



THE CITY OF

SAN FERNANDO

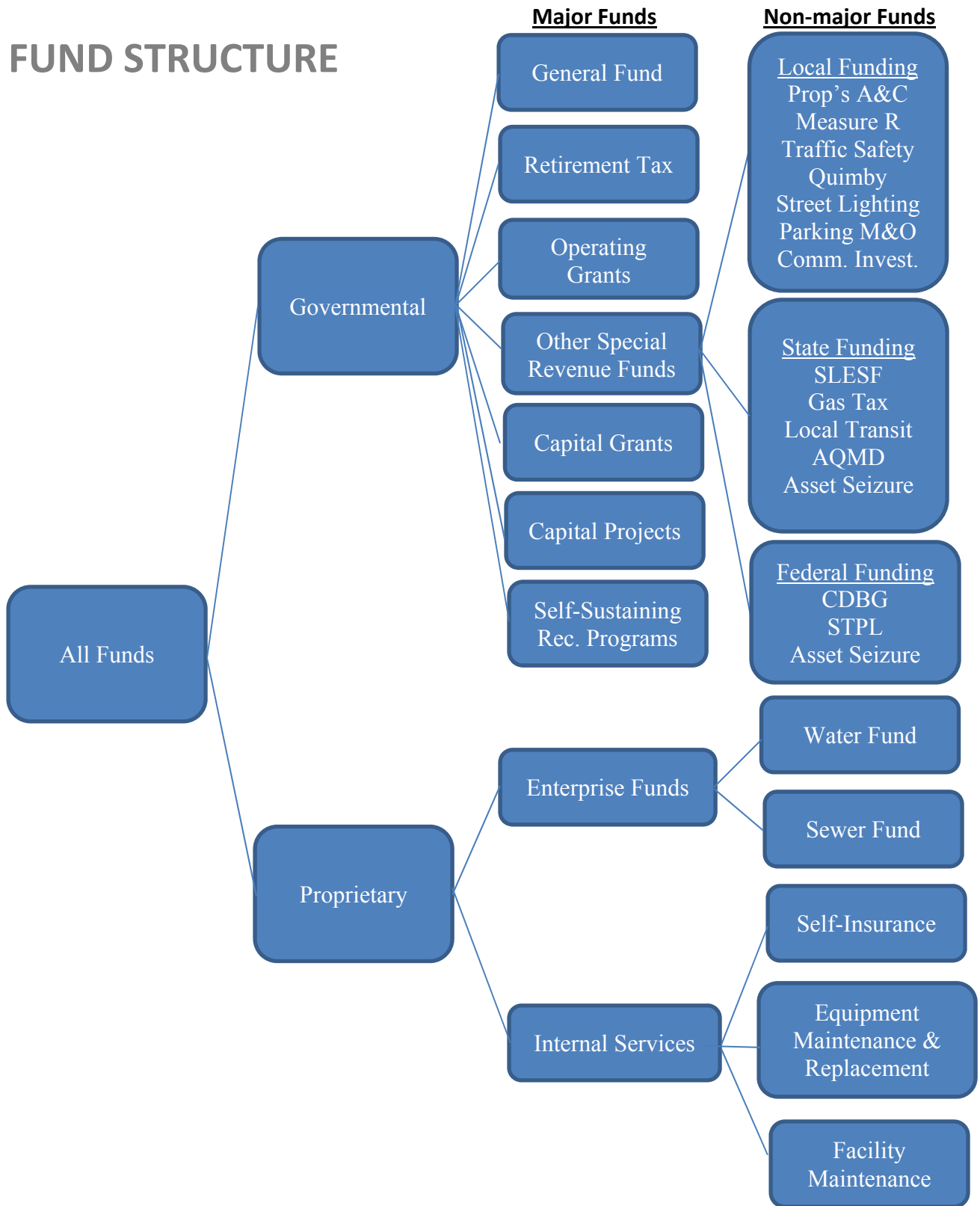


ADOPTED BUDGET

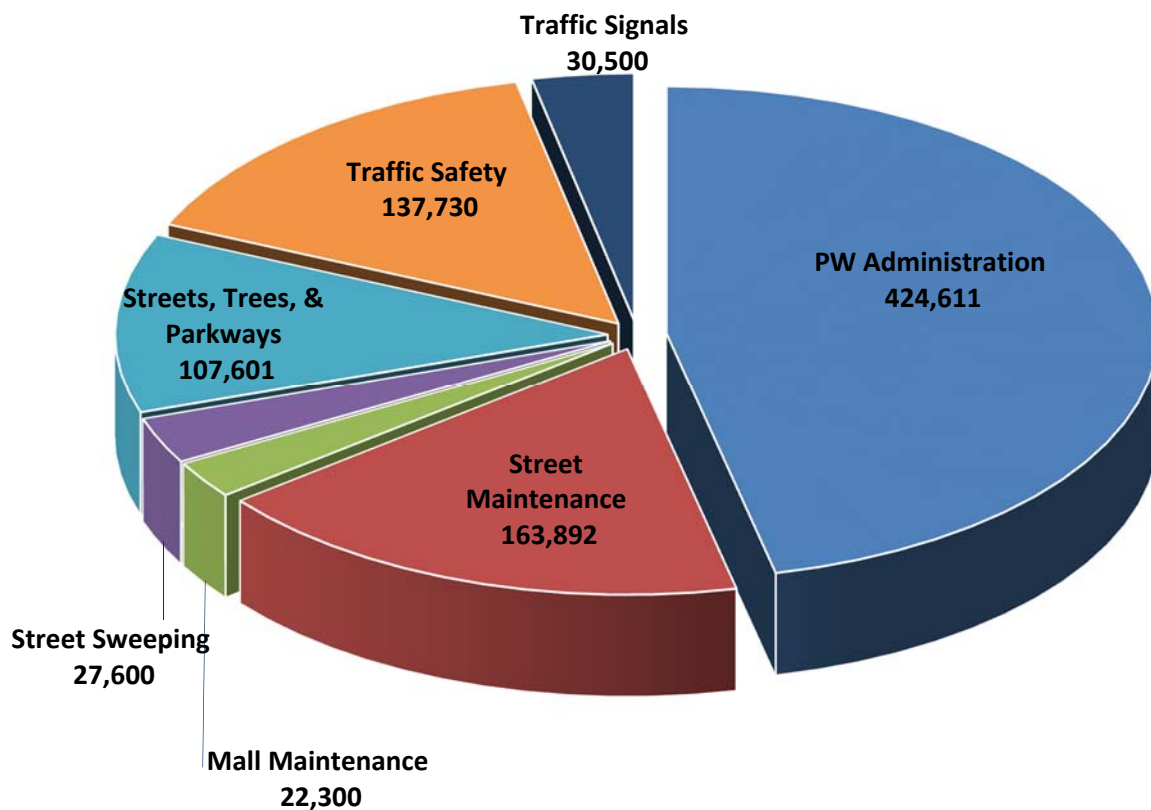
FISCAL YEAR 2016-2017

SAN FERNANDO, CA

FUND STRUCTURE



PUBLIC WORKS DEPARTMENT

