

## ADOPTED BUDGET

FISCAL YEAR

2021 - 2022

San Fernando, California





### DIRECTORY OF OFFICIALS

**FISCAL YEAR 2021-2022** 

#### **ELECTED OFFICIALS**

**CITY COUNCIL** 

Mayor Sylvia Ballin

Vice Mayor Mary Mendoza

Councilmembers Cindy Montañez Hector A. Pacheco Celeste Rodriguez

#### **EXECUTIVE MANAGEMENT**

CITY MANAGER NICK KIMBALL

CHIEF OF POLICE ANTHONY VAIRO

CITY CLERK JULIA FRITZ

DIRECTOR OF FINANCE/CITY TREASURER J. DIEGO IBAÑEZ

DIRECTOR OF PUBLIC WORKS

MATT BAUMGARDNER

DIRECTOR OF RECREATION AND JULIAN J. VENEGAS

COMMUNITY SERVICES

DIRECTOR OF COMMUNITY DEVELOPMENT VACANT



## ORGANIZATIONAL CHART FISCAL YEAR 2024 **RESIDENTS OF SAN FERNANDO CITY COUNCIL CITY ATTORNEY CITY MANAGER COMMISSIONS** FINANCE/ **ADMINISTRATION** CITY CLERK **COMMUNITY** POLICE **PUBLIC WORKS RECREATION &** TREASURY/ **DEVELOPMENT COMMUNITY** INFORMATION **S**ERVICES **TECHNOLOGY** ELECTED **OFFICIAL**



#### GOVERNMENT FINANCE OFFICERS ASSOCIATION

## Distinguished Budget Presentation Award

PRESENTED TO

#### City of San Fernando California

For the Fiscal Year Beginning

July 01, 2020

**Executive Director** 

Christopher P. Morrill



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#### **FISCAL YEAR 2021-2022 BUDGET**

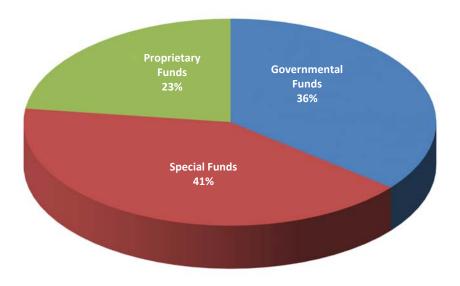
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# SECTION I. INTRODUCTION AND BACKGROUND

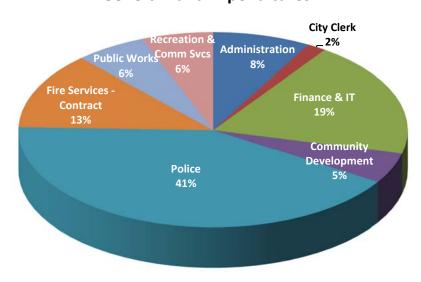


#### **City-Wide Expenditures**



Total Budget: \$62,737,338

#### **General Fund Expenditures**



Total Budget: \$22,511,522



#### **MEMORANDUM**

**To:** Mayor Sylvia Ballin and Councilmembers

From: Nick Kimball, City Manager

**Date:** July 1, 2021

**Subject:** Fiscal Year 2021-2022 Adopted Budget Message

I am pleased to present the City Manager's Adopted Budget for fiscal year (FY) 2021-2022. The theme of the FY 2021-2022 Adopted Budget is to recover from COVID-19 and invest in the future of City services. To achieve this, staff used the City Council adopted *Strategic Goals 2022-2027* as a roadmap for developing Department work plans and reviewing enhancement requests.

Entering FY 2020-2021, the City Council made prudent financial decisions in response to economic restrictions imposed by COVID-19 to maintain core services and contain costs by deferring internal debt payments, reducing Department operating budgets, and offering an employee retirement incentive program. The City Council also asked the voters of San Fernando to keep taxes local by approving an increase in the local sales tax rate from 0.50% to 0.75%, which was approved.

As a result of these proactive decisions, the City is entering FY 2021-2022 in a strong financial position with the resources to begin to implement the *Strategic Goals 2022-2027*. This Adopted Budget allocates resources to start carrying out the Strategic Goals.

#### **Budget Development**

In FY 2020-2021, each Department was asked to reduce their operating budget by ten percent (10%), which saved \$184,000. Another \$820,000 in savings was achieved through a one-year deferral of General Fund payments to the Retirement Fund, Sewer Fund, Self-Insurance Fund and Landscape and Lighting Fund. The total General Fund reduction in expenses in FY 2020-2021 was \$1,004,000 plus another \$800,000 that was achieved through the Retirement Incentive Program.

For FY 2021-2022, the 10% cut has been restored and catch-up payments have been included to get the General Fund back on track to meet the original payment schedules to the Retirement Fund, Sewer Fund, Self-Insurance Fund, and Landscape and Lighting Fund.

Each Department was instructed to develop their FY 2021-2022 Work Plan and Enhancement Requests using the *Strategic Goals 2022-2027* as guiding principles. During internal budget meetings with the City Manager and Director of Finance, each Department reviewed their FY 2020-2021 Accomplishments, FY 2021-2022 Objectives (i.e., Work Plan), and requested

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enhancements. Accomplishments, Objectives, and Enhancements are all expected to address at least one Strategic Goal and identify the particular Goal(s) met.

Enhancement requests by each department were carefully considered. The enhancements included in the Adopted Budget are required by law or contract, result in, or are offset by, additional revenue to the City, meet one of the citywide strategic goals, or provide a net long-term benefit to the City. More than \$2.75 million in enhancement requests were submitted. A total of \$1.28 million in enhancements have been included in the Adopted Budget, with \$903,617 in one-time enhancements and \$385,401 in on-going enhancements. More detailed information on approved enhancements is included in the "Recommended Enhancements" section of this Budget Message.

#### **Economic Outlook**

To develop the Adopted Budget, it is important to understand the projected direction of the economy. Prior to the onset of the COVID-19 pandemic in March 2020, the national and state economies were in the midst of the longest recorded economic expansion. The economy had been on a long, slow recovery since the end of the Great Recession in 2009 with strong fundamentals, such as low unemployment, increasing household income and personal consumption, and most stock market indices were at record levels.

Then the unexpected shock of the global COVID-19 pandemic rapidly reversed the financial strength of the last decade and dramatically altered lives across the Unites States. As a result of the rising COVID-19 infection rate and the ensuing business restrictions, the beginning of 2020 brought dramatic spikes in job losses, "non-essential" business closures, fractured supply chains (remember the toilet paper shortage) and widespread uncertainty hampered the flow of goods, services, and cash. The following analysis of the federal, state and local economic outlooks provide context for the City's revenue projections.

#### Federal Economic Outlook

According to the Bureau of Economic Analysis, Gross Domestic Product, which is a measure of output for the US economy, fell by 4.1% in 2020 and marks the largest GDP contraction in recent economic history. GDP is expected to grow by approximately 3.0% in 2021 and 3.3% in 2022. Although GDP is projected to increase, real GDP is expected to take a few years before it returns to pre-COVID-19 levels. Additionally, continued uncertainty of the virus poses a threat to the future GDP growth.

The national job market took a significant hit in 2020 with unemployment hitting a record high of 14.7% in April 2020 before declining to 6.7% in December. The leisure and hospitality industry

<sup>&</sup>lt;sup>1</sup> 2021 LAEDC Economic Forecast & Industry Outlook; <a href="https://laedc.org/wp-content/uploads/2021/02/LAEDC-2021-Economic-Forecast Final.pdf">https://laedc.org/wp-content/uploads/2021/02/LAEDC-2021-Economic-Forecast Final.pdf</a>

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experienced an unemployment rate of 39.3% in April, before declining to 16.7% in December. Workers without a college degree experienced worse unemployment rates in April (e.g., 21.2% for workers with no high school degree) than workers with a Bachelor's degree or higher (8.4%). Racial and ethnic minorities had relatively high unemployment rates in April (16.7% for Black workers compared to 14.2% for White workers, and 18.9% for Hispanic workers compared to 13.6% for non-Hispanic workers), and these gaps persisted in December<sup>2</sup>. Through April 2021, the national unemployment rate is 6.0% and continues to improve due to resumption in economic activity that had been curtailed due to the pandemic.<sup>3</sup>

The federal government passed large spending bills, including the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and the American Rescue Plan, to provide financial assistance to American businesses and workers. One of the common threats associated with large government spending is devaluation of the dollar, which may lead to inflation. The Consumer Price Index (CPI) is a measure of price inflation and is closely monitored by the Federal Reserve Bank (Fed), who is charged with monitoring monetary policy and controlling inflation. According to the Bureau of Labor Statistics, the federal agency responsible for measuring CPI, the CPI for All Urban Consumers rose 2.6% for the 12 months ending March 2021, which is the largest year-over-year increase since August 2018. High inflation can put downward pressure on the economy and make the goods and services consumers buy more expensive. The direction of this indicator will be watched closely in the coming months.

