal (RFP) process for the potential modernization of City facilities, including energy and water efficiency improvements.
- In concert with the Recreation and Community Services Department, develop a capital improvement plan and funding strategy for City facilities.

Dept: Public Works
Div: Facilities Management

Beginning Fund Balance:

- (54,143)

REVENUES	2013	2014	2015	2016	2016	2017
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3901-0000 MISCELLANEOUS REVENUE	-	-	-	-	-	-
3953-0000 FACILITY MAINTENANCE CHARGE	-	-	-	1,005,367	1,004,761	1,075,000
Total Revenue	-	-	-	1,005,367	1,004,761	1,075,000

APPROPRIATIONS	2013	2014	2015	2016	2016	2017
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
043-390-0000-4101 SALARIES-PERMANENT EMPLOYEES	436,200	383,143	346,411	269,600	259,500	293,184
043-390-0000-4103 WAGES-TEMPORARY & PART-TIME	-	-	10,797	-	-	-
043-390-0000-4105 OVERTIME	-	-	4,475	5,000	9,600	5,000
043-390-0000-4120 O.A.S.D.I.	-	-	27,740	20,370	21,000	22,429
043-390-0000-4126 HEALTH INSURANCE	-	-	82,481	60,956	62,024	68,383
043-390-0000-4128 DENTAL INSURANCE	-	-	10,406	7,995	7,651	7,534
043-390-0000-4130 WORKER'S COMPENSATION INS.	-	-	45,219	35,914	32,867	41,691
043-390-0000-4136 OPTICAL INSURANCE	-	-	1,848	1,467	1,266	1,530
043-390-0000-4138 LIFE INSURANCE	-	-	612	434	536	485
Personnel Costs	436,200	383,143	529,989	401,736	394,444	440,236
043-390-0000-4210 UTILITIES	-	-	46,818	204,200	265,000	210,000
043-390-0000-4220 TELEPHONE	-	-	250	600	265	500
043-390-0000-4250 RENTS AND LEASES	-	-	612	1,500	4,800	4,500
043-390-0000-4260 CONTRACTUAL SERVICES	314,882	278,110	161,078	196,352	180,000	202,000
043-390-0000-4290 OFFICE EQUIPMENT MAINTENANCE	-	-	100	720	500	500
043-390-0000-4300 DEPARTMENT SUPPLIES	-	-	48,119	55,150	50,000	55,150
043-390-0000-4310 EQUIPMENT AND SUPPLIES	-	-	6,233	5,110	5,000	5,000
043-390-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	-	2,900	-	-	-
043-390-0000-4330 BLDG MAINT & REPAIRS	-	-	31,933	31,750	55,000	47,151
043-390-0000-4340 SMALL TOOLS	-	-	3,743	1,250	2,825	3,000
043-390-0000-4360 PERSONNEL TRAINING	-	-	729	5,056	400	-
043-390-0000-4430 ACTIVITIES AND PROGRAMS	-	-	-	-	-	-
043-390-0000-4450 ACTIVITIES AND PROGRAMS	-	-	3,034	3,200	-	-
043-390-7500-4450 ACTIVITIES AND PROGRAMS	-	-	-	-	3,031	-
Operations & Maintenance Costs	314,882	278,110	305,549	504,888	563,790	527,801
043-390-0000-4706 LIABILITY CHARGE	-	-	-	24,032	24,032	31,069
043-390-0320-4741 EQUIP MAINT CHARGE	-	-	-	46,465	46,465	74,725
043-390-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	6,750	6,750	1,000
043-390-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	-	-	-	-
Internal Service Charges	-	-	-	77,247	77,247	106,794
043-390-0000-4500 *****CAPITAL EXPENSES*****	1,220	19,284	1,300	24,300	23,423	-
Capital Costs	1,220	19,284	1,300	24,300	23,423	-
Total Appropriations	752,302	680,537	836,838	1,008,171	1,058,904	1,074,831

ANNUAL SURPLUS/DEFICIT	n/a	n/a	n/a	(2,804)	(54,143)	169
Ending Balance:					(54,143)	(53,974)

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

Revenue Analysis – Major Enterprise Fund Revenues

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

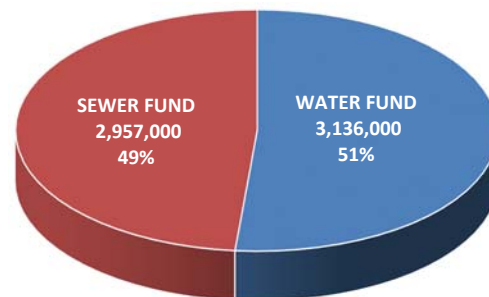
The adopted revenue for all Enterprise Funds in FY 2016-2017 is \$6,093,000, which represents an increase of approximately 1%. Revenues are projected to remain relatively flat due to efforts to conserve water during the persistent drought conditions being experienced in California.

The final increase in a multi-year water and sewer rate increase will be implemented in July 2016; however, the rate increase will not completely offset the expected reduction in revenue resulting from water conservation efforts. The City will need to explore additional rate increases in the future to fully recover the cost of water and sewer operations.

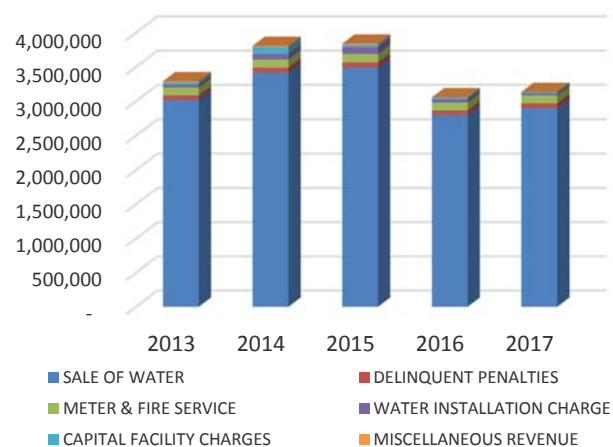
Water Fund

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.

Enterprise Fund Revenues



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 better align revenues with operating costs. Total revenues in FY 2016-2017 are projected to be \$3,136,000, which is an increase of approximately 2.5% from FY 2015-2016.

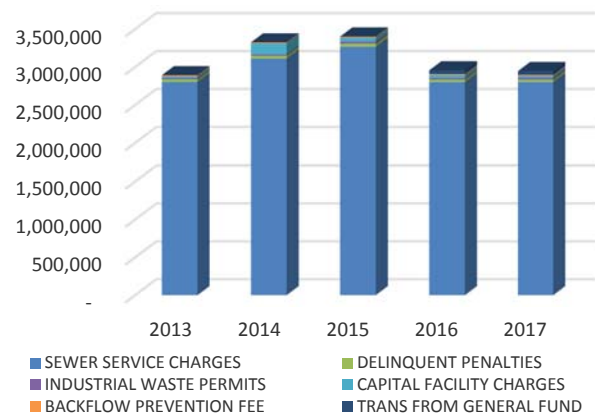
Although revenues had been trending up through FY 2014-2015, California has been in a serious drought for the last five years and mandatory water conservation targets are now in effect. Consequently, water revenues decreased by almost 15% from FY 2014-2015 to 2015-2016. Water usage by residential and commercial users is expected to remain flat as customers continue to comply with water restrictions. The projected revenue increase is due primarily to the last of five increases in water rates going into effect in July 2016.

Sewer Fund

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

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

Sanitary Sewer Revenues



Total revenues in FY 2016-2017 are projected to be \$2,957,000, which represents no change from FY 2015-2016. Most sewer fees are calculated based on water usage; consequently, sewer fee revenues are expected to mirror water revenues closely.

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 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 2016-2017

Fund: Water Enterprise Fund

Beginning Balance:					3,886,017	3,361,001
REVENUE		2013	2014	2015	2016	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated
3500-0000 INTEREST INCOME		1,353	1,283	4,040	-	8,000
3810-0000 SALE OF WATER		3,017,900	3,418,324	3,490,157	2,800,000	3,075,000
3820-0000 DELINQUENT PENALTIES		66,788	72,038	75,672	65,000	70,000
3830-0000 METER & FIRE SERVICE		115,418	116,946	122,948	115,000	110,000
3835-0000 WATER INSTALLATION CHARGE		42,623	82,159	96,205	50,000	45,000
3840-0000 CAPITAL FACILITY CHARGES		33,338	102,067	36,290	27,000	18,000
3901-0000 MISCELLANEOUS REVENUE		15,205	15,263	16,506	-	16,000
3910-0000 SALE OF PROPERTY & EQUIPMENT		-	-	12,102	-	-
3950-0000 PROPERTY DAMAGE REIMBURSEMENT		-	-	-	-	300
3978-0000 TRANS FROM RETIREMENT TAX FUND		-	29,039	-	-	-
Total Revenue		3,292,625	3,837,119	3,853,920	3,057,000	3,342,300
APPROPRIATIONS		2013	2014	2015	2016	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated
070-381 Water Administration		864,127	1,078,748	868,998	2,235,429	1,990,772
070-382 Utility Billing		326,902	281,907	282,630	187,529	194,483
070-383 Water Distribution		510,281	410,656	1,109,916	206,916	225,684
070-384 Water Production		934,113	879,702	907,298	671,659	669,552
070-385 Water Capital Projects		592,401	620,240	722,792	1,810,822	786,825
Total Appropriations		3,227,824	3,271,254	3,891,635	5,112,355	3,867,316
ANNUAL SURPLUS/DEFICIT		64,801	565,866	(37,714)	(2,055,355)	(525,016)
Ending Balance:					3,361,001	1,738,635

Fund: Sewer Enterprise Fund

Beginning Balance:					7,091,982	4,889,638
REVENUE		2013	2014	2015	2016	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated
3500-0000 INTEREST INCOME		14,722	9,116	13,096	-	22,000
3745-0000 SEWER SERVICE CHARGES		2,802,526	3,109,080	3,265,149	2,800,000	2,900,000
3810-0000 SEWER COLLECTIONS-MO. BILLS		-	1,785	-	-	-
3820-0000 DELINQUENT PENALTIES		35,077	38,536	42,488	35,000	37,500
3821-0000 INDUSTRIAL WASTE PERMITS		19,509	19,810	27,789	20,000	29,500
3840-0000 CAPITAL FACILITY CHARGES		21,472	143,405	51,553	40,000	21,000
3885-0000 BACKFLOW PREVENTION FEE		13,823	13,972	14,457	12,000	13,500
3970-0000 TRANS FROM GENERAL FUND		-	-	-	50,000	50,000
3978-0000 TRANS FROM RETIREMENT TAX FUND		-	12,817	-	-	-
Total Revenue		2,907,130	3,348,520	3,414,533	2,957,000	3,073,500
APPROPRIATIONS		2013	2014	2015	2016	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated
072-360 Sewer Maintenance		2,051,421	1,775,396	1,807,924	3,435,373	3,053,597
072-365 Sewer Capital		814,261	1,177,732	769,247	2,317,156	2,222,247
Total Appropriations		2,865,682	2,953,128	2,577,171	5,752,529	5,275,844
ANNUAL SURPLUS/DEFICIT		41,447	395,392	837,362	(2,795,529)	(2,202,344)
Ending Balance:					4,889,638	2,435,141

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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.

MAJOR PROJECTS/PROGRAMS

- Conduct needs assessment, master plan of system upgrades, cost of services analysis and rate study in order to determine appropriate system user fee charges.
- Evaluate and coordinate grant applications to improve system infrastructure.

Dept: Public Works/Water Fund
Div: Water Administration

Account Number & Title		2013	2014	2015	2016	2016	2017
		Actual	Actual	Actual	Adjusted	Estimated	Adopted
070-381-0000-4101	SALARIES-PERMANENT EMPLOYEES	202,399	146,918	146,224	656,904	588,000	745,386
070-381-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	8,313	-
070-381-0000-4105	OVERTIME	3,363	2,102	6,401	50,000	45,148	10,000
070-381-0000-4112	TEMP. NON-EMPLOYEE WAGES	13,463	3,307	-	-	-	-
070-381-0000-4120	O.A.S.D.I.	10,195	8,952	11,141	49,911	45,200	54,656
070-381-0000-4124	RETIREMENT	39,283	-	-	98,875	112,550	124,582
070-381-0000-4126	HEALTH INSURANCE	20,328	17,751	17,124	144,482	121,200	159,947
070-381-0000-4127	RETIRED EMP. HEALTH INS.	-	-	66,677	80,000	53,000	75,000
070-381-0000-4128	DENTAL INSURANCE	2,176	2,093	2,502	12,851	8,898	11,807
070-381-0000-4130	WORKER'S COMPENSATION INS.	13,542	11,854	9,868	79,641	70,000	81,054
070-381-0000-4134	LONG TERM DISABILITY INSURANCE	194	68	1,123	442	1,787	524
070-381-0000-4136	OPTICAL INSURANCE	441	433	543	3,230	2,600	2,976
070-381-0000-4138	LIFE INSURANCE	675	612	549	1,071	1,315	1,115
Personnel Costs		306,059	194,089	262,152	1,177,407	1,058,011	1,267,047
070-381-0000-4210	UTILITIES	4,053	4,020	4,279	5,000	118	5,000
070-381-0000-4220	TELEPHONE	-	-	-	1,520	-	-
070-381-0000-4260	CONTRACTUAL SERVICES	28,317	18,653	10,041	16,500	8,200	16,500
070-381-0000-4270	PROFESSIONAL SERVICES	1,871	3,264	22,443	55,918	40,000	55,918
070-381-0000-4290	OFFICE EQUIPMENT MAINTENANCE	1,132	1,666	1,812	1,580	1,700	1,580
070-381-0000-4300	DEPARTMENT SUPPLIES	769	395	699	500	2,300	2,000
070-381-0000-4320	DEPARTMENT EQUIPMENT MAINT	4,344	5,167	5,659	5,750	9,900	15,957
070-381-0000-4330	BLDG MAINT & REPAIRS	-	500	-	-	-	-
070-381-0000-4360	PERSONNEL TRAINING	460	80	575	1,000	1,900	1,000
070-381-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	463	690	583	1,000	1,200	1,000
070-381-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	285	420	260	2,468	1,200	2,468
070-381-0000-4390	VEHICLE ALLOW & MILEAGE	22	-	-	250	900	1,000
070-381-0000-4400	VEHICLE OPERATION & MAINT	827	361	15	750	575	750
070-381-0000-4402	FUEL	305	331	431	1,226	300	500
070-381-0000-4405	INTEREST EXPENSE	4,421	3,387	5,191	75,000	10,000	75,000
070-381-0000-4430	ACTIVITIES AND PROGRAMS	8,945	9,845	12,037	11,000	8,600	11,000
070-381-0000-4450	OTHER EXPENSE	33,274	46,807	10,601	56,400	37,000	46,400
070-381-0000-4480	COST ALLOCATION	398,735	398,735	398,735	398,735	398,735	455,902
070-381-0450-4260	CONTRACTUAL SERVICES	6,287	6,235	6,374	6,453	120	6,453
070-381-0450-4300	DEPARTMENT SUPPLIES	870	1,503	1,406	1,000	41	1,000
070-381-0857-4270	NITRATE REMOVAL SYSTEM	-	-	6,000	6,000	-	6,000
Operations & Maintenance Costs		495,379	502,060	487,139	648,050	522,789	705,428
070-381-0000-4706	LIABILITY CHARGE	-	-	-	71,023	71,023	89,421
070-381-0320-4741	EQUIP MAINT CHARGE	-	-	-	82,147	82,147	66,149
070-381-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	21,083	21,083	18,083
070-381-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	103,285	103,285	107,717
Internal Service Charges		-	-	-	277,538	277,538	281,370
070-381-0000-4500	****CAPITAL EXPENSES****	2,689	1,706	654	-	-	-
Capital Costs		2,689	1,706	654	-	-	-
070-381-0000-4901	TRANSFER TO GENERAL FUND	60,000	60,000	60,000	60,000	60,000	60,000
070-381-0000-4918	TRANSFER TO RETIREMENT FUND	-	320,893	-	12,434	12,434	12,434
070-381-0000-4906	TRANSFER TO SELF-INSURANCE FND	-	-	59,054	60,000	60,000	60,000
Transfers		60,000	380,893	119,054	132,434	132,434	132,434
Division Total		864,127	1,078,748	868,998	2,235,429	1,990,772	2,386,279

WATER FUND - UTILITY BILLING**FUND NO. 70-382****DIVISION OVERVIEW**

The Utility Billing Division provides customer service and utility billing for water, sewer, fire service, and hydrants on private property. Meters are read and customers are billed every two months. Water meters are read using an automated system including a hand-held meter reader, computer, and software interfaced with our computer system.

The Division also prepares notices for delinquent accounts. Accounts not paid in the month in which the bills are issued become delinquent. Staff prepares and mails a second bill to overdue accounts with notification of turn-off policies if charges are not paid in full by the third week of the month in which they became delinquent. Approximately three working days before a scheduled turn-off date, a final notice is delivered by messenger to every unit on the premises.

Dept: Public Works/Water Fund

Div: Utility Billing

Account Number & Title		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
070-382-0000-4101	SALARIES-PERMANENT EMPLOYEES	163,221	170,026	168,930	74,088	84,600	86,623
070-382-0000-4103	WAGES-TEMPORARY & PART-TIME	3,559	3,562	4,300	9,077	5,000	-
070-382-0000-4105	OVERTIME	94	-	1,618	-	2,105	-
070-382-0000-4112	TEMP. NON-EMPLOYEE WAGES	23,560	5,787	-	-	-	-
070-382-0000-4120	O.A.S.D.I.	12,313	11,282	12,918	5,597	7,015	6,077
070-382-0000-4124	RETIREMENT	41,388	-	-	11,269	23,550	14,268
070-382-0000-4126	HEALTH INSURANCE	31,703	33,227	29,229	16,887	20,760	19,807
070-382-0000-4128	DENTAL INSURANCE	3,117	3,563	3,688	1,994	2,120	2,120
070-382-0000-4130	WORKER'S COMPENSATION INS.	12,859	12,996	11,244	1,156	1,500	1,242
070-382-0000-4134	LONG TERM DISABILITY INSURANCE	-	68	-	-	-	-
070-382-0000-4136	OPTICAL INSURANCE	655	744	814	390	415	411
070-382-0000-4138	LIFE INSURANCE	216	153	158	138	-	332
Personnel Costs		292,685	241,408	232,900	120,596	147,065	130,880
070-382-0000-4260	CONTRACTUAL SERVICES	275	138	1,500	-	-	-
070-382-0000-4270	PROFESSIONAL SERVICES	-	9,400	7,013	25,000	-	25,000
070-382-0000-4280	OFFICE SUPPLIES	-	-	15,996	-	-	10,000
070-382-0000-4300	DEPARTMENT SUPPLIES	9,773	8,639	12,519	17,000	15,000	11,200
070-382-0000-4320	DEPARTMENT EQUIPMENT MAINT	11,753	11,673	-	-	6,300	-
070-382-0000-4400	VEHICLE OPERATION & MAINT	1,110	313	2,204	2,375	600	2,000
070-382-0000-4402	FUEL	2,233	1,603	1,674	4,840	1,500	2,000
070-382-0000-4455	BAD DEBTS EXPENSE	9,073	8,733	7,823	-	6,300	-
Operations & Maintenance Costs		34,217	40,499	48,730	49,215	29,700	50,200
070-382-0000-4706	LIABILITY CHARGE	-	-	-	7,219	7,219	9,237
070-382-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
070-382-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
070-382-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	10,499	10,499	15,527
Internal Service Charges		-	-	-	17,718	17,718	24,764
070-382-0000-4500	CAPITAL EQUIPMENT	-	-	1,000	-	-	-
Capital Costs		-	-	1,000	-	-	-
Division Total		326,902	281,907	282,630	187,529	194,483	205,844

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

- Water Meter Replacement Program
- Fire Hydrant Upgrade Program

Dept: Public Works/Water Fund
Div: Water Distribution

Account Number & Title		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
070-383-0000-4101	SALARIES-PERMANENT EMPLOYEES	250,438	224,873	239,790	-	-	-
070-383-0000-4105	OVERTIME	9,088	14,323	23,695	-	20,500	-
070-383-0000-4112	TEMP. NON-EMPLOYEE WAGES	6,732	1,653	-	-	-	-
070-383-0000-4120	O.A.S.D.I.	17,794	18,300	20,077	-	1,600	-
070-383-0000-4124	RETIREMENT	61,066	-	-	-	-	-
070-383-0000-4126	HEALTH INSURANCE	50,657	51,070	51,518	-	-	-
070-383-0000-4127	RETIRED EMP. HEALTH INS.	-	-	-	-	-	-
070-383-0000-4128	DENTAL INSURANCE	3,688	3,699	4,048	-	-	-
070-383-0000-4130	WORKER'S COMPENSATION INS.	28,491	27,785	30,669	-	2,400	-
070-383-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	-	-	-	-
070-383-0000-4136	OPTICAL INSURANCE	1,097	1,124	1,225	-	-	-
070-383-0000-4138	LIFE INSURANCE	198	216	288	-	-	-
Personnel Costs		429,249	343,044	371,310	-	24,500	-
070-383-0000-4250	RENTS AND LEASES	-	-	-	500	-	-
070-383-0000-4260	CONTRACTUAL SERVICES	3,795	3,636	4,484	5,000	5,000	5,000
070-383-0000-4270	PROFESSIONAL SERVICES	-	-	-	2,500	-	5,000
070-383-0000-4300	DEPARTMENT SUPPLIES	903	1,044	(3,393)	1,000	(385)	3,500
070-383-0000-4310	EQUIPMENT AND SUPPLIES	5,587	5,022	5,448	5,556	5,700	6,000
070-383-0000-4320	DEPARTMENT EQUIPMENT MAINT	4,611	3,600	6,521	-	862	-
070-383-0000-4340	SMALL TOOLS	2,105	2,111	2,506	2,500	2,100	3,500
070-383-0000-4360	PERSONNEL TRAINING	235	546	-	750	-	-
070-383-0000-4400	VEHICLE OPERATION & MAINT	7,676	5,529	7,750	8,000	8,000	7,000
070-383-0000-4402	FUEL	11,570	10,164	11,019	13,800	9,750	10,000
070-383-0301-4300	PW MAINT. & REPAIR SUPPLIES	44,551	35,961	38,711	39,000	39,000	40,000
Operations & Maintenance Costs		81,032	67,613	73,046	78,606	70,027	80,000
070-383-0000-4500	CAPITAL EQUIPMENT	-	-	3,352	124,998	125,586	-
070-383-0000-4600	CAPITAL PROJECTS	-	-	10,406	3,312	5,572	-
070-383-0000-4820	DEPRECIATION EXPENSE	-	-	599,178	-	-	-
070-383-0700-4600	CP-WTR MTR REPLACEMENT	-	-	39,356	-	-	-
070-383-0701-4600	CP-FIRE HYDRANT UPGRADE	-	-	13,268	-	-	-
Capital Costs		-	-	665,560	128,310	131,158	-
Division Total		510,281	410,656	1,109,916	206,916	225,684	80,000

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.

MAJOR PROJECTS/PROGRAMS

- Coordinate operation of water quality treatment system to treat groundwater.

Dept: Public Works/Water Fund
Div: Water Production

Account Number & Title		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
070-384-0000-4101	SALARIES-PERMANENT EMPLOYEES	300,377	248,529	241,791	-	6,371	-
070-384-0000-4105	OVERTIME	17,071	30,987	62,641	-	35,500	-
070-384-0000-4112	TEMP. NON-EMPLOYEE WAGES	6,732	1,653	-	-	-	-
070-384-0000-4120	O.A.S.D.I.	24,284	21,383	23,248	-	3,202	-
070-384-0000-4124	RETIREMENT	78,803	-	-	-	-	-
070-384-0000-4126	HEALTH INSURANCE	63,542	51,489	40,285	-	-	-
070-384-0000-4128	DENTAL INSURANCE	5,833	5,239	4,313	-	-	-
070-384-0000-4130	WORKER'S COMPENSATION INS.	39,334	36,059	38,061	-	5,600	-
070-384-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	-	-	-	-
070-384-0000-4136	OPTICAL INSURANCE	1,351	1,278	1,182	-	-	-
070-384-0000-4138	LIFE INSURANCE	450	360	342	-	-	-
Personnel Costs		537,777	396,978	411,864	-	50,673	-
070-384-0000-4210	UTILITIES	215,477	234,247	198,712	169,326	170,000	170,000
070-384-0000-4220	TELEPHONE	11,832	11,905	13,035	11,000	13,500	11,000
070-384-0000-4250	RENTS AND LEASES	164	-	-	1,500	597	600
070-384-0000-4260	CONTRACTUAL SERVICES	57,644	95,544	112,848	276,428	275,000	303,222
070-384-0000-4300	DEPARTMENT SUPPLIES	2,208	8,819	4,179	1,500	4,100	2,500
070-384-0000-4310	EQUIPMENT AND SUPPLIES	4,056	5,426	5,306	6,378	7,400	7,000
070-384-0000-4320	DEPARTMENT EQUIPMENT MAINT	12,412	11,714	19,913	-	11,000	-
070-384-0000-4330	BLDG MAINT & REPAIRS	1,995	2,073	8,729	12,000	10,100	8,500
070-384-0000-4340	SMALL TOOLS	984	985	915	1,000	612	1,000
070-384-0000-4360	PERSONNEL TRAINING	-	-	80	1,000	-	1,000
070-384-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	16	317	499	750	70	750
070-384-0000-4400	VEHICLE OPERATION & MAINT	926	1,019	4,158	4,150	3,000	3,500
070-384-0000-4402	FUEL	3,829	4,071	4,115	3,127	2,800	2,500
070-384-0000-4430	ACTIVITIES AND PROGRAMS	-	82	1,831	1,500	700	-
070-384-0000-4450	OTHER EXPENSE	70,775	60,757	112,068	94,500	45,000	85,000
070-384-0301-4300	PW MAINT. & REPAIR SUPPLIES	8,361	6,634	6,621	11,500	11,500	10,000
070-384-0857-4270	NITRATE REMOVAL SYSTEM	4,658	675	-	-	-	-
070-384-0857-4450	OTHER EXPENSE	-	37,458	1,424	-	12,500	-
070-384-0862-4230	NPDES WATERSHED COMPLIANCE	-	-	-	75,000	50,000	-
Operations & Maintenance Costs		395,337	481,725	494,434	670,659	617,879	606,572
070-384-0000-4901	TRANSFER TO GENERAL FUND	1,000	1,000	1,000	1,000	1,000	1,000
Transfers		1,000	1,000	1,000	1,000	1,000	1,000
Division Total		934,113	879,702	907,298	671,659	669,552	607,572

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

- 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	2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
070-385-0000-4500 CAPITAL EQUIPMENT	-	-	48,776	15,000	28,108	-
070-385-0000-4600 CAPITAL PROJECTS	-	5,431	-	31,000	10,500	488,609
070-385-0000-4500 CAPITAL EQUIPMENT	-	104,782	-	-	-	125,000
070-385-0000-4500 CAPITAL PROJECTS	7,529	(76,634)	-	-	-	-
070-385-0178-4600 CAPITAL PROJECTS	-	-	-	130,335	130,335	-
070-385-0635-4600 WATER MAIN REPLACEMENT	-	-	-	420,000	-	-
070-385-0700-4500 CP-WTR MTR REPLACEMENT	3,975	1,215	-	41,500	17,037	24,500
070-385-0701-4500 CP-FIRE HYDRANT UPGRADE	7,935	2,697	-	13,000	7,025	6,800
070-385-0857-4270 NITRATE REMOVAL SYSTEM	-	-	-	5,762	820	5,762
070-385-0857-4600 NITRATE REMOVAL SYSTEM	(1,597)	289	96,016	576,225	15,000	250,000
Capital Costs	17,843	37,780	144,792	1,232,822	208,825	900,671
070-385-0000-4820 DEPRECIATION EXPENSE	574,558	582,460	578,000	578,000	578,000	578,000
Depreciation Expense	574,558	582,460	578,000	578,000	578,000	578,000
Division Total	592,401	620,240	722,792	1,810,822	786,825	1,478,671

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

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

MAJOR PROJECTS/PROGRAMS**1. Inspection**

Closed Captioned Television Inspection, Root Clearing of Entire Sewer System.