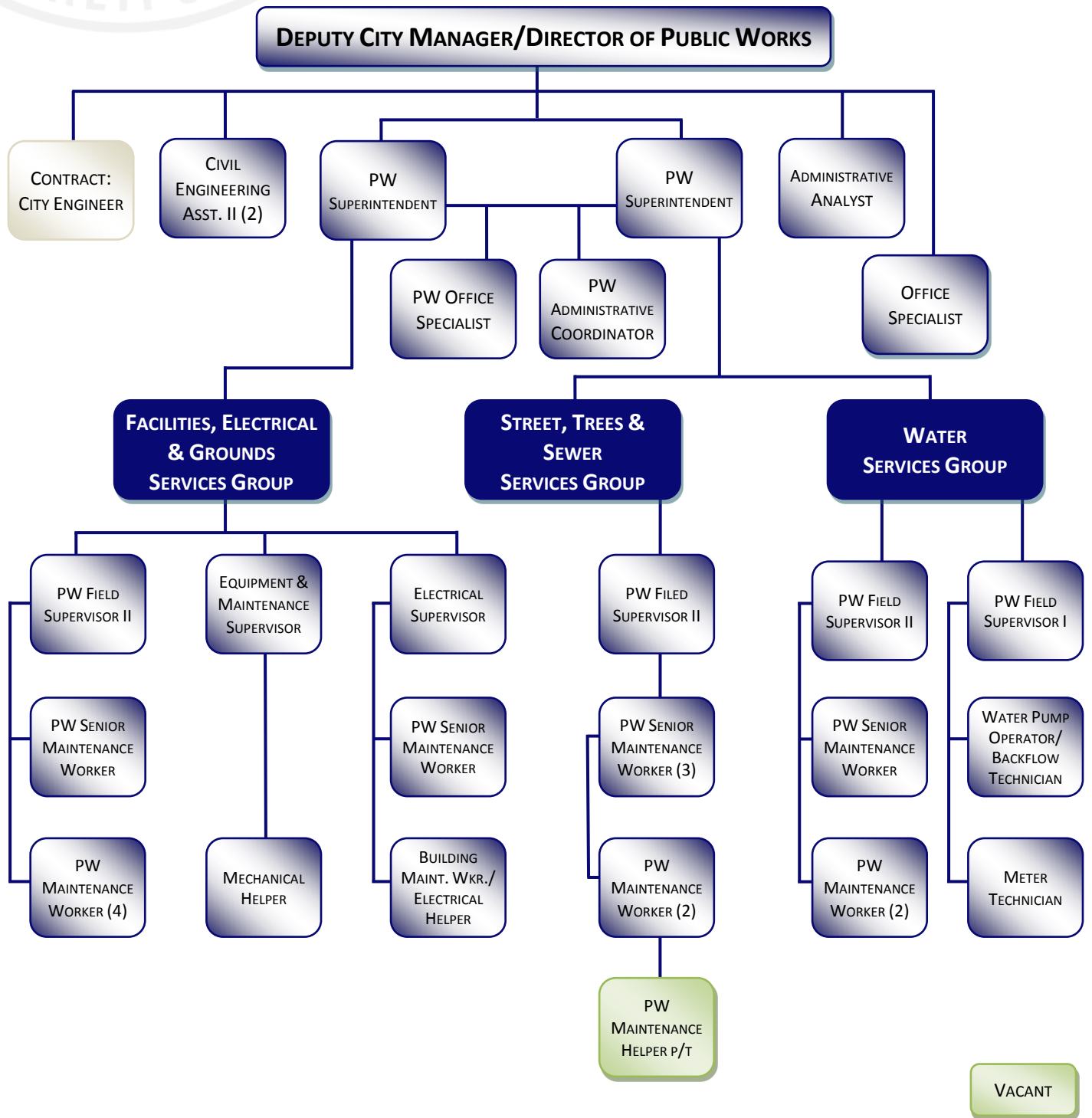


THE CITY OF
SAN FERNANDO

ORGANIZATIONAL CHART

PUBLIC WORKS DEPARTMENT

FISCAL YEAR 2016-2017



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.