In contrast to GDP, employment, and CPI, economic indicators such as the Dow Jones Industrial Average (DJIA) and the S&P 500 have performed well throughout the pandemic, both reaching record highs. The exceptional performance of stock market indicators relative to other key metrics like employment could represent a few different key economic inferences. The stock market is inherently forward looking, and this trend might indicate strong investor confidence in an expedited recovery (at a minimum for large corporations) or the position of large, publicly traded businesses relative to their smaller, private, counterparts.

In summary, the short-term economic indicators point to a steady economy over the upcoming fiscal year. The lasting impact of the pandemic, particularly on smaller businesses, prices, and low-wage earners, still remains to be seen and may eventually put downward pressure on the national economy.

#### State Economic Outlook

Like the rest of the United States, California has been severely impacted by the COVID-19 pandemic. By the end of January 2021, California had more COVID-19 cases than any other state in the nation. The pandemic and subsequent crisis initiated immense shifts in the economic

<sup>&</sup>lt;sup>2</sup> Congressional Research Service, *Unemployment Rates During the COVID-19 Pandemic: In Brief*; Prepared January 12, 2021; https://fas.org/sgp/crs/misc/R46554.pdf visited 5/2/2021

<sup>&</sup>lt;sup>3</sup> Bureau of Labor Statistics, *Employment Situation Summary*; Released 4/2/2021 <a href="https://www.bls.gov/news.release/empsit.nr0.htm">https://www.bls.gov/news.release/empsit.nr0.htm</a> visited 5/2/2021

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performance of California in 2020. The first half of 2020 brought a sharp spike in unemployment due to a rapid decline in consumer spending and mandated business closures. Non-farm employment in California fell substantially, especially in industries that are considered non-essential or provide services that require a high degree of personal interaction. The loss of income stemming from unemployment further complicated an ongoing housing crisis. California remains significantly more expensive than much of the United States, with nearly double the median home price and a larger share of rent-burdened households. The state legislature provided protections for renters and homeowners who could not make housing payments, but these protections will soon expire barring renewal.<sup>4</sup>

California's unemployment rose sharply from 3.9% in February to a peak of 16.4% in April and May 2020. Revenue losses stemming from COVID-19 were felt almost immediately as consumer spending in California between January and mid-April 2020 declined by 36%. Job losses were immediate too, distinguishing the current COVID-19 recession from the 2001 dotcom recession and the Great Recession, where unemployment rose gradually over time. As daily case rates fell, businesses were able to open with restrictions and the unemployment rate declined from 16.4% in April to 8.2% in November 2020 before a second wave of cases and the resultant reinstated restrictions pushed the state's unemployment back up to 9.0% in December.<sup>5</sup>

California's median home listing price was \$727,050 in December 2020, more than double the national median home price of \$340,050. In 2019, about 51% of California's population experienced rent burden, when a household spends a third or more of their income on housing, which was 6% higher than the nation as a whole. Just over 25% were severely rent burdened; having spent more than half of their income on housing. Issues with housing affordability and availability combined with the negative financial and social effects of COVID-19 may prove challenging, as residents look for alternative, more affordable places to reside. While COVID-19 poses the largest economic threat, the building of housing remains on the state's radar of pertinent economic legislation.<sup>6</sup>

California has faced a number of challenges over the past year, including unprecedented employment declines related to the current health crisis, a declining population, and falling homeownership. Achieving herd immunity through vaccination would likely ameliorate the employment contraction, but population growth and housing accessibility troubled California long before COVID-19. Resources and time have been used to manage the pandemic, which may result in further delay in addressing long-standing challenges in California.

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<sup>&</sup>lt;sup>4</sup> 2021 LAEDC Economic Forecast & Industry Outlook; <a href="https://laedc.org/wp-content/uploads/2021/02/LAEDC-2021-Economic-Forecast">https://laedc.org/wp-content/uploads/2021/02/LAEDC-2021-Economic-Forecast</a> Final.pdf visited 5/2/2021

<sup>&</sup>lt;sup>5</sup> 2021 LAEDC Economic Forecast & Industry Outlook; <a href="https://laedc.org/wp-content/uploads/2021/02/LAEDC-2021-Economic-Forecast">https://laedc.org/wp-content/uploads/2021/02/LAEDC-2021-Economic-Forecast</a> Final.pdf visited 5/2/2021

<sup>&</sup>lt;sup>6</sup> 2021 LAEDC Economic Forecast & Industry Outlook; <a href="https://laedc.org/wp-content/uploads/2021/02/LAEDC-2021-Economic-Forecast Final.pdf">https://laedc.org/wp-content/uploads/2021/02/LAEDC-2021-Economic-Forecast Final.pdf</a> visited 5/2/2021

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Similar to the federal outlook, the California economy is expected to remain steady through 2021. Beyond that, federal economic policies and housing affordability may begin to have a significant impact on the state economy.

#### Local Economic Outlook

The resiliency of San Fernando's local economy was made clear throughout the COVID-19 pandemic. Many of the City's large employers are essential manufacturing and service business such as LAUSD, Pharmavite, Pepsi, Home Depot, Puretek Corp, and Vallarta. The City does not have a significant leisure and tourism industry, which was hardest hit by pandemic related economic restrictions. However, the City does have a number of businesses that support the Entertainment Industry, which was hit hard by the pandemic.

Small businesses, which are the lifeblood of the City's unique character and charm, were hit hardest by the economic restrictions imposed by COVID-19. These small businesses provide inperson services, including restaurants, bars, hair salons, nail salons, laundry services, niche retail, etc., that rely on personal interaction and are often incompatible with remote operations. COVID-19 prevented such services due to the risk of transmission associated with unnecessary person-to-person contact.

Many of the City's small businesses have had to rely on Paycheck Protection Program (PPP) Loans and rent deferral to remain afloat throughout the pandemic, while others have had to close their doors for good. San Fernando has approved a number of COVID-19 Relief Programs for businesses and should have the opportunity to provide additional relief when the expected American Rescue Plan funds are received.

The true extent of the long-term local impact of high unemployment, economic displacement, mounting debt, and business failures will not be known for many months after the declared COVID-19 emergency is finally lifted. What is known is that the ramifications of the economic and social shock caused by COVID-19 will last well into the future. Once public gatherings and full economic activity is safe again, San Fernando will hopefully see an abundance of activity as households who have not been negatively impacted during the pandemic will likely have increased savings (reduced consumption) and pent-up demand for entertainment after more than a year of quarantines and social distancing. Once herd immunity is reached at the national, state, and local level, I expected San Fernando to bounce back and recover stronger than ever.

#### General Fund Overview

In accordance with the City's Budget Policy, the Adopted General Fund Budget represents a balanced budget. In fact, with \$22,512,135 in projected revenues and \$22,511,522 in adopted expenditures, there is a budget surplus of approximately \$613. Therefore, the Adopted Budget presents an insignificant budget surplus. Having said this, there are outstanding variables that could quickly erode the General Fund balance reserves, primarily an unforeseen rise of a COVID-19 variant that is resistant to current vaccines, the resulting resurgence in COVID-19 cases, and

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the need to re-institute economic restrictions and social distancing protocols. Due to this uncertainty, staff recommends continued fiscal prudence until herd immunity is reached and the declared COVID-19 emergency is lifted.

#### Recommended Enhancements

As previously noted, the City is entering FY 2021-2022 in a strong financial position with the resources to begin to implement the *Strategic Goals 2022-2027*. As such, Department's were asked to submit enhancement requests that address City Council's adopted Strategic Goals. More than \$2.75 million in General Fund enhancement requests were submitted by City Departments. A total of \$1,289,018 in General Fund enhancement requests were approved and included in the Adopted Budget (One-time: \$776,917; Ongoing: \$512,101). Additionally, enhancement requests were approved for certain Internal Service Funds (One-time: \$198,260; Ongoing: \$0) and Enterprise Funds (One-time: \$1,606,334; Ongoing: \$106,402).