2. Maintenance Repairs

Point Repairs (i.e. sewer pipe lining, replacement) to alleviate maintenance problems at locations where maintenance problems exist or that have hydraulic deficiencies; Perform inflow/infiltration analysis to determine areas that need additional repairs to limit water infiltration into the sewer system.

3. System Design

Development of hydraulic models and design plans to meet capacity deficiencies and accommodate future growth.

4. Sewer Replacement

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

5. Outreach

Provide outreach to local businesses and residential properties in the community. The outreach program will consist of the following elements:

- o Mailers/bill inserts that aim to better educate the community on proper disposal of fats, oils and grease;
- o Website – information will be added to the website regarding FOG education; and
- o Posters – information will be prepared to better educate local businesses on the proper disposal and maintenance of grease and oils. Posters will be made available to local businesses/restaurants to increase education related to this issue.

Dept: Public Works/Sewer Fund
Div: Sewer Maintenance

Account Number & Title	2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
072-180-0000-4124 RETIREMENT	-	12,817	2,991	-	-	-
072-180-0000-4127 RETIRED EMP. HEALTH INS.	-	16,665	15,038	20,000	9,870	-
072-360-0000-4101 SALARIES-PERMANENT EMPLOYEES	417,733	299,997	286,736	468,614	470,345	495,067
072-360-0000-4103 WAGES-TEMPORARY & PART-TIME	12,470	3,288	4,300	44,638	30,510	25,000
072-360-0000-4105 OVERTIME	8,758	3,550	9,316	15,000	39,650	40,000
072-360-0000-4112 TEMP. NON-EMPLOYEE WAGES	6,731	1,653	-	-	-	-
072-360-0000-4120 O.A.S.D.I.	27,825	22,855	22,835	35,506	41,000	35,968
072-360-0000-4124 RETIREMENT	98,509	-	-	46,927	78,300	84,045
072-360-0000-4126 HEALTH INSURANCE	78,382	63,013	56,264	85,740	96,675	99,002
072-360-0000-4127 RETIRED EMP. HEALTH INS.	-	-	-	25,000	-	25,000
072-360-0000-4128 DENTAL INSURANCE	7,798	6,375	5,755	8,867	8,900	8,205
072-360-0000-4130 WORKER'S COMPENSATION INS.	40,032	31,804	28,362	43,008	51,750	39,406
072-360-0000-4134 LONG TERM DISABILITY INSURANCE	130	68	-	442	-	524
072-360-0000-4136 OPTICAL INSURANCE	1,720	1,369	1,375	2,082	2,105	1,929
072-360-0000-4138 LIFE INSURANCE	558	558	528	725	530	617
Personnel Costs	700,645	464,013	433,499	796,549	829,635	854,763
072-110-0000-4270 PROFESSIONAL SERVICES	5,803	30	-	-	100	-
072-360-0000-4210 UTILITIES	4,084	4,012	7,311	4,700	125	5,000
072-360-0000-4220 TELEPHONE	775	835	877	990	990	900
072-360-0000-4250 RENTS AND LEASES	-	-	4,862	12,600	-	5,000
072-360-0000-4260 CONTRACTUAL SERVICES	866,038	827,890	855,975	1,614,763	1,615,000	1,453,000
072-360-0000-4270 PROFESSIONAL SERVICES	7,726	2,788	24,464	385,400	10,000	516,250
072-360-0000-4290 OFFICE EQUIPMENT MAINTENANCE	498	670	162	1,710	500	1,000
072-360-0000-4300 DEPARTMENT SUPPLIES	11,658	11,428	14,766	11,250	20,500	20,000
072-360-0000-4310 EQUIPMENT AND SUPPLIES	6,179	4,360	2,824	5,630	6,130	7,000
072-360-0000-4320 DEPARTMENT EQUIPMENT MAINT	7,769	4,442	10,360	12,999	13,750	20,836
072-360-0000-4340 SMALL TOOLS	440	261	199	2,000	309	500
072-360-0000-4360 PERSONNEL TRAINING	-	22	35	2,250	42	-
072-360-0000-4390 VEHICLE ALLOW & MAINT	-	-	-	-	1,000	-
072-360-0000-4400 VEHICLE OPERATION & MAINT	4,212	2,875	11,177	11,500	2,500	11,500
072-360-0000-4402 FUEL	6,698	4,808	3,925	3,870	4,600	4,000
072-360-0000-4405 INTEREST EXPENSE	-	-	1,738	-	1,738	1,738
072-360-0000-4430 ACTIVITIES AND PROGRAMS	68,134	77,910	-	4,000	500	4,000
072-360-0000-4450 OTHER EXPENSE	361	808	57,519	77,200	61,000	77,200
072-360-0000-4455 BAD DEBTS EXPENSE	5,847	6,985	6,705	-	5,000	-
072-360-0000-4480 COST ALLOCATION	286,742	286,742	286,742	286,742	286,742	282,346
072-360-0301-4300 PW MAINT. & REPAIR SUPPLIES	2,500	3,648	4,715	4,500	4,500	4,500
072-360-0450-4260 CONTRACTUAL SERVICES	5,312	10,549	7,634	7,783	-	-
072-360-0450-4300 DEPARTMENT SUPPLIES	-	319	-	-	-	-
Operations & Maintenance Costs	1,290,776	1,251,383	1,301,991	2,449,887	2,035,025	2,414,770
072-360-0000-4706 LIABILITY CHARGE	-	-	-	32,883	32,883	58,560
072-360-0320-4741 EQUIP MAINT CHARGE	-	-	-	35,800	35,800	18,900
072-360-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
072-360-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	-	47,820	47,820	56,770
Internal Service Charges	-	-	-	116,503	116,503	134,230
072-360-0000-4901 TRANSFER TO GENERAL FUND	60,000	60,000	60,000	60,000	60,000	60,000
072-360-0000-4918 TRANSFER TO RETIREMENT FUND	-	-	12,434	12,434	12,434	12,434
Transfers	60,000	60,000	72,434	72,434	72,434	72,434
Division Total	2,051,421	1,775,396	1,807,924	3,435,373	3,053,597	3,476,197

SEWER FUND – CAPITAL PROJECTS**FUND NO. 72-365****DIVISION OVERVIEW**

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

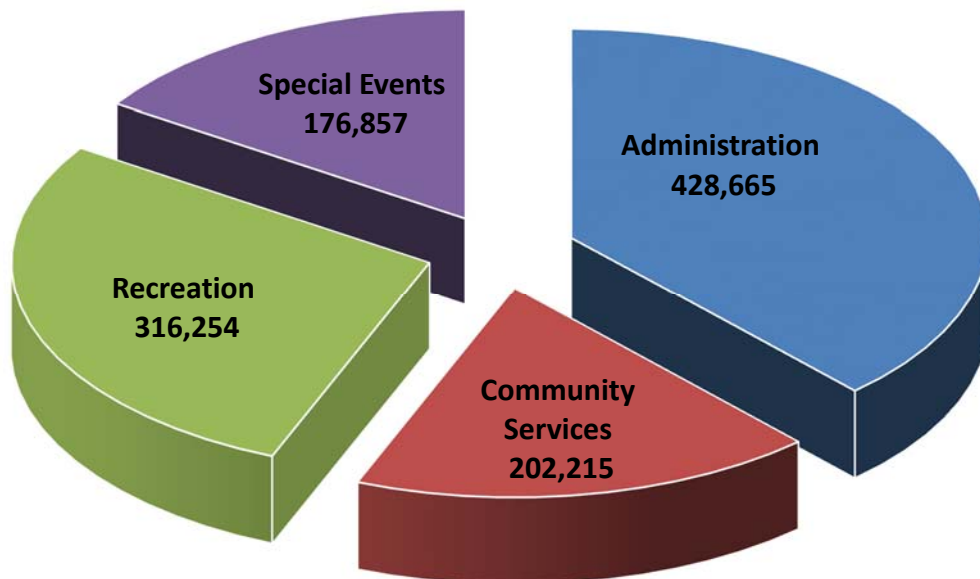
MAJOR PROJECTS/PROGRAMS

- Maintenance Repairs – Point repairs (i.e. sewer pipe lining and replacement) to alleviate maintenance problems at locations where maintenance problems exist or that have hydraulic deficiencies. Perform inflow/infiltration analysis to determine areas that need additional repairs to limit water infiltration into the sewer system.
- System Design – Continue in the development of hydraulic models and design plans to meet capacity deficiencies and accommodate future growth.
- Sewer Replacement – Replacement of deteriorated sewer pipes in conjunction with street resurfacing projects and in certain locations to address hydraulic deficiencies.
- Continue to 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/Sewer Fund
Div: Sewer Capital Projects

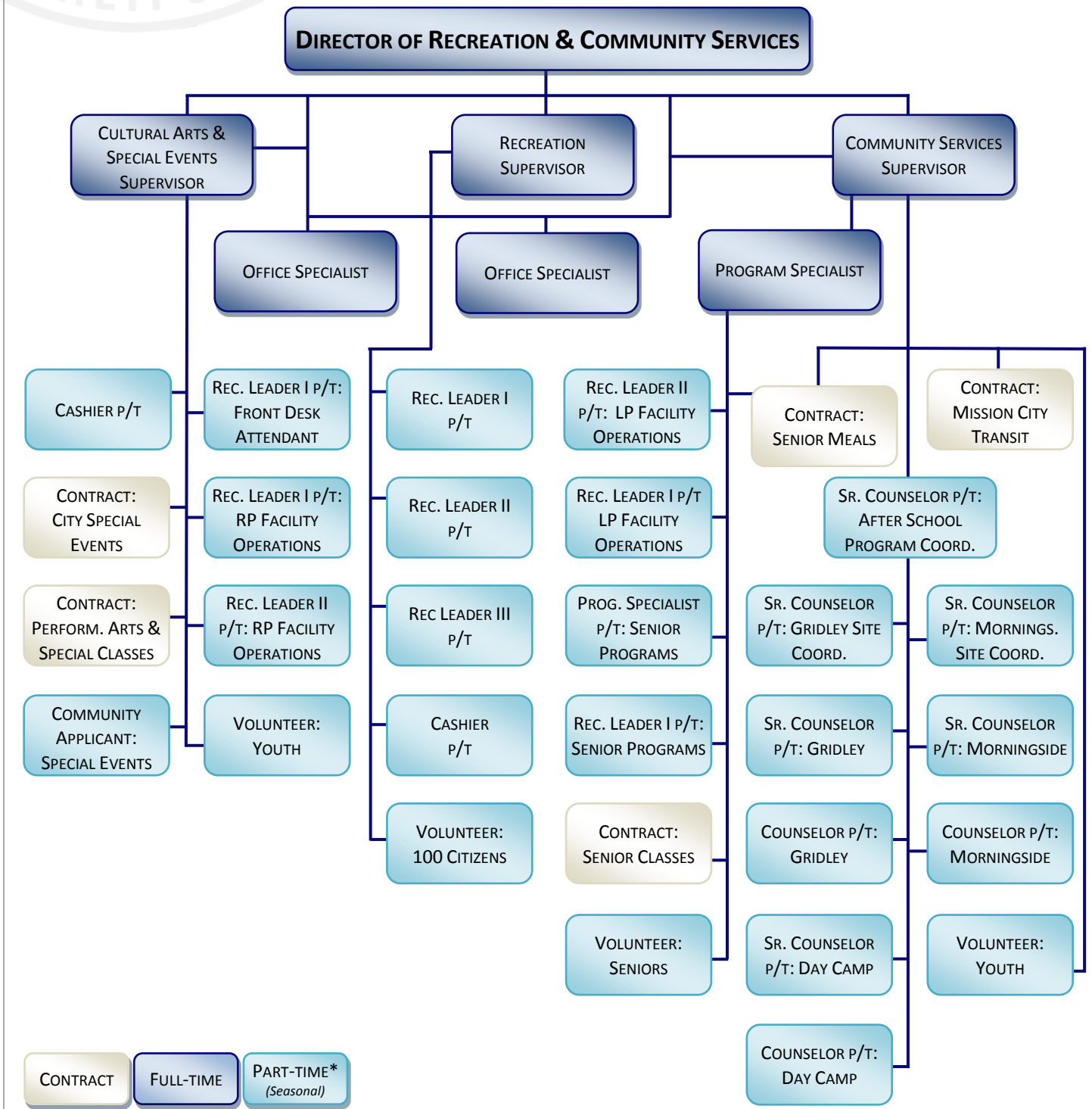
Account Number & Title	2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
072-365-0000-4820 DEPRECIATION EXPENSE	135,183	132,456	141,252	141,252	141,252	141,252
Depreciation Expense	135,183	132,456	141,252	141,252	141,252	141,252
072-365-0000-4500 CAPITAL EQUIPMENT	-	5,981	1,036	240,604	240,604	-
Capital Costs	-	5,981	1,036	240,604	240,604	-
072-365-0000-4600 CAPITAL PROJECTS	679,078	1,039,295	626,959	1,818,300	1,800,000	1,794,048
072-365-0560-4600 CAPITAL PROJECTS	-	-	-	17,000	17,000	-
072-365-0754-4600 CAPITAL PROJECTS	-	-	-	100,000	23,391	-
Capital Projects	679,078	1,039,295	626,959	1,935,300	1,840,391	1,794,048
Division Total	814,261	1,177,732	769,247	2,317,156	2,222,247	1,935,300

RECREATION & COMMUNITY SERVICES DEPARTMENT



THE CITY OF SAN FERNANDO

ORGANIZATIONAL CHART RECREATION & COMMUNITY SERVICES DEPARTMENT FISCAL YEAR 2016-2017



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 2015-2016

1. Resurrected the Recreation Division by developing and implemented new community-based youth/adult sports and expanding fitness programming.
2. Successfully managed Special Events Division in the implementation of approximately 50 city and non-city community events, including the 2nd Annual Healthy San Fernando Campaign, Relay for Life Event, and the Chili Festival.
3. Expanded summer youth programming by including a free lunch program, and integrating academic components to day camp program.
4. Complete multiple capital improvements to Recreation Park, including new outdoor fitness equipment, playground and gym flooring, ADA doors, and outdoor drinking fountains.

OBJECTIVES FOR FY 2016-2017

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

PERSONNEL					
	2013	2014	2015	2016	2017
RECREATION AND COMMUNITY SERVICES	Actual	Actual	Actual	Actual	Adopted
RCS Director	0.00	0.00	0.00	1.00	1.00
RCS Manager	1.00	1.00	1.00	0.00	0.00
Office Specialist	2.00	2.00	2.00	2.00	2.00
Community Services Supervisor	1.00	1.00	1.00	1.00	1.00
Cultural Arts Supervisor	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	0.00	0.00	0.00	1.00	1.00
Aquatic Supervisor	1.00	1.00	1.00	0.00	0.00
Recreation Coordinator	1.00	0.00	0.00	0.00	0.00
Program Specialist	1.10	2.00	2.00	2.00	2.00
Senior Day Camp/After School Counselor (FTE)	2.53	2.53	2.53	2.53	2.53
Day Camp/After School Counselor (FTE)	7.00	7.00	7.00	7.00	7.00
Recreation Leader I (FTE)	5.38	5.38	4.10	4.10	4.10
Recreation Leader II (FTE)	1.00	1.00	1.00	1.00	1.00
Recreation Leader III (FTE)	0.00	0.00	1.28	1.28	1.28
Cashier (FTE)	0.00	0.00	0.30	0.30	0.30
Pool Attendant (FTE)	0.00	0.50	2.00	0.00	0.00
Lifeguard (FTE)	0.00	4.00	4.50	0.00	0.00
Senior Lifeguards (FTE)	0.00	1.20	1.00	0.00	0.00
Total Recreation & Comm. Services Dept	24.01	29.61	31.71	24.21	24.21

APPROPRIATIONS BY DIVISION

		2013	2014	2015	2016	2017
RECREATION & COMM SERVICES		Actual	Actual	Actual	Adjusted	Adopted
01-420	Administration	382,944	355,423	433,885	425,851	428,665
01-422	Community Services	169,229	146,385	174,615	190,726	202,215
01-423	Recreation	133,310	75,012	81,887	325,221	316,254
01-424	Special Events	106,251	146,228	175,897	143,023	176,857
01-430	Aquatics	648,590	588,587	362,784	-	-
Total Recreation & Comm Services		1,440,324	1,311,635	1,229,068	1,084,821	1,123,991

SOURCE OF FUNDS

		2013	2014	2015	2016	2017
RECREATION & COMM SVCS		Actual	Actual	Actual	Adjusted	Adopted
GENERAL REVENUE		1,099,495	888,349	971,352	984,821	1,023,991
SWIMMING POOL AREA RENTAL FEES		10,483	13,473	7,640	-	-
UPSTAIRS BANQUET RENTAL AT REC PAR		8,721	23,238	9,548	-	-
SWIM TEAM FEES		161,115	169,802	86,371	-	-
CLASSES/AEROBICS		19,232	6,414	(38)	-	-
PARK & RECREATION PROGRAM		(153)	-	-	-	-
SNACK BAR		-	1,400	1,000	-	-
SWIM LESSONS		29,202	71,682	22,562	-	-
FACILITY RENTAL		47,135	120,092	103,765	100,000	100,000
DAY CAMP		-	-	-	-	-
SWIMMING POOL		62,477	14,810	14,802	-	-
RELAY FOR LIFE		1,378	1,086	-	-	-
MISCELLANEOUS REVENUE - SWIMMING		1,240	1,290	12,066	-	-
TOTAL FUNDING SOURCES		1,440,324	1,311,635	1,229,068	1,084,821	1,123,991





RECREATION & COMMUNITY
SERVICES - ADMINISTRATION

DIVISION No. 420

DIVISION OVERVIEW

The Recreation and Community Services Administration Division is responsible for the overall management of the day-to-day operations of the RCS Department, which includes Recreation Division, Community Services Division, Cultural Arts Division, and Special Events Division. Additionally, monies appropriated in this division will cover basic overhead expenses, training, subscriptions, and marketing.

Dept: Recreation & Community Services

Div: Recreation Administration

Account Number & Title		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-420-0000-4101	SALARIES-PERMANENT EMPLOYEES	189,960	178,594	240,837	223,418	229,200	229,266
001-420-0000-4103	WAGES-TEMPORARY & PART-TIME	1,104	-	135	-	126	-
001-420-0000-4105	OVERTIME	-	-	-	-	751	-
001-420-0000-4111	COMMISSIONER'S REIMBURSEMENT	1,550	1,850	850	-	750	-
001-420-0000-4120	O.A.S.D.I.	14,617	13,662	18,448	16,594	17,900	17,380
001-420-0000-4126	HEALTH INSURANCE	24,519	24,650	25,003	26,952	28,930	40,358
001-420-0000-4128	DENTAL INSURANCE	3,023	3,940	4,013	4,013	4,051	3,339
001-420-0000-4130	WORKER'S COMPENSATION INS.	12,286	5,664	5,721	3,427	3,553	3,622
001-420-0000-4134	LONG TERM DISABILITY INSURANCE	706	706	739	948	906	1,031
001-420-0000-4136	OPTICAL INSURANCE	869	902	947	947	954	573
001-420-0000-4138	LIFE INSURANCE	542	531	501	301	460	301
001-420-0000-4140	WELLNESS BENEFIT	-	-	-	600	600	600
Personnel Costs		249,176	230,499	297,195	277,200	287,581	296,470
001-420-0000-4210	UTILITIES	84,954	73,840	80,536	-	-	-
001-420-0000-4220	TELEPHONE	19,254	20,626	20,882	19,000	16,500	19,000
001-420-0000-4260	CONTRACTUAL SERVICES	23,037	25,828	28,303	72,500	72,500	20,700
001-420-0000-4300	DEPARTMENT SUPPLIES	5,648	3,442	5,018	6,000	8,000	6,500
001-420-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	196	-
001-420-0000-4360	PERSONNEL TRAINING	380	1,028	561	2,000	1,600	4,500
001-420-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	-	600	-
001-420-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	495	159	1,390	1,000	650	1,000
001-420-0000-4390	VEHICLE ALLOW & MILEAGE	-	-	-	3,600	3,600	4,100
Operations & Maintenance Costs		133,768	124,923	136,690	104,100	103,646	55,800
001-420-0000-4706	LIABILITY CHARGE	-	-	-	16,294	16,294	20,923
001-420-0320-4741	EQUIP MAINT CHARGE	-	-	-	2,562	2,562	13,844
001-420-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	3,000	3,000	3,000
001-420-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	23,695	23,695	28,628
Internal Service Charges		-	-	-	45,551	45,551	66,395
001-420-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	-	10,000
Capital Costs		-	-	-	-	-	10,000
Division Total		382,944	355,423	433,885	426,851	436,778	428,665

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		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-422-0000-4101	SALARIES-PERMANENT EMPLOYEES	73,285	57,805	80,273	111,721	87,800	104,498
001-422-0000-4103	WAGES-TEMPORARY & PART-TIME	6,146	8,018	13,965	-	-	-
001-422-0000-4105	OVERTIME	-	-	4	-	1,680	-
001-422-0000-4120	O.A.S.D.I.	6,077	5,315	7,207	8,441	7,723	7,994
001-422-0000-4126	HEALTH INSURANCE	10,164	10,964	11,161	10,945	17,700	18,491
001-422-0000-4128	DENTAL INSURANCE	938	851	938	938	938	1,529
001-422-0000-4130	WORKER'S COMPENSATION INS.	3,696	3,586	4,539	8,022	4,900	7,597
001-422-0000-4136	OPTICAL INSURANCE	242	242	254	254	254	317
001-422-0000-4138	LIFE INSURANCE	378	223	230	179	162	179
001-422-3750-4101	SALARIES-PERMANENT EMPLOYEES	23,872	23,014	21,703	-	19,720	-
001-422-3750-4120	O.A.S.D.I.	1,827	1,787	1,662	-	1,508	-
001-422-3750-4130	WORKER'S COMPENSATION INS.	959	950	910	-	720	-
001-422-3752-4101	SALARIES-PERMANENT EMPLOYEES	13,955	11,480	11,902	-	10,910	-
001-422-3752-4120	O.A.S.D.I.	1,068	906	916	-	835	-
001-422-3752-4130	WORKER'S COMPENSATION INS.	573	496	487	-	410	-
001-422-3753-4101	TITLE III-B TELEPHONE REASSURANCE PRG	119	-	-	-	-	-
001-422-3753-4120	TITLE III-B TELEPHONE REASSURANCE PRG	16	-	-	-	-	-
001-422-3753-4130	TITLE III-B TELEPHONE REASSURANCE PRG	3	-	-	-	-	-
Personnel Costs		143,320	125,637	156,151	140,500	155,260	140,605
001-422-0000-4260	CONTRACTUAL SERVICES	-	-	741	-	276	-
001-422-0000-4300	DEPARTMENT SUPPLIES	2,797	1,998	4,343	4,000	4,450	4,000
001-422-0000-4360	PERSONNEL TRAINING	-	22	176	-	-	-
001-422-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	1,000	-	1,000
001-422-3750-4270	PROFESSIONAL SERVICES	14,451	15,315	11,302	15,000	-	15,000
001-422-3752-4270	PROFESSIONAL SERVICES	8,663	3,413	1,902	5,000	-	5,000
Operations & Maintenance Costs		25,910	20,748	18,464	25,000	4,726	25,000
001-422-0000-4706	LIABILITY CHARGE	-	-	-	10,278	10,278	9,923
001-422-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-422-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-422-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	14,948	14,948	26,687
Internal Service Charges		-	-	-	25,226	25,226	36,610
Division Total		169,229	146,385	174,615	190,726	185,212	202,215



**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	2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-423-0000-4101 SALARIES-PERMANENT EMPLOYEES	19,810	253	217	74,103	57,115	62,809
001-423-0000-4103 WAGES-TEMPORARY & PART-TIME	89,719	61,146	66,055	188,047	174,438	165,000
001-423-0000-4105 OVERTIME	-	1	7	-	9	-
001-423-0000-4120 O.A.S.D.I.	8,379	4,697	5,070	5,599	14,521	4,805
001-423-0000-4126 HEALTH INSURANCE	4,355	-	-	16,158	12,500	9,633
001-423-0000-4128 DENTAL INSURANCE	163	-	-	352	235	674
001-423-0000-4130 WORKER'S COMPENSATION INS.	7,804	4,504	4,726	5,321	12,870	4,566
001-423-0000-4136 OPTICAL INSURANCE	278	(68)	-	374	250	145
001-423-0000-4138 LIFE INSURANCE	916	945	813	102	1,786	102
Personnel Costs	131,425	71,479	76,888	290,056	273,724	247,734
001-423-0000-4260 CONTRACTUAL SERVICES	65	3,000	2,227	3,000	4,134	3,000
001-423-0000-4300 DEPARTMENT SUPPLIES	1,820	533	2,772	3,000	3,004	3,000
Operations & Maintenance Costs	1,885	3,533	4,999	6,000	7,138	6,000
001-423-0000-4706 LIABILITY CHARGE	-	-	-	11,883	11,883	16,425
001-423-0320-4741 EQUIP MAINT CHARGE	-	-	-	-	-	-
001-423-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-423-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	-	17,282	17,282	46,095
Internal Service Charges	-	-	-	29,165	29,165	62,520
Division Total	133,310	75,012	81,887	325,221	310,027	316,254

CULTURAL ARTS & SPECIAL EVENTS**DIVISION NO. 424****DIVISION OVERVIEW**

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

Dept: Recreation & Community Services

Div: Cultural Arts & Special Events

Account Number & Title		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-424-0000-4101	SALARIES-PERMANENT EMPLOYEES	74,318	70,640	75,108	74,908	75,300	74,707
001-424-0000-4103	WAGES-TEMPORARY & PART-TIME	-	36,208	49,000	-	-	-
001-424-0000-4105	OVERTIME	-	-	-	-	782	-
001-424-0000-4120	O.A.S.D.I.	5,685	8,174	9,495	5,660	8,138	5,715
001-424-0000-4126	HEALTH INSURANCE	11,162	9,471	7,630	7,765	7,884	8,003
001-424-0000-4128	DENTAL INSURANCE	674	674	674	674	1,030	674
001-424-0000-4130	WORKER'S COMPENSATION INS.	1,164	3,707	4,642	5,379	3,386	5,431
001-424-0000-4136	OPTICAL INSURANCE	138	138	145	145	145	145
001-424-0000-4138	LIFE INSURANCE	54	153	144	102	102	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		93,195	129,588	146,839	94,633	96,767	94,777
001-424-0000-4260	CONTRACTUAL SERVICES	376	1,544	9,473	8,000	11,500	10,900
001-424-0000-4300	DEPARTMENT SUPPLIES	2,537	2,470	3,989	4,000	4,000	2,600
001-424-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	1,500	-	-
001-424-0000-4430	ACTIVITIES AND PROGRAMS	10,144	11,008	12,000	12,000	7,000	25,500
001-424-1367-4260	CONTRACTUAL SERVICES	-	-	3,259	-	-	-
001-424-1367-4300	TREE LIGHTING	-	1,619	337	-	-	-
Operations & Maintenance Costs		13,056	16,641	29,058	25,500	22,500	39,000
001-424-0000-4706	LIABILITY CHARGE	-	-	-	9,327	9,327	6,689
001-424-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-424-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-424-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	13,563	13,563	36,391
Internal Service Charges		-	-	-	22,890	22,890	43,080
Division Total		106,251	146,228	175,897	143,023	142,157	176,857

AQUATICS**DIVISION NO. 430****DIVISION OVERVIEW**

Operations of the San Fernando regional pool facility were leased to the County of Los Angeles in October 2014. Consequently, the City owns the facility; however, the County of Los Angeles is responsible for all annual operating and capital costs during the fifteen (15) year term of the lease.