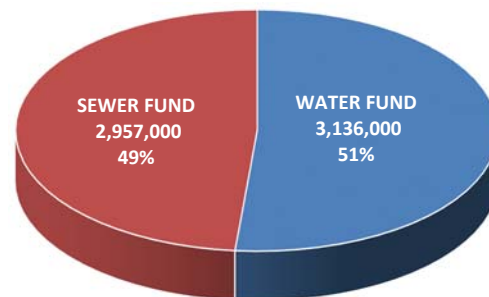
The final increase in a multi-year water and sewer rate increase will be implemented in July 2016; however, the rate increase will not completely offset the expected reduction in revenue resulting from water conservation efforts. The City will need to explore additional rate increases in the future to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

Water Fund

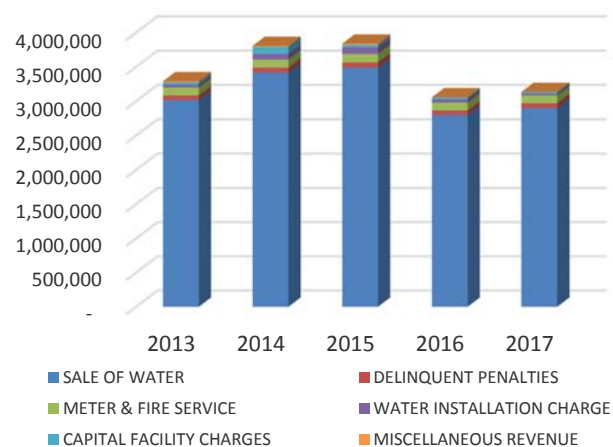
The City owns, operates, and maintains a system of wells, booster pump stations, reservoirs and pressure regulation stations to provide water to all customers in sufficient quantities to meet domestic and fire service demands. The system consists of approximately 66.5 miles of water mains, 5,049 water 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.

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.

Enterprise Fund Revenues



Water Revenues



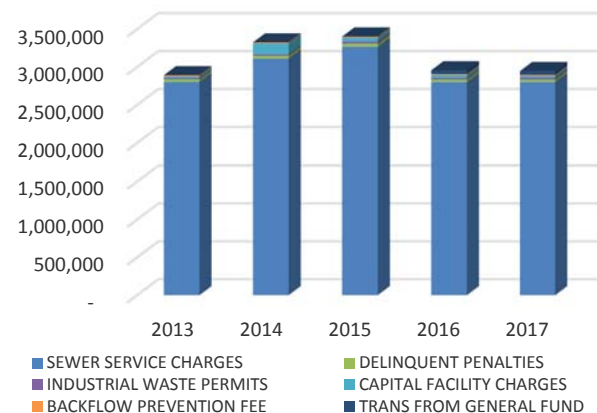
Although revenues had been trending up through FY 2014-2015, California has been in a serious drought for the last five years and mandatory water conservation targets are now in effect. Consequently, water revenues decreased by almost 15% from FY 2014-2015 to 2015-2016. Water usage by residential and 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						
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						
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

THE CITY OF
SAN FERNANDO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL
YEAR ENDING
JUNE 30, 2016

SAN FERNANDO,
CALIFORNIA



CITY OF SAN FERNANDO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016

Government-wide Financial Analysis (cont.)

The following table summarizes the Statement of Net Position for Governmental and Business-Type Activities for the fiscal year ended June 30, 2016, with comparative totals for the fiscal year ended June 30, 2015.

Summary of Net Position

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	2016	2015	2016	2015	2016	2015
Assets:						
Current and other assets	\$ 15,575,712	\$ 10,894,178	\$ 10,579,613	\$ 10,826,709	\$ 26,155,325	\$ 21,720,887
Capital assets	44,534,761	45,956,739	14,592,937	14,634,533	59,127,698	60,591,272
Total assets	60,110,473	56,850,917	25,172,550	25,461,242	85,283,023	82,312,159
Deferred Outflows of Resources:						
Deferred Pension Contributions	2,981,680	2,143,982	237,377	170,330	3,219,057	2,314,312
Pension Actuarial Amounts	-	296,199	-	735	-	296,934
Total Deferred Outflows	2,981,680	2,440,181	237,377	171,065	3,219,057	2,611,246
Liabilities:						
Current and other liabilities	2,173,084	2,886,588	1,238,740	580,765	3,411,824	3,467,353
Long-term liabilities	47,888,810	39,398,702	2,034,611	1,871,467	49,923,421	41,270,169
Total liabilities	50,061,894	42,285,290	3,273,351	2,452,232	53,335,245	44,737,522
Deferred Inflows of Resources:						
Pension Actuarial Amounts	2,376,951	5,574,900	138,375	368,124	2,515,326	5,943,024
Proportionate Share Contribution Diff.	-	284,017	-	10,417	-	294,434
Total Deferred Inflows	2,376,951	5,858,917	138,375	378,541	2,515,326	6,237,458
Net position:						
Net Investment in Capital Assets	44,313,624	45,956,739	14,592,937	14,634,533	58,906,561	60,591,272
Restricted	5,926,880	5,887,197	-	-	5,926,880	5,887,197
Unrestricted	(39,587,196)	(40,697,045)	7,404,904	8,167,001	(32,182,292)	(32,530,044)
Total net position	\$ 10,653,308	\$ 11,146,891	\$ 21,997,841	\$ 22,801,534	\$ 32,651,149	\$ 33,948,425

Statement of Activities

As discussed earlier, the Statement of Net Position provides a measure of the financial health of an entity at a specific date in time (i.e. year-end). In contrast, the Statement of Activities provides details of how net position changed from the prior year. Generally, it indicates whether the financial health of the City as a whole is better at June 30, 2016, in relation to a year earlier.

CITY OF SAN FERNANDO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016

Government-wide Financial Analysis (cont.)

The City's total net position decreased from \$33,948,425 as of June 30, 2015 to \$32,680,393 as of June 30, 2016. Key elements of this decrease are as follows:

- ❖ Net position of governmental activities decreased from \$11,146,891 as of June 30, 2015 to \$10,653,308 as of June 30, 2016; a total decrease of \$493,583, or 4.4%. The decrease is primarily due to the increase in the City's net pension liability and OPEB obligation (see Notes 7 and 9, respectively).
- ❖ Net position of business-type activities decreased from \$22,801,534 as of June 30, 2015 to \$21,997,841 as of June 30, 2016; a total decrease of \$803,693, or 3.5%. The decrease is primarily due to the increase in the Enterprise Fund's portion of net pension liability and OPEB obligation (see Notes 7 and 9, respectively).

The following table summarizes the Statement of Activities for Governmental Activities and Business-Type Activities for the fiscal year ended June 30, 2016, with comparative totals for the fiscal year ended June 30, 2015.