The following enhancements are being recommended for FY 2021-2022 and have been included in the Adopted Budget:

#### I. <u>Focus on Community First:</u>

- a. Add four (4) Police Officer positions (3 General Fund and 1 Grant Fund) to increase the total number of sworn Police Officer positions from 31 to 35. This will increase the City's ability to provide adequate public safety resources to the community. (Ongoing: \$263,830) (includes additional background investigation services for new hires)
- b. Purchase additional Tasers to equip all Patrol Officers with an additional non-lethal option to improve public safety. (One-time: \$15,000)
- c. Replace two (2) aging police patrol vehicles and related safety equipment. (One-time: \$120,000)
- d. Additional POST certified training for Patrol Officers, Police Supervisors, and Detectives for the Supervisor Leadership Institute, Community Policing Training, and other professional development training certified by POST. (One-time: \$21,000)
- e. Upgrade the part-time Police Records Clerk to full-time, upgrade the Police Department Administrative Assistant to Executive Assistant, and add one (1) part-time Junior Cadet. These position changes will increase the number of labor hours and resources available to stay up to date with records filing, report writing, customer service support at the Police counter, and other critical public safety reporting and information resources. (Ongoing: \$57,720)

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- f. Institute a paid internship program to provide the Administration (shared with City Clerk), Finance, Community Development and Public Works Departments with additional college-level resources to research, update, and develop critical City policies, programs and studies, including, but not limited to, a) Public Engagement Policy and Procedures, b) Personnel Rules and Policies, c) Social Media Policy, d) Comprehensive Financial Policies, e) Records Retention Policy, f) Legislative Advocacy Policy, g) Capital Improvement Program, h) Grant Management Program, i) Urban Forest Management Plan, and many other policies, programs, and studies critical to moving San Fernando forward. (Ongoing: \$60,000)
- g. Upgrade part-time Personnel Assistant to full-time Personnel Assistant to enhance the City's capacity to recruit new employees, manage employee benefits, and conduct complete special personnel related studies. (Ongoing: \$30,000)
- h. Improve the City's technological efficiency by upgrading the telephone system (to VOIP), upgrade IT infrastructure, and increase network cybersecurity. (One-time: \$126,500)
- i. Establish a new City managed youth baseball program for the Las Palmas Park community. The program focuses on teaching baseball fundamentals (e.g. Batting, base running, fielding, and teamwork) under North Region Southern California PONY's governing rules. (On-time \$25,000)
- j. Upgrade part-time Recreation Program Specialist to full-time Recreation Program Specialist to assist in the development and implementation of cultural arts and Citywide special event programming like the Dia de Los Muertos 5K, Holiday Tree Lighting, Concerts in the Park, etc. The position will also assist in the development and implementation of health and wellness programming to promote the Healthy San Fernando Campaign and provide administrative support to the RCS Department. (Ongoing \$28,558)
- k. Increase part-time Recreation Cashier hours to perform a variety of clerical work, assist at the public counter, provide information to customers by phone and electronically, prepare bulletins, brochures and reports as needed, accept and process requested forms and applications, and provide clerical assistance in all aspects of the department programs and activities. (On-going \$7,576)

#### II. Support Economic Recovery: Stronger Than Ever

a. Continue funding for Economic Development Consultant. (Ongoing: \$50,000)

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- b. Replace damaged flooring within the Police Facility common areas. (One-time: \$85,000 – Facility Maintenance Fund)
- c. Replace aging/dilapidated personnel trailer at City Yard. (One-time: \$85,000 Facility Maintenance Fund)

#### III. Preserve Beautiful Homes and Neighborhoods

a. Engage professional planning and community development firm(s), including, but not limited to, architectural and design review, planning and development review, and historic preservation services, to supplement staff resources and provide additional expertise. (Ongoing: \$30,000)

#### IV. Strengthen Climate Resilience and Environmental Justice

- a. Add one (1) Pump Operator/Backflow Technician (Water System Operator) to take on increased workload from expanding water treatment system. This position enhancement will ensure compliance with all water system permits as the system continues to grow and expand. (Ongoing: \$105,068 – Water Enterprise Fund)
- b. Construct Phase II of the nitrate treatment system for Well 3A and make all four of the City's groundwater wells fully operational. (One-time: \$1,400,000 - Water Enterprise Fund)
- c. Begin design phase of third phase of nitrate treatment for the City's highest yield extraction well (Well 2A) and bring full resiliency to the City's water supply. (One-time: \$200,000 – Water Enterprise Fund)

#### V. Enhance Public Transportation to Move San Fernando

a. Approximately fifteen (15) bus shelters will be addressed using Federal Transportation Administration (FTA) discretionary grant program funds (5309 funds) that are appropriated in the City's Special Capital Funds (One-time: \$250,816)

#### VI. Build Resilient and Reliable Infrastructure

a. Hire two new part-time maintenance workers to address maintenance efforts in the downtown mall area and City-owned parking lots; to significantly increase pothole repair program; to assist with sidewalk repairs, weeding, landscape irrigation repairs, and tree planting/watering efforts. (Ongoing: \$35,000)

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- b. Purchase new pothole patching trailer/vehicle to increase the rate at which street maintenance staff are able to repair potholes. The process these vehicles use ensure better cleaning, priming, preparation, and final patching, which enables the pothole repairs to last much longer. This is essential as the City attempts to repair streets that may need to wait a few years to be completely repaved. (One-time: \$125,000)
- c. Replace 1978 dump truck used to carry material to repair potholes and is a critical piece of equipment on many small construction projects built by City crews. (One-time: \$100,000)
- d. Transfer funds to the Capital Improvement Fund to supplement Special Revenue and Grant Funding for residential street resurfacing and sidewalk repair. (One-time: \$500,000)

#### VII. Forge Financial Strength and Stability

- a. Repay internal debt deferred in 2020 due to the COVID-19 pandemic. (One-time: \$350,000)
- b. Engage an experienced public fund investment manager to assist with managing the City's funds and maximize investment income. (Ongoing: \$25,000)

#### VIII. <u>COVID-19: Responding to a Pandemic</u>

a. Additional COVID-19 related cleaning and sanitizing of City facilities for a 3-month period. (Internal Service Fund One-time: \$28,260)

#### Measure A and Measure SF

In June 2013, San Fernando voters approved a 0.50% local transaction use tax (Measure A) for a period of seven years. In November 2018, voters approved to extend the tax indefinitely, which will provide financial stability to the City in the foreseeable future. In FY 2021-2022, Measure A is projected to raise approximately \$2.4 million.

In November 2020, San Fernando voters approved an additional 0.25% local transaction use tax (Measure SF) to keep sales tax local and avoid other taxing entities from passing a transaction tax that would otherwise be imposed on San Fernando customers, but spent regionally rather than locally. More than 56% of voters supported Measure SF, which will make approximately \$1.5 million available for street and sidewalk improvements; public infrastructure; local business reinvestment; public Wi-Fi; long-term debt reduction; wage and other general municipal purposes.

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Funds raised through these transaction taxes (cumulatively 0.75%) are imperative to the City's long-term financial stability and will continue be used to pay off existing debt, strengthen rainy day fund reserves, enhance services to the community and provide the financial resources necessary to implement the City's *Strategic Goals 2022-2027*.

For FY 2021-2022, Measure A & SF funds are adopted to be used for the following:

Repayment of Debt	
Repay Retirement Fund	500,000
Repay Sewer Fund	120,000
Repay Water Fund	120,000
	740,000
Establish Reserves	
General Fund Reserve	613
Self-Insurance Fund Reserve	520,000
Equipment Replace Fund Reserve	90,308
Appropriated Reserve (for unexpected costs)	75,000
Street Lighting District Reserve Subsidy	40,000
	725,921
One-Time Enhancements	
Transfer to Capital Fund for Streets/Sidewalks	500,000
Replace two (2) Police Patrol Vehicles	100,000
Equipment for new Police Patrol Vehicles	20,000
Replace 1978 Dump Truck vehicle	100,000
Upgrade telephone system to VOIP	50,000
Police Department Facility Improvements	85,000
Replace Public Works Staff Trailer	85,000
Network Infrastructure upgrades: Police Dept.	75,000
Add'l facility cleaning due to COVID-19	28,260
Add'l background services for new Police hires 21,25	
Add'l Tasers and accessories	15,000
Establish Youth Baseball League	25,000
Additional Officer Training	21,000
	1,125,510
Ongoing Enhancements	
Add three (3) Police Officer Positions	242,580

Internship Program: Administration, Finance, Community Development, Public Works	60,000
Upgrade part-time Personnel Assistant to full-time Personnel Assistant	30,000
Professional Investment Management Services	25,000
Upgrade part-time Police Records Specialist to full-time Records Specialist	35,000
Upgrade Administrative Assistant in Police Department to Executive Assistant	14,520
Add part-time Junior Police Cadet	13,200
Professional Planning Services	30,000
Add two (2) part-time Maintenance Workers	35,000
Upgrade part-time Recreation Program Specialist to full-time Recreation Program Specialist	28,558
Add part-time Recreation Cashier hours	7,576
	521,434
Prior-Year Approved Ongoing Enhancements	
Upgrade part-time Deputy City Clerk to full-time Deputy City Clerk/Management Analyst	50,000
Add part-time Police Records Specialist (.46 FTE)	22,250
Add Public Works Superintendent (50%)	63,500
Economic Development Professional Services	50,000
Professional Development	15,000
Amount to cover operating costs	290,998
	491,748
Total Measure A & SF Uses	3,604,613
	i e

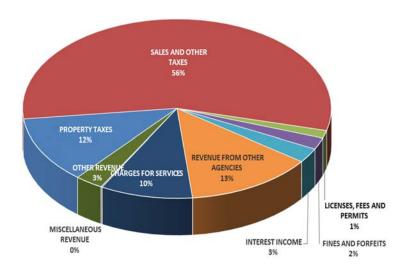




#### General Fund Revenue

The FY 2021-2022 Adopted Budget projects \$22,512,135 in General Fund revenue. The City's largest revenue sources is Sales and Other Taxes, followed by Property Tax and Charges for Service. These three categories account for 78% of General Fund Revenue.