Dept: Recreation & Community Services

Div: Aquatics

Account Number & Title		2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated	2017 Adopted
001-430-0000-4101	SALARIES-PERMANENT EMPLOYEES	69,997	67,819	39,232	-	-	-
001-430-0000-4103	WAGES-PERMANENT EMPLOYEES	27,039	191,491	121,640	-	-	-
001-430-0000-4105	OVERTIME	-	108	907	-	-	-
001-430-0000-4120	O.A.S.D.I.	7,423	19,853	12,376	-	-	-
001-430-0000-4126	HEALTH INSURANCE	13,925	14,403	15,409	-	-	-
001-430-0000-4128	DENTAL INSURANCE	352	352	352	-	-	-
001-430-0000-4130	WORKER'S COMPENSATION INS.	7,008	18,768	11,710	-	-	-
001-430-0000-4136	OPTICAL INSURANCE	357	357	374	-	-	-
001-430-0000-4138	LIFE INSURANCE	81	108	102	-	-	-
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		126,182	313,357	202,103	-	-	-
001-430-0000-4210	UTILITIES	124,272	157,271	100,723	-	23,591	-
001-430-0000-4220	TELEPHONE	2,526	1,763	753	-	-	-
001-430-0000-4260	CONTRACTUAL SERVICES	330,596	61,710	24,330	-	-	-
001-430-0000-4300	DEPARTMENT SUPPLIES	59,859	42,284	32,581	-	-	-
001-430-0000-4330	BLDG MAINT & REPAIRS	5,155	6,194	2,294	-	-	-
Operations & Maintenance Costs		522,408	269,223	160,681	-	23,591	-
001-430-0000-4500	****CAPITAL EXPENSES****	-	6,007	-	-	-	-
Capital Costs		-	6,007	-	-	-	-
Division Total		648,590	588,587	362,784	-	23,591	-

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

DESCRIPTION

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

<u>FUND NO.</u>	<u>FUND DESCRIPTION</u>
002	Supplemental Law Enforcement Services Fund (SLESF)
007	Proposition "A"
008	Proposition "C" – Transit Development Fund
010	Capital 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
021	Asset Seizure – Federal
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
032	Capital Outlay Fund
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



**SUPPLEMENTAL LAW ENFORCEMENT
FUNDS (SLESE)**

FUND NO. 002

FUND OVERVIEW

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

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

Fund: Supplemental Law Enforcement Services

Resp. Dept: Finance

Beginning Fund Balance:					6,251	20,932
REVENUES		2013	2014	2015	2016	2017
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME	4	4	-	-	63	-
3679-0000 COPS MORE	100,000	100,000	106,230	100,000	96,358	100,000
3679-2206 SLESF	-	-	-	-	18,260	-
Total Revenue	100,004	100,004	106,230	100,000	114,681	100,000
APPROPRIATIONS		2013	2014	2015	2016	2017
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
002-224-0000-4105 OVERTIME	11,125	-	-	-	-	-
002-224-0000-4120 O.A.S.D.I.	197	-	-	-	-	-
002-224-0000-4130 WORKER'S COMPENSATION INS.	1,134	-	-	-	-	-
002-225-0000-4105 OVERTIME	89,069	-	-	-	-	-
002-225-0000-4120 O.A.S.D.I.	1,319	-	-	-	-	-
002-225-0000-4130 WORKER'S COMPENSATION INS.	7,869	-	-	-	-	-
<i>Personnel Costs</i>	<i>110,713</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
002-190-0000-4901 TRANSFER TO GENERAL FUND	-	100,000	100,000	100,000	100,000	100,000
<i>Transfers</i>	<i>-</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>
Total Appropriations	110,713	100,000	100,000	100,000	100,000	100,000
ANNUAL SURPLUS/DEFICIT	(10,709)	4	6,230	-	14,681	-
Ending Balance:					20,932	20,932

PROPOSITION “A”**FUND NO. 007****FUND OVERVIEW**

This fund is to account for receipts and approved Local Transit Fund projects from a voter approved sales tax override for public transportation purposes. The one percent sales tax was approved by the voters in November 1980. Twenty-five percent of total revenues, net administrative costs, are to be returned to local jurisdictions for local transit related projects. Distribution is done on a population-share basis. Projects must be approved by Metropolitan Transit Authority (Metro) in advance of spending Proposition “A” funds.

MAJOR PROJECTS/PROGRAMS**METRO ANNUAL PROJECTS BUDGET****PUBLIC WORKS:**

- Trolley Transit: PCA Transit Contract
- Trolley Transit: Professional Services
- Trolley Transit: Trolley Repairs
- Trolley Transit: Trolley Fuel
- Marketing Supplies, Tools, Equipment, Maintenance
- Prop “A” Administration
- Prop “A” Administration: Cost Allocation

RECREATION & COMMUNITY SERVICES:

- Contractual Services
- MTA Bus Pass Sale
- Prop “A” Administration

Fund: Proposition A - Transit Fund

Resp. Dept: Public Works

Beginning Fund Balance:					86,829	128,256
REVENUES	2013	2014	2015	2016	2016	2017
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3210-0000 SALES AND USE TAXES	391,967	408,664	425,844	421,639	438,000	449,959
3500-0000 INTEREST INCOME	97	28	142	-	300	-
3794-0000 DIAL-A-RIDE TICKETS	6,413	4,660	3,662	4,500	4,600	4,000
3794-3630 AQMD NATURAL GAS TROLLEYS	9,637	15,792	15,485	10,000	15,200	15,000
3796-0000 MTA BUS PASS SUBSIDY	9,468	9,034	9,966	7,500	8,000	9,000
3978-0000 TRANS FROM RETIREMENT TAX FUND	-	1,081	-	-	-	-
Total Revenue	417,583	439,258	455,099	443,639	466,100	477,959

APPROPRIATIONS	2013	2014	2015	2016	2016	2017
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
007-180-0000-4124 RETIREMENT	-	1,081	-	-	-	-
007-313-0000-4101 SALARIES-PERMANENT EMPLOYEES	-	10,993	4,605	-	-	-
007-313-0000-4105 OVERTIME	-	255	10	-	-	-
007-313-0000-4120 O.A.S.D.I.	-	695	353	-	-	-
007-313-0000-4126 HEALTH INSURANCE	-	1,447	264	-	-	-
007-313-0000-4128 DENTAL INSURANCE	-	267	149	-	74	-
007-313-0000-4130 WORKERS COMPENSATION INS.	-	797	73	-	-	-
007-313-0000-4136 OPTICAL INSURANCE	-	34	13	-	77	-
007-313-0000-4138 LIFE INSURANCE	-	63	102	-	-	-
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	-	-	-	-	-
007-440-0000-4101 SALARIES-PERMANENT EMPLOYEES	7,696	17,726	15,690	-	17,215	21,438
007-440-0000-4120 O.A.S.D.I.	589	1,356	1,201	-	1,320	1,640
007-440-0000-4124 RETIREMENT	2,046	-	-	-	-	-
007-440-0000-4126 HEALTH INSURANCE	2,077	2,167	2,187	-	2,250	2,311
007-440-0000-4128 DENTAL INSURANCE	151	108	63	-	78	151
007-440-0000-4130 WORKER'S COMPENSATION INS.	466	363	246	-	270	1,401
007-440-0000-4136 OPTICAL INSURANCE	45	45	47	-	50	47
<i>Personnel Costs</i>	<i>15,028</i>	<i>37,397</i>	<i>25,003</i>	<i>-</i>	<i>21,334</i>	<i>26,988</i>

APPROPRIATIONS (cont.)	2013	2014	2015	2016	2016	2017
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
007-190-0000-4480 COST ALLOCATION	42,639	42,639	42,639	42,639	42,639	27,277
007-313-0000-4260 CONTRACTUAL SERVICES	118,222	56,751	2,012	47,500	47,500	115,000
007-313-0000-4270 PROFESSIONAL SERVICES	7,179	-	-	-	-	-
007-313-0000-4300 DEPARTMENT SUPPLIES	1,242	-	-	-	-	-
007-313-0000-4320 DEPARTMENT EQUIPMENT MAINT	150	-	-	-	-	-
007-313-0301-4300 PW MAINT. & REPAIR SUPPLIES	-	505	-	-	-	-
007-313-3630-4400 VEHICLE OPERATION & MAINT	1,546	-	-	-	-	-
007-313-3630-4402 FUEL	17,351	21,405	21,366	20,000	13,500	40,000
007-440-0441-4220 TELEPHONE	1,434	1,528	1,623	1,500	1,700	1,500
007-440-0441-4260 MTA BUS PASS SALES	16,001	15,460	16,396	16,000	15,000	16,000
007-440-0442-4260 CONTRACTUAL SERVICES	249,311	277,397	265,070	280,000	265,000	280,000
007-440-0442-4400 VEHICLE OPERATION & MAINT	444	-	-	-	-	-
007-440-0443-4260 CONTRACTUAL SERVICES	9,792	12,438	12,556	18,000	18,000	25,000
<i>Operations & Maintenance Costs</i>	<i>465,311</i>	<i>428,123</i>	<i>361,662</i>	<i>425,639</i>	<i>403,339</i>	<i>504,777</i>

Total Appropriations **480,339** **465,520** **386,665** **425,639** **424,673** **531,765**

ANNUAL SURPLUS/DEFICIT **(62,756)** **(26,261)** **68,434** **18,000** **41,427** **(53,806)**

Ending Balance: **128,256** **74,450**

**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	\$ 149,000
BTA Grant Match for Bikeway on Brand	\$ 18,447
Caltrans (TCSP) Grant Match	\$ 30,097
TOTAL	\$ 197,544

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

Beginning Fund Balance:					148,274	200,321
REVENUES		2013	2014	2015	2016	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated
3210-0000	SALES AND USE TAXES	325,431	339,387	353,702	349,736	363,000
3500-0000	INTEREST INCOME	233	191	286	-	550
3978-0000	TRANS FROM RETIREMENT TAX FUND	-	3,367	-	-	-
Total Revenue		325,664	342,944	353,988	349,736	363,550
APPROPRIATIONS		2013	2014	2015	2016	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated
008-180-0000-4124	RETIREMENT	-	3,367	-	-	-
008-311-0000-4101	SALARIES-PERMANENT EMPLOYEES	20,726	67,293	59,743	40,968	41,560
008-311-0000-4103	WAGES-TEMPORARY & PART-TIME	173	4,135	-	-	3,305
008-311-0000-4105	OVERTIME	273	255	24	-	3
008-311-0000-4120	O.A.S.D.I.	13,637	5,039	4,572	3,134	3,425
008-311-0000-4124	RETIREMENT	50,092	-	-	-	-
008-311-0000-4126	HEALTH INSURANCE	29,663	13,800	12,318	9,381	9,585
008-311-0000-4128	DENTAL INSURANCE	3,383	1,193	1,242	948	948
008-311-0000-4130	WORKERS COMPENSATION INS.	20,410	8,541	7,644	5,826	6,315
008-311-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	-	77	-
008-311-0000-4136	OPTICAL INSURANCE	741	337	307	281	281
008-311-6676-4101	SALARIES-PERMANENT EMPLOYEES	-	-	141	-	-
008-311-6676-4120	O.A.S.D.I.	-	-	12	-	-
008-311-6676-4130	WORKERS COMPENSATION INS.	-	-	6	-	-
<i>Personnel Costs</i>		<i>139,098</i>	<i>103,959</i>	<i>86,009</i>	<i>60,615</i>	<i>65,422</i>
008-190-0000-4480	COST ALLOCATION	11,081	11,081	11,081	11,081	11,081
008-310-0000-4270	PROFESSIONAL SERVICES	3,444	-	-	42,229	-
008-311-0000-4260	CONTRACTUAL SERVICES	-	155,633	232,166	230,000	230,000
008-440-0440-4260	CONTRACTUAL SERVICES	103,879	-	-	-	-
<i>Operations & Maintenance Costs</i>		<i>118,404</i>	<i>166,714</i>	<i>243,247</i>	<i>283,310</i>	<i>241,081</i>
008-190-0000-4901	TRANSFER TO GENERAL FUND	100,908	119,682	179,967	-	-
<i>Transfers</i>		<i>100,908</i>	<i>119,682</i>	<i>179,967</i>	<i>-</i>	<i>-</i>
008-311-0000-4500	****CAPITAL EXPENSES****	-	-	25,696	-	-
<i>Capital Costs</i>		<i>-</i>	<i>-</i>	<i>25,696</i>	<i>-</i>	<i>-</i>
008-311-0000-4600	CAPITAL PROJECTS	1,244	7,911	-	-	152,544
008-311-0557-4600	GLENOAKS SAFE STREET HSIP	-	-	-	5,000	5,000
008-311-0560-4600	CAPITAL PROJECTS	-	-	-	143,544	-
008-311-0172-4600	PARK AVENUE IMPROVEMENTS	126,772	-	-	-	-
<i>Capital Projects</i>		<i>128,017</i>	<i>7,911</i>	<i>-</i>	<i>148,544</i>	<i>197,544</i>
Total Appropriations		486,426	398,266	534,919	492,469	311,503
ANNUAL SURPLUS/DEFICIT		(160,762)	(55,322)	(180,931)	(142,733)	52,047
Ending Balance:					200,321	189,806

CAPITAL GRANTS FUND**FUND NO. 010****FUND OVERVIEW**

This section provides a consolidated look at grants funds received from several different funding sources to fund construction projects as well as capital improvements. The processing of Federal and State level grant applications and reimbursements are managed by Public Works.

MAJOR PROJECTS/PROGRAMS

- MSRC Local Match Grant: CNG Fueling Station Upgrade Project
- 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
- FTA Grant: CNG Fueling Station Upgrade Project

Fund: Capital Grants Fund
Resp. Dept: Various

		Beginning Fund Balance:				(23,970)	(648,564)
REVENUES		2013	2014	2015	2016	2016	2017
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	26	-	-	-	-	-
3600-3621	COPS CHRP GRANT #2009RKWX0121	17,444	-	-	-	-	-
3600-3624	TIP LAE0127- SEC 5309 FTF CA040088	157,295	101,834	-	-	-	-
3600-3652	JAG RECOVERY ACT #09-0648-S5	(5,811)	-	-	-	-	-
3682-0350	CA BEV CNTNR & LTTR RCYCL GRNT	-	6,605	-	-	-	-
3686-6676	CALTRANS TCSP TRUMAN-ST. ENHANCEMENTS	-	850	383	-	2,264	-
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	-	-	-	-
3696-3449	"911" SECURITY UPGRADE	-	6,338	-	-	-	-
3696-3604	BULLETPROOF VEST 2011	7,127	-	-	-	-	-
3696-3609	LOPEZ ADOBE CONSTRUCTION	126,916	188,043	60,273	-	-	-
3696-3634	AVOID THE 100 DUI CAMPAIGN #AL1343	2,537	1,763	-	-	-	-
3696-3641	COPS SAFE SCHOOLS	165,764	63,362	-	-	-	-
3696-3644	JAG 09 #09-2545	1,333	-	-	-	-	-
3696-3646	JAG 10 #DJ-BX-1541	-	12,853	-	-	-	-
3696-3678	NATIONAL ENDWNMNT FOR ARTS #11-5100-8067	31,585	-	-	-	-	-
3696-3685	OFFICE OF TRAFFIC SAFETY GRT NO. PT1347	14,686	28,191	-	-	-	-
3696-3695	OFFICE OF TRAFFIC SAFETY #20423	102,128	-	-	-	-	-
3696-3713	ALCOHOLIC BEVERAGE CONTROL (ABC) GRANT	-	38,905	-	-	-	-
3697-3631	ALLIANCE FOR CA TRADITIONAL ARTS 2013	7,500	-	-	-	-	-
3697-3649	KAISER FOUNDATION HOSPITALS	13,100	14,000	-	-	-	-
3697-3750	CONGREGATE MEALS C1 COUNTY ASSISTANCE	52,293	52,311	-	-	-	-
3697-3752	HOME DELIVERED MEALS C2 COUNTY ASSIST	41,006	41,282	-	-	-	-
3697-3753	TITLE III-B TELEPHONE REASSURANCE PRG	94	22	-	-	-	-
3769-1371	GRIDLEY/MORNINGSIDE SCHL NRCHM	240,612	2,513	-	-	-	-
3901-3750	CONGREGATE MEALS C1 CONTRIBUTIONS	13,461	11,394	-	-	-	-
3901-3752	HOME DELIVERED MEALS C2 CONTRIBUTIONS	4,310	3,751	-	-	-	-
3970-0000	TRANSFER FROM GENERAL FUND	100,000	1,847,066	-	-	-	-
Total Revenue		1,112,407	2,471,083	60,656	-	2,264	-

APPROPRIATIONS		2013	2014	2015	2016	2016	2017
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
Police Grants							
010-220-3449-4500	9-1-1 EMERGENCY COMMUNICATIONS	-	4,383	-	-	-	-
010-220-3621-4101	COPS CHRP GRANT #2009RKWX0121	11,932	-	-	-	-	-
010-220-3621-4120	COPS CHRP GRANT #2009RKWX0121	173	-	-	-	-	-
010-220-3621-4124	COPS CHRP GRANT #2009RKWX0121	3,859	-	-	-	-	-
010-220-3621-4126	COPS CHRP GRANT #2009RKWX0121	207	-	-	-	-	-
010-220-3621-4130	COPS CHRP GRANT #2009RKWX0121	1,273	-	-	-	-	-
010-220-3634-4105	AVOID THE 100 DUI CAMPAIGN #AL1343	2,458	4,932	-	-	-	-
010-220-3634-4120	AVOID THE 100 DUI CAMPAIGN #AL1343	46	72	-	-	-	-
010-220-3634-4130	AVOID THE 100 DUI CAMPAIGN #AL1343	-	722	-	-	-	-
010-220-3641-4101	COPS SAFE SCHOOLS	92,061	40,091	-	-	-	-
010-220-3641-4105	COPS SAFE SCHOOLS	15,913	4,348	-	-	-	-
010-220-3641-4120	COPS SAFE SCHOOLS	1,566	668	-	-	-	-
010-220-3641-4124	COPS SAFE SCHOOLS	26,215	5,310	-	-	-	-
010-220-3641-4126	COPS SAFE SCHOOLS	14,336	5,894	-	-	-	-
010-220-3641-4128	COPS SAFE SCHOOLS	732	147	-	-	-	-
010-220-3641-4130	COPS SAFE SCHOOLS	12,969	6,508	-	-	-	-
010-220-3641-4136	OPTICAL INSURANCE	291	178	-	-	-	-
010-220-3641-4138	COPS SAFE SCHOOLS	108	54	-	-	-	-
010-220-3641-4220	COPS SAFE SCHOOLS	333	139	-	-	-	-
010-220-3641-4300	COPS SAFE SCHOOLS	1,227	36	-	-	-	-
010-220-3641-4370	COPS SAFE SCHOOLS	40	-	-	-	-	-
010-220-3644-4105	JAG 09 #09-2545	59	-	-	-	-	-
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	6,369	-	-	-	-	-
010-220-3652-4120	O.A.S.D.I.	96	-	-	-	-	-
010-220-3652-4130	WORKER'S COMPENSATION INS.	833	-	-	-	-	-

Fund: Capital Grants Fund
Resp. Dept: Various

Beginning Fund Balance:					(23,970)	(648,564)	
APPROPRIATIONS (Cont.)		2013	2014	2015	2016	2017	
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
Police Department Grants (Cont.)							
010-220-3662-4500	UASI URBAN AREA SEC INITIATIVE	-	-	-	-	53,000	-
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	1,403	-	-	-	-	-
010-220-3695-4105	OFFICE OF TRAFFIC SAFETY #20423	34,037	-	-	-	-	-
010-220-3695-4120	OFFICE OF TRAFFIC SAFETY #20423	1,106	-	-	-	-	-
010-220-3695-4130	OFFICE OF TRAFFIC SAFETY WRKRS COMP INS	4,073	-	-	-	-	-
010-220-3695-4300	DEPARTMENT SUPPLIES	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		257,936	145,621	-	-	53,000	-
Public Works Grants							
010-150-0860-4600	LOPEZ ADOBE #0604ML0011	23,150	-	-	-	-	-
010-310-0687-4270	PROFESSIONAL SERVICES	-	-	-	144,200	-	-
010-311-3609-4101	LOPEZ ADOBE CONSTRUCTION	2,659	-	-	-	-	-
010-311-3609-4120	LOPEZ ADOBE CONSTRUCTION	204	-	-	-	-	-
010-311-3609-4124	RETIREMENT	683	-	-	-	-	-
010-311-3609-4126	HEALTH INSURANCE	745	-	-	-	-	-
010-311-3609-4128	DENTAL INSURANCE	100	-	-	-	-	-
010-311-3609-4130	LOPEZ ADOBE CONSTRUCTION	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	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	-	-	-	-	-	-
010-150-3609-4600	LOPEZ ADOBE CONSTRUCTION	49,579	157,500	-	-	-	-
010-313-3624-4600	TIP LAE0127- SEC 5309 FTF CA040088	259,130	-	-	-	-	-
010-370-3636-4600	SAFE ROUTES TO SCHOOL	-	-	24,080	571,594	571,594	-
010-310-3661-4600	CNG FUELING STATION	-	-	-	1,339,460	-	-
010-311-6676-4101	CALTRANS TCSP TRUMAN-ST. ENHANCEMENTS	879	-	254	-	2,264	-
010-311-6676-4120	CALTRANS TCSP TRUMAN-ST. ENHANCEMENTS	67	-	18	-	-	-
010-311-6676-4130	CALTRANS TCSP TRUMAN-ST. ENHANCEMENTS	14	-	-	-	-	-
010-311-6676-4600	CAPITAL PROJECTS	-	-	-	-	-	-
Total Public Works Grants		451,151	159,679	24,352	2,055,254	573,858	-
Recreation and Community Service Grants							
010-420-0000-4405	INTEREST EXPENSE	2,985	-	-	-	-	-
010-420-1371-4101	GRIDLEY/MORNINGSIDE SCHL NRCHM	10,672	-	-	-	-	-
010-420-1371-4103	WAGES-TEMPORARY & PART-TIME	159,977	-	-	-	-	-
010-420-1371-4120	O.A.S.D.I.	13,055	-	-	-	-	-
010-420-1371-4124	GRIDLEY/MORNINGSIDE SCHL NRCHM	13,469	-	-	-	-	-
010-420-1371-4126	GRIDLEY/MORNINGSIDE SCHL NRCHM	6,249	-	-	-	-	-
010-420-1371-4130	WORKER'S COMPENSATION INS.	11,797	-	-	-	-	-
010-420-1371-4138	GRIDLEY/MORNINGSIDE SCHL NRCHM	823	-	-	-	-	-
010-420-1371-4260	CONTRACTUAL SERVICES	16,990	-	-	-	-	-
010-420-1371-4300	DEPARTMENT SUPPLIES	9,816	-	-	-	-	-
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	-	-	-	-
010-424-3631-4260	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	-	-	-	-	-

Fund: Capital Grants Fund
Resp. Dept: Various

Beginning Fund Balance:					(23,970)	(648,564)
APPROPRIATIONS (Cont.)	2013	2014	2015	2016	2016	2017
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
Recreation and Community Service Grants (Cont.)						
010-424-3645-4370 ALLIANCE FOR CA TRAD ARTS 2012	567	-	-	-	-	-
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	-	-	-	-
010-430-3649-4250 RENTS AND LEASES	-	1,316	-	-	-	-
010-430-3649-4260 KAISER FOUNDATION HOSPITALS	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-12-060€	8,013	-	-	-	-	-
010-424-3653-4370 CA ARTS COUNCIL #AS-12-060€	988	-	-	-	-	-
010-424-3678-4260 NATIONAL ENDWNMNT FOR ARTS #11-5100-80	31,585	-	-	-	-	-
010-424-3693-4260 NEA ARTS EDUCATION #12-5100-7024	42,051	7,949	-	-	-	-
010-422-3750-4260 CONGREGATE MEALS C1 COUNTY ASSISTANCE	52,178	51,062	-	-	-	-
010-422-3750-4270 CONGREGATE MEALS C1CONTRIBUTIONS	10,815	10,055	-	-	-	-
010-422-3750-4300 CONGREGATE MEALS C1 CONTRIBUTIONS	2,762	2,589	-	-	-	-
010-422-3752-4260 HOME DELIVERED MEALS C2 COUNTY ASSIST	39,339	33,926	-	-	-	-
010-422-3752-4270 HOME DELIVERED MEALS C2 CONTRIBUTIONS	3,302	8,431	-	-	-	-
010-422-3752-4300 HOME DELIVERED MEALS C2 CONTRIBUTIONS	50	49	-	-	-	-
010-422-3752-4390 HOME DELIVERED MEALS C2 CONTRIBUTIONS	2,625	2,627	-	-	-	-
010-422-3753-4101 TITLE III-B TELEPHONE REASSURANCE PRG	94	22	-	-	-	-
<i>Total Recreation and Community Service Grants</i>	<i>462,276</i>	<i>145,665</i>	-	-	-	-
Total Appropriations	1,171,363	450,966	24,352	2,055,254	626,858	-
ANNUAL SURPLUS/DEFICIT	(58,956)	2,020,117	36,304	(2,055,254)	(624,594)	-
Ending Balance:					(648,564)	(648,564)