Summary of Activities						
	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Revenues						
Program revenues						
Charges for services	\$ 4,023,904	\$ 3,738,873	\$ 7,156,537	\$ 7,251,316	\$ 11,180,441	\$ 10,990,189
Operating grants and contributions	2,409,666	3,386,430	-	-	2,409,666	3,386,430
Capital grants and contributions	1,042,672	704,193	-	-	1,042,672	704,193
General revenues						
Taxes	18,295,532	16,251,116	-	-	18,295,532	16,251,116
Investment earnings and other	179,742	1,126,824	64,545	17,287	244,287	1,144,111
Total revenue	<u>25,951,516</u>	<u>25,207,436</u>	<u>7,221,082</u>	<u>7,268,603</u>	<u>33,172,598</u>	<u>32,476,039</u>
Expenses						
General government	7,744,559	4,945,386	-	-	7,744,559	4,945,386
Public safety	10,122,343	10,731,526	-	-	10,122,343	10,731,526
Community development	1,358,166	988,973	-	-	1,358,166	988,973
Public works	5,380,601	7,017,740	-	-	5,380,601	7,017,740
Parks and recreation	1,963,627	1,740,259	-	-	1,963,627	1,740,259
Capital Outlay	-	-	-	-	-	-
Interest and fiscal charges	56,803	170,118	-	-	56,803	170,118
Enterprise operations	-	-	7,843,775	5,703,015	7,843,775	5,703,015
Total expenses	<u>26,626,099</u>	<u>25,594,002</u>	<u>7,843,775</u>	<u>5,703,015</u>	<u>34,469,874</u>	<u>31,297,017</u>
Increase (decrease) in net position before transfers	(674,583)	(386,566)	(622,693)	1,565,588	(1,297,276)	1,179,022
Transfers (out)	181,000	187,688	(181,000)	(187,688)	-	-
Prior Period Adjustments	-	(28,214,209)	-	(2,069,221)	-	(30,283,430)
Increase (decrease) in net position	<u>(493,583)</u>	<u>(28,413,087)</u>	<u>(803,693)</u>	<u>(691,321)</u>	<u>(1,297,276)</u>	<u>(29,104,408)</u>
Net position – beginning	<u>11,146,891</u>	<u>39,559,978</u>	<u>22,801,534</u>	<u>23,492,855</u>	<u>33,948,425</u>	<u>63,052,833</u>
Net position – ending	<u>\$ 10,653,308</u>	<u>\$ 11,146,891</u>	<u>\$ 21,997,841</u>	<u>\$ 22,801,534</u>	<u>\$ 32,651,149</u>	<u>\$ 33,948,425</u>

**CITY OF SAN FERNANDO
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016**

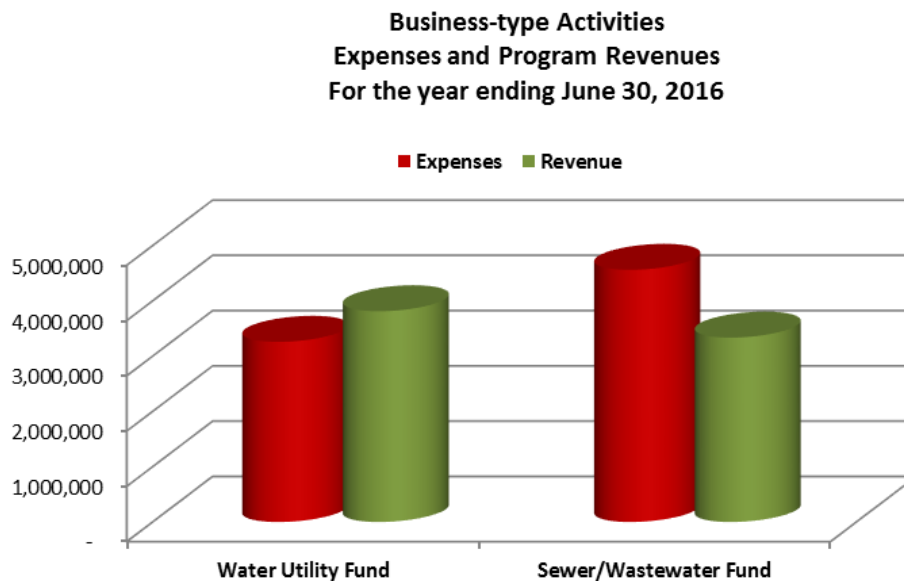
Business-Type Activities (cont.)

Revenue Highlights

Total program revenues for the fiscal year ended June 30, 2016 were approximately \$7.2 million; a decrease of \$47,521, or >1%, from 2015. Although rates increased by approximately 5% in July 2015, continued statewide conservation efforts during the extended draught resulted in decreased water usage and, consequently, decreased revenue.

Expense Highlights

Total expenses for the fiscal year ended June 30, 2016 were approximately \$7.8 million; an increase of \$2.1 million, or 38%, from 2015. There were two drivers for the increased expenditures: 1) an increase in net pension and OPEB liability expense and 2) increased capital facility charges from the City of Los Angeles for the Hyperion Wastewater Treatment facility. The Public Works department also focused more resources on evaluating and repairing the City's sewer infrastructure, including closed circuit TV recording and hydraulic rooting of the entire system.



GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows and balances of *spendable* resources. Such information may be useful in assessing the City's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year.

The combined ending fund balances in the City's governmental funds increased from \$8,770,169 as of June 30, 2015 to \$13,075,892 as of June 30, 2016; a total increase of \$4,305,732, or 49%. The City's governmental funds report an *unassigned fund balance* deficit of (\$3,833,489), which represents an \$802,975 decrease in the deficit from June 30, 2015.