Overall, revenues are projected to <u>increase</u> by 17.83% from FY 2020-2021. Due to the economic restrictions imposed to contain the spread of COVID-19, FY 2020-2021 budget revenues were 7.2%



<u>lower</u> than the prior year. Since the County of Los Angeles in now in the Yellow Tier (Minimal) in the State's Blueprint for a Safer Economy, and the Governor has indicated that most, if not all, restrictions will be lifted by June 15, 2021; most revenues are projected to return to near pre-COVID levels. Consequently, a large increase for each revenue category is projected for FY 2021-2022. General Fund revenue highlights are provided below:

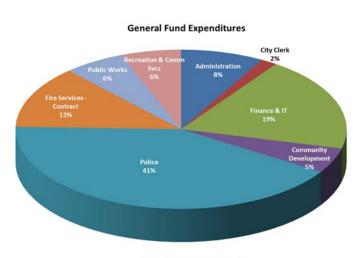
- With the addition of \$1.5 million in new transaction tax revenue from Measure SF, the Proposed Budget projects an <u>increase</u> of 30% in Sales and Other Tax revenue.
- Property Tax related revenues are projected to <u>increase</u> by 12.5%, which reflects a return to pre-COVID-19 Property Tax receipts.
- Charges for Services are projected to <u>decrease</u> by 5% to reflect a slight slowdown in permit
  activity as well as an updated Cost Allocation Plan that reflects reduced staffing levels from
  the Retirement Incentive Program.
- Revenue from Other Agencies are projected to <u>increase</u> by 14.85% due primarily to an increase in the project Property Tax In-lieu of Motor Vehicle License Fee revenue from the state, which generally increases commensurate with Property Tax revenue.
- Admissions Taxes are projected to <u>increase</u> by 7.69% to \$700,000. Admissions Taxes are primarily generated from the admission fee to the Swap Meet, which was closed or operating at reduced capacity for most of FY 2020-2021. With social distancing and attendance restrictions being relaxed Admissions Tax revenues are projected to increase.

**Proposed Fiscal Year 2021-2022 Budget Message** Page 12 of 13

#### **General Fund Expenditures**

The FY 2021-2022 Adopted Budget includes \$22,511,522 in General Fund expenditures. The Adopted Budget includes an overall increase of approximately 12.4% in expenditures, which includes almost \$490,000 in ongoing staffing resources and new positions as well as negotiated salary increases that average approximately 2%.

A total of \$1,289,018 in General Fund enhancement requests were approved and included in the Proposed Budget (Onetime: \$776,917; Ongoing: \$512,101).



Total Budget: \$22,511,522

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

Enterprise Funds: Projects and Enhancements

Enterprise funds are used to account for services provided to the public on a fee for service basis, similar to the operation of a private enterprise. San Fernando currently operates three enterprise funds: 1) Water Fund, 2) Sewer Fund, and 3) Compressed Natural Gas Fund.

A water and sewer rate study was completed in 2019 and new rates were effective on January 1, 2020. The updated rate schedule ensure that fees charged to customers are sufficient to meet the cost to operate the water and sewer systems and replace aging water and sewer main lines.

The total budget for the Water Fund is \$6,320,457, which includes \$4,259,807 for operations and \$2,060,650 for capital projects, including design and construction of a new Ion Exchange System and various water main replacements.

Total projected Water Fund revenues are \$4,644,438, resulting in a planned budget deficit in the Water Fund of \$1.67 million. The budget deficit is primarily the result of planned capital improvements, which will reduce the Water Fund reserve balance to approximately \$3.9 million.

The total budget for the Sewer Fund is \$3,880,622, which includes \$3,102,622 for operations and \$778,000 for capital improvement payments to City of Los Angeles for the Hyperion Treatment system.

Proposed Fiscal Year 2021-2022 Budget Message

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Total projected Sewer Fund revenues are \$3,525,000, resulting in a planned budget deficit in the Sewer Fund of approximately \$355,622. The budget deficit is primarily the result of planned capital improvements. The Sewer Fund reserve balance is projected to decrease to approximately \$4.9 million, which will be necessary to fund future capital improvements to the Sewer System.

Special Revenue, Grant, and Capital Funds

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

The total new appropriations in the Special Revenue, Grant, and Capital Funds are \$25,850,033.

#### **Capital Improvements**

The FY 2021-2022 budget includes funding for a number of critical capital improvements to address the backlog of deferred maintenance, particularly street resurfacing and water system improvements. Funding for capital improvements is provided primarily through Special Revenue, Grant, Capital Funds, and Enterprise Funds.

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

#### Conclusion

The emphasis of the FY 2021-2022 Budget is to transition from responding to the COVID-19 pandemic to recovering from the pandemic, with an eye toward the future. City Council provided staff with a roadmap for budgeting and Department Work Plans for the next five years with the *Strategic Goals 2022-2025*. Due to prudent financial leadership from the City Council since the Great Recession, the City is now in a position to allocate resources to implement and achieve a number of critical goals and significantly enhance the quality of life in San Fernando by increasing the quality of the services the City currently provides.

#### Acknowledgments

I would like to acknowledge the guidance of the City Council, the dedication of Finance Department staff, the City's management team, and City staff that ensure the community receives the highest level of service each and every day.



#### STRATEGIC GOALS

#### CITY-WIDE STRATEGIC GOALS FISCAL YEAR 2021-2022

City-wide Strategic Goals articulate City-wide long-term strategic goals and objectives that the organization strives to achieve over the next three to five years. They provide broad context for budget development to ensure staff is working toward achieving the organization's long-term objectives. The Strategic Goals guiding the development of the Fiscal Year 2021-2022 budget and beyond are:

#### I. FOCUS ON COMMUNITY FIRST

The City Council's focus is on enhancing the quality of life and community satisfaction in San Fernando. Working to implement the following goals will put the Focus on Community First:

- 1. Provide a high standard for service and quality of life for San Fernando taxpayers, residents and community members through our top-notch San Fernando Police Department, community-based public safety programming, efficient service delivery, access to local government, and excellent public service.
- 2. Provide opportunities for community engagement to further develop strategic goals and ensure they are consistent with community needs.
- 3. Create a public engagement policy and strategy to pro-actively seek community feedback on major City decisions.
- 4. Increase San Fernando Police Department resources for personnel, equipment, training and community-based policing options.
- 5. Explore opportunities to expand recreation and sports programs, senior programs, and the *Healthy San Fernando* initiative.
- 6. Improve the City's use of technology to enhance customer service, work more efficiently, improve transparency for residents, businesses and other stakeholders, and increase community access to broadband.
- 7. Increase opportunities and support for residents to secure basic needs, and obtain quality education, decent work, and family services.

#### II. SUPPORT ECONOMIC RECOVERY: STRONGER THAN EVER

The City Council's intent is to facilitate a strong recovery from the long-term financial impacts of the Great Recession and near term impacts of the COVID-19 pandemic by focusing on economic development, championing place-making efforts, and supporting the business community. To achieve this, the City has the following goals to Recover Stronger Than Ever:

- 1. Pursue economic development opportunities to bolster the City's revenue and promote the City's healthy business climate, top-notch City services, historic neighborhoods and arts and cultural resources.
- 2. Integrate and highlight San Fernando's history, art and culture into cultural and economic development plans. Support economic development efforts, including music and arts projects/programs, that highlight San Fernando's native American and Latin American roots.
- 3. Provide technical and financial assistance programs for small business retention, expansion and recruitment. (Business One-Stop Center)
- 4. Enhance the historic downtown business corridor through the creation of a Downtown Master Plan, architectural design and signage standards, business development support and pedestrian focused improvements.
- 5. Attract and retain private investment in all of the City's business corridors and support place-making efforts.
- 6. Attract well-paying jobs to the City's industrial corridors and commercial zones by focusing on growing industries including, but not limited to, climate resiliency research and development, clean energy and other emerging technologies, and arts and entertainment.
- 7. Beautify the Civic Center through investment in public buildings and infrastructure, including modernizing the City's Police Station, City Hall and Public Works support facilities, and supporting the Los Angeles Unified School District efforts to restore and rehabilitate the historic San Fernando Auditorium and Morningside Auditorium to be used as a public theatre.

#### **III. PRESERVE BEAUTIFUL HOMES AND NEIGHBORHOODS**

The City Council recognizes the beautiful architecture of our homes and desirable characteristics of our neighborhoods. To preserve this, the City will work toward the following goals to Preserve our Beautiful Homes and Neighborhoods:

- 1. Facilitate common-sense housing policy to preserve the charm of San Fernando.
- 2. Promote home ownership and first time homeowner programs, particularly programs that provide home ownership opportunities for current San Fernando residents/renters.
- 3. Explore programs that provide technical assistance, architectural guidance, and financial support for the preservation and restoration of historic residential homes.
- 4. Explore programs that provide technical assistance, architectural guidance, and financial support for home rehabilitation for low- and moderate-income homeowners.
- 5. Develop a Homeless Plan and policies to support unsheltered and under housed individuals and families.
  - a) Update accessory dwelling unit and junior accessory dwelling unit ordinance to improve the City's affordable housing supply.
  - b) Develop policies for individuals dwelling in vehicles and other sheltered locations.
- 6. Develop policies, financial literacy and financial incentives to address displacement pressures for individuals and families that are functionally under-housed.