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

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

MAJOR PROJECTS/PROGRAMS

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

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

Beginning Fund Balance:					472,700	(69,194)
REVENUES	2013	2014	2015	2016	2016	2017
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME	-	-	-	-	-	-
3610-0000 GAS TAX ALLOCATION SECT 2105	109,752	170,959	137,398	144,922	130,000	155,000
3611-0000 GAS TAX ALLOCATION SECT 2106	81,006	82,940	85,645	79,516	80,000	80,000
3612-0000 GAS TAX ALLOCATION SECT 2107	179,844	182,881	175,844	198,135	163,000	215,000
3613-0000 GAS TAX ALLOCATION SECTION 2103	199,282	350,200	234,818	114,897	120,000	100,000
3615-0000 GAS TAX ALLOCATION SECT 2107.5	6,000	6,000	6,000	6,000	5,000	6,000
3619-0000 PROP 1B BOND	351,434	22,380	-	-	-	-
3670-0000 TRANSFER FROM GENERAL FUND	-	-	43,954	-	-	-
3978-0000 TRANS FROM RETIREMENT TAX FUND	-	2,190	-	-	-	-
Total Revenue	927,318	817,550	683,659	543,470	498,000	556,000
APPROPRIATIONS	2013	2014	2015	2016	2016	2017
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
011-180-0000-4124 RETIREMENT	-	2,190	-	-	-	-
011-311-0000-4101 SALARIES-PERMANENT EMPLOYEES	108,134	46,776	49,942	111,095	127,682	39,177
011-311-0000-4105 OVERTIME	25	371	3,381	-	4,727	-
011-311-0000-4120 O.A.S.D.I.	8,070	3,482	4,036	8,499	10,131	2,997
011-311-0000-4124 RETIREMENT	31,854	-	-	-	-	-
011-311-0000-4126 HEALTH INSURANCE	21,240	9,861	9,408	24,358	25,400	11,217
011-311-0000-4128 DENTAL INSURANCE	2,729	1,095	1,135	3,305	3,175	1,167
011-311-0000-4130 WORKER'S COMPENSATION INS.	9,413	4,795	4,248	15,798	17,675	5,571
011-311-0000-4136 OPTICAL INSURANCE	521	205	238	614	590	198
<i>Personnel Costs</i>	<i>181,987</i>	<i>68,775</i>	<i>72,388</i>	<i>163,669</i>	<i>189,380</i>	<i>60,327</i>
011-190-0000-4480 COST ALLOCATION	21,070	21,070	21,070	21,070	21,070	62,325
011-311-0000-4260 CONTRACTUAL SERVICES	-	37,160	23,069	462,457	395,000	211,876
011-311-0000-4270 PROFESSIONAL SERVICES	2,200	11,039	6,090	-	1,806	-
011-311-0558-4260 CONTRACTUAL SERVICES	-	-	-	125,000	115,000	50,000
011-371-3665-4270 PROFESSIONAL SERVICES	-	-	-	7,200	7,200	-
011-311-7510-4300 NORTH MACLAY STREETSCAPE	6	3,527	2,979	6,500	5,000	-
<i>Operations & Maintenance Costs</i>	<i>23,276</i>	<i>72,796</i>	<i>53,208</i>	<i>622,227</i>	<i>545,076</i>	<i>324,201</i>
011-190-0000-4901 TRANSFER TO GENERAL FUND	631,855	369,852	523,006	73,438	73,438	99,164
<i>Transfers</i>	<i>631,855</i>	<i>369,852</i>	<i>523,006</i>	<i>73,438</i>	<i>73,438</i>	<i>99,164</i>
011-311-0000-4600 CAPITAL PROJECTS	351,434	22,858	108,553	43,508	40,000	-
011-311-0178-4600 CAPITAL PROJECTS	-	-	-	183,000	192,000	-
011-311-0303-4600 STREET SLURRY PROJECT	-	-	-	-	-	-
011-311-7105-4600 CAPITAL PROJECTS	-	35,154	-	-	-	-
011-311-7510-4600 NORTH MACLAY STREETSCAPE	1,104	241	975	-	-	-
<i>Capital Projects</i>	<i>352,538</i>	<i>58,253</i>	<i>109,528</i>	<i>226,508</i>	<i>232,000</i>	<i>-</i>
Total Appropriations	1,189,655	569,676	758,130	1,085,842	1,039,894	483,692
ANNUAL SURPLUS/DEFICIT	(262,338)	247,874	(74,471)	(542,372)	(541,894)	72,308
Ending Balance:					(69,194)	3,114

MEASURE “R” FUND**FUND NO. 012****FUND OVERVIEW**

In November 2008, Measure “R” was approved by the State's voters committing a projected \$40 billion to traffic relief and transportation upgrades throughout the County over the next 30 years. The City receives these funds as an ongoing annual allotment, which is used for city street related maintenance and capital projects.

In Fiscal Year 2015-2016, the City leveraged the annual Measure R allocation by participating in the Total Roads Improvement Program (“TRIP”). Consequently, in Fiscal Year 2016-2017, the City will receive approximately \$2.5 million for street improvement projects in major transit corridors throughout the City. The annual debt service is secured by, and will be paid from, annual Measure R revenue through 2039. The City pledged approximately 67% of projected annual Measure R revenue, so there will still be some funding remaining for smaller projects.

MAJOR PROJECTS/PROGRAMS

- Total Road Improvement Program (TRIP) Repair and Improvement Projects

Fund: Measure R
Resp. Dept: Public Works

Beginning Fund Balance:					798,923	3,333,621
REVENUES		2013	2014	2015	2016	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated
3210-0000	SALES AND USE TAXES	243,552	252,975	264,980	262,307	275,000
3500-0000	INTEREST INCOME	123	227	877	-	2,400
3946-0000	C.O.P PROCEEDS	-	-	-	-	2,785,000
3948-0000	PREMIUM ON BONDS	-	-	-	-	131,355
3970-0000	TRANS FROM GEN FUND	-	-	-	-	9,095
3995-0000	TRANS FROM WATER FUND	-	-	7,634	-	-
Total Revenue		243,675	253,202	273,491	262,307	3,202,850
						280,000
APPROPRIATIONS		2013	2014	2015	2016	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated
012-180-0000-4124	RETIREMENT	-	90	-	-	-
012-310-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	5,257	6,579	-	-
012-310-0000-4120	O.A.S.D.I.	-	402	503	-	-
012-310-0000-4126	HEALTH INSURANCE	-	1,275	1,658	-	-
012-310-0000-4128	DENTAL INSURANCE	-	176	214	-	-
012-310-0000-4130	WORKERS COMPENSATION INS.	-	406	104	-	-
012-310-0000-4136	OPTICAL INSURANCE	-	26	37	-	-
<i>Personnel Costs</i>		-	7,634	9,095	-	-
						<i>25,566</i>
012-190-0000-4265	ADMINISTRATIVE EXPENSE (BONDS)	-	-	-	-	221,802
012-310-0000-4270	PROFESSIONAL SERVICES	23,955	11,200	14,159	-	9,350
012-310-0000-4410	BOND INTEREST	-	-	-	-	-
012-310-0000-4420	BOND PRINCIPAL	-	-	-	-	-
<i>Operations & Maintenance Costs</i>		<i>23,955</i>	<i>11,200</i>	<i>14,159</i>	<i>-</i>	<i>231,152</i>
						<i>178,000</i>
012-311-xxxx-4600	GLENOAKS RESURFACING PROJECT	-	-	-	-	-
012-311-xxxx-4600	MEASURE R RESURFACING PROJECT	-	-	-	-	-
012-311-0551-4600	CAPITAL PROJECTS	-	-	-	20,000	10,000
012-311-0558-4600	CAPITAL PROJECTS	-	-	-	-	-
012-311-0560-4600	CAPITAL PROJECTS	-	-	-	382,000	332,000
012-311-3636-4600	CAPITAL PROJECTS	-	-	-	190,000	95,000
012-311-0172-4600	PARK AVENUE IMPROVEMENTS	45,740	-	-	-	-
<i>Capital Projects</i>		<i>45,740</i>	<i>-</i>	<i>-</i>	<i>592,000</i>	<i>437,000</i>
						<i>2,785,000</i>
Total Appropriations		69,694	18,834	23,254	592,000	668,152
						2,988,566
ANNUAL SURPLUS/DEFICIT		173,981	234,369	250,237	(329,693)	2,534,698
						(2,708,566)
Ending Balance:					3,333,621	625,055

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

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

Fund: Traffic Safety Fund
Resp. Dept: Public Works

Beginning Fund Balance:					(6,828)	(24,278)
REVENUES						
	Account Number & Title	2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated
3410-0000	VEHICLE CODE FINES	32,108	17,623	20,720	25,000	12,550
3910-0000	SALE OF PROPERTY & EQUIPMENT	-	18,351	-	-	-
Total Revenue		32,108	35,974	20,720	25,000	12,550
APPROPRIATIONS						
	Account Number & Title	2013 Actual	2014 Actual	2015 Actual	2016 Adjusted	2016 Estimated
013-311-0000-4300	DEPARTMENT SUPPLIES	12,955	-	-	-	-
013-311-0301-4300	PW MAINT. & REPAIR SUPPLIES	12,258	-	-	-	-
013-370-0000-4430	ACTIVITIES AND PROGRAMS	251	-	-	-	-
013-370-0301-4300	DEPARTMENT SUPPLIES	8,093	-	-	-	-
013-371-0301-4260	CONTRACTUAL SERVICES	2,102	-	-	-	-
013-371-0301-4300	PW MAINT. & REPAIR SUPPLIES	18,356	-	-	-	-
<i>Operations & Maintenance Costs</i>		<i>54,015</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
013-311-0000-4600	CAPITAL PROJECTS	3,633	-	-	-	-
013-371-0000-4600	CAPITAL PROJECTS	22,694	-	-	-	-
<i>Capital Projects</i>		<i>26,328</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
013-190-0000-4901	TRANSFER TO GENERAL FUND	30,000	31,825	30,000	30,000	30,000
<i>Transfers</i>		<i>30,000</i>	<i>31,825</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>
Total Appropriations		110,343	31,825	30,000	30,000	30,000
ANNUAL SURPLUS/DEFICIT		(78,235)	4,149	(9,280)	(5,000)	(17,450)
Ending Balance:					(24,278)	(24,278)

LOCAL TRANSPORTATION FUND
(SB 325)**FUND NO. 015****FUND OVERVIEW**

The Transportation Development Act (TDA) of 1971 provides funding for transit and non-transit related purposes that comply with regional transportation plans. TDA funds consist of the Local Transportation Fund (LTF), which is derived from a 1/4 cent of the general sales tax collected statewide and the State Transit Assistance fund (STA), which is derived from the statewide sales tax on gasoline and diesel fuel. Funds are annually allocated by the Metropolitan Transit Authority (MTA) and will be used for sidewalk improvements during the fiscal year.

MAJOR PROJECTS/PROGRAMS

- Sidewalk Repair Project

Fund: Local Transportation Fund
Resp. Dept: Public Works

Beginning Fund Balance:				-	240		
REVENUES		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	-	1	6	-	-	-
3695-0866	SIDEWALK REPAIR PROJECT	16,200	12,754	19,600	16,000	7,500	19,600
Total Revenues		16,200	12,755	19,606	16,000	7,500	19,600
APPROPRIATIONS		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
015-190-0000-4480	COST ALLOCATION	100	100	100	100	100	-
Operations & Maintenance Costs		100	100	100	100	100	-
015-190-0000-4901	TRANSFER TO GENERAL FUND	-	-	19,506	-	-	-
Transfers		-	-	19,506	-	-	-
015-310-0866-4600	CP-SIDEWALK REPAIR PROJECT	12,468	16,100	-	15,803	7,160	19,000
Capital Projects		12,468	16,100	-	15,803	7,160	19,000
Total Appropriations		12,568	16,200	19,606	15,903	7,260	19,000
ANNUAL SURPLUS/DEFICIT		3,632	(3,445)	-	97	240	600
Ending Balance:						240	840

**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

Beginning Fund Balance:					165,324	181,903	
REVENUES		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	47	55	179	-	370	-
3605-0000	MOTOR VEHICLE IN-LIEU TAX	28,653	29,768	30,053	29,100	22,800	29,100
3910-0000	SALE OF PROPERTY & EQUIPMENT	-	4,775	-	-	-	-
Total Revenues		28,699	34,598	30,232	29,100	23,170	29,100
APPROPRIATIONS		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
016-311-0000-4500	CAPITAL PROJECTS	-	-	-	46,450	-	-
016-370-0000-4500	CAPITAL PROJECTS	-	-	-	46,450	-	-
016-310-3661-4270	PROFESSIONAL SERVICES	-	-	-	107	106	-
016-310-3661-4600	CAPITAL PROJECTS	-	-	-	81,993	6,485	-
Capital Projects		-	-	-	175,000	6,591	-
Fund Total Appropriations		-	-	-	175,000	6,591	-
ANNUAL SURPLUS/DEFICIT		28,699	34,598	30,232	(145,900)	16,579	29,100
Ending Balance:						181,903	211,003

**SELF-SUSTAINING RECREATIONAL
ACTIVITIES****FUND NO. 017****FUND OVERVIEW**

The Self-sustaining Recreational Activities fund accounts for part-time staff salaries, equipment and supplies, and contracted instructor salaries for recreation programs and activities that generate revenue through user fees. Programs accounted for in this fund include, but are not limited to, sports leagues, day camp, exercise & dance classes, karate, and other fee based programs/activities.

MAJOR PROJECTS/PROGRAMS

- Additional Youth and Adult Recreation Programs

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

Beginning Fund Balance:					53,888	54,166
REVENUES	2013	2014	2015	2016	2016	2017
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3699-0000 MISCELLANEOUS REIMBURSEMENTS	43	-	-	-	-	-
3770-1295 AFTER SCHOOL COMM NRICHMENT	-	-	-	-	85	-
3770-1322 SENIOR AEROBICS	4,429	3,465	4,590	600	15,780	15,000
3770-1323 SENIOR MUSIC	-	-	-	-	2,260	2,000
3770-1324 SPECIAL NEEDS CLASSES	-	-	-	2,000	-	-
3770-1326 KARATE	8,835	9,941	10,855	10,000	7,560	8,000
3770-1328 YOUTH SPORTS	33,363	31,444	21,165	18,000	21,100	15,000
3770-1329 YOUTH FLAG FOOTBALL	209	170	-	-	-	-
3770-1333 ADULT BASKETBALL	630	-	-	-	-	-
3770-1334 ADULT SOFTBALL	7,510	640	697	3,000	13,665	12,000
3770-1335 SNACK BAR	-	-	-	-	-	-
3770-1336 BOXING	-	-	-	-	10	-
3770-1337 AEROBICS	32,597	19,834	14,474	14,000	14,720	14,000
3770-1338 SWIM LESSONS	3,513	-	-	-	-	-
3770-1339 LINE DANCE CLASS	1,085	707	1,307	700	1,623	1,400
3770-1340 SOCCER SCHOOL	170	-	9	7,000	-	-
3770-1343 ART RECREATION CLASSES	-	-	-	-	1,215	800
3770-1360 MMAP PROGRAM	1,005	-	-	-	-	-
3770-1362 FOLK DANCE	5,180	5,200	5,166	5,000	4,572	4,500
3770-1364 AZTEC DANCE	1,015	385	204	350	240	200
3770-1367 TREE LIGHTING	1,250	-	-	-	-	-
3770-1382 PARK AVENUE CLUB	260	-	-	-	-	-
3770-1386 JULY 4TH	16,578	-	-	-	75	-
3770-1387 CONCERTS	597	-	-	-	-	-
3770-1393 DAY CAMP TEENS FUNDRAISERS	-	-	-	-	65	-
3770-1395 5K RUNNING RACE	-	-	9,162	-	6,103	6,000
3770-1396 FOUNDATION-PARK & REC PROGRAM	-	-	-	-	2,500	-
3770-1397 PARK REC PROG-FCLTY ATTENDANTS	60,159	4,035	1,005	-	-	-
3770-1398 PARK REC PROG-L P SR TRIPS	381	-	-	-	-	-
3770-1399 PARK REC PROG-DAY CAMP PROGRAM	59,531	68,010	82,772	59,000	74,645	65,000
	238,339	143,832	151,405	119,650	166,218	143,900

APPROPRIATIONS	2013	2014	2015	2016	2016	2017
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
017-180-0000-4124 RETIREMENT	-	-	-	-	-	-
017-193-1386-4105 OVERTIME	1,614	1,081	-	-	-	-
017-193-1386-4120 O.A.S.D.I.	123	83	-	-	-	-
017-193-1386-4130 WORKER'S COMPENSATION INS.	229	153	-	-	-	-
017-193-1387-4105 OVERTIME	231	520	404	-	-	-
017-193-1387-4120 O.A.S.D.I.	18	40	31	-	-	-
017-193-1387-4130 WORKER'S COMPENSATION INS.	17	37	29	-	-	-
017-194-1386-4103 WAGES-TEMPORARY & PART-TIME	1,097	1,170	-	-	-	-
017-194-1386-4120 O.A.S.D.I.	84	90	-	-	-	-
017-194-1386-4130 WORKER'S COMPENSATION INS.	86	84	-	-	-	-
017-194-1387-4103 CONCERTS/PARK	174	-	-	-	-	-
017-194-1387-4120 CONCERTS/PARK	13	-	-	-	-	-
017-194-1387-4130 CONCERTS/PARK	13	-	-	-	-	-
017-420-0000-4101 SALARIES-PERMANENT EMPLOYEES	13,037	9,659	117	-	-	-
017-420-0000-4103 WAGES-TEMPORARY & PART-TIME	-	-	-	-	6,520	26,930
017-420-0000-4120 O.A.S.D.I.	997	739	9	-	475	-
017-420-0000-4124 RETIREMENT	-	1,533	-	-	-	-
017-420-0000-4126 HEALTH INSURANCE	3,505	2,234	-	-	-	2,051

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

Beginning Fund Balance:						53,888	54,166
APPROPRIATIONS (cont.)		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
017-420-0000-4128	DENTAL INSURANCE	171	158	-	-	-	-
017-420-0000-4130	WORKER'S COMPENSATION INS.	972	694	9	-	-	-
017-420-0000-4136	OPTICAL INSURANCE	79	111	-	-	-	-
017-420-1322-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	-	-
017-420-1328-4103	WAGES-TEMPORARY & PART-TIME	-	382	4,432	5,800	-	-
017-420-1328-4120	O.A.S.D.I.	-	29	339	-	-	-
017-420-1328-4130	WORKER'S COMPENSATION INS.	-	28	322	-	-	-
017-420-1332-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	1,500	-	-
017-420-1334-4103	WAGES-TEMPORARY & PART-TIME	198	-	-	1,000	-	-
017-420-1334-4120	O.A.S.D.I.	15	-	-	-	-	-
017-420-1334-4130	WORKER'S COMPENSATION INS.	14	-	-	-	-	-
017-420-1335-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	-	-
017-420-1337-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	-	-
017-420-1340-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	3,000	-	-
017-420-1367-4105	TREE LIGHTING	-	269	-	-	-	-
017-420-1367-4120	TREE LIGHTING	-	21	-	-	-	-
017-420-1367-4130	TREE LIGHTING	-	19	-	-	-	-
017-420-1371-4101	SALARIES-PERMANENT EMPLOYEES	(1,264)	273	-	-	-	-
017-420-1371-4103	GRIDLEY/MRNNGSD SCHL-PRTTM WGS	392	-	-	-	-	-
017-420-1371-4120	GRDLY/MRNNGSD SCHL-O.A.S.D.I.	(67)	21	-	-	-	-
017-420-1371-4124	GRIDLEY/MORNINGSIDE SCHL NRCHM	-	64	-	-	-	-
017-420-1371-4130	GRIDLY/MRNNGSD SCHL-WRKRS COMP	11	20	-	-	-	-
017-420-1378-4105	OVERTIME	-	-	21	-	-	-
017-420-1378-4120	O.A.S.D.I.	-	-	2	-	-	-
017-420-1378-4130	WORKER'S COMPENSATION INS.	-	-	2	-	-	-
017-420-1378-4138	OMELVENY SF ELEM/AFTRSCHL NRCH	32	-	-	-	-	-
017-420-1397-4103	FACILITY ATTENDANTS	18,321	26,134	743	-	-	-
017-420-1397-4120	FACILITY ATTENDANTS	1,402	2,000	-	-	-	-
017-420-1397-4124	RETIREMENT	-	1,121	-	-	-	-
017-420-1397-4130	FACILITY ATTENDANTS	1,374	2,007	-	-	-	-
017-420-1399-4101	DAY CAMP-SALARIES PERM. EMP.	284	137	246	-	-	-
017-420-1399-4103	DAY CAMP WAGES-TEMP & P/T	41,011	33,754	47,780	48,000	31,500	-
017-420-1399-4105	DAY CAMP OVERTIME	21	35	5	-	9	-
017-420-1399-4120	DAY CAMP-O.A.S.D.I.	3,161	2,596	3,675	-	2,500	-
017-420-1399-4124	DAY CAMP-RETIREMENT	-	1,131	-	-	-	-
017-420-1399-4126	DAY CAMP HEALTH INS.	-	-	5,927	-	-	-
017-420-1399-4130	DAY CAMP-WRKRS. COMP. INS.	3,011	2,464	3,478	-	2,300	-
017-420-1399-4138	DAY CAMP-LIFE INS.	221	-	867	-	-	-
<i>Personnel</i>		<i>90,597</i>	<i>90,892</i>	<i>68,438</i>	<i>59,300</i>	<i>43,304</i>	<i>28,981</i>
017-420-1322-4260	CONTRACTUAL SERVICES	2,190	3,289	5,593	420	13,720	11,000
017-420-1323-4260	CONTRACTUAL SERVICES	-	-	-	-	1,680	1,500
017-420-1326-4260	CONTRACTUAL SERVICES	8,564	4,535	8,189	8,000	6,400	6,000
017-420-1326-4300	DEPARTMENT SUPPLIES	-	-	-	-	221	-
017-420-1327-4260	CONTRACTUAL SERVICES	-	-	144	1,000	-	-
017-420-1328-4260	CONTRACTUAL SERVICES	6,616	11,367	8,233	7,000	7,100	15,000
017-420-1328-4300	DEPARTMENT SUPPLIES	9,542	7,899	12,611	5,000	32,000	-

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

Beginning Fund Balance:					53,888	54,166
APPROPRIATIONS (cont.)	2013	2014	2015	2016	2016	2017
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
017-420-1332-4260 CONTRACTUAL SERVICES	-	-	-	900	-	-
017-420-1332-4300 DEPARTMENT SUPPLIES	-	-	-	200	-	-
017-420-1333-4300 DEPARTMENT SUPPLIES	-	-	196	-	-	-
017-420-1334-4260 CONTRACTUAL SERVICES	-	889	-	1,000	90	4,000
017-420-1334-4300 DEPARTMENT SUPPLIES	3,300	1,757	-	200	4,000	-
017-420-1335-4300 DEPARTMENT SUPPLIES	2,498	-	-	-	-	-
017-420-1337-4260 CONTRACTUAL SERVICES	6,080	19,270	11,767	10,000	10,000	13,000
017-420-1337-4300 AEROBICS-DEPARTMENT SUPPLIES	4,199	2,749	2,641	1,000	4,000	-
017-420-1338-4260 CONTRACTUAL SERVICES	3,984	13,983	-	-	500	-
017-420-1338-4300 DEPARTMENT SUPPLIES	222	-	-	-	-	-
017-420-1339-4260 CONTRACTUAL SERVICES	588	690	690	600	600	600
017-420-1340-4260 CONTRACTUAL SERVICES	-	-	-	2,000	300	-
017-420-1340-4300 DEPARTMENT SUPPLIES	274	-	-	1,000	-	-
017-420-1343-4260 CONTRACTUAL SERVICES	-	-	-	-	3,600	2,500
017-420-1343-4300 DEPARTMENT SUPPLIES	200	-	-	-	175	-
017-420-1362-4260 CONTRACTUAL SERVICES	3,528	3,245	3,654	3,500	4,100	3,700
017-420-1364-4260 CONTRACTUAL SERVICES	481	241	-	-	-	200
017-420-1366-4260 CONTRACTUAL SERVICES	-	-	-	230	-	-
017-420-1367-4260 TREE LIGHTING	-	1,150	-	-	-	-
017-420-1367-4300 TREE LIGHTING	-	1,264	-	-	-	-
017-420-1371-4260 CONTRACTUAL SERVICES	13	-	-	-	-	-
017-420-1371-4300 GRIDLEY/MORNINGSIDE NRCHM SUPP	269	-	-	-	-	-
017-420-1386-4260 CONTRACTUAL SERVICES	22,098	22,873	-	-	-	-
017-420-1386-4300 DEPARTMENT SUPPLIES	1,035	425	-	-	-	-
017-420-1387-4260 CONTRACTUAL SERVICES	368	-	-	-	-	-
017-420-1387-4300 DEPARTMENT SUPPLIES	55	-	-	-	-	-
017-420-1389-4300 DEPARTMENT SUPPLIES	67	-	-	-	-	-
017-420-1395-4260 CONTRACTUAL SERVICES	-	-	4,046	-	6,300	6,000
017-420-1395-4300 DEPARTMENT SUPPLIES	-	-	184	-	6,900	-
017-420-1396-4260 CONTRACTUAL SERVICES	-	-	-	-	1,700	-
017-420-1396-4300 DEPARTMENT SUPPLIES	-	-	-	-	250	-
017-420-1397-4260 FACILITY ATTENDANTS	605	400	-	-	-	-
017-420-1397-4300 DEPARTMENT SUPPLIES	101	1,669	-	-	-	-
017-420-1399-4260 DAY CAMP-CONTRACTUAL SRVCS.	846	2,927	1,800	3,500	500	1,800
017-420-1399-4300 DAY CAMP-DEPT. SUPPLIES	19,369	4,716	16,718	10,000	18,500	19,000
<i>Operations & Maintenance Costs</i>	<i>97,091</i>	<i>105,338</i>	<i>76,466</i>	<i>55,550</i>	<i>122,636</i>	<i>84,300</i>
017-420-1362-4500 ****CAPITAL EXPENSES****	-	-	-	-	-	-
017-424-0000-4500 CAPITAL EQUIPMENT	-	-	-	10,000	-	-
<i>Capital Costs</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>10,000</i>	<i>-</i>	<i>-</i>
Total Appropriations	187,688	196,230	144,904	124,850	165,940	113,281
ANNUAL SURPLUS/DEFICIT	50,651	(52,399)	6,501	(5,200)	278	30,619
Ending Balance:					54,166	84,785



RETIREMENT FUND

FUND NO. 018

FUND OVERVIEW

This fund is used to account for receipts from a voter-approved special tax levy to pay pension costs related to the City's membership in the Public Employees Retirement System (PERS). Currently, the revenue generated by the special levy are sufficient to fully fund PERS pension costs. The special tax levy is crucial in meeting the City's annual pension obligation. Without the special tax levy, the City would have to make significant cuts to services to pay the PERS pension obligation from General Fund revenues.