City of San Fernando
Statement of Net Position
Proprietary Funds
June 30, 2016

	Business-type Activities Enterprise Funds				Governmental Activities - Internal Service Fund
	Water	Sewer	Waste Disposal	Totals	
ASSETS					
Current Assets:					
Cash and Investments	\$ 3,273,687	\$ 6,009,854	\$ 107,047	\$ 9,390,588	\$ 444,085
Customer Accounts Receivable, Net	557,732	470,127	2,759	1,030,618	59,786
Inventory	-	-	-	-	37,854
Due From Other Funds	432,995	-	-	432,995	-
Total Current Assets	4,264,414	6,479,981	109,806	10,854,201	541,725
Noncurrent Assets:					
Advances to Other Funds	-	1,448,042	-	1,448,042	-
Capital Assets:					
Land	26,345	-	-	26,345	-
Water Rights	624,659	-	-	624,659	-
Construction in Progress	1,788,149	17,000	-	1,805,149	-
Buildings and Plant	5,630,795	118,500	-	5,749,295	-
Infrastructure	15,954,146	5,803,785	-	21,757,931	-
Land Improvement	29,200	-	-	29,200	-
Equipment	7,002,484	1,013,356	53,657	8,069,497	-
Less: Accumulated Depreciation	(19,113,074)	(4,321,254)	(34,811)	(23,469,139)	-
Total Noncurrent Assets	11,942,704	4,079,429	18,846	16,040,979	-
Total Assets	16,207,118	10,559,410	128,652	26,895,180	541,725
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Pension Contributions	157,195	69,864	-	227,059	-
Pension Actuarial Amounts	7,143	3,175	-	10,318	-
Total Deferred Outflows of Resources	164,338	73,039	-	237,377	-
LIABILITIES					
Current Liabilities:					
Accounts Payable	452,414	574,405	5,620	1,032,439	153,936
Accrued Liabilities	18,786	11,051	-	29,837	8,291
Current Portion of Claims Payable	-	-	-	-	711,000
Customer Deposits	176,464	-	-	176,464	-
Total Current Liabilities	647,664	585,456	5,620	1,238,740	873,227
Noncurrent Liabilities:					
Advances From other Funds	1,446,761	299,500	-	1,746,261	-
Claims Payable	-	-	-	-	2,248,000
Net Pension Liability	1,408,577	626,034	-	2,034,611	-
Total Noncurrent Liabilities	2,855,338	925,534	-	3,780,872	2,248,000
Total Liabilities	3,503,002	1,510,990	5,620	5,019,612	3,121,227
DEFERRED INFLOWS OF RESOURCES					
Pension Actuarial Amounts	88,832	39,481	-	128,313	-
Proportionate Share Contribution Differences	7,215	3,207	-	10,422	-
Total Deferred Inflows of Resources	96,047	42,688	-	138,735	-
NET POSITION					
Net Investment In Capital Assets	11,942,704	2,631,387	18,846	14,592,937	-
Unrestricted	829,703	6,447,384	104,186	7,381,273	(2,579,502)
Total Net Position	\$ 12,772,407	\$ 9,078,771	\$ 123,032	21,974,210	\$ (2,579,502)
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds				23,631	
Net Position of Business-type Activities				<u>\$ 21,997,841</u>	

The accompanying notes are an integral part of this statement.

City of San Fernando
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
Year Ended June 30, 2016

	Business-type Activities Enterprise Funds				Governmental Activities - Internal Service Fund
	Water	Sewer	Waste Disposal	Totals	
OPERATING REVENUES					
Charges for Services	\$ 3,797,445	\$ 3,336,251	\$ -	\$ 7,133,696	\$ 2,726,418
Other	16,190	-	6,651	22,841	1,139,105
Total Operating Revenues	3,813,635	3,336,251	6,651	7,156,537	3,865,523
OPERATING EXPENSES					
Contractual Services	258,656	1,456,205	25,152	1,740,013	192,237
Maintenance and Operations	2,413,582	2,974,002	(1,634)	5,385,950	670,685
Administration and General	-	-	-	-	1,718,676
Claims	-	-	-	-	1,176,195
Depreciation	587,829	132,949	4,032	724,810	-
Total Operating Expenses	3,260,067	4,563,156	27,550	7,850,773	3,757,793
Operating Income (Loss)	553,568	(1,226,905)	(20,899)	(694,236)	107,730
NONOPERATING REVENUES (EXPENSES)					
Interest Income	21,787	42,078	680	64,545	-
Interest Expense	(7,007)	-	-	(7,007)	-
Total Nonoperating Revenues (Expenses)	14,780	42,078	680	57,538	-
Income (Loss) Before Transfers	568,348	(1,184,827)	(20,219)	(636,698)	107,730
Transfers In	-	-	-	-	130,000
Transfers Out	(121,000)	(60,000)	-	(181,000)	-
Change in Net Position	447,348	(1,244,827)	(20,219)	(817,698)	237,730
Net Position, Beginning of Year	12,325,059	10,323,598	143,251		(2,817,232)
Net Position, End of Year	\$ 12,772,407	\$ 9,078,771	\$ 123,032		\$ (2,579,502)
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds				14,005	
Change in Net Position of Business-type Activities				\$ (803,693)	

The accompanying notes are an integral part of this statement.

City of San Fernando
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2016

	Business-type Activities Enterprise Funds				Governmental Activities - Internal Service Funds
	Water	Sewer	Waste Disposal	Totals	
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from Customers and Users	\$ 3,743,987	\$ 3,341,052	\$ 3,892	\$ 7,088,931	\$ 2,838,195
Payments to Suppliers and Contractors	(1,238,571)	(3,042,887)	(20,179)	(4,301,637)	(1,874,623)
Payments to Employees	(1,388,183)	(899,236)	-	(2,287,419)	(662,684)
Claims Paid	(1,251,581)	(846,456)	-	(2,098,037)	(1,144,751)
Other Operating Income	(1,144,476)	(329,179)	-	(1,473,655)	1,023,332
Net Cash Provided (Used) by Operating Activities	1,117,233	(601,071)	(16,287)	499,875	179,469
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Loans from (to) Other Funds	(513,422)	95,075	-	(418,347)	-
Interest Expense Paid on Advances	(7,007)	-	-	(7,007)	-
Transfers from Other Funds	-	-	-	-	130,000
Transfers to Other Funds	(121,000)	(60,000)	-	(181,000)	-
Net Cash Provided (Used) by Noncapital Financing Activities	(641,429)	35,075	-	(606,354)	130,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of Capital Assets	(599,931)	(83,282)	-	(683,213)	-
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest Received	21,787	42,078	680	64,545	-
Net Increase (Decrease) in Cash and Cash Equivalents	(102,340)	(607,200)	(15,607)	(725,147)	309,469
Cash and Cash Equivalents - Beginning of Year	3,376,027	6,617,054	122,654	10,115,735	134,616
Cash and Cash Equivalents - End of Year	<u>\$ 3,273,687</u>	<u>\$ 6,009,854</u>	<u>\$ 107,047</u>	<u>\$ 9,390,588</u>	<u>\$ 444,085</u>