#### IV. STRENGTHEN CLIMATE RESILIENCE AND ENVIRONMENTAL JUSTICE

The City Council understands the City's responsibility to be good stewards of the environment and the positive impact environmental responsibility has on the health and well-being of residents. Working to achieve the following goals will Strengthen Climate Resilience and Environmental Justice:

1. Protect public health and the City's natural resources by promoting energy efficient capital improvements, developing plans to reduce climate-related risks, and supporting federal and

state legislative efforts to increase climate resilience and adaptation funding for impacted communities like San Fernando.

- 2. Invest in tree planting and care efforts and strengthen the City's urban forest to improve air quality, expand native habitat and address extreme heat and heat island impacts.
  - a) Increase tree canopy coverage by 33% by the end of fiscal year 2027 (i.e. add approximately 2,000 trees).
  - b) Seek resources to develop and implement an Urban Forest Management Plan.
- 3. Safeguard the City's water quality and local water supply through risk, resiliency and redundancy improvements, infiltration projects, treatment and storage improvements, and conservation programs.
  - a) Complete the San Fernando Park Infiltration Project by the end of fiscal year 2025. Once completed, this project will infiltrate up to 400-acre feet of water annually (130.3 million gallons) and prevent this captured water from going into the Pacoima Wash, a tributary to the Los Angeles River.
  - b) Pursue funding to restore and rehabilitate 8<sup>th</sup> Street Natural Park to achieve maximum water capture and infiltration.
  - c) Move forward with *Green Streets* and other stormwater capture projects, such as the Carlisle Green Street project and stormwater capture improvements at South Maclay and Parking Lot 4 (Truman and Brand Blvd).
  - d) Plan, design and build the Pacoima Wash Greenway to address flooding and stormwater compliance and expand open space.
  - e) Continue to use 100% local ground water supply to meet residential and commercial water demand through projects like a Phase 2 of nitrate treatment plant for wells 2A and 3A to provide resiliency for the City's water supply.
- 4. Reduce the City's carbon footprint through energy efficient facility improvements, aggressive waste and food reduction, recycling and reuse, and alternative energy vehicles and equipment.

#### V. ENHANCE PUBLIC TRANSPORTATION TO MOVE SAN FERNANDO

The City Council understands the critical role regional and local public transportation networks play in providing a way for our essential workers to get to work, reducing traffic congestion, and reducing our carbon footprint. The following goals provide a framework to Enhance Public Transportation and Move San Fernando:

- 1. Enhance regional and local public transportation options that benefit residents as well as employees, visitors, and customers of San Fernando businesses and cultural institutions.
- 2. Ensure the East Valley Regional Light Rail and Metrolink projects servicing San Fernando are developed responsibly with adequate mitigation for traffic, pedestrian and parking impacts to not create an undue hardship to the City's residents and businesses.
- 3. Pursue funding to construct projects identified in Metro's First/Last Mile Plan, the City's *Safe and Active Streets Plan*, and other planning efforts that support access to public transportation and pedestrian-focused improvements.
- 4. Provide affordable local transportation, including the ability to offer the Mission City Transit service without charging a fare.
- 5. Beautify and update bus stops by making them more user friendly, attractive, clean and architecturally consistent.
- 6. Support and prioritize deployment of transportation electrification and alternative fuels through the promotion of electric charging and clean natural gas public stations.
- 7. Improve the City's Trails Network including increased maintenance of the Mission City Bike Trail and completing the Pacoima Wash Greenway.

#### VI. BUILD RESILIENT AND RELIABLE INFRASTRUCTURE

The City Council recognizes the costly impact of deferred maintenance of the City's aging infrastructure, including streets, sidewalks, water and sewer transmission lines, sports fields and courts, and public buildings. The following goals will help reduce the long-term cost of deferred maintenance and provide direction to Build Resilient and Reliable Infrastructure:

 Increase capital expenditures to address critical infrastructure needs, including, but not limited to, addressing deferred maintenance of city streets, water and sewer systems, and sidewalks.

- 2. Leverage federal, state and county transportation funding to maximize residential and commercial street paving each year.
  - a) Goal to spend at least \$2,000,000 per year to resurface at least 2 miles of residential streets per year.
  - b) After resurfacing, slurry seal residential streets every 5 years.
- 3. Develop a sidewalk replacement program to increase safety and walkability throughout the City.

#### VII. FORGE FINANCIAL STRENGTH AND STABILITY

The City Council holds their fiduciary responsibility to San Fernando taxpayers in highest regard and values strong financial management practices. The following goals will ensure the City continues to Forge Financial Strength and Stability:

- Manage and grow the City's revenues and reserve balances in a number of critical funds, including, but not limited to, the General Fund, Self-Insurance Fund, Equipment Replacement Fund and Enterprise Funds in accordance with the City's Comprehensive Financial Policies.
- 2. Review and update the City's Comprehensive Financial Policies bi-annually. Policy areas address in the Comprehensive Financial Policies include: 1) Long-term Financial Planning, 2) Auditing, Financial Reporting and Disclosure, 3) Revenue Collection, 4) Investment and Cash Management, 5) Capital Assets and Capital Improvement Projects, 6) Financial Reserves and Fund Balances, 7) Post-employment Benefit Funding, 8) Grant Administration, 9) User Fees and Service Charges, 10) Cost Allocation, and 11) Debt Management.
- 3. Review and update the City's Investment Policy annually.
- 4. Implement strategies to reduce long-term pension and other post-employment benefits (i.e. retiree health) liabilities.
- 5. Invest in a Grant Manager, or Grant Management Services, to secure funds to implement strategic goals and priority projects.
- 6. Continue to submit and receive the Government Financial Officers Association (GFOA) Awards for Excellence in Financial Reporting and Budget Preparation.

#### VIII. COVID-19: RESPONDING TO A PANDEMIC

The City Council has made response to the COVID-19 pandemic the highest priority since it first declared a local state of emergency on Monday, March 16, 2020. The City's COVID-19 response effort now shifts away from the outreach, education and enforcement phase to the vaccination and recovery phase, which are reflected in the goals below. The following short-term goals are expected to be completed in the first year of this Strategic Goals cycle and may be removed from future updates of this document:

- 1. Work with elected officials, state and county agencies, and community partners to vaccinate 75% of the 65+ senior population and eligible general population by December 31, 2021, while continuing the free COVID-19 testing program.
- 2. Increase capability to disseminate timely and relevant information to the community through effective communication channels and community partners.
  - a) Leverage community partnerships to maximize outreach for vaccine distribution, updated health order information, financial programs available to residents and businesses, and available technical/financial assistance programs.
  - b) Utilize emergency communication capability (ALERT San Fernando) appropriately to ensure important information is actively pushed out to the community.
- 3. Support federal, state and local funding for COVID-19 relief programs, especially for most impacted communities.



#### **COMMUNITY PROFILE**

#### **ABOUT SAN FERNANDO**

"First City of the Valley"

As you enter the City of San Fernando along picturesque, palm-lined Brand Boulevard, you discover a community rich in California history dating back almost two centuries. Named in honor of a Spanish Saint/King, San Fernando was selected for settlement long before the rest of Los Angeles. The City grew out of the ranching activities surrounding Mission de San Fernando Rey, whose graceful porticoes still stand today. By the early 1800's the settlement had



blossomed into a small trading center where farm crop, olives, wine, and thousands of livestock raised by the resident Indians were bought and sold.

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

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



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

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

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

#### LOPEZ ADOBE

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



San Fernando citizens, students and organizations contributed time, labor, talents, and money to prepare the home for its grand opening on April 5, 1975.



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

San Fernando has been presented with a Gold Seal

Award from the San Fernando Valley Beautiful Association for the beautiful Casa de Geronimo Lopez adobe and the grounds surrounding the home.

#### LOCATION

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



**FORM OF GOVERNMENT:** Council – City Manager

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

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

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

#### **DEMOGRAPHICS**<sup>1</sup>

AREA: 2.4 square miles

**DATE OF INCORPORATION:** August 31, 1911

**POPULATION: 24,585** 

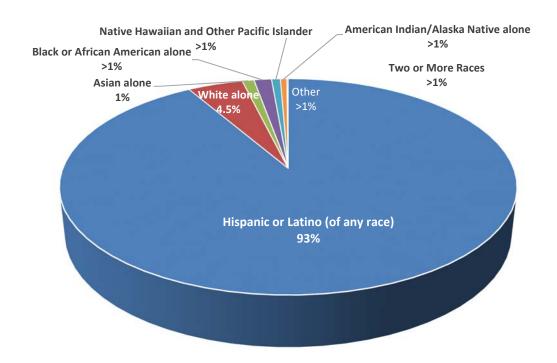


#### **RACIAL COMPOSITION:**

•	Hispanic or Latino (of any race)	22,874
•	White alone	1,098
•	Black or African American alone	219
•	Asian alone	268
•	American Indian/Alaska Native alone	100
•	Native Hawaiian and Other Pacific Islander	8
•	Some other race alone	14
•	Two or More Races	4

<sup>&</sup>lt;sup>1</sup> All demographic information was gathered from the United States Census Bureau; 2018 American Community Survey (ACS) 5-year estimates visited 10/15/2020.