Fund: Retirement Fund
Resp. Dept: Finance

Beginning Fund Balance:						1,606,437	2,619,184
REVENUES		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3110-0000	SECURED PROPERTY TAXES-CURR YR	2,869,922	3,303,370	3,052,364	2,450,000	2,750,000	2,500,000
3120-0000	UNSECURED PROPERTY TAXES C/Y	(185,955)	93,781	259,708	300,000	89,000	-
3130-0000	PRIOR YEARS PROPERTY TAXES	(5,694)	(28,903)	(681)	-	2,125	-
3150-0000	PROPERTY TAX PENALTIES & INT	81,903	105,923	115,546	-	113,500	-
3175-0000	PROJECT 4 TAX LEVY	-	-	223,542	-	-	-
3181-0000	PROJECT 1 TAX LEVY	-	-	-	70,000	130,000	70,000
3183-0000	PROJECT 1A TAX LEVY	-	-	-	80,000	139,000	80,000
3185-0000	PROJECT 2 TAX LEVY	-	-	-	100,000	127,000	100,000
3188-0000	PROJECT 3 TAX LEVY	-	-	-	200,000	258,000	200,000
3191-0000	PROJECT 3A TAX LEVY	-	-	-	550,000	703,250	550,000
3500-0000	INTEREST INCOME	1,493	-	30,364	-	30,000	25,000
3625-0000	HOMEOWNERS PROPERTY TAX RELIEF	47,330	37,764	34,170	-	34,110	30,000
3970-0000	TRANSFER FROM GENERAL FUND	-	4,550,739	-	200,000	-	250,000
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		2,809,000	8,704,460	3,715,013	3,974,868	4,375,985	3,829,868

APPROPRIATIONS		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
018-101-0000-4124	RETIREMENT	-	4,865	3,371	3,164	6,366	4,242
018-102-0000-4124	RETIREMENT	-	24,726	26,582	14,677	21,561	16,930
018-105-0000-4124	RETIREMENT	-	29,855	57,545	36,557	49,701	44,055
018-106-0000-4124	RETIREMENT	-	53,499	59,440	29,288	34,294	36,695
018-115-0000-4124	RETIREMENT	-	29,410	36,814	16,348	23,910	27,494
018-130-0000-4124	RETIREMENT	-	67,989	94,186	47,035	76,485	62,247
018-140-0000-4124	RETIREMENT	-	44,552	49,948	26,483	27,860	29,599
018-150-0000-4124	RETIREMENT	-	33,211	36,439	21,640	20,206	22,703
018-150-3673-4124	RETIREMENT	-	195	451	-	2,878	-
018-152-0000-4124	RETIREMENT	-	48,966	58,131	31,398	33,777	61,765
018-190-0000-4124	RETIREMENT	96,432	4,170	1,740	2,700,000	1,529,835	2,895,000
018-190-0000-4127	RETIRED EMP. HEALTH INS.	985,164	-	-	-	-	-
018-220-3641-4124	RETIREMENT	-	8,629	-	-	-	-
018-222-0000-4124	RETIREMENT	-	138,080	158,977	68,628	108,065	111,646
018-224-0000-4124	RETIREMENT	-	147,898	115,941	84,777	91,337	129,015
018-225-0000-4124	RETIREMENT	-	877,521	923,717	490,463	577,126	590,101
018-230-0000-4124	RETIREMENT	-	36,560	30,619	-	32,857	19,787
018-310-0000-4124	RETIREMENT	-	25,634	23,127	34,546	44,810	39,659
018-311-0000-4124	RETIREMENT	-	41,630	58,501	19,878	43,884	23,225
018-311-6676-4124	CALTRANS TCSP TRUMAN-ST. ENHANCEMENTS	-	-	134	-	-	-
018-313-0000-4124	RETIREMENT	-	14,831	20,903	-	-	-
018-320-0000-4124	RETIREMENT	-	35,402	39,684	29,535	33,557	34,407
018-335-0000-4124	RETIREMENT	-	11,041	14,151	-	10,347	-
018-341-0000-4124	RETIREMENT	-	6,121	8,470	-	-	-
018-344-0000-4124	RETIREMENT	-	13,963	17,042	-	16,255	-
018-346-0000-4124	RETIREMENT	-	11,322	21,024	8,264	12,412	9,981
018-350-0000-4124	RETIREMENT	-	5,138	-	-	-	-
018-360-0000-4124	RETIREMENT	-	73,929	84,743	-	12,210	-
018-370-0000-4124	RETIREMENT	-	3,849	8,713	7,255	11,377	8,465
018-371-0000-4124	RETIREMENT	-	13,460	15,560	-	-	-
018-381-0000-4124	RETIREMENT	-	25,473	35,480	-	13,703	-
018-382-0000-4124	RETIREMENT	-	28,073	40,494	-	2,582	-
018-383-0000-4124	RETIREMENT	-	54,195	69,670	-	-	-
018-384-0000-4124	RETIREMENT	-	58,401	68,607	-	-	-
018-390-0000-4124	RETIREMENT	-	3,926	20,223	44,130	53,360	46,003
018-390-0410-4124	RETIREMENT	-	36,489	41,855	-	-	-
018-390-0460-4124	RETIREMENT	-	28,935	30,912	-	-	-
018-390-0470-4124	RETIREMENT	-	15,093	15,064	-	-	-
018-420-0000-4124	RETIREMENT	-	40,415	49,008	28,267	91,141	35,664
018-420-1328-4124	RETIREMENT	-	999	-	-	-	-
018-420-1371-4124	RETIREMENT	-	54	-	-	-	-
018-420-1399-4124	RETIREMENT	-	306	1,101	-	2,413	-
018-422-0000-4124	RETIREMENT	-	14,994	21,323	16,736	22,163	-
018-422-3750-4124	RETIREMENT	-	5,880	5,634	-	5,061	-
018-422-3752-4124	RETIREMENT	-	2,943	3,149	-	2,753	-

Fund: Retirement Fund
Resp. Dept: Finance

Beginning Fund Balance:						1,606,437	2,619,184
REVENUES		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3110-0000	SECURED PROPERTY TAXES-CURR YR	2,869,922	3,303,370	3,052,364	2,450,000	2,750,000	2,500,000
3120-0000	UNSECURED PROPERTY TAXES C/Y	(185,955)	93,781	259,708	300,000	89,000	-
3130-0000	PRIOR YEARS PROPERTY TAXES	(5,694)	(28,903)	(681)	-	2,125	-
3150-0000	PROPERTY TAX PENALTIES & INT	81,903	105,923	115,546	-	113,500	-
3175-0000	PROJECT 4 TAX LEVY	-	-	223,542	-	-	-
3181-0000	PROJECT 1 TAX LEVY	-	-	-	70,000	130,000	70,000
3183-0000	PROJECT 1A TAX LEVY	-	-	-	80,000	139,000	80,000
3185-0000	PROJECT 2 TAX LEVY	-	-	-	100,000	127,000	100,000
3188-0000	PROJECT 3 TAX LEVY	-	-	-	200,000	258,000	200,000
3191-0000	PROJECT 3A TAX LEVY	-	-	-	550,000	703,250	550,000
3500-0000	INTEREST INCOME	1,493	-	30,364	-	30,000	25,000
3625-0000	HOMEOWNERS PROPERTY TAX RELIEF	47,330	37,764	34,170	-	34,110	30,000
3970-0000	TRANSFER FROM GENERAL FUND	-	4,550,739	-	200,000	-	250,000
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		2,809,000	8,704,460	3,715,013	3,974,868	4,375,985	3,829,868
APPROPRIATIONS		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
APPROPRIATIONS (cont.)		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
018-423-0000-4124	RETIREMENT	-	1,488	558	9,619	26,748	39,375
018-424-0000-4124	RETIREMENT	-	23,559	26,155	12,725	16,595	14,817
018-430-0000-4124	RETIREMENT	-	11,716	6,672	-	-	-
018-440-0000-4124	RETIREMENT	-	4,822	4,965	-	3,643	-
<i>Personnel Costs</i>		<i>1,081,596</i>	<i>2,164,208</i>	<i>2,406,823</i>	<i>3,781,413</i>	<i>3,061,272</i>	<i>4,302,875</i>
018-190-0000-4480	COST ALLOCATION	143,174	141,523	141,523	141,523	141,523	329,161
<i>Operations & Maintenance Costs</i>		<i>143,174</i>	<i>141,523</i>	<i>141,523</i>	<i>141,523</i>	<i>141,523</i>	<i>329,161</i>
018-190-0000-4901	TRANSFER TO GENERAL FUND	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	-	-	-	-
018-190-0000-4927	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	-	-	-	-
018-190-0000-4972	TRANSFER TO SEWER FUND	-	12,817	-	-	-	-
018-190-0000-4973	TRANSFER TO REFUSE DISPOSAL	-	1,222	-	-	-	-
018-190-0000-4998	TRANSFER TO SUCCESSOR AGENCY	-	-	45,709	-	160,443	-
<i>Transfers</i>		<i>2,114,401</i>	<i>55,369</i>	<i>45,709</i>	<i>-</i>	<i>160,443</i>	<i>-</i>
Total Appropriations		3,339,171	2,361,100	2,594,055	3,922,936	3,363,238	4,632,036
ANNUAL SURPLUS/DEFICIT		(530,171)	6,343,360	1,120,958	51,932	1,012,747	(802,168)
Ending Balance:						2,619,184	1,817,016

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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

Beginning Fund Balance:					20,977	18,123	
REVENUES		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	195	140	-	-	-	-
3901-0000	MISCELLANEOUS REVENUE	-	11,848	45	25	46	-
Total Revenue		195	11,989	45	25	46	-
APPROPRIATIONS		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
019-390-0864-4101	LAS PALMAS PARK	-	-	-	-	-	-
019-390-0864-4120	LAS PALMAS PARK	-	-	-	-	-	-
019-390-0864-4124	LAS PALMAS PARK	-	-	-	-	-	-
019-390-0864-4130	LAS PALMAS PARK	-	-	-	-	-	-
019-423-0201-4105	OVERTIME	-	-	1,206	-	-	-
Personnel Costs		-	-	1,206	-	-	-
019-422-0630-4260	CONTRACTUAL SERVICES	-	4,914	-	-	-	-
019-430-0000-4330	BLDG MAINT & REPAIRS	28,970	11,848	-	-	-	-
Operations & Maintenance Costs		28,970	16,762	-	-	-	-
019-422-0630-4500	PIONEER PARK IMPROVEMENTS	2,417	-	-	-	-	-
019-423-0201-4500	RECREATION PARK	4,634	-	12,597	-	-	-
Capital Costs		7,051	-	12,597	-	-	-
019-390-0602-4600	PARKS SNACK SHOP	-	-	-	-	-	-
019-422-0864-4600	LAS PALMAS PARK	-	-	-	-	-	-
019-423-0201-4600	CAPITAL PROJECTS	-	264,241	15,416	5,524	2,900	-
Capital Projects		-	264,241	15,416	5,524	2,900	-
Total Appropriations		36,021	281,003	29,219	5,524	2,900	-
ANNUAL SURPLUS/DEFICIT		(35,826)	(269,014)	(29,174)	(5,499)	(2,854)	-
Ending Balance:					18,123	18,123	

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

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

MAJOR PROJECTS/PROGRAMS

- Funds to be used in conjunction with federal asset seizure funds to purchase a new K-9 unit to assist in narcotics related activity and technology upgrades for the City's virtual patrol video network.

Fund: State Asset Seizure

Resp. Dept: Police

Beginning Fund Balance:					29,300	112,876
REVENUES		2013	2014	2015	2016	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated
3875-0000 ASSET FORFEITURE FUND		23,178	10,778	3,200	-	83,576
Total Revenue		23,178	10,778	3,200	-	83,576
APPROPRIATIONS		2013	2014	2015	2016	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated
020-225-0000-4500 *****CAPITAL EXPENSES*****		3,907	6,441	-	4,000	-
<i>Capital Costs</i>		3,907	6,441	-	4,000	-
Total Appropriations		3,907	6,441	-	4,000	-
ANNUAL SURPLUS/DEFICIT		19,271	4,337	3,200	(4,000)	83,576
Ending Balance:					112,876	62,876

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

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

MAJOR PROJECTS/PROGRAMS

- Funds to be used in conjunction with state asset seizure funds to purchase a new K-9 unit to assist in narcotics related activity and technology upgrades for the City's virtual patrol video network.

Fund: Federal Asset Seizure

Resp. Dept: Police

Beginning Fund Balance:					52,639	16,128
REVENUES		2013	2014	2015	2016	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated
3500-0000 INTEREST AND RENTS		12	17	57	-	27
3875-0000 ASSET FORFEITURE FUND		35,561	-	15,487	-	(15,487)
Total Revenue		35,573	17	15,544	-	(15,460)
APPROPRIATIONS		2013	2014	2015	2016	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated
021-225-0000-4500 *****CAPITAL EXPENSES*****		-	-	-	30,000	21,051
<i>Capital Costs</i>		-	-	-	30,000	21,051
Total Appropriations		-	-	-	30,000	21,051
ANNUAL SURPLUS/DEFICIT		35,573	17	15,544	(30,000)	(36,511)
Ending Balance:					16,128	(33,872)

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

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

MAJOR PROJECTS/PROGRAMS

- Pavement Management Project
- Curb & Gutter

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

Beginning Fund Balance:						282,305	1,086
REVENUES		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	-	133	341	-	612	-
3664-0000	SURFACE TRANSP. PROG.-LOCAL FUND (STP-L)	-	281,831	-	-	-	-
Total Revenue		-	281,964	341	-	612	-
APPROPRIATIONS		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
022-311-0560-4600	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	341	(281,831)	(281,219)	-
Ending Balance:						1,086	1,086

**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 tracts.

MAJOR PROJECTS/PROGRAMS

- Street Overlay and Improvements Project

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

		Beginning Fund Balance:				-	(4,440)
REVENUES		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3693-0138	CDBG	-	-	-	245,705	-	240,000
3693-7517	SECTION 108 LOAN	347,315	253,288	908,633	-	-	-
3970-0000	TRANSFER FROM GENERAL FUND	-	94,787	116,820	-	-	-
Total Revenue		347,315	348,075	1,025,453	245,705	-	240,000
APPROPRIATIONS		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
026-311-0138-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	12,435	-	-
026-311-0138-4120	O.A.S.D.I.	-	-	-	1,120	-	-
026-311-0138-4130	WORKER'S COMPENSATION INS.	-	-	-	1,063	-	-
<i>Personnel Costs</i>		-	-	-	14,618	-	-
026-155-0000-4265	ADMINISTRATIVE EXPENSE	6,890	5,510	4,048	-	-	-
026-311-0138-4270	PROFESSIONAL SERVICES	-	-	-	15,000	1,708	15,000
<i>Operations & Maintenance Costs</i>		6,890	5,510	4,048	15,000	1,708	15,000
026-155-0000-4424	SECTION 108 LOAN PAYBACK INTEREST	72,425	58,565	61,405	-	-	-
026-155-0000-4426	SECTION 108 LOAN PAYBACK PRINCIPAL	268,000	284,000	960,000	-	-	-
026-311-0138-4600	CAPITAL PROJECTS	-	-	-	216,087	2,732	225,000
<i>Loan & Capital Expenses</i>		340,425	342,565	1,021,405	216,087	2,732	225,000
Total Appropriations		347,315	348,075	1,025,453	245,705	4,440	240,000
ANNUAL SURPLUS/DEFICIT		-	-	-	-	(4,440)	-
Ending Balance:						(4,440)	(4,440)



STREET LIGHTING FUND

FUND NO. 027

FUND OVERVIEW

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

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

Fund: Street Lighting
Resp. Dept: Public Works

Beginning Fund Balance:					-	15,002
REVENUES		2013	2014	2015	2016	2017
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3110-0000 SECURED PROPERTY TAXES-CURR YR	317,333	319,005	322,257	315,000	316,148	327,000
3130-0000 PRIOR YEARS PROPERTY TAXES	-	-	(1,348)	-	(1,348)	-
3150-0000 PROPERTY TAX PENALTIES & INT	12,290	20,093	20,961	20,000	15,910	20,000
3912-0000 TRANSFER FROM MEASURE R	-	-	-	-	-	-
3970-0000 TRANSFER FROM GENERAL FUND	-	12,413	38,967	60,279	-	50,000
3978-0000 TRANS FROM RETIREMENT TAX FUND	-	2,574	-	-	-	-
Total Revenues	329,623	354,086	380,837	395,279	330,710	397,000
APPROPRIATIONS		2013	2014	2015	2016	2017
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
027-180-0000-4124 RETIREMENT	-	2,574	-	-	-	-
027-344-0000-4101 SALARIES-PERMANENT EMPLOYEES	84,611	63,654	60,316	66,589	67,784	67,254
027-344-0000-4105 OVERTIME	1,146	1,673	3,795	2,000	270	1,500
027-344-0000-4112 TEMP. NON-EMPLOYEE WAGES	3,366	827	-	-	-	-
027-344-0000-4120 O.A.S.D.I.	6,401	4,750	4,865	5,094	5,207	5,145
027-344-0000-4124 RETIREMENT	23,199	-	-	10,163	-	12,093
027-344-0000-4126 HEALTH INSURANCE	15,445	12,281	12,292	13,904	13,157	15,791
027-344-0000-4128 DENTAL INSURANCE	1,981	1,636	1,659	1,701	1,701	1,701
027-344-0000-4130 WORKER'S COMPENSATION INS.	9,175	7,356	7,095	9,469	9,540	9,564
027-344-0000-4134 LONG TERM DISABILITY INSURANCE	194	67	-	102	-	-
027-344-0000-4136 OPTICAL INSURANCE	329	271	288	291	291	291
<i>Personnel Costs</i>	<i>145,846</i>	<i>95,089</i>	<i>90,310</i>	<i>109,313</i>	<i>97,950</i>	<i>113,339</i>
027-344-0000-4210 UTILITIES	231,151	226,097	206,739	232,000	187,340	225,000
027-344-0000-4250 RENTS AND LEASES	-	-	-	-	-	-
027-344-0000-4260 CONTRACTUAL SERVICES	-	5,032	2,613	23,600	10,350	5,500
027-344-0000-4300 DEPARTMENT SUPPLIES	13	-	-	-	-	-
027-344-0000-4320 DEPARTMENT EQUIPMENT MAINT	132	279	115	750	200	375
027-344-0000-4340 SMALL TOOLS	151	-	74	365	209	375
027-344-0000-4400 VEHICLE OPERATION & MAINT	186	345	-	1,200	37	500
027-344-0000-4402 FUEL	1,312	1,162	1,137	1,238	1,214	1,200
027-344-0000-4480 COST ALLOCATION	11,763	11,763	11,763	11,763	11,763	43,218
027-344-0301-4300 PW MAINT. & REPAIR SUPPLIES	3,560	6,919	6,894	10,050	6,645	7,500
<i>Operations & Maintenance Costs</i>	<i>248,268</i>	<i>251,597</i>	<i>229,335</i>	<i>280,966</i>	<i>217,758</i>	<i>283,668</i>
027-344-0000-4500 *****CAPITAL EXPENSES*****	-	697	-	-	-	-
027-344-0000-4600 CAPITAL PROJECTS	-	-	-	5,000	-	-
<i>Capital Projects</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>5,000</i>	<i>-</i>	<i>-</i>
Total Appropriations	394,114	346,686	319,645	395,279	315,708	397,007
ANNUAL SURPLUS/DEFICIT	(64,492)	7,399	61,192	-	15,002	(7)
Ending Balance:					15,002	14,995

**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

- Accumulate Funds for Future (City Wide) Parking Lots Re-pavement Project
- Analyze condition of parking lots and create re-pavement priority list

Fund: Parking & Maintenance Operations

Resp. Dept: Public Works

Beginning Fund Balance:					225,504	269,269
REVENUES	2013	2014	2015	2016	2016	2017
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3520-0000 RENTAL INCOME	11,733	12,800	12,800	40,000	12,800	12,800
3850-0000 PARKING METER REVENUE-STREETS	142,684	145,503	115,466	145,000	126,292	130,000
3855-0000 PARKING METER REVENUE-LOT 6N	-	-	163	-	-	-
3870-0000 BUSINESS LICENSE TAX-AREA A	46,147	44,096	46,629	45,000	41,012	40,000
3978-0000 TRANS FROM RETIREMENT TAX FUND	-	2,563	-	-	-	-
Total Revenue	200,565	204,962	175,058	230,000	180,104	182,800
APPROPRIATIONS	2013	2014	2015	2016	2016	2017
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
029-180-0000-4124 RETIREMENT	-	2,563	-	-	-	-
029-335-0000-4101 SALARIES-PERMANENT EMPLOYEES	71,664	56,061	48,639	61,679	49,006	72,749
029-335-0000-4105 OVERTIME	121	48	36	-	1,781	-
029-335-0000-4120 O.A.S.D.I.	5,493	3,884	3,648	4,718	3,880	5,565
029-335-0000-4124 RETIREMENT	19,552	-	-	9,516	-	-
029-335-0000-4126 HEALTH INSURANCE	14,905	10,277	7,355	15,403	8,000	21,086
029-335-0000-4128 DENTAL INSURANCE	1,882	1,317	990	1,895	1,405	2,057
029-335-0000-4130 WORKER'S COMPENSATION INS.	10,186	7,270	6,069	8,771	7,001	10,345
029-335-0000-4134 LONG TERM DISABILITY INSURANCE	-	67	-	107	-	-
029-335-0000-4136 OPTICAL INSURANCE	371	250	199	368	277	427
029-335-0000-4138 LIFE INSURANCE	-	-	-	-	-	128
<i>Personnel Costs</i>	<i>124,173</i>	<i>81,735</i>	<i>66,936</i>	<i>102,457</i>	<i>71,350</i>	<i>112,357</i>
029-335-0000-4210 UTILITIES	16,395	21,987	25,233	18,500	22,100	18,500
029-335-0000-4250 RENTS AND LEASES	-	-	-	-	-	-
029-335-0000-4270 PROFESSIONAL SERVICES	3,376	436	-	3,000	800	-
029-335-0000-4300 DEPARTMENT SUPPLIES	925	500	530	500	500	500
029-335-0000-4302 PERMIT PARKING EXPENSE	-	-	-	2,500	2,256	3,000
029-335-0000-4320 DEPARTMENT EQUIPMENT MAINT	326	175	217	1,800	3,200	1,000
029-335-0000-4340 SMALL TOOLS	180	250	-	250	147	250
029-335-0000-4400 VEHICLE OPERATION & MAINT	644	671	1,496	800	1,510	2,000
029-335-0000-4402 FUEL	2,060	1,902	2,875	2,642	3,000	2,700
029-335-0000-4430 ACTIVITIES AND PROGRAMS	-	-	-	-	-	-
029-335-0000-4480 COST ALLOCATION	7,376	7,376	7,376	7,376	7,376	30,732
029-335-0301-4300 PW MAINT. & REPAIR SUPPLIES	3,181	6,870	11,567	12,500	1,900	-
<i>Operations & Maintenance Costs</i>	<i>34,462</i>	<i>40,166</i>	<i>49,294</i>	<i>49,868</i>	<i>42,789</i>	<i>58,682</i>
029-335-0000-4500 CAPITAL EQUIPMENT	-	1,417	654	31,000	3,000	-
029-335-0000-4600 CAPITAL PROJECTS	6,340	8,101	-	170,000	18,000	-
029-335-0559-4600 PARKING LOT 5 IMPROVEMENTS	-	-	-	5,000	1,200	-
<i>Capital Projects</i>	<i>6,340</i>	<i>9,518</i>	<i>654</i>	<i>206,000</i>	<i>22,200</i>	<i>-</i>
Total Appropriations	164,976	131,420	116,884	358,325	136,339	171,039
ANNUAL SURPLUS/DEFICIT	35,589	73,543	58,174	(128,325)	43,765	11,761
Ending Balance:					269,269	281,030

CAPITAL OUTLAY FUND**FUND No. 032****FUND OVERVIEW**

This fund is used to account for the acquisition, construction and completion of permanent public improvements typically funded by the General Fund. Funds are transferred from the General Fund and set-aside to fund certain capital projects.