City of San Fernando
Statement of Cash Flows
Proprietary Funds - Continued
Year Ended June 30, 2016

	Business-type Activities Enterprise Funds				Governmental Activities - Internal Service Funds
	Water	Sewer	Waste Disposal	Totals	
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating Income (Loss)	\$ 553,568	\$ (1,226,905)	\$ (20,899)	\$ (694,236)	\$ 107,730
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation	587,829	132,949	4,032	724,810	-
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	(47,742)	4,801	(2,759)	(45,700)	(3,996)
(Increase) Decrease in Deferred Outflows Pensions	(45,908)	(20,404)	-	(66,312)	-
(Increase) Deferred in Inventory	-	-	-	-	(37,854)
Increase (Decrease) in Accounts Payable	182,086	540,864	3,339	726,289	73,854
Increase (Decrease) in Accrued Liabilities	(37,619)	(8,789)	-	(46,408)	8,291
Increase (Decrease) in Net Pension Liability	112,945	50,199	-	163,144	-
Increase (Decrease) in Deferred Inflows - Pensions	(166,020)	(73,786)	-	(239,806)	-
Increase (Decrease) in Claims Payable	-	-	-	-	31,444
Increase (Decrease) in Customer Deposits	(21,906)	-	-	(21,906)	-
TOTAL CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 1,117,233</u>	<u>\$ (601,071)</u>	<u>\$ (16,287)</u>	<u>\$ 499,875</u>	<u>\$ 179,469</u>

The accompanying notes are an integral part of this statement.

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2016

4) CAPITAL ASSETS - Continued

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Not Depreciated:				
Land	\$ 4,397,105	\$ -	\$ -	\$ 4,397,105
Construction in Progress	-	804,424	-	804,424
Total Capital Assets Not Depreciated	4,397,105	804,424	-	5,201,529
Capital Assets, Being Depreciated:				
Buildings	28,628,398	-	-	28,628,398
Improvements Other than Buildings	5,118,376	27,281	-	5,145,657
Machinery and Equipment	8,360,399	332,211	-	8,692,610
Infrastructure	50,861,597	-	-	50,861,597
Total Capital Assets Being Depreciated	92,968,770	359,492	-	93,328,262
Less Accumulated Depreciation:				
Buildings	(8,815,085)	(761,971)	-	(9,577,056)
Improvements Other than Buildings	(3,022,508)	(172,079)	-	(3,194,587)
Machinery and Equipment	(6,942,340)	(400,516)	-	(7,342,856)
Infrastructure	(32,629,203)	(1,251,328)	-	(33,880,531)
Total Accumulated Depreciation	(51,409,136)	(2,585,894)	-	(53,995,030)
Net Capital Assets Being Depreciated	41,559,634	(2,226,402)	-	39,333,232
Total Capital Assets	\$ 45,956,739	\$ (1,421,978)	\$ -	\$ 44,534,761
Business-type Activities:				
Capital Assets, Not Depreciated:				
Land	\$ 26,345	\$ -	\$ -	\$ 26,345
Water Rights	624,659	-	-	624,659
Construction in Progress	1,517,379	462,090	174,320	1,805,149
Total Capital Assets Not Depreciated	2,168,383	462,090	174,320	2,456,153
Capital Assets, Being Depreciated:				
Buildings	5,749,295	-	-	5,749,295
Improvements Other than Buildings	29,200	-	-	29,200
Machinery and Equipment	7,674,053	395,444	-	8,069,497
Infrastructure	21,757,931	-	-	21,757,931
Total Capital Assets Being Depreciated	35,210,479	395,444	-	35,605,923
Less Accumulated Depreciation:				
Buildings	(3,122,763)	(105,737)	-	(3,228,500)
Improvements Other than Buildings	(29,200)	-	-	(29,200)
Machinery and Equipment	(6,004,191)	(184,323)	-	(6,188,514)
Infrastructure	(13,588,175)	(434,750)	-	(14,022,925)
Total Accumulated Depreciation	(22,744,329)	(724,810)	-	(23,469,139)
Net Capital Assets Being Depreciated	12,466,150	(329,366)	-	12,136,784
Total Capital Assets	\$ 14,634,533	\$ 132,724	\$ 174,320	\$ 14,592,937

City of San Fernando
Notes to Financial Statements
Year Ended June 30, 2016

4) CAPITAL ASSETS - Continued

Depreciation expense was charged to functions/programs as follows:

Function/Program	Governmental Activities	Business-type Activities
General Government	\$ 8,344	\$ -
Public Safety	349,069	-
Public Works	1,957,186	-
Parks and Recreation	81,691	-
Community Development	189,604	-
Water	-	587,829
Sewer	-	132,949
Waste Disposal	-	4,032
Total Depreciation	<u>\$ 2,585,894</u>	<u>\$ 724,810</u>

5) LOAN RECEIVABLE

The City uses Community Development Block Grant (CDBG) funds to provide housing rehabilitation loans to eligible applicants. Such loans are made to low and moderate-income persons to improve, rehabilitate, or replace residences. The CDBG fund's primary asset consists of notes receivable from participants that originated from HUD funds. The CDBG loans totaling \$342,147, when collected, are due back to the granting agency and, therefore, are reported as due to other agencies in the financial statements.