#### RACIAL COMPOSITION (CONTINUED):



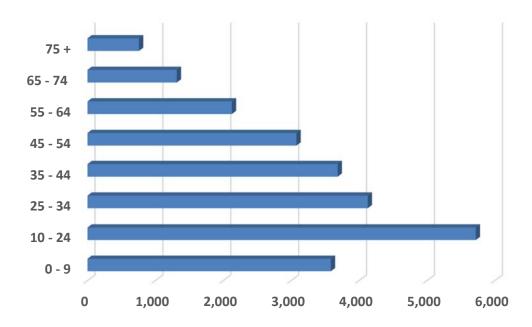
MEDIAN AGE: 35.5 years

#### **AGE COMPOSITION:**

•	0 - 9	3,585
•	10 - 24	5,782
•	25 - 34	4,137
•	35 - 44	3,695
•	45 - 54	3,092
•	55 - 64	2,131
•	65 - 74	1,334
•	75 +	754



## AGE COMPOSITION (CONTINUED):



## HOUSEHOLDS/INCOME:

•	Number of Households	6,/62
•	Median Household Income	\$54,298
•	Median Single Family Residential House Price	\$370,300
•	Median Gross Rent	\$1,165

## Schools:

•	Elementary	9
•	Intermediate	6
•	High School	1
•	Adult	5

## LAND USE:

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



**REGISTERED VOTERS:** 12,119

Number of Votes Cast in Last Election: 8,865 (November 2020)

san Fernando Votes!

**Number of Parks:** 6

**NUMBER OF MILES OF STREETS:** 50.4

•	Local/Collector Streets	40.1 miles
•	Arterial Streets	4.6 miles
•	Alleyways	5.7 miles



TOP 10 EMPLOYERS:	# of Employees	% of Total Employment
Los Angeles Unified School District	1,962	17.84%
Pharmavite LLC	327	2.97%
Pepsi Beverage Company	322	2.93%
Home Depot	305	2.77%
Los Angeles County Superior Court	275	2.50%
Puretek Corp	187	1.70%
Northeast Valley Health Corp	144	1.31%
Production Resource Group LLC (PRG)	144	1.31%
Vallarta Supermarkets	137	1.25%
Ricon Corp	140	1.27%

## **BUDGET GUIDE**



### **BUDGET GUIDE**

The Annual Budget, as adopted by the City Council, establishes the total appropriation provided for each City Department's operations. Expenditures may not exceed budgeted appropriations at the Department level within a fund. Budgeted appropriations are legally limited to the amount authorized by the City Council in the Annual Budget document, plus supplemental or increased appropriations individually approved by the City Manager or City Council.

The Budget sets forth a strategic resource allocation plan that addresses the City Council's Strategic Goals and can be thought of as a policy document, financial plan, operations guide, and communication device all in one.

## An effective budget document:

- Outlines the quality and quantity of City programs and services;
- Details expenditure requirements and the estimated revenue available to meet these requirements;
- Connects the activities of individual City Departments to the City Council's Goals and Priorities;
- Sets targets and provides a means of measuring actual accomplishments against goals;
   and
- Serves as a communication device that promotes the City's vision and direction, fiscal health and vitality, and what the public is getting for its tax dollars.

Through the Annual Budget document, the City demonstrates its accountability to its residents, customers, and the community-at-large. Additionally, the Annual Budget provides the legal authority for expenditures and a means for control of municipal operations throughout the fiscal year. Accordingly, the City Charter mandates that a budget be adopted by July 20th of the fiscal year.

The budget process provides department heads with an opportunity to justify departmental work programs, propose changes in services, and recommend revisions in organizational structure and work methods. It also enables the City Manager to review operations and make appropriate recommendations to the City Council.

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

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

## The Operating Budget, Capital Budget, and Capital Improvement Program

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

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

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

### **BUDGET DEVELOPMENT PROCESS TIMELINE**

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

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

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

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

## **Strategic Planning and Program Assessment**

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

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

### **Budget Directive and Departmental Submittal**

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

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

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

## **Budget Preparation and Adoption**

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

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

## **Adjustments to the Adopted Budget**

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

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

## **BUDGET CALENDAR**

Time Frame	Task	Department(s)
January - April 2021	Review and calculate revenue projections for General Fund, Special Revenue Funds, Enterprise Funds and Capital Projects Funds.	Finance
February 2021	Review/Update salary projections.	Personnel, Finance
March 1-15, 2021	City Council update and presentation:  • FY 2019-2020 Audited Financial Statements  • FY 2020-2021 Mid-year Budget  • FY 2021-2022 Budget Kickoff	Administration, Finance
March 2021	Prepare/update budget instructions and forms for departments to complete during budget development.	Finance
March 22, 2021	City Manager meets with Department Heads to discuss the budget schedule and provide direction regarding budget guidelines (e.g. Maintenance of effort, only funded enhancement requests, etc.). Budget forms distributed.	All Departments
March 22 - 29, 2021	Departments review and complete budget forms.	All Departments
April 1 - 5, 2021	Preliminary review of department budget forms, including review of enhancement and Capital requests. Agenda item to discuss citywide strategic goals and City Council priorities for Fiscal Year 2021-2022.	Administration, Finance
April 12 - 16, 2021	City Manager/Finance Director meetings with Department Heads to discuss budget requests.	All Departments
April 19, 2021	Finalize City Manager's recommendations.	Administration, Finance

Time Frame	Task	Department(s)		
May 3, 2021	Provide Proposed Budget to City Council and post to the City's website.	Administration, Finance		
May 17, 2021 May 24, 2021 June 2, 2021 June 7, 2021	Budget Study Sessions.	All Departments		
May/June 2021	Update Proposed Budget based on direction provided at Budget Study Sessions.	Administration, Finance		
June 10, 2021	Publish Notice of Public Hearing for budget adoptions.	City Clerk		
June 21, 2021	Budget hearing and adoption, including adopting of Gann Limit.	Administration, Finance		
July 1, 2021	Post adopted budget to the City's Finance system.	Finance		
September/October 2021	Produce Adopted Budget book, distribute to City Council, post to the City's website, and submit for GFOA Award.	Finance		

### **ACCOUNTING AND BUDGETARY BASIS**

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

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

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

## **Accounting Structure and Terminology**

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

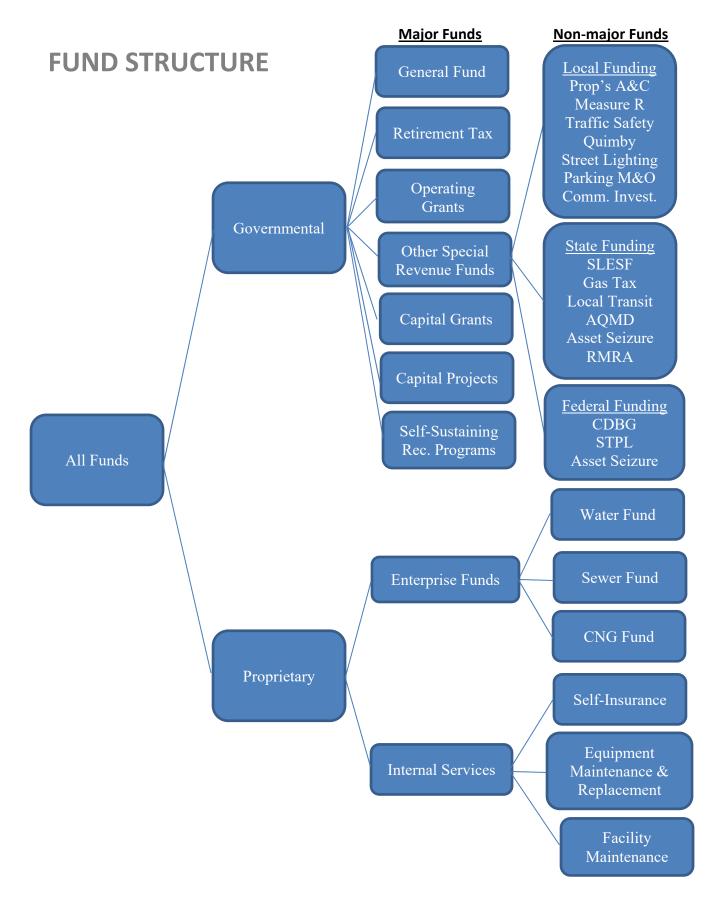
Governmental Funds are generally used to account for primarily tax supported activities. Governmental funds include the City's General Fund, which is the primary operating fund used by the City, and Special Revenue Funds, which are specific revenue sources that are restricted by law for expenditures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

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

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

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

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



## **SUMMMARY OF SIGNIFICANT FINANCIAL POLICIES**

## **Budget Policy**

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

### **One Time Revenues**

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

### **Fund Balance Policy**

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

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

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

### Adjustments to the Adopted Budget

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

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

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

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

## **Carryover Appropriations**

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

## **Proposition 4 (Gann) Appropriation Limit**

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

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

## **Cost Allocation Plan and Direct Charges**

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

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

## **Cash/Investment Management**

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

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

### **Debt Management**

The California Constitution requires that long-term debt pledged by the full faith and credit of the City can only be approved by voter referendum. Per State of California statute, the City's debt limit is set at 15 percent of total adjusted assessed valuation of all the real and personal property within the City. The City's Assessed Value for Fiscal Year 2019-2020 is \$2,045,544,796 (excludes former Redevelopment Project Areas).