MAJOR PROJECTS/PROGRAMS

- NPDES Storm Drain Screens

Fund: Capital Outlay (General Fund)

Resp. Dept: Public Works

Beginning Fund Balance:						-	28,500
REVENUES		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3970-0000 TRANSFER FROM GENERAL FUND		-	-	-	195,000	195,000	-
Total Revenues		-	-	-	195,000	195,000	-
APPROPRIATIONS		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
032-311-0178-4600 BRAND MEDIAN IMPROVE		-	-	-	100,000	100,000	-
032-311-0842-4500 NPDES STORM DRAIN SCREENS		-	-	-	95,000	66,500	-
<i>Capital Projects</i>		-	-	-	195,000	166,500	-
Total Appropriations		-	-	-	195,000	166,500	-
ANNUAL SURPLUS/DEFICIT		-	-	-	-	28,500	-
Ending Balance:						28,500	28,500

PAVEMENT MANAGEMENT FUND**FUND NO. 050****FUND OVERVIEW**

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

MAJOR PROJECTS/PROGRAMS

- Transfer to General Fund for street maintenance activities

Fund: Pavement Fund
Resp. Dept: Public Works

Beginning Fund Balance:						156,898	57,148
REVENUES		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	46	40	190	-	250	-
3800-0000	MISCELLANEOUS REVENUE	222,847	289,684	-	-	-	-
3978-0000	TRANS FROM RETIREMENT TAX FUND	-	427	-	-	-	-
Total Revenue		222,893	290,151	190	-	250	-
APPROPRIATIONS		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
050-180-0000-4124	RETIREMENT	-	427	-	-	-	-
050-311-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	14,494	-	-	-	-
050-311-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	-	-
050-311-0000-4105	OVERTIME	-	637	-	-	-	-
050-311-0000-4120	O.A.S.D.I.	-	953	-	-	-	-
050-311-0000-4124	RETIREMENT	-	-	-	-	-	-
050-311-0000-4126	HEALTH INSURANCE	-	1,300	-	-	-	-
050-311-0000-4128	DENTAL INSURANCE	-	183	-	-	-	-
050-311-0000-4130	WORKERS COMPENSATION INS.	-	649	-	-	-	-
050-311-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	-	-	-	-
050-311-0000-4136	OPTICAL INSURANCE	-	30	-	-	-	-
<i>Personnel Costs</i>		-	18,674	-	-	-	-
050-310-0000-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	-
050-311-0000-4270	PROFESSIONAL SERVICES	-	-	2,500	-	-	-
<i>Operations & Maintenance Costs</i>		-	-	2,500	-	-	-
050-310-0000-4901	TRANSFER TO GENERAL FUND	240,000	230,326	-	100,000	100,000	-
<i>Transfers</i>		240,000	230,326	-	100,000	100,000	-
050-311-0000-4600	CAPITAL PROJECTS	4,225	-	-	-	-	-
050-311-0172-4600	PARK AVENUE IMPROVEMENTS	-	-	-	-	-	-
<i>Capital Projects</i>		4,225	-	-	-	-	-
Total Appropriations		244,225	249,000	2,500	100,000	100,000	-
ANNUAL SURPLUS/DEFICIT		(21,332)	41,151	(2,310)	(100,000)	(99,750)	-
Ending Balance:						57,148	57,148

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

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

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

MAJOR PROJECTS/PROGRAMS

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

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

Beginning Fund Balance:					8,236	2,553	
REVENUES		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3954-0000	RECYCLING REVENUE SHARE PROGRAM	-	10,000	10,000	10,000	10,000	10,000
3607-0000	ICFA COMMUNITY INVESTMENT FUNDS	-	-	-	-	-	15,000
Total Revenues		-	10,000	10,000	10,000	10,000	25,000
APPROPRIATIONS		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
053-101-0101-4430	ACTIVITIES AND PROGRAMS	-	-	-	2,000	3,750	2,000
053-101-0103-4430	ACTIVITIES AND PROGRAMS	-	-	-	2,000	3,337	2,000
053-101-0107-4430	ACTIVITIES AND PROGRAMS	-	-	-	2,000	1,300	2,000
053-101-0109-4430	ACTIVITIES AND PROGRAMS	-	-	-	2,000	3,250	2,000
053-101-0111-4430	ACTIVITIES AND PROGRAMS	-	-	-	1,000	3,000	2,000
053-101-0113-4430	ACTIVITIES AND PROGRAMS	-	-	-	-	-	-
053-101-9818-4430	ACTIVITIES AND PROGRAMS	-	-	2,639	-	46	-
053-115-0000-4390	ICFA SCHOLARSHIP (ED COMM.)	-	-	-	-	-	7,500
053-194-0195-4430	ACTIVITIES AND PROGRAMS	-	-	1,000	-	-	-
053-194-1395-4260	5K RUNNING RACE	-	-	1,975	1,000	1,000	-
053-194-1395-4300	5K RUNNING RACE	-	-	1,765	-	-	-
053-194-9810-4430	SENIOR ORCHESTRA	-	-	-	-	-	-
053-194-9831-4400	HELP PORTRAIT	-	-	890	-	-	-
053-194-9831-4430	HELP PORTRAIT	-	-	1,000	-	-	-
053-194-9841-4430	GRIDLEY ELEM.-GARDENING PRGM	-	-	500	-	-	-
053-194-9851-4430	KIWANIS FOUNDATION	-	-	1,000	-	-	-
053-222-9837-4430	ACTIVITIES AND PROGRAMS	-	-	994	-	-	-
053-420-0000-4430	ICFA SCHOLARSHIP (SP. ED. PRGM.)	-	-	-	-	-	7,500
Operations & Maintenance Costs		-	-	11,763	10,000	15,683	25,000
Total Appropriations		-	-	11,763	10,000	15,683	25,000
ANNUAL SURPLUS/DEFICIT		-	10,000	(1,763)	-	(5,683)	-
Ending Balance:					2,553	2,553	



SAFETY REALIGNMENT FUND (AB 109)

FUND NO. 101

FUND OVERVIEW

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

Fund: AB109 Task Force Fund
Resp. Dept: Police

Beginning Fund Balance:						-	13,080
REVENUES		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	-	10	2	-	-	-
3696-0101	AB109 TASK FORCE (STATE)	-	90,000	-	-	13,080	-
Total Revenues		-	90,010	2	-	13,080	-
APPROPRIATIONS		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
101-225-0000-4105	OVERTIME	-	60,193	15,350	-	-	-
101-225-0000-4120	O.A.S.D.I.	-	940	216	-	-	-
101-225-0000-4130	WORKER'S COMPENSATION INS.	-	10,251	3,063	-	-	-
<i>Personnel Costs</i>		-	<i>71,384</i>	<i>18,629</i>	-	-	-
Total Appropriations		-	71,384	18,629	-	-	-
ANNUAL SURPLUS/DEFICIT		-	18,626	(18,627)	-	13,080	-
Ending Balance:						13,080	13,080

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.

Beginning in FY 2016-2017, Los Angeles Unified School District will assume responsibility for operating the After School Community Enrichment Program at Gridley Elementary.

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

Beginning Fund Balance:

- -

REVENUES		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3697-0103	GRIDLEY ELEMENTARY	-	108,056	96,730	121,700	100,540	-
Total Revenues		-	108,056	96,730	121,700	100,540	-

APPROPRIATIONS		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
103-180-0000-4124	RETIREMENT	-	202	-	-	-	-
103-420-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	4,434	1,105	1,500	59	-
103-420-0000-4103	WAGES-TEMPORARY & PART-TIME	-	82,927	71,660	85,000	82,665	-
103-420-0000-4105	OVERTIME	-	-	14	-	-	-
103-420-0000-4120	O.A.S.D.I.	-	6,850	5,568	7,000	6,330	-
103-420-0000-4130	WORKER'S COMPENSATION INS.	-	6,256	5,228	7,000	5,880	-
<i>Personnel Costs</i>		-	<i>100,670</i>	<i>83,575</i>	<i>100,500</i>	<i>94,934</i>	-
103-420-0000-4250	RENTS AND LEASES	-	101	-	100	-	-
103-420-0000-4260	CONTRACTUAL SERVICES	-	2,349	2,129	2,350	2,600	-
103-420-0000-4300	DEPARTMENT SUPPLIES	-	9,358	6,604	18,750	3,006	-
<i>Operations & Maintenance Costs</i>		-	<i>11,809</i>	<i>8,733</i>	<i>21,200</i>	<i>5,606</i>	-
Total Appropriations		-	112,478	92,308	121,700	100,540	-

ANNUAL SURPLUS/DEFICIT		-	(4,423)	4,422	-	-	-
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Ending Balance:

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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.

Beginning in FY 2016-2017, Los Angeles Unified School District will assume responsibility for operating the After School Community Enrichment Program at Morningside Elementary.

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

Beginning Fund Balance:

- -

REVENUES		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3697-0104	MORNINGSIDE ELEMENTARY	-	129,998	115,679	121,700	104,700	-
3900-0000	OTHER REVENUE	-	570	-	-	-	-
Total Revenues		-	130,567	115,679	121,700	104,700	-

APPROPRIATIONS		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
104-180-0000-4124	RETIREMENT	-	371	-	-	-	-
104-420-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	9,082	1,114	1,500	-	-
104-420-0000-4103	WAGES-TEMPORARY & PART-TIME	-	90,859	78,373	85,000	84,000	-
104-420-0000-4120	O.A.S.D.I.	-	7,146	6,081	7,000	6,425	-
104-420-0000-4130	WORKER'S COMPENSATION INS.	-	6,523	5,715	7,000	5,925	-
<i>Personnel Costs</i>		-	<i>113,982</i>	<i>91,283</i>	<i>100,500</i>	<i>96,350</i>	-
104-420-0000-4250	RENTS AND LEASES	-	101	-	100	-	-
104-420-0000-4260	CONTRACTUAL SERVICES	-	2,985	2,129	2,350	2,550	-
104-420-0000-4300	DEPARTMENT SUPPLIES	-	12,567	22,089	18,750	5,800	-
<i>Operations & Maintenance Costs</i>		-	<i>15,653</i>	<i>24,218</i>	<i>21,200</i>	<i>8,350</i>	-
Total Appropriations		-	129,635	115,501	121,700	104,700	-

ANNUAL SURPLUS/DEFICIT		-	932	178	-	-	-
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Ending Balance:

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CALIFORNIA ARTS COUNCIL**FUND NO. 108****FUND OVERVIEW**

The California Arts Council *Artists In Schools* (AIS) program supports projects that integrate community arts resources - artists and professional art organizations - into comprehensive, standards-based arts-learning at school sites. The AIS supports the Mariachi Master Apprentice Program (MMAAP) as a long-term, in-depth arts education project in an after-school program that underscores the critical role the arts play in the students' development of creativity, overall well-being and academic achievement.

Fund: California Arts Council
Resp. Dept: Recreation & Community Services

Beginning Fund Balance:					(1,140)	(1,080)
REVENUES	2013	2014	2015	2016	2016	2017
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3697-3657 CALIFORNIA ARTS COUNCIL #AS-13-0318	-	9,937	1,104	-	1,140	-
3697-3658 CA ARTS COUNCIL #AS-14-0415	-	-	10,260	10,000	9,720	-
Total Revenue	-	9,937	11,364	10,000	10,860	-

APPROPRIATIONS	2013	2014	2015	2016	2016	2017
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	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	-	-
108-424-3659-4260 CONTRACTUAL SERVICES	-	-	-	-	10,525	-
108-424-3658-4300 DEPARTMENT SUPPLIES	-	-	-	-	275	-
<i>Operations & Maintenance Costs</i>	-	<i>11,041</i>	<i>11,400</i>	<i>10,000</i>	<i>10,800</i>	-
Total Appropriations	-	11,041	11,400	10,000	10,800	-

ANNUAL SURPLUS/DEFICIT	-	(1,104)	(36)	-	60	-
Ending Balance:					(1,080)	(1,080)

**NATIONAL ENDOWMENT FOR THE
ARTS (NEA)****FUND NO. 109****FUND OVERVIEW**

The National Endowment for the Arts supports the creation of art that meets the highest standards of excellence, public engagement with diverse and excellent art, lifelong learning in the arts, and the strengthening of communities through the arts. Funding supports the Mariachi Master Apprentice Program (MMAP) that connects music masters with students to preserve mariachi music traditions through a quality after school apprentice program.

MMAP includes the following required elements:

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

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

Beginning Fund Balance:					(35,070)	(40,129)
REVENUES		2013	2014	2015	2016	
Account Number & Title	Actual	Actual	Actual	Adjusted	2016	2017
					Estimated	Adopted
3697-3638 PARK GRANTS	-	-	-	-	57,000	-
3697-3656 ARTS EDUCATION GRT. NO. 13-5100-7047	-	-	57,000	57,000	-	-
Total Revenues	-	-	57,000	57,000	57,000	-
APPROPRIATIONS		2013	2014	2015	2016	
Account Number & Title	Actual	Actual	Actual	Adjusted	2016	2017
					Estimated	Adopted
109-424-3637-4260 CONTRACTUAL SERVICES	-	-	-	-	40,129	-
109-424-3638-4260 CONTRACTUAL SERVICES	-	-	35,070	57,000	21,930	-
109-424-3656-4260 CONTRACTUAL SERVICES	-	23,847	33,153	-	-	-
<i>Operations & Maintenance Costs</i>	-	23,847	68,223	57,000	62,059	-
Total Appropriations	-	23,847	68,223	57,000	62,059	-
ANNUAL SURPLUS/DEFICIT	-	(23,847)	(11,223)	-	(5,059)	-
Ending Balance:					(40,129)	(40,129)

**MTA TRANSIT ORIENTED
DEVELOPMENT (TOD) PLANNING
GRANT****FUND NO. 113****FUND OVERVIEW**

The MTA TOD Planning Grant will be used to prepare the City of San Fernando Transit Oriented Development Overlay Zone. As part of the planning process these grant funds will pay for city staff and urban planning professional services used to prepare the associated general plan element and map amendments, zone code and map amendment, and environmental assessment. It is on schedule to be completed in Fiscal Year 2016-2017.

MAJOR PROJECTS/PROGRAMS

- TOD Overlay Zone

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

Beginning Fund Balance:					(30,787)	(62,651)
REVENUES		2013	2014	2015	2016	
Account Number & Title		Actual	Actual	Actual	Adjusted	2016 Estimated
3670-3673 METRO TOD PLANNING GRT PROG		-	1,727	123,759	-	51,261
Total Revenue		-	1,727	123,759	-	51,261
APPROPRIATIONS		2013	2014	2015	2016	
Account Number & Title		Actual	Actual	Actual	Adjusted	2016 Estimated
113-150-3673-4101 SALARIES-PERMANENT EMPLOYEES		-	3,030	-	-	-
<i>Personnel Costs</i>		-	3,030	-	-	-
113-150-3673-4270 PROFESSIONAL SERVICES		-	-	153,243	126,119	83,125
<i>Operations & Maintenance Costs</i>		-	-	153,243	126,119	83,125
Total Appropriations		-	3,030	153,243	126,119	83,125
ANNUAL SURPLUS/DEFICIT		-	(1,303)	(29,484)	(126,119)	(31,864)
Ending Balance:					(62,651)	(62,651)

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

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

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

Beginning Fund Balance:

REVENUES		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3697-3750	SENIOR NUTRITION MEALS	-	-	59,945	50,000	52,000	50,000
3697-3752	HOME DELIVERED MEALS C2	-	-	41,531	50,000	52,000	50,000
3697-3753	TITLE III-B TELEPHONE REASSURANCE PRG	-	-	60	-	32	-
3901-3750	SENIOR NUTRITION MEALS-CONTRIBUTION	-	-	10,921	-	11,153	-
3901-3752	HOME DELIVERED MEALS-CONTRIBUTION	-	-	3,026	-	2,220	-
Total Revenues		-	-	115,483	100,000	117,405	100,000

APPROPRIATIONS		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
115-422-3750-4260	CONTRACTUAL SERVICES	-	-	52,808	50,000	45,220	50,000
115-422-3750-4270	PROFESSIONAL SERVICES	-	-	14,992	-	28,500	-
115-422-3750-4300	DEPARTMENT SUPPLIES	-	-	3,067	-	2,500	-
115-422-3752-4260	CONTRACTUAL SERVICES	-	-	31,371	50,000	25,300	50,000
115-422-3752-4270	PROFESSIONAL SERVICES	-	-	10,503	-	13,050	-
115-422-3752-4390	VEHICLE ALLOW & MILEAGE	-	-	2,682	-	2,800	-
115-422-3753-4101	SALARIES-PERMANENT EMPLOYEES	-	-	60	-	35	-
<i>Operations & Maintenance Costs</i>		-	-	<i>115,483</i>	<i>100,000</i>	<i>117,405</i>	<i>100,000</i>
Total Appropriations		-	-	115,483	100,000	117,405	100,000

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

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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.

MAJOR PROJECTS/PROGRAMS

- Applied for 2017 grant cycle to make improvements at Layne Park.

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

Beginning Fund Balance:					-	13,200
REVENUES		2013	2014	2015	2016	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated
3697-0881 STATE FUNDS		-	-	-	-	188,050
Total Revenues		-	-	-	-	188,050
APPROPRIATIONS		2013	2014	2015	2016	2016
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated
118-423-0000-4500 CAPITAL EXPENSE		-	-	-	73,031	161,876
118-423-0000-4600 CAPITAL PROJECTS		-	-	-	126,969	12,974
<i>Capital Projects</i>		-	-	-	200,000	174,850
Total Appropriations		-	-	-	200,000	174,850
ANNUAL SURPLUS/DEFICIT		-	-	-	(200,000)	13,200
Ending Balance:					13,200	13,200

**COMMUNITY ORIENTED POLICING
SERVICES (COPS) GRANT****FUND NO. 119****FUND OVERVIEW**

The Office of Community Oriented Policing Service (COPS) of the Department of Justice awards competitive, discretionary grants directly to law enforcement agencies across the United States to assist in enhancing public safety through implementation of community policing strategies.

In Fiscal Year 2015-2016, the City received grant funding to partially fund an additional police officer position for three years.

MAJOR PROJECTS/PROGRAMS

- Recruit a new Police Officer to fill the position funded by the grant.

Fund: Community Oriented Policing Services (COPS)

Resp. Dept: Police Department

Beginning Fund Balance:

REVENUES		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3696-3641	COPS SAFE SCHOOLS	-	-	65,699	-	-	43,202
Total Revenue		-	-	65,699	-	-	43,202

APPROPRIATIONS		2013	2014	2015	2016	2016	2017
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
119-225-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	29,774
119-225-0000-4120	O.A.S.D.I.	-	-	-	-	-	427
119-225-0000-4126	HEALTH INSURANCE	-	-	-	-	-	6,231
119-225-0000-4128	DENTAL INSURANCE	-	-	-	-	-	506
119-225-0000-4130	WORKERS COMPENSATION INS.	-	-	-	-	-	5,891
119-225-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	-	-	-	249
119-225-0000-4136	OPTICAL INSURANCE	-	-	-	-	-	83
119-225-0000-4138	LIFE INSURANCE	-	-	-	-	-	41
119-225-3641-4105	OVERTIME	-	-	53,814	-	-	-
<i>Personnel Costs</i>		-	-	53,814	-	-	43,202
119-225-3641-4220	TELEPHONE	-	-	3,173	-	-	-
119-225-3641-4300	DEPARTMENT SUPPLIES	-	-	6,736	-	-	-
<i>Operations & Maintenance Costs</i>		-	-	9,909	-	-	-
119-225-3641-4500	****CAPITAL EXPENSES****	-	-	1,976	-	-	-
<i>Capital Costs</i>		-	-	1,976	-	-	-
Total Appropriations		-	-	65,699	-	-	43,202

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

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SECTION VI.

APPENDICES

APPENDIX A

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

Glossary of Terms

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.

Glossary of Terms

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.

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

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

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

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

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

Glossary of Terms

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

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

APPENDIX B

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program – Existing Project Status

Project Number	Category	Project Name	Status
0560	Street and Sidewalk Improvements	Annual Street Resurfacing Project	On Target – Bidding Ongoing
0857	Water Improvements	Water Quality – Nitrate Treatment Project	Completed. Awaiting LA DWP electrical connection
0178	Street and Sidewalk Improvements	Brand Boulevard Landscaping	Completed: March 2016
3636	Street and Sidewalk Improvements	Safe Routes to School, Cycle 7	In Construction Est. Completion: June 2016
3661	Facility Improvements	Compressed Natural Gas Fueling Station	Evaluating Bids Est. Completion: June 2017
0138	Street and Sidewalk Improvements	CDBG Street Resurfacing Project	Awaiting County Approval of Specifications Est. Completion: Aug. 2016
0842	Stormwater Improvements	Stormwater Catch Basin Inserts	Awaiting County Approval of Specifications Est. Completion: Dec. 2016
0881	Facility Improvements	Housing Related Parks Grant - Recreation Park Improvements	Completed: May 2016
3665	Traffic and Pedestrian Safety	Highway Safety Improvement Program – Pedestrian Signals	On Target Est. Completion: Aug. 2017
TBD	Sewer Improvements	Sewer CCTV and Flow Monitoring	CCTV and Flow Monitoring Complete; Awaiting Report from Contractor Est. Completion: Aug. 2016
TBD	Parking Improvements	Modified Plans – Trash Enclosures Only	Est. Completion: Sept. 2016
0558	Street and Sidewalk Maintenance	Street Patching/Striping	Ongoing

Title: Safe Routes to School Project – Cycle 7
Category: Street and Sidewalk Improvements
Project: 3636

SOURCES		
Fund	Account Number	Allocation
Safe Routes to School (Grant)	010-370-3636-4600	\$ 595,674
Measure R (Match)	012-311-3636-4600	\$ 191,581
		\$
Total Sources:		\$ 787,255

USES		
Activity	Account Number	Cost
Preliminary Engineering	010/012-311-3636-4600	\$ 24,080
Inspection	010/012-311-3636-4600	\$ 25,000
Construction	010/012-311-3636-4600	\$ 595,195
Contingency (15%)	010/012-311-3636-4600	\$ 90,000
Expenditures-to-Date (if applicable)		
Planning/Design	019/118-423-0118-4600	\$ 52,980
Total Uses		\$ 787,255

ACTIVITY	START	DURATION	MONTH					
			A	M	J	J	A	S
Project Duration	A	60 DAYS						
Work Period	A	60 DAYS						

Project Description:

Project involves traffic safety and traffic calming enhancements along local school routes. The bulk of this project is funded through the State of California Safe Routes to School Program, with a total approved grant of \$595,674, with \$191,581 in additional funding from Measure R funds. The project includes the installation of new traffic striping, signage, accessible curb ramps, and sidewalk improvements.

Title: Stormwater/NPDES – Catch Basin Inserts

Category: Stormwater Improvements

Project: 0842

SOURCES		
Fund	Account Number	Allocation
Refuse Fund	073-350-0842-4500	\$ 100,000
Capital Outlay	032-311-0842-4500	\$ 95,000
Total Sources:		\$ 195,000

USES		
Activity	Account Number	Cost
Permitting	073-350-0842-4300	\$ 15,000
Inspection	073-350-0842-4260	\$ 15,000
Construction	032/073-0842-4500	\$ 150,000
Contingency (15%)	032/073-0842-4500	\$ 15,000
Expenditures-to-Date (if applicable)		
Planning/Design		\$ 0
Total Uses		\$ 195,000

ACTIVITY	START	DURATION	MONTH					
			A	M	J	J	A	S
Project Duration	A	120 DAYS						
County Inspection/Permit	A	60 DAYS						
Advertisement	J							
City Council Award of Contract	7/5							
Work Period		60 DAYS						

Project Description:

Retrofit all existing City and Los Angeles County Flood Control District (LACFCD) catch basins within the city limits in order to comply with the Trash Total Maximum Daily Load (Trash TMDL) requirements established by the Los Angeles Regional Water Quality Control Board. On July 7, 2009 the Los Angeles Regional Water Quality Board established a Trash TMDL requiring installation of full capture devices to achieve 100% reduction by October 31, 2016.

Title: Street Resurfacing

Category: Street and Sidewalk Improvements

Project: 0560

SOURCES		
Fund	Account Number	Allocation
Proposition C (FY 2016=\$143,500; FY 2017=\$45,000)	008-311-0560-4600	\$ 188,500
Measure R	012-311-0560-4600	\$ 619,000
STP-L	022-311-0560-4600	\$ 281,000
Water Fund	070-385-0560-4600	\$ 420,000
Total Sources:		\$ 1,508,500

USES		
Activity	Account Number	Cost
Inspection	012-311-0560-4600	\$ 60,000
Construction	008/012/022/070-0560-4600	\$ 1,200,000
Contingency (15%)	008/012/022/070-0560-4600	\$ 178,500
Expenditures-to-Date (if applicable)		
Planning/Design	012-311-0560-4600	\$ 70,000
Total Uses		\$ 1,508,500

ACTIVITY	START	DURATION	MONTH					
			A	M	J	J	A	S
Project Duration	A	90 DAYS						
Advertisement	A							
City Council Award of Contract	5/16							
Work Period		90 DAYS						

Project Description:

Annual Street Resurfacing Program: Overlay, remove and replace sidewalks, curb and gutter work, street repaving on Warren (between N. Maclay and Harding); Brand (between Glenoaks and 8th); Macneil (between Lucas and dead end); Lucas (between Maclay and Brand), 8th street (between Hubbard and Maclay); Phillippi (between Harding and Cul-de-sac).

Title: CDBG Street Resurfacing

Category: Street and Sidewalk Improvements

Project: 0138

SOURCES		
Fund	Account Number	Allocation
CDBG	026-3693-138	\$ 245,000
Total Sources:		\$ 245,700

USES		
Activity	Account Number	Cost
Inspection	026-311-0138-4260	\$ 15,000
Construction	026-311-0138-4000	\$ 195,000
Contingency (10%)	026-311-0138-4200	\$ 20,000
Expenditures-to-Date (if applicable)		
CDBG Admin	026-311-0138-4270	\$ 15,000
Total Uses		\$ 245,000

ACTIVITY	START	DURATION	MONTH					
			A	M	J	J	A	S
Project Duration	A	90 DAYS						
Advertisement	M							
City Council Award of Contract	6/6							
Work Period		60 DAYS						

Project Description:

Repaving S. Huntington Street (between San Fernando Road and Hollister Street); includes removing and replacing sidewalk, curb and gutter and trees. Additionally, sidewalk, curb and gutter repairs, and tree replacement will be performed on Celis Street, Pico Street, and Hollister Street

Title: Parking Lot Trash Enclosures

Category: Parking Improvements

Project: TBD

SOURCES		
Fund	Account Number	Allocation
Parking and Maintenance	029-0000-4600	\$ 150,000
Total Sources:		\$ 150,000

USES		
Activity	Account Number	Cost
Inspection	029-335-0000-4600	\$ 15,000
Construction	029-335-0000-4600	\$ 100,000
Contingency (10%)	029-335-0000-4600	\$ 10,000
Expenditures-to-Date (if applicable)		
Planning/Design	029-335-0000-4600	\$ 25,000
Total Uses		\$ 150,000

ACTIVITY	PLAN START	PLAN DURATION	MONTH					
			A	M	J	J	A	S
Project Duration		75 DAYS						
Project Advertisement	J	30 DAYS						
City Council Award of Contract	7/18							
Construction	A	45 DAYS						

Project Description:

Modifications to Parking Lot 5N, include but are not limited to crack sealing, asphalt overlay, reconfiguration of parking stalls and traffic flow, reconstruction of trash enclosure, parking light upgrades, driveway elimination and relocation, and landscaping amenities.