6) LONG-TERM LIABILITIES

The following is a summary of long-term liability transactions for the year ended June 30, 2016.

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental Activities:					
2016 Installment Sale Agreement	\$ -	\$ 2,785,000	\$ -	\$ 2,785,000	\$ 65,000
Premium	-	131,355	-	131,355	-
Claims Payable	2,927,556	1,664,964	1,633,520	2,959,000	711,000
Compensated Absences	1,524,228	841,984	806,983	1,559,229	288,457
Net Pension Liability	24,938,436	4,973,453	2,163,220	27,748,669	-
OPEB Obligation	10,916,264	3,040,000	897,250	13,059,014	-
Total	<u>\$ 40,306,484</u>	<u>\$ 13,436,756</u>	<u>\$ 5,500,973</u>	<u>\$ 48,242,267</u>	<u>\$ 1,064,457</u>
Business-type Activities:					
Net Pension Liability	\$ 1,871,467	\$ 333,474	\$ 170,330	\$ 2,034,611	\$ -
Total	<u>\$ 1,871,467</u>	<u>\$ 333,474</u>	<u>\$ 170,330</u>	<u>\$ 2,034,611</u>	<u>\$ -</u>

SECTION III.

Statistical Section

City of San Fernando
Description of Statistical Section Contents
June 30, 2016

This part of the City of San Fernando's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the government's overall financial health.

Contents:	<u>Pages</u>
<u>Financial Trends</u> these schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time	118
<u>Revenue Capacity</u> these schedules contain information to help the reader assess the City's most significant local revenue source, the property tax	128
<u>Debt Capacity</u> these schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future	135
<u>Demographic and Economic Information</u> these schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place	140
<u>Operating Information</u> these schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs	143

City of San Fernando
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year			
	2007	2008	2009	2010
Governmental activities:				
Net investment in capital assets	\$ 43,237,994	\$ 42,548,031	\$ 42,804,903	\$ 42,262,518
Restricted	11,957,932	13,204,186	14,329,955	14,364,410
Unrestricted	<u>(10,844,681)</u>	<u>(11,650,513)</u>	<u>(14,751,986)</u>	<u>(17,503,004)</u>
Total governmental activities net position	<u>\$ 44,351,245</u>	<u>\$ 44,101,704</u>	<u>\$ 42,382,872</u>	<u>\$ 39,123,924</u>
Business-type activities:				
Net investment in capital assets	\$ 17,439,596	\$ 16,950,800	\$ 16,267,470	\$ 15,547,758
Restricted	-	-	-	-
Unrestricted	<u>7,858,369</u>	<u>7,846,843</u>	<u>7,920,801</u>	<u>7,206,906</u>
Total business-type activities net position	<u>\$ 25,297,965</u>	<u>\$ 24,797,643</u>	<u>\$ 24,188,271</u>	<u>\$ 22,754,664</u>
Primary government:				
Net investment in capital assets	\$ 60,677,590	\$ 59,498,831	\$ 59,072,373	\$ 57,810,276
Restricted	11,957,932	13,204,186	14,329,955	14,364,410
Unrestricted	<u>(2,986,312)</u>	<u>(3,803,670)</u>	<u>(6,831,185)</u>	<u>(10,296,098)</u>
Total primary government net position	<u>\$ 69,649,210</u>	<u>\$ 68,899,347</u>	<u>\$ 66,571,143</u>	<u>\$ 61,878,588</u>

Source: City Finance Department

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$ 43,598,683	\$ 50,993,498	\$ 49,532,007	\$ 47,859,172	\$ 45,956,739	\$ 44,313,624
13,040,082	2,533,805	1,802,498	11,909,107	5,887,197	5,926,880
<u>(19,365,287)</u>	<u>(14,057,614)</u>	<u>(16,643,447)</u>	<u>(20,208,301)</u>	<u>(40,687,419)</u>	<u>(39,587,196)</u>
<u>\$ 37,273,478</u>	<u>\$ 39,469,689</u>	<u>\$ 34,691,058</u>	<u>\$ 39,559,978</u>	<u>\$ 11,156,517</u>	<u>\$ 10,653,308</u>
\$ 15,324,618	\$ 14,811,543	\$ 14,420,860	\$ 14,866,478	\$ 14,634,533	\$ 14,592,937
-	-	-	-	-	-
<u>7,733,239</u>	<u>7,887,577</u>	<u>8,492,168</u>	<u>8,626,377</u>	<u>8,157,375</u>	<u>7,404,904</u>
<u>\$ 23,057,857</u>	<u>\$ 22,699,120</u>	<u>\$ 22,913,028</u>	<u>\$ 23,492,855</u>	<u>\$ 22,791,908</u>	<u>\$ 21,997,841</u>
\$ 58,923,301	\$ 65,805,041	\$ 63,952,867	\$ 62,725,650	\$ 60,591,272	\$ 58,906,561
13,040,082	2,533,805	1,802,498	11,909,107	5,887,197	5,926,880
<u>(11,632,048)</u>	<u>(6,170,037)</u>	<u>(8,151,279)</u>	<u>(11,581,924)</u>	<u>(32,530,044)</u>	<u>(32,182,292)</u>
<u>\$ 60,331,335</u>	<u>\$ 62,168,809</u>	<u>\$ 57,604,086</u>	<u>\$ 63,052,833</u>	<u>\$ 33,948,425</u>	<u>\$ 32,651,149</u>