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

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

## **Risk Management**

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

## **Complete Financial Policy Documents**

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

#### **RESOLUTION NO. 8075**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN FERNANDO, CALIFORNIA, ADOPTING A BUDGET FOR THE FISCAL YEAR 2021-2022 AND ESTABLISHING ESTIMATED REVENUES AND APPROPRIATIONS AS DESCRIBED HEREIN

**WHEREAS**, the City Council has received and considered a proposed budget for Fiscal Year 2021-2022, commencing July 1, 2021, and ending June 30, 2022; and

WHEREAS, the City Council has reviewed and modified the proposed budget and conducted a Public Hearing on the budget on June 21, 2021; and

WHEREAS, the City Council has determined that it is necessary for the efficient management of the City that certain sums raised from revenues, transfers, and reserves of the City be appropriated to the various departments, offices, agencies and activities of the City;

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

<u>Section 1:</u> An annual budget for the City of San Fernando for the fiscal year beginning July 1, 2021 and ending June 30, 2022, a copy of which is on file in the City Clerk's Office (the "Annual Budget"), is hereby adopted; that Annual Budget being the proposed budget, as amended, modified and corrected in open study sessions before the City Council.

<u>Section 2:</u> The sums of money set forth in the Annual Budget are hereby appropriated from the revenues and the reserves of the City of San Fernando to the respective funds and accounts therein set forth for expenditure during Fiscal Year 2021-2022 for each of the several objects of Salaries and Wages, Operations and Maintenance, Capital Outlay and Public Improvements.

<u>Section 3:</u> The sums of money set forth in Exhibits "1", "2", "3", "4", "5", and "6" are hereby appropriated to the following named departments, offices, agencies and activities of the City for expenditures during Fiscal Year 2021-2022 as shown in Exhibits "1", "2", "3", "4", "5", and "6".

<u>Section 4:</u> Work programs in the published adopted budget shall be revised to reflect necessary updates and direction from the City Council on June 21, 2021.

**Section 5:** Account balances that are encumbered as of June 30, 2021 may be carried over and re-budgeted in the fiscal year 2021-2022 budget with the approval of the City Manager or his/her designee.

- <u>Section 6:</u> The unexpended account balances, as of June 30, 2021, for Capital expenditures, capital grants, and Capital Improvement Projects may be carried over and rebudgeted in the fiscal year 2021-2022 budget with the approval of the City Manager or his/her designee, provided it does not exceed the prior year adjusted budget.
- <u>Section 7:</u> Appropriation transfers may be made within departmental budgets from one functional category to another or from one division or section to another with the approval of the City Manager or his/her designee, provided there is no net increase in the department's total appropriation.
- <u>Section 8:</u> Appropriation transfers to cover retirement/termination related leave payoffs may be made from the non-departmental contingency account to accounts within the budget categories of the various departments, divisions and offices with the approval of the City Manager or his/her designee.
- <u>Section 9:</u> The City Manager or his/her designee is authorized to increase revenues and appropriations to cover contract costs incurred in connection with tax audits that are incurred on a contingency fee basis, provided the adjustment to revenues equals or exceeds the adjustment to appropriations.
- <u>Section 10:</u> The City Manager or his/her designee is authorized to increase revenues and appropriations to cover contract costs such as reimbursable planning services, recreation enrichment classes, youth sports programs or other services that will be reimbursed by an applicant, provided the adjustment to revenues equals or exceeds the adjustment to appropriations.
- <u>Section 11:</u> The City Manager or his/her designee is authorized to increase revenues and appropriations for all grant funded programs and projects, provided the adjustment to revenues equals or exceeds the adjustment to appropriations.
- <u>Section 12:</u> The Purchasing Officer is authorized hereunder to proceed with purchases of goods and services under Blanket Purchase Orders for vendors identified in Exhibit "6" provided the total cost for goods and services does not exceed the "not-to-exceed" amount for each vendor. The Purchasing Officer is authorized to increase each Blanket Purchase Order identified in Exhibit "6" in an amount not-to-exceed the Purchasing Officer's purchasing authority of \$25,000 per Blanket Purchase Order.
- <u>Section 13:</u> No such carry overs or transfers authorized pursuant to the foregoing paragraphs shall be construed as establishing additional regular positions without prior approval of the City Council.

Section 14: The City Manager or his/her designee is authorized to carry over any unspent funds from the community investment funds from all prior fiscal years.

PASSED, APPROVED, AND ADOPTED this 21st day of June, 2021.

Aylvia Ballin, Mayor of the City of San

Fernando, California

ATTEST:

## **CERTIFICATION**

I, City Clerk of the City of San Fernando, California, do hereby certify that the foregoing is a full, true, and correct copy of Resolution No. 8075 which was regularly introduced and adopted by the City Council of the City of San Fernando, California, at a regular meeting thereof held on the 21st day of June, 2021, by the following vote of the City Council:

AYES:

Rodriguez, Pacheco, Montañez, Mendoza - 4

NAYS:

None

**ABSENT:** 

Ballin - 1

ABSTAINED:

None

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of San Fernando, California, this 23 day of June, 2021.

Julia Fritz, City Clerk



## **FISCAL YEAR 2021-2022 ADOPTED BUDGET**

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# SECTION II. BUDGET OVERVIEW