Title: CNG Station

Category: Facility Improvements

Project: 3661

SOURCES		
Fund	Account Number	Allocation
FTA Grant	010-310-3661-4600	\$ 1,350,000
AQMD/MSRC Grant*	010-310-3661-4600	\$ 387,091
AB 2766	016-310-3661-4600	\$ 30,000
Total Sources:		\$ 1,770,000

USES		
Activity	Account Number	Cost
PM	010/016-310-3661-4600	\$ 25,000
Staff	010/016-310-3661-4600	\$ 55,000
Construction	010/016-310-3661-4600	\$ 1,400,000
Contingency (15%)	010/016-310-3661-4600	\$ 210,000
Expenditures-to-Date (if applicable)		
Planning/Design	010/016-310-3661-4600	\$ 25,000
Total Uses		\$ 1,690,000

ACTIVITY	START	DURATION	MONTH						
			A	M	J	J	A	S	O
Project Duration	J	180 DAYS							
City Council Award of Contract	6/20								
Design/Construction Period	J	120 DAYS							

Project Description:

CNG fueling station upgrades at our facility located at 120 Macneil Street. Project will include the design, engineering, fabrication, installation, commissioning, testing and training associated with the CNG station equipment upgrades. The project also includes replacement of bus shelters in major commercial corridors (\$250,000). This project is financed in part with Federal funds and requires compliance with applicable laws and regulations.

* Need to accept Grant and appropriate funds.

Title: Highway Safety Improvement Program – Pedestrian Signals

Category: Traffic Signal Improvements

Project: 3665

SOURCES		
Fund	Account Number	Allocation
HSIP Grant*	010-310-3665-4600	\$ 60,000
Administration/Engineering – Gas Tax	011-311-3665-4270	\$ 10,000
Total Sources:		\$ 70,000

USES		
Activity	Account Number	Cost
Inspection		\$ 7,000
Construction		\$ 45,000
Contingency (15%)		\$ 6,000
Expenditures-to-Date (if applicable)		
Design/Labor Compliance		\$ 12,000
Total Uses		\$ 70,000

ACTIVITY	START	DURATION	MONTH					
			A	M	J	J	A	S
Project Duration	A	90 DAYS						
Advertisement	J							
City Council Award of Contract	7/5							
Work Period		60 DAYS						

Project Description:

The upgrade and installation of countdown pedestrian signal heads on designated streets within the City. This project will mainly be funded by federal funds

* Need to accept grant and appropriate funds.

PROPOSED CAPITAL PROJECTS

Title: Glenoaks Boulevard Resurfacing
Category: Street and Sidewalk Improvements
Project: TBD

SOURCES		
Fund	Account Number	Allocation
Measure R	012-311-xxxx-4600	\$ 1,467,000
Cal Recycle Grant*	010-311-xxxx-4600	\$ 98,000
Total Sources:		\$ 1,565,000

USES		
Activity	Account Number	Cost
Design	012-311-xxxx-4600	\$ 75,000
Staff	012-311-xxxx-4600	\$ 50,000
Construction	010/012-311-xxxx-4600	\$ 1,250,000
Contingency (15%)	010/012-311-xxxx-4600	\$ 190,000
Expenditures-to-Date (if applicable)		
		\$ 0
Total Uses		\$ 1,565,000

Project Description:

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

* Need to accept grant and appropriate funds.

Title: Annual Resurfacing

Category: Street and Sidewalk Improvements

Project: TBD

SOURCES		
Fund	Account Number	Allocation
Measure R	012-311-xxxx-4600	\$ 1,080,000
Total Sources:		\$ 1,080,000

USES		
Activity	Account Number	Cost
Design	012-311-xxxx-4600	\$ 60,000
Staff	012-311-xxxx-4600	\$ 40,000
Construction	012-311-xxxx-4600	\$ 850,000
Contingency (15%)	012-311-xxxx-4600	\$ 130,000
Expenditures-to-Date (if applicable)		
		\$ 0
Total Uses		\$ 1,080,000

Project Description:

Annual Street Repair Program: May include sidewalk, curb and gutter, driveway approach, trees, plus water and sewer replacement.

Title: CDBG Street Resurfacing

Category: Street and Sidewalk Improvements

Project: TBD

SOURCES		
Fund	Account Number	Allocation
CDBG	026-311-xxxx-4600	\$ 240,000
Total Sources:		\$ 240,000

USES		
Activity	Account Number	Cost
Inspection	026-311-xxxx-4600	\$ 20,000
Construction	026-311-xxxx-4600	\$ 200,000
Contingency (10%)	026-311-xxxx-4600	\$ 20,000
Expenditures-to-Date (if applicable)		
		\$ 0
Total Uses		\$ 240,000

Project Description:

Street Resurfacing: Includes sidewalk, curb and gutter, driveway approach and trees.

Location: Alexander Street (between 1st and Larson).

Title: Sewer Improvements
Category: Sewer Improvements
Project: TBD

SOURCES		
Fund	Account Number	Allocation
Sewer	072-365-xxxx-4600	\$ 500,000
Total Sources:		\$ 500,000

USES		
Activity	Account Number	Cost
Inspection	072-365-xxxx-4600	\$ 50,000
Construction	072-365-xxxx-4600	\$ 410,000
Contingency (10%)	072-365-xxxx-4600	\$ 40,000
Expenditures-to-Date (if applicable)		
Total Uses		\$ 500,000

Project Description:

This includes Point repair, upgrades and rehabilitation of City Sewer System.

Title: Urban Water Management Plan

Category: Water Improvements

Project: TBD

SOURCES		
Fund	Account Number	Allocation
Water	070-385-xxxx-4600	\$ 488,600
Total Sources:		\$ 488,600

USES		
Activity	Account Number	Cost
Capital Projects	070-385-xxxx-4600	\$ 488,600
Expenditures-to-Date (if applicable)		
Total Uses		\$ 488,600

Project Description:

The Urban Water Management Act (AB 797) requires all California urban water retailers supplying more than 3,000 acre-feet per year, or providing water to more than 3,000 customers, to develop an Urban Water Management Plan (UWMP) and update it every five years. The report outlines the city's long term water resource planning to ensure it meets its customers' existing and future water demands.

Title: Layne Park Improvements

Category: Facility Improvements

Project: TBD

SOURCES		
Fund	Account Number	Allocation
HRP Grant	TBD	\$ 200,000
Total Sources:		\$ 200,000

USES		
Activity	Account Number	Cost
Inspection	TBD	\$
Construction	TBD	\$
Contingency (10%)	TBD	\$
		\$
Expenditures-to-Date (if applicable)		
Total Uses		\$ 200,000

Project Description:

Submitted Housing Related Parks grant application to make various facility and play equipment improvements at Layne Park. Funds to be allocated by City Council upon grant award and acceptance.

Title: Electric Vehicle Charging Stations

Category: Other Improvements

Project: TBD

SOURCES		
Fund	Account Number	Allocation
AQMD/MSRC Grant	TBD	\$ 100,000
Total Sources:		\$ 100,000

USES		
Activity	Account Number	Cost
Inspection	TBD	\$
Construction	TBD	\$
Contingency (10%)	TBD	\$
		\$
Expenditures-to-Date (if applicable)		
Total Uses		\$ 100,000

Project Description:

Submitted application for grant to install electric vehicle charging stations in City owned parking lots. Funds to be allocated by City Council upon grant award and acceptance.

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APPENDIX C

EXHIBIT A

2016 INSTALLMENT SALE PAYMENTS SCHEDULE

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

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APPENDIX D

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

Page 3

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.

APPENDIX E

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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APPENDIX F

RESOLUTION NO. 7730

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
SAN FERNANDO, CALIFORNIA, ADOPTING THE ANNUAL
INVESTMENT POLICY FOR FISCAL YEAR 2015-2016.**

WHEREAS, Senate Bill 564, effective January 1, 1996, requires the City Treasurer present a statement of investment policy annually to the City Council; and

WHEREAS, a responsible investment policy enhances the economic status of the City while protecting funds under management and meeting the daily cash flow demands of the City.

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

SECTION 1. The City Council hereby establishes the Investment Policy, attached hereto as Exhibit "1" and incorporated herein by this reference.

PASSED, APPROVED, AND ADOPTED this 2nd day of May, 2016.



Robert C. Gonzales, Mayor

ATTEST:



Elena G. Chávez, City Clerk

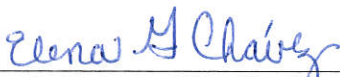
STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss
CITY OF SAN FERNANDO)

I HEREBY CERTIFY that the foregoing Resolution was approved and adopted at a regular meeting of the City Council held on the 2nd day of May, 2016, by the following vote to wit:

AYES: Ballin, Fajardo, Gonzales, Lopez, Soto – 5

NOES: None

ABSENT: None



Elena G. Chávez, City Clerk

POLICY/PROCEDURE

SUBJECT	ISSUANCE	
INVESTMENT POLICY	ORIGINAL DATE	EFFECTIVE
	CURRENT DATE MAY 2, 2016	EFFECTIVE MAY 2, 2016
CATEGORY	POLICY NO.	SUPERSEDES
FINANCE		MAY 2015

MANAGEMENT POLICY/PROCEDURES

SECTION I. PURPOSE

This Policy is intended to provide specific criteria for the prudent investment of City funds. The ultimate investment goal is to enhance the economic status of the City while protecting funds under management and meeting the daily cash flow demands of the City.

SECTION II. STATEMENT OF POLICY

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

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

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

Criteria for selecting investments and the order of priority are:

1. **SAFETY**

The safety and risk associated with an investment refers to the potential loss of principal, accrued interest or both. Protection of the public funds entrusted to the Treasurer is the paramount criteria used to evaluate the investment instruments available.

2. LIQUIDITY

This refers to the ability to convert an investment to cash at any moment in time with minimal risk of forfeiting a portion of principal or interest. Liquidity is an essential investment requirement especially in light of the City's need to be able to meet emergency financing demands of the community at any time.

3. YIELD

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

Authorized Investments

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

1. U.S. Treasuries

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

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

2. U.S. Agencies

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

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

3. Bankers' Acceptances

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

- a) Bankers' Acceptances purchased may not exceed 180 days to maturity or 25% of the cost (book) value of the portfolio;
- b) No more than 5% of the cost (book) value of the portfolio may be invested in Bankers' Acceptances issued by any one bank;

- c) Prior to the purchase of any Banker's Acceptance, the portfolio manager shall review the rating of the issuing bank; and
- d) Bankers' Acceptances of issuing financial institutions shall have both a short and long term rating in the highest category by at least one nationally recognized rating agency at the time of purchase.

4. Commercial Paper

- a) The paper is ranked P1 by Moody's Investor Services and A1 by S&P, and have an minimum of A by both rating agencies;
- b) Issued by a domestic corporation having assets in excess of \$500 million;
- c) Purchases of eligible paper may not exceed 270 days to maturity nor represent more than 10% of the outstanding paper of an issuing corporation;
- d) May not exceed 15% of the cost value of the portfolio at time of purchase; and
- e) No more than 5% of the cost value of the portfolio may be invested in Commercial Paper issued by any one corporation.

5. Certificates of Deposit

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 III. EXCEPTIONS

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

SECTION IV. AUTHORITY

By order of City Council Resolution No. 7730, Policy adopted by the City Council on May 2, 2016.

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APPENDIX G

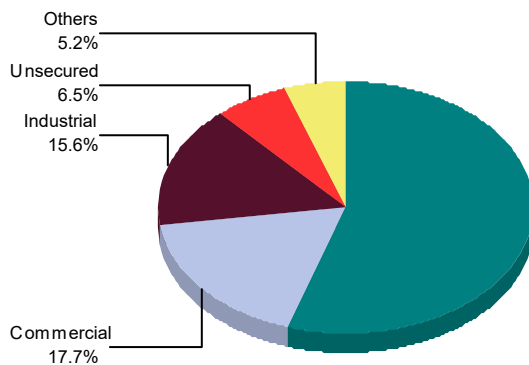
THE CITY OF SAN FERNANDO

2015/16 USE CATEGORY SUMMARY

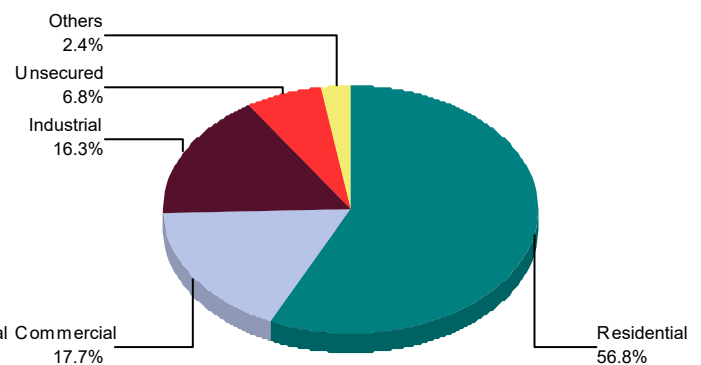
BASIC PROPERTY VALUE TABLE

Category	Parcels	Assessed Value	Net Taxable Value
Residential	4,258	\$970,183,364 (55.0%)	\$957,625,272 (56.8%)
Commercial	393	\$312,835,046 (17.7%)	\$298,635,774 (17.7%)
Industrial	174	\$274,576,052 (15.6%)	\$274,576,052 (16.3%)
Govt. Owned	1	\$22 (0.0%)	\$22 (0.0%)
Institutional	46	\$34,650,857 (2.0%)	\$6,617,462 (0.4%)
Recreational	7	\$4,698,209 (0.3%)	\$4,698,209 (0.3%)
Vacant	138	\$27,206,564 (1.5%)	\$25,027,236 (1.5%)
Exempt	159	\$11,849,384 (0.7%)	\$0 (0.0%)
SBE Nonunitary	[3]	\$22,100 (0.0%)	\$22,100 (0.0%)
Cross Reference	[18]	\$13,372,445 (0.8%)	\$4,266,939 (0.3%)
Unsecured	[802]	\$114,768,219 (6.5%)	\$114,207,014 (6.8%)
TOTALS	5,176	\$1,764,162,262	\$1,685,676,080

ASSESSED VALUE

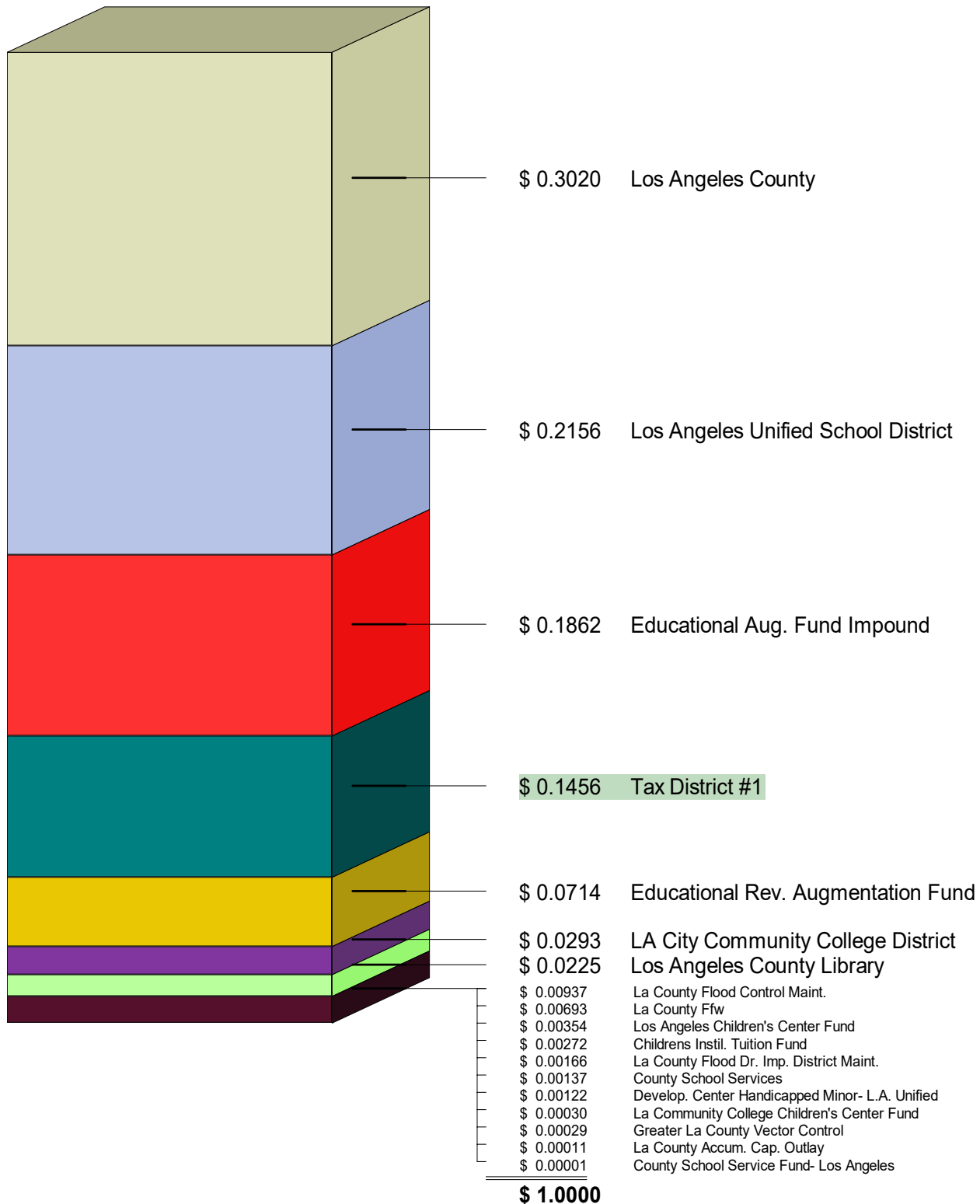


NET TAXABLE VALUE



THE CITY OF SAN FERNANDO

PROPERTY TAX DOLLAR BREAKDOWN



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

Data Source: Los Angeles County Assessor 2015/16 Annual Tax Increment Tables

Prepared On 8/12/2016 By MV

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THE CITY OF SAN FERNANDO

2015/16 ROLL SUMMARY

Taxable Property Values

	Secured	Nonunitary Utilities	Unsecured
Parcels	5,017	3	802
TRAs	9	3	8
Values			
Land	834,451,947	22,100	0
Improvements	800,406,438	0	0
Personal Property	2,357,196	0	58,121,885
Fixtures	306,978	0	56,646,334
Aircraft	0	0	0
Total Value	\$1,637,522,559	\$22,100	\$114,768,219
Exemptions			
Real Estate	63,745,144	0	0
Personal Property	2,137,449	0	516,205
Fixtures	193,000	0	45,000
Aircraft	0	0	0
Homeowners*	14,006,953	0	0
Total Exemptions*	\$66,075,593	\$0	\$561,205
Total Net Value	\$1,571,446,966	\$22,100	\$114,207,014

Combined Values	Total
Total Values	\$1,752,312,878
Total Exemptions	\$66,636,798
Net Total Values	\$1,685,676,080

* Note: Homeowner Exemptions are not included in Total Exemptions

Data Source: Los Angeles County Assessor 2015/16 Combined Tax Rolls

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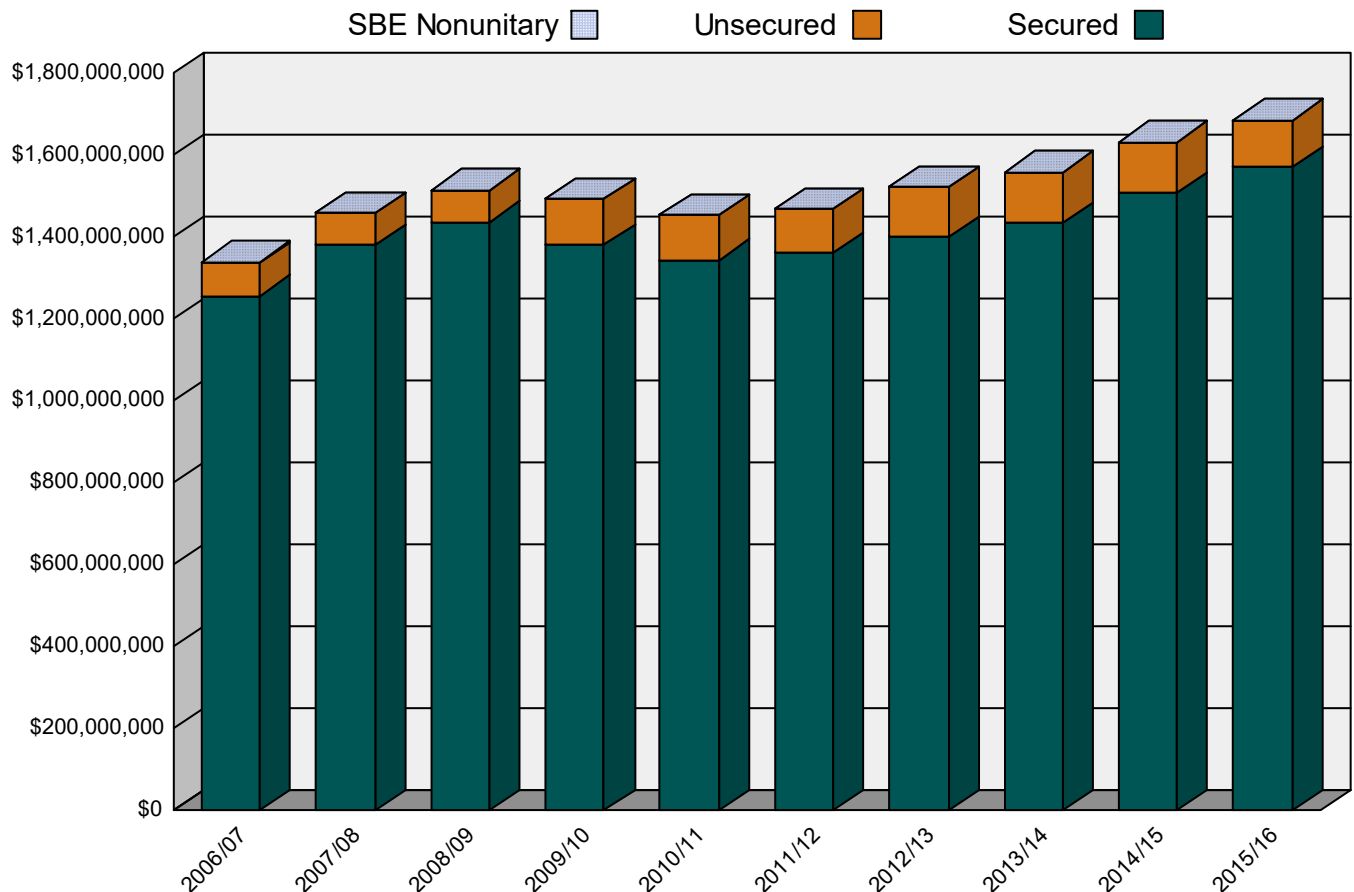
Prepared On 8/12/2016 By MV

THE CITY OF SAN FERNANDO

NET TAXABLE ASSESSED VALUE HISTORY

2006/07 - 2015/16 Taxable Property Values

Lien Year	Secured	Unsecured	SBE Nonunitary	Net Total AV	% Change
2006/07	\$1,256,288,489	\$82,754,213	\$470,546	1,339,513,248	
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%
2015/16	\$1,571,446,966	\$114,207,014	\$22,100	1,685,676,080	3.26%



THE CITY OF SAN FERNANDO

ASSESSED VALUE OF TAXABLE PROPERTY

2006/07 - 2015/16 Taxable Property Values

Category	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Residential	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	957,625,272
Commercial	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	298,635,774
Industrial	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	274,576,052
Govt. Owned						359,000				22
Institutional	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	6,617,462
Recreational	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	4,698,209
Vacant	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	25,027,236
SBE Nonunitary	470,546	22,100	22,100	22,100	22,100	22,100	22,100	22,100	22,100	22,100
Cross Reference	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	4,266,939
Unsecured	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	114,207,014
Exempt	[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]	[11,849,384]
TOTALS	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	1,685,676,080
Total Direct Rate	0.68739	0.67939	0.68605	0.73077	0.73507	0.73170	0.73694	0.39186	0.38353	0.38306

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.