City of San Fernando
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2007	2008	2009	2010	2011
Expenses:					
Governmental activities:					
General government	\$ 6,472,343	\$ 9,724,823	\$ 7,343,319	\$ 8,393,942	\$ 9,051,209
Public safety	9,322,543	9,881,438	10,101,285	9,917,154	10,137,119
Community development	1,945,956	2,891,460	3,220,792	5,547,132	3,658,552
Public works	5,764,469	5,383,561	6,102,140	5,591,332	4,960,530
Parks and recreation	1,944,663	2,123,999	3,745,511	2,960,683	2,375,034
Capital outlay	-	-	-	-	-
Interest on long-term debt	1,009,135	1,045,722	963,737	1,141,113	1,092,731
Total governmental activities expenses	<u>26,459,109</u>	<u>31,051,003</u>	<u>31,476,784</u>	<u>33,551,356</u>	<u>31,275,175</u>
Business-type activities:					
Water	3,380,128	2,946,107	3,183,923	3,282,758	3,227,843
Sewer	2,969,735	2,812,307	2,731,323	2,614,749	1,867,044
Waste disposal	1,261,254	1,142,613	1,125,434	1,098,303	1,077,641
Total business-type activities expenses	<u>7,611,117</u>	<u>6,901,027</u>	<u>7,040,680</u>	<u>6,995,810</u>	<u>6,172,528</u>
Total primary government expenses	<u>34,070,226</u>	<u>37,952,030</u>	<u>38,517,464</u>	<u>40,547,166</u>	<u>37,447,703</u>
Program revenues:					
Governmental activities:					
Charges for services:					
General government	2,351,218	2,095,604	2,455,039	2,698,964	2,503,993
Public safety	1,192,594	1,383,612	1,710,327	1,642,838	1,583,487
Community development	308,974	287,403	334,666	425,299	581,323
Public works	931,094	903,091	916,211	975,160	903,323
Parks and recreation	575,260	1,702,639	878,659	871,337	526,198
Operating grants and contributions	2,371,022	2,100,154	3,425,677	3,287,154	4,432,649
Capital grants and contributions	2,314,280	1,674,190	2,063,580	1,094,301	1,896,595
Total governmental activities program revenues	<u>10,044,442</u>	<u>10,146,693</u>	<u>11,784,159</u>	<u>10,995,053</u>	<u>12,427,568</u>
Business-type activities:					
Charges for services:					
Water	2,878,972	2,839,207	2,795,599	2,737,198	3,064,458
Sewer	2,482,039	2,458,857	2,562,997	2,367,243	2,383,329
Waste disposal	1,153,329	1,063,799	1,097,873	1,110,869	1,125,037
Total business-type activities program revenues	<u>6,514,340</u>	<u>6,361,863</u>	<u>6,456,469</u>	<u>6,215,310</u>	<u>6,572,824</u>
Total primary government program revenues	<u>16,558,782</u>	<u>16,508,556</u>	<u>18,240,628</u>	<u>17,210,363</u>	<u>19,000,392</u>
Net revenues (expenses):					
Governmental activities	(16,414,667)	(20,904,310)	(19,692,625)	(22,556,303)	(18,847,607)
Business-type activities	(1,096,777)	(539,164)	(584,211)	(780,500)	400,296
Total net revenues (expenses)	<u>(17,511,444)</u>	<u>(21,443,474)</u>	<u>(20,276,836)</u>	<u>(23,336,803)</u>	<u>(18,447,311)</u>

Source: City Finance Department

Fiscal Year				
2012	2013	2014	2015	2016
\$ 6,397,275	\$ 6,459,914	\$ 4,619,200	\$ 4,935,760	\$ 7,744,559
10,346,561	9,414,862	10,190,441	10,731,526	10,122,343
1,944,293	999,751	981,236	988,973	1,358,166
5,423,605	5,503,387	6,052,317	7,017,740	5,380,601
2,145,767	2,224,370	1,781,749	1,740,259	1,963,627
-	-	-	-	-
509,971	72,425	58,565	170,118	56,803
<u>26,767,472</u>	<u>24,674,709</u>	<u>23,683,508</u>	<u>25,584,376</u>	<u>26,626,099</u>
3,248,148	3,172,962	2,981,710	3,204,499	3,260,071
2,445,675	2,802,013	2,893,127	2,491,408	4,556,154
<u>1,027,810</u>	<u>1,021,804</u>	<u>827,986</u>	<u>16,734</u>	<u>27,550</u>
<u>6,721,633</u>	<u>6,996,779</u>	<u>6,702,823</u>	<u>5,712,641</u>	<u>7,843,775</u>
<u>33,489,105</u>	<u>31,671,488</u>	<u>30,386,331</u>	<u>31,297,017</u>	<u>34,469,874</u>
584,356	513,512	820,334	758,286	647,141
1,359,010	1,553,828	1,538,619	1,407,121	2,367,700
413,067	295,199	431,884	412,683	339,593
565,723	757,265	912,209	763,728	414,979
458,090	576,507	564,742	397,055	254,491
3,197,798	3,139,513	2,851,032	3,386,430	2,409,666
<u>930,527</u>	<u>719,000</u>	<u>1,204,330</u>	<u>704,193</u>	<u>1,042,672</u>
<u>7,508,571</u>	<u>7,554,824</u>	<u>8,323,150</u>	<u>7,829,496</u>	<u>7,476,242</u>
2,769,412	3,291,272	3,806,797	3,849,880	3,813,635
2,580,623	2,892,407	3,326,587	3,401,436	3,336,251
<u>1,122,709</u>	<u>1,131,929</u>	<u>858,516</u>	<u>-</u>	<u>6,651</u>
<u>6,472,744</u>	<u>7,315,608</u>	<u>7,991,900</u>	<u>7,251,316</u>	<u>7,156,537</u>
<u>13,981,315</u>	<u>14,870,432</u>	<u>16,315,050</u>	<u>15,080,812</u>	<u>14,632,779</u>
(19,258,901)	(17,119,885)	(15,360,358)	(17,754,880)	(19,149,857)
<u>(248,889)</u>	<u>318,829</u>	<u>1,289,077</u>	<u>1,538,675</u>	<u>(687,238)</u>
<u>(19,507,790)</u>	<u>(16,801,056)</u>	<u>(14,071,281)</u>	<u>(16,216,205)</u>	<u>(19,837,095)</u>

(Continued)