THE CITY OF SAN FERNANDO

2015/16 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	\$73,932,541	4.70%				\$73,932,541	4.39%	Industrial Successor Agency
2) PHARMAVITE LLC				1	\$50,094,005	43.86%	\$50,094,005	2.97%	Unsecured Successor Agency
3) SFVS COMPANY LLC	3	\$21,375,363	1.36%				\$21,375,363	1.27%	Commercial Successor Agency
4) FOOTHILL HD RETAIL CENTER LLC (Pending Appeals On Parcels)	1	\$20,084,446	1.28%				\$20,084,446	1.19%	Commercial Successor Agency
5) AHI GLENOAKS INC	1	\$16,325,508	1.04%				\$16,325,508	0.97%	Industrial Successor Agency
6) SAN FERNANDO GATEWAY LLC (Pending Appeals On Parcels)	2	\$15,125,735	0.96%				\$15,125,735	0.90%	Industrial Successor Agency
7) 315 PARTNERS LLC (Pending Appeals On Parcels)	3	\$15,045,623	0.96%				\$15,045,623	0.89%	Commercial Successor Agency
8) YNG LLC	1	\$13,520,000	0.86%				\$13,520,000	0.80%	Commercial TD #1
9) SAN FERNANDO ASSOCIATES	4	\$10,729,454	0.68%				\$10,729,454	0.64%	Industrial Successor Agency
10) SAN FERNANDO VALLEY AUTOMOTIVE LLC	5	\$9,004,321	0.57%	2	\$64,427	0.06%	\$9,068,748	0.54%	Commercial Successor Agency
Top Ten Total	27	\$195,142,991	12.42%	3	\$50,158,432	43.92%	\$245,301,423	14.55%	
City Total		\$1,571,469,066			\$114,207,014		\$1,685,676,080		

Top Owners last edited on 7/20/16 by maheav using sales through 06/30/16 (Version R.1)

Data Source: Los Angeles County Assessor 2015/16 Combined Tax Rolls and the SBE Non Unitary Tax Roll 370

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Prepared On 8/12/2016 By MV

THE CITY OF SAN FERNANDO

2006/07 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	\$46,393,315	3.69%				\$46,393,315	3.46%	Industrial Successor Agency
2) SFVS COMPANY LLC	3	\$18,696,374	1.49%				\$18,696,374	1.40%	Commercial Successor Agency
3) FOOTHILL HD RETAIL CENTER LLC (Pending Appeals On Parcels)	1	\$17,663,340	1.41%				\$17,663,340	1.32%	Commercial Successor Agency
4) BARMAZEL FAMILY	21	\$16,195,666	1.29%				\$16,195,666	1.21%	Residential TD #1
5) OMNIPOINT COMMUNICATIONS INC	1	\$14,357,520	1.14%				\$14,357,520	1.07%	Industrial Successor Agency
6) 315 PARTNERS LLC (Pending Appeals On Parcels)	2	\$12,692,879	1.01%				\$12,692,879	0.95%	Commercial Successor Agency
7) SAN FERNANDO ASSOCIATES	4	\$9,344,881	0.74%				\$9,344,881	0.70%	Industrial Successor Agency
8) SAN FERNANDO GATEWAY LLC (Pending Appeals On Parcels)	1	\$7,948,679	0.63%				\$7,948,679	0.59%	Commercial Successor Agency
9) SELECTIVE SAN FERNANDO PARTNERS LLC (Pending Appeals On Parcels)	8	\$7,859,000	0.63%				\$7,859,000	0.59%	Industrial Successor Agency
10) 816 PARTNERS LLC	3	\$6,807,801	0.54%				\$6,807,801	0.51%	Commercial Successor Agency
Top Ten Total	51	\$157,959,455	12.57%	0	\$0	0.00%	\$157,959,455	11.79%	
City Total		\$1,256,759,035			\$82,754,213		\$1,339,513,248		

Top Owners last edited on 7/18/13 by maheav using sales through 06/30/07 (Version R.1)

Data Source: Los Angeles County Assessor 2006/07 Combined Tax Rolls and the SBE Non Unitary Tax Roll 71

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THE CITY OF SAN FERNANDO

2015/16 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	\$866,213.42 \$837,773.51	8.31% 13.16%				\$866,213.42 \$837,773.51	7.49% 11.36%	Industrial Successor Agency
2) PHARMAVITE LLC				1	\$565,220.57 \$532,500.75	49.24% 52.85%	\$565,220.57 \$532,500.75	4.89% 7.22%	Unsecured Successor Agency
3) SFVS COMPANY LLC	3	\$245,688.37 \$242,216.93	2.36% 3.81%				\$245,688.37 \$242,216.93	2.12% 3.29%	Commercial Successor Agency
4) FOOTHILL HD RETAIL CENTER LLC (Pending Appeals On Parcels)	1	\$230,850.57 \$227,588.78	2.22% 3.58%				\$230,850.57 \$227,588.78	2.00% 3.09%	Commercial Successor Agency
5) AHI GLENOAKS INC	1	\$192,831.31 \$184,994.02	1.85% 2.91%				\$192,831.31 \$184,994.02	1.67% 2.51%	Industrial Successor Agency
6) SAN FERNANDO GATEWAY LLC (Pending Appeals On Parcels)	2	\$178,660.00 \$171,398.68	1.71% 2.69%				\$178,660.00 \$171,398.68	1.54% 2.32%	Industrial Successor Agency
7) 315 PARTNERS LLC (Pending Appeals On Parcels)	3	\$162,683.62 \$149,381.19	1.56% 2.35%				\$162,683.62 \$149,381.19	1.41% 2.03%	Commercial Successor Agency
8) SAN FERNANDO ASSOCIATES	4	\$127,063.93 \$123,450.00	1.22% 1.94%				\$127,063.93 \$123,450.00	1.10% 1.67%	Industrial Successor Agency
9) SAN FERNANDO VALLEY AUTOMOTIVE LLC	5	\$105,744.96 \$102,239.63	1.01% 1.61%	2	\$716.19 \$669.32	0.06% 0.07%	\$106,461.15 \$102,908.95	0.92% 1.40%	Commercial Successor Agency
10) BERNARDS SAN FERNANDO 3 LLC (Pending Appeals On Parcels)	1	\$97,833.01 \$95,050.47	0.94% 1.49%				\$97,833.01 \$95,050.47	0.85% 1.29%	Industrial Successor Agency
Top Ten Total	27	\$2,207,569.18 \$2,134,093.22	21.19% 33.53%	3	\$565,936.76 \$533,170.07	49.31% 52.92%	\$2,773,505.95 \$2,667,263.28	23.98% 36.18%	
City Total		\$10,418,538.08 \$6,365,113.08			\$1,147,776.13 \$1,007,559.46		\$11,566,314.22 \$7,372,672.54		

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 7/20/16 by maheav using sales through 06/30/16 (Version R.1)

Data Source: Los Angeles County Assessor 2015/16 Combined Tax Rolls and the SBE Non Unitary Tax Roll 372

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THE CITY OF SAN FERNANDO

2006/07 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	\$549,769.77 \$524,204.70	6.53% 11.20%				\$549,769.77 \$524,204.70	5.97% 9.85%	Industrial Successor Agency
2) SFVS COMPANY LLC	3	\$212,647.81 \$211,253.00	2.53% 4.51%				\$212,647.81 \$211,253.00	2.31% 3.97%	Commercial Successor Agency
3) FOOTHILL HD RETAIL CENTER LLC (Pending Appeals On Parcels)	1	\$200,898.35 \$199,580.60	2.39% 4.27%				\$200,898.35 \$199,580.60	2.18% 3.75%	Commercial Successor Agency
4) OMNIPOINT COMMUNICATIONS INC	1	\$173,141.76 \$162,227.67	2.06% 3.47%				\$173,141.76 \$162,227.67	1.88% 3.05%	Industrial Successor Agency
5) 315 PARTNERS LLC (Pending Appeals On Parcels)	2	\$136,691.64 \$121,416.20	1.62% 2.59%				\$136,691.64 \$121,416.20	1.48% 2.28%	Commercial Successor Agency
6) SAN FERNANDO ASSOCIATES	4	\$112,806.78 \$108,539.10	1.34% 2.32%				\$112,806.78 \$108,539.10	1.23% 2.04%	Industrial Successor Agency
7) BARMAZEL FAMILY	21	\$106,438.76 \$57,242.91	1.27% 1.22%				\$106,438.76 \$57,242.91	1.16% 1.08%	Residential Successor Agency
8) SAN FERNANDO GATEWAY LLC (Pending Appeals On Parcels)	1	\$95,855.57 \$89,813.26	1.14% 1.92%				\$95,855.57 \$89,813.26	1.04% 1.69%	Commercial Successor Agency
9) 816 PARTNERS LLC	3	\$76,223.16 \$69,698.18	0.91% 1.49%				\$76,223.16 \$69,698.18	0.83% 1.31%	Commercial Successor Agency
10) 1140 SAN FERNANDO ROAD LLC (Pending Appeals On Parcels)	2	\$72,707.35 \$67,288.35	0.86% 1.44%				\$72,707.35 \$67,288.35	0.79% 1.26%	Commercial Successor Agency
Top Ten Total	45	\$1,737,180.95 \$1,611,263.96	20.65% 34.44%	0	\$0.00 \$0.00	0.00% 0.00%	\$1,737,180.95 \$1,611,263.96	18.87% 30.27%	
City Total		\$8,413,453.21 \$4,679,134.78			\$794,194.77 \$643,917.24		\$9,207,647.99 \$5,323,052.02		

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 06/30/07 (Version R.1)

Data Source: Los Angeles County Assessor 2006/07 Combined Tax Rolls and the SBE Non Unitary Tax Roll 73

Prepared On 8/12/2016 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	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
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	0.00066	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
La Community College District	0.02146	0.00879	0.02212	0.02311	0.04031	0.03530	0.04875	0.04454	0.04017	0.03575
La County Flood Control	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Los Angeles Unified School District	0.10681	0.12334	0.12478	0.15181	0.18695	0.16819	0.17561	0.14644	0.14688	0.12971
Metropolitan Water District	0.00470	0.00450	0.00430	0.00430	0.00370	0.00370	0.00350	0.00350	0.00350	0.00350
Tax District #1	0.28130	0.28420	0.28420	0.28420	0.28420	0.28420	0.28420	0.25654	0.24832	0.24763
Total Direct & Overlapping² Tax Rates	1.41499	1.42084	1.43540	1.46342	1.51516	1.49138	1.51206	1.45102	1.43887	1.41660
 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	0.28130	0.28420	0.28420	0.28420	0.28420	0.28420	0.28420	0.25654	0.24832	0.24763
Redevelopment Rate⁴	1.28679	1.28874	1.28856	1.28850	1.28790	1.28790				
Total Direct Rate⁵	0.68739	0.67939	0.68605	0.73077	0.73507	0.73170	0.73694	0.39186	0.38353	0.38306

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.

THE CITY OF SAN FERNANDO

DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2016

	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Overlapping Debt			
*310.30 METROPOLITAN WATER DISTRICT	44,916,916	0.106	47,808
805.58 LA CCD DS 2001, 2006 SERIES B	53,535,000	0.239	128,079
805.60 LA CCD DS 2001, 2008 SER E-1	20,620,000	0.239	49,332
805.62 LA CCD DS 2003, 2008 SER F-1	20,270,000	0.239	48,495
805.65 LA CCD DS 2008, 2009 TAXABLE SER B	75,000,000	0.239	179,432
805.66 LA CCD DS 2008, 2010 TAX SERIES D	175,000,000	0.239	418,675
805.67 LA CCD DS 2008, 2010 TAX SER E (BABS)	900,000,000	0.239	2,153,187
805.68 LA CCD DS 2008, 2010 SERIES C	125,000,000	0.239	299,054
805.70 LA CCD DS 2013 REF BONDS	261,585,000	0.239	625,824
805.73 LA CCD DS 2015 REF SERIES A	230,000,000	0.239	550,259
805.74 LA CCD DS 2015 REF SERIES B	1,462,085,000	0.239	3,497,937
805.75 LA CCD DS 2015 REF SERIES C	42,000,000	0.239	100,482
805.76 LA CCD DS 2015	305,905,000	0.239	731,856
887.56 LOS ANGELES UNIF DS 2002 REF BOND	58,280,000	0.296	172,302
887.66 LOS ANGELES UNIF DS 2005 REF BONDS A-1	87,510,000	0.296	258,719
887.68 LOS ANGELES UNIF DS 2004 SERIES F	17,270,000	0.296	51,058
887.70 LOS ANGELES UNIF DS 2005 SERIES A (2006)	8,450,000	0.296	24,982
887.71 LOS ANGELES UNIF DS 2005 SERIES B (2006)	1,331,240,000	0.296	3,935,741
887.72 LOS ANGELES UNIF DS 2005 SERIES C (2006)	267,190,000	0.296	789,933
887.74 LOS ANGELES UNIF DS 2004 SERIES G (2006)	417,375,000	0.296	1,233,947
887.78 LOS ANGELES UNIF DS 2002 SERIES B (2007)	773,100,000	0.296	2,285,630
887.80 LOS ANGELES UNIF DS 2002 SERIES C	96,815,000	0.296	286,228
887.81 LOS ANGELES UNIF DS 2004 SERIES H	432,865,000	0.296	1,279,743
887.82 LOS ANGELES UNIF DS 2005 SERIES E	55,405,000	0.296	163,802
887.89 LOS ANGELES UNIF DS 2005 SERIES H (QSCBS)	608,955,000	0.296	1,800,343
887.91 LAUSD MEASURE R SERIES 2009	319,480,000	0.296	944,526
887.92 LAUSD MEASURE R SERIES KRY BABS	200,000,000	0.296	591,289
887.93 LAUSD MEASURE Y 2009 SERIES KRY BABS	363,005,000	0.296	1,073,205
887.98 LAUSD MEASURE R 2010 SERIES RY BABS	806,795,000	0.296	2,385,247
887.99 LAUSD MEASURE Y 2010 SERIES RY BABS	1,250,585,000	0.296	3,697,289
888.60 LOS ANGELES UNIF DS 2014 REF BOND SERIES A	140,445,000	0.296	415,218
888.61 LOS ANGELES UNIF DS 2014 REF BOND SERIES B	1,602,125,000	0.296	4,736,598
888.62 LOS ANGELES UNIF DS 2014 REF BOND SERIES C	76,245,000	0.296	225,414
888.63 LOS ANGELES UNIF DS 2014 REF BOND SERIES D	318,085,000	0.296	940,402
888.64 LOS ANGELES UNIF DS 2004 SERIES J	1,226,355,000	0.296	3,625,654
Total Overlapping Debt			39,747,692

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Data Source: HdL Coren & Cone, Los Angeles County Assessor and Auditor Combined 2015/16 Lien Date Tax Rolls
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Prepared On 8/12/2016 By MV

THE CITY OF SAN FERNANDO

DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2016

2015/16 Assessed Valuation: \$1,094,786,719 After Deducting \$590,889,361 Incremental Value.

Debt To Assessed Valuation Ratios:	Direct Debt	0.00%
	Overlapping Debt	3.63%
	Total Debt	3.63%

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THE CITY OF SAN FERNANDO

DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2007

	Rate Only Applies to	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Direct Debt				
240.01 SAN FERNANDO BONDED DEBT		16,185,000	100.000	16,185,000
Total Direct Debt				16,185,000
Overlapping Debt				
001.53 DETENTION FACILITIES 1987 DEBT S		8,395,000	0.114	9,594
030.60 LA .CO. FLOOD CONTROL STORM DR.D.S.#4	Land, Impr.	370,000	0.117	435
*310.30 METROPOLITAN WATER DISTRICT		165,681,509	0.126	209,313
805.50 L. A. CCD DS 2001 SERIES A		40,260,000	0.269	108,488
805.52 L. A. CCD DS 2003 SERIES B		27,774,898	0.269	74,845
805.55 L. A. CCD DS 2003 SERIES 2004 B		103,900,000	0.269	279,978
805.56 L. A. CCD DS 2001 SERIES 2004A		82,000,000	0.269	220,964
805.57 LACC DS REF 2001 SERIES 2005 A		433,540,000	0.269	1,168,254
805.58 LA CCD DS 2001 2006 SERIES B		350,000,000	0.269	943,157
887.51 LOS ANGELES UNIF DS 1997 SER A		125,700,000	0.333	418,214
887.52 LOS ANGELES UNIF DS 1997 SER B		35,050,000	0.333	116,614
887.53 LOS ANGELES U.S.D. DS 1997 SER C		37,445,000	0.333	124,583
887.54 LOS ANGELES U.S.D. DS 1997 SER D		44,975,000	0.333	149,635
887.55 LOS ANGELES USD DS 1997 SER E		118,790,000	0.333	395,224
887.56 LOS ANGELES USD DS 2002 REFUNDING BD		254,085,000	0.333	845,361
887.57 LOS ANGELES USD DS 1997 SER F		511,210,000	0.333	1,700,837
887.58 LOS ANGELES USD DS 2002 SER A		350,980,000	0.333	1,167,739
887.59 LOS ANGELES USD DS 2004 SER A		55,780,000	0.333	185,585
887.60 LOS ANGELES UNIFIED DS 2004 SERIES B 2004		37,560,000	0.333	124,965
887.61 LOS ANGELES UNIFIED DS 2004 SERIES C 2004		47,170,000	0.333	156,938
887.62 LOS ANGELES UNIFIED DS 2004 SERIES D 2004		12,855,000	0.333	42,770
887.63 LOS ANGELES UNIFIED DS 2004 REF BONDS A-1		90,650,000	0.333	301,600
887.64 LOS ANGELES UNIFIED DS 2004 REF BONDS A-2		128,185,000	0.333	426,482
887.65 LOS ANGELES UNIFIED DS 2004 SERIES E		371,060,000	0.333	1,234,547
887.66 LOS ANGELES UNIFIED DS 2005 REF BDS A-1		346,750,000	0.333	1,153,665
887.67 LOS ANGELES UNIFIED DS 2005 REF BDS A-2		120,925,000	0.333	402,327
887.68 LA USD DS 2004 SERIES F		337,600,000	0.333	1,123,223
887.69 LA USD DS 2006 BOND		400,000,000	0.333	1,330,833
887.70 LA USD 2005 SERIES A 2006		1,153,195,000	0.333	3,836,774
887.71 LA USD DS 2006 REFUNDING SERIES B		574,905,000	0.333	1,912,756
887.72 LA USA 2005 SERIES C 2006		136,055,000	0.333	452,666
887.73 LA USD DS 2005 SERIES D 2006		524,845,000	0.333	1,746,202
887.74 LA USD DS 2004 SERIES G 2006		689,110,000	0.333	2,292,725
Total Overlapping Debt				24,657,293
Total Direct and Overlapping Debt				40,842,293

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THE CITY OF SAN FERNANDO

DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2007

2006/07 Assessed Valuation: \$925,982,167 After Deducting \$413,531,081 Incremental Value.

Debt To Assessed Valuation Ratios:	Direct Debt	1.75%
	Overlapping Debt	2.66%
	Total Debt	4.41%

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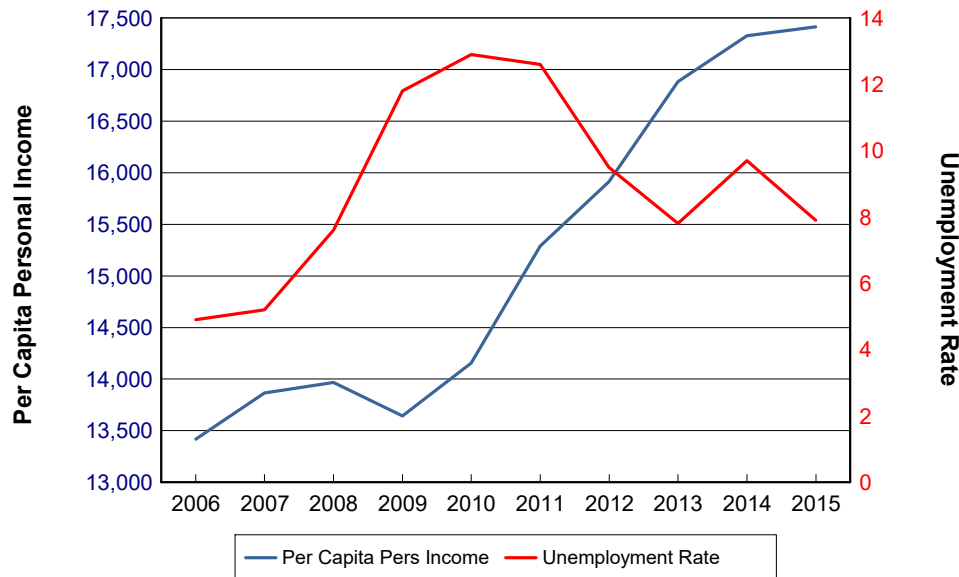
Prepared On 8/12/2016 By MV

THE CITY OF SAN FERNANDO

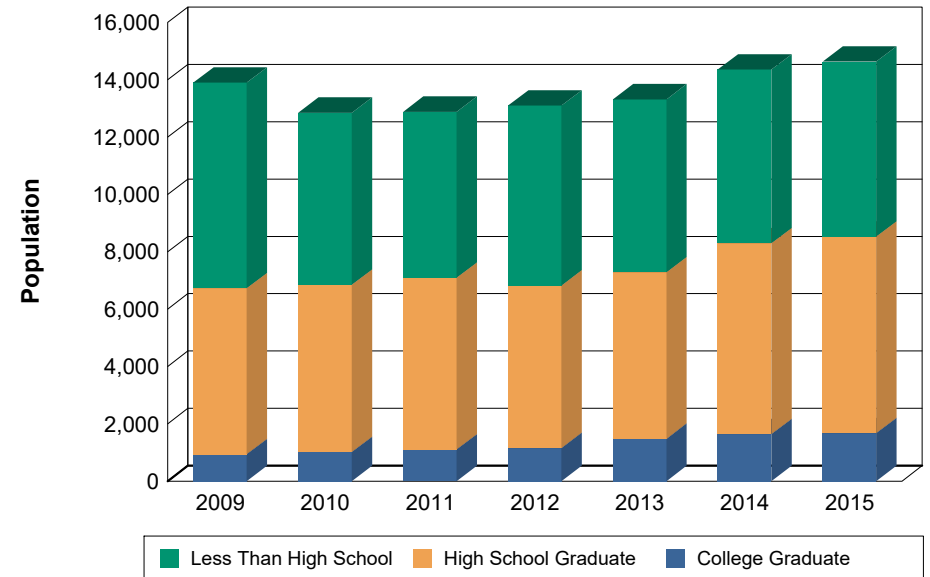
DEMOGRAPHIC AND ECONOMIC STATISTICS

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
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%
2015	24,533	\$427,281	\$17,416	7.9%	32.3	58.3%	11.4%

Personal Income and Unemployment



Education Level Attained for Population 25 and Over



Notes and Data Sources:

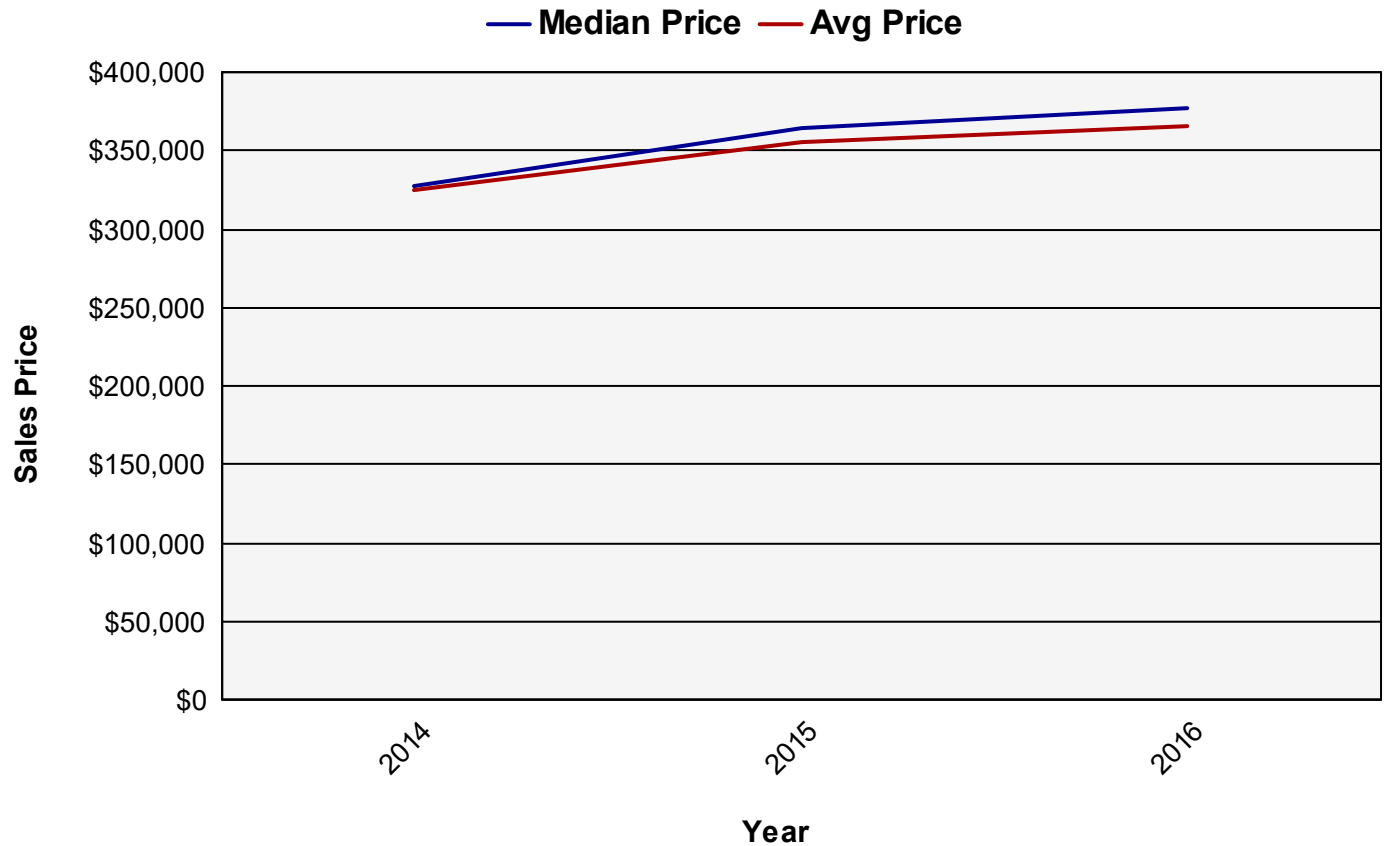
Population: California State Department of Finance. Unemployment Data: California Employment Development Department
 2000-2009 Income, Age, and Education Data: ESRI - *Demographic Estimates are based on the last available Census.* Projections are developed by incorporating all of the prior census data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

THE CITY OF SAN FERNANDO

SALES VALUE HISTORY

Single Family Residential Full Value Sales (01/01/2014 - 6/30/2016)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2014	112	\$324,571	\$327,500	
2015	126	\$355,254	\$364,000	11.15%
2016	61	\$366,025	\$377,500	3.71%



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

Data Source: Los Angeles County Recorder

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Prepared On 8/12/2016 By MV

CITY OF SAN FERNANDO

TOP 25 SALES TAX PRODUCERS

FOR FISCAL YEAR 2015-16

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
Ferguson Enterprises	Plumbing/Electrical Supplies
Goodman Distribution	Contractors
Home Depot	Lumber/Building Materials
IHOP	Casual Dining
Jack in the Box	Quick-Service Restaurants
McDonalds	Quick-Service Restaurants
Nachos Ornamental	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
Smart & Final	Grocery Stores Liquor
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 = 71.75%

* Firms Listed Alphabetically

Period: April 2015 Thru March 2016

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

Printed 07/20/2016

CITY OF SAN FERNANDO

TOP 25 SALES TAX PRODUCERS

FOR FISCAL YEAR 2006-07

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
Galpin Honda	New Motor Vehicle Dealers
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
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
Southland Lighting	Plumbing/Electrical Supplies
Truman 76	Service Stations
WSS	Shoe Stores

Percent of Fiscal Year Total Paid By Top 25 Accounts = 72.70%

* Firms Listed Alphabetically
Period: April 2006 Thru March 2007

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

Printed 07/20/2016

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

	<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>	<u>2015</u>
Apparel Stores	\$ 10,655	\$ 11,073	\$ 10,276	\$ 8,624	\$ 8,587	\$ 8,787	\$ 9,748	\$ 9,463	\$ 9,408	\$ 10,354
Food Stores	13,506	13,901	14,515	14,294	13,851	13,860	15,933	17,889	16,331	16,820
Eating and Drinking Places	44,336	46,890	46,200	44,109	44,812	45,508	48,754	51,653	54,054	60,484
Building Materials	107,555	102,855	89,061	75,408	67,578	69,018	67,157	84,076	88,252	94,181
Auto Dealers and Supplies	96,863	82,451	55,739	45,687	33,123	24,968	29,369	47,994	84,234	87,365
Service Stations	15,308	12,062	12,907	11,977	14,845	17,810	19,006	17,864	16,640	15,215
Other Retail Stores	89,674	85,489	75,196	68,522	59,250	55,545	53,846	51,828	53,987	58,092
All Other Outlets	87,640	91,675	84,551	76,225	77,019	81,423	83,801	89,266	101,161	113,967
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	\$ 465,536	\$ 446,396	\$ 388,444	\$ 344,846	\$ 319,065	\$ 316,918	\$ 327,613	\$ 370,034	\$ 424,065	\$ 456,478
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </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.