CITY OF SAN FERNANDO SUMMARY OF SOURCES AND USES BY FUND FISCAL YEAR 2020-2021									CITY OF SAN FERNANDO SUMMARY OF SOURCES AND USES BY FUND FISCAL YEAR 2021-2022								
FUND NO.	FUND NAME	Be B	Actual ginning alance / 1, 2020	Estimated Revenues FY 2020-2021	Estimated Expenditures FY 2020-2021		Estimated ading Balance une 30, 2021	Estimated Revenues FY 2021-2022	Transfers In	Total Resources	Adopted Operating Expenditures FY 2021-2022	Capital Expense	Transfers Out	Total Requirements	End	stimated ing Balance ne 30, 2022	
General	Fund:																
001 Ge	eneral Fund	\$	3,626,545	\$ 23,408,846	\$ 20,251,195	\$	6,784,196	\$ 22,054,097	\$ 458,038	\$ 22,512,135	\$ 20,351,522	\$ 1,465,000	\$ 695,000	\$ 22,511,522	\$	6,784,809	
	Total General Fund:	\$	3,626,545	23,408,846	20,251,195	\$	6,784,196	\$ 22,054,097	\$ 458,038	22,512,135	20,351,522	1,465,000	695,000	22,511,522	\$	6,784,809	
Special I	Revenue Funds:																
002 Su	applemental Law Enforcement Services	\$	132,362	156,314	125,000	\$	163,676	\$ 125,000	-	125,000	-	-	125,000	125,000	\$	163,676	
007 Pr	oposition "A" - Transit Development Fund	\$	71,818	501,512	490,587	\$	82,743	\$ 509,042	-	509,042	527,952	-	-	527,952	\$	63,833	
008 Pr	oposition "C" - Transit Development Fund	\$	739,623	410,062	543,514	\$	606,171	\$ 422,237	-	422,237	206,556	615,681	-	822,237	\$	206,171	
009 Pr	oposition "C" - Discretionary	\$	21,999	(119)	-	\$	21,880	\$ -	-	-	-	-	-	-	\$	21,880	
	rant Fund	\$	(483,917)	4,788,337	1,696,967		2,607,453	\$ 16,924,554	-	16,924,554	-	16,454,663	-		\$	3,077,344	
011 Sta	ate Gas Tax Fund	\$	(59,970)	553,159	487,875	\$	5,314	\$ 608,790	-	608,790	286,506	-	228,038	514,544	\$	99,559	
012 M	easure R Fund	\$	2,336,160	307,383	1,114,925	\$	1,528,617	\$ 358,902	-	358,902	186,008	808,902	-	994,910	\$	892,609	
013 Tra	affic Safety Fund	\$	3,547	936	-	\$	4,483	\$ -	-	-	-	-	-	-	\$	4,483	
014 Ca	ash In-Lieu of Parking	\$	455,888	57,595	-	\$	513,483	\$ -	-	-	-	-	-	-	\$	513,483	
015 Lo	ocal Transportation Fund (SB 325)	\$	1	30,000	30,000	\$	1	\$ 45,519	-	45,519	-	45,519	-	45,519	\$	1	
016 Air	r Quality Management District Fund	\$	82,399	41,064	-	\$	123,463	\$ 20,000		20,000	-	20,000	-	20,000	\$	123,463	
017 Re	ecreation Self Sustaining Fund	\$	24,003	40,094	36,346	\$	27,751	\$ 149,175	-	149,175	142,186	-	-	142,186	\$	34,740	
018 Re	etirement Fund	\$ 1	1,555,394	4,927,115	4,738,681	\$	11,743,828	\$ 4,497,233	524,868	5,022,101	4,318,011	-	-	4,318,011	\$	12,447,918	
019 Qu	uimby Act Fees	\$	8	-	-	\$	8	\$ -	-	-	-	-	-	-	\$	8	
020 Sta	ate Asset Seizure	\$	9,114	7,287	6,392	\$	10,009	\$ -	-		-		-	-	\$	10,009	
021 Fe	ederal Asset Seizure	\$	8,904	(2)	-	\$	8,902	\$ -	-		-	-	-	-	\$	8,902	
022 ST	PL	\$	5,557	(1)	-	\$	5,556	\$ -	-	-	-	-	-	-	\$	5,556	
023 M	easure W Fund - SCW Program	\$	-	269,938	52,387	\$	217,551	\$ 265,000	-	265,000	-	249,000	-	249,000	\$	233,551	
024 M	easure M Fund	\$	731,751	357,690	13,261	\$	1,076,180	\$ 358,902	-	358,902	-	508,902	-	508,902	\$	926,180	
025 Ro	oad Maintenance and Rehab (SB1)	\$	693,114	432,919	-	\$	1,126,033	\$ 484,234	-	484,234	-	737,015	-	737,015	\$	873,252	
026 Co	ommunity Development Block Grant	\$	(2,537)	148,472	148,117	\$	(2,182)	\$ -	-	-	-	-	-	-	\$	(2,182)	
027 Str	reet Lighting	\$	232,110	361,154	215,621		377,644	\$ -	-	-	112,900	-	-	112,900	_	264,744	
	arking Maintenance Operations	\$	374,846	134,036	166,073	_	342,810	\$ 206,000	-	206,000	174,724	-	-	174,724	_	374,085	
	all Maintenance Operations	\$	(18,124)	29,024	41,732	_	(30,831)			85,000	66,659	-		66,659		(12,491)	
	apital Outlay	\$	68,838	-	8,448	_	60,390	\$ -	-	-	-	-	-	-	\$	60,390	
	avement Fund	\$	14,181	(3)	-	\$	14,178	\$ -	-	-	-	-	-	-	\$	14,178	
	ommunity Investment Fund	\$	18,525	10,000	-	_	21,278	\$ -	-		<u> </u>	-	-		\$	21,278	
	omm. Development Surcharge Fund	\$	61,098	57,173	,		93,311	\$ 50,000		50,000	31,000			- ,	\$	112,311	
	ow Income Housing	_	3,388,093	55,636	,	_	3,439,544	\$ 254,127		254,127	4,810				\$	3,688,861	
	3109 Task Force Fund	\$	14,107	10.000	- 20,000	\$	14,107	\$ -	-	=	-	-	-	-	\$	14,107	
	alifornia Arts Council	\$	- (40.446)	18,000	-,	_	(2,000)	\$ - \$ -	-	-	-	-	-	-	\$	(2,000)	
	ational Endowment for the Arts		(18,149)	50,000	,	_	(17,349)	т	-	-	-	-	-	-	\$	(17,349)	
<del></del>	perating Grants	\$	182,774	537,162	,	_	266,301	7	-			-	-	<u> </u>	\$	266,301	
	UI Avoid Campaign	\$	3,056		-	\$	3,056	Y							\$	3,056	
113 M	TA TOD Planning Grant	\$	-	-	-	\$	-	\$ -	-	-	-	-	-	-	\$	-	

CITY OF SAN FERNANDO SUMMARY OF SOURCES AND USES BY FUND FISCAL YEAR 2020-2021 Actual							CITY OF SAN FERNANDO SUMMARY OF SOURCES AND USES BY FUND FISCAL YEAR 2021-2022 Adopted							
FUND NO.	FUND NAME	Beginning Balance July 1, 2020	Estimated Revenues FY 2020-2021	Estimated Expenditures FY 2020-2021	Estimated Ending Balance June 30, 2021	Estimated Revenues FY 2021-2022	Transfers In	Total Resources	Operating Expenditures FY 2021-2022	Capital Expense	Transfers Out	Total Requirements	Estim Ending E June 30	Balance
118	Housing Related Parks	\$ -	-	-	\$ -	\$ -	-	-	-	-	-	-	\$	-
119	Office of Comm. Oriented Policing	\$ (12,053)	-	-	\$ (12,053)	\$ -	-	-	-	-	-	-	\$ (	(12,053)
120	ABC Alcohol Beverage Control Grant	\$ -	-	-	\$ -	\$ -	-	-	-	-	-	-	\$	-
	Total Special Revenue Funds:	\$ 20,634,520	14,281,937	10,475,152	\$ 24,441,305	\$ 25,363,715	524,868	25,888,583	6,057,313	19,439,682	353,038	25,850,033	\$ 24,4	179,855
Enter	orise and Internal Service Funds:													
006	Self Insurance	\$ (1,721,304)	) 1,217,332	1,707,564	\$ (2,211,536)	\$ 1,965,000	60,000	2,025,000	2,025,000	-	-	2,025,000	\$ (2,2	211,536)
041	Equipment Maintenance/Replacement	\$ 922,277	835,089	582,240	\$ 1,175,126	\$ 416,508	-	416,508	537,627	-	-	537,627	\$ 1,0	054,007
043	Facility Maintenance	\$ 242,689	1,611,074	1,786,300	\$ 67,463	\$ 1,455,210	130,000	1,585,210	1,298,452	198,260	-	1,496,712	\$ 1	155,961
070	Water	\$ 5,264,801	4,985,099	4,602,860	\$ 5,647,040	\$ 4,644,438	-	4,644,438	4,169,807	2,060,650	90,000	6,320,457	\$ 3,9	971,021
072	Sewer	\$ 4,450,965	4,040,178	3,168,909	\$ 5,322,234	\$ 3,525,000	-	3,525,000	3,042,622	778,000	60,000	3,880,622	\$ 4,9	966,612
073	Refuse/Environmental	\$ 47,112	1	689	\$ 46,424	\$ -	-	-	-	-	-	-	\$	46,424
074	Compressed Natural Gas	\$ 137,716	141,675	95,616	\$ 183,775	\$ -	-	-	115,365	-	-	115,365	\$	68,410
	Total Enterprise and Internal Service Funds	\$ 9,344,256	12,830,448	11,944,179	\$ 10,230,526	\$ 12,006,156	190,000	12,196,156	11,188,873	3,036,910	150,000	14,375,783	\$ 8,0	50,899
	TOTAL ALL CITY FUNDS:	\$ 33,605,321	50,521,231	42,670,525	\$ 41,456,026	\$ 59,423,968	1,172,906	60,596,874	37,597,707	23,941,592	1,198,038	62,737,338	\$ 39,3	315,563

	Funds with Significant Change in Fund	% Change	Discussion of Change in Fund Balance:
	Balance		
	General Fund		
001	General Fund	0%	The General Fund will continue to remain stable and maintain strong reserves to be used in the event of a significant financial emergency.
	Special Funds		
007	Prop A Fund	-23%	Reserve funds are appropriated to fund local transit projects.
008	Prop C Fund	-66%	Reserve funds are appropriated to fund street resurfacing/reconstruction projects.
010	Capital Grant Fund	18%	In most instances grant agencies issue reimbursable grants. The fund balance reserve is due to a grantor agency advanced the funds to complete the project.
011	Gas Tax Fund	1774%	Funds are being accumulated to fund future street resurfacing/reconstruction projects.
012	Measure R Fund	-42%	Reserve funds are appropriated to fund street resurfacing/reconstruction projects.
017	Recreation Self Sustaining Fund	25%	Funds are being accumulated due to COVID-19 restrictions. Park programs and events will start up slowly in FY 2021-2022.
018	Retirement Fund		
010	Retirement Fund	6%	The City refinanced and issued a Pension Obligation Bond in FY 2021-2022 which resulted a reduction in CalPERS cost. In addition, some employees contribute to pension cost.
023	Measure W Fund-SCW Program	7%	The City will fund programs to reduce pollution, trash, toxins and plastics that make it to local waterways and beaches.
024	Measure M Fund	-14%	Reserve funds are appropriated to fund street resurfacing and citywide traffic signal synchronization projects.
025	Road Maintenance & Rehab (SB1) Fund	-22%	Reserve funds are appropriated to fund street resurfacing/reconstruction projects.
027	Street Lighting Fund	-30%	This accounts for street lighting assessment district funds, which operates at a deficit. The City is exploring improvements to reduce operating/utility cost.
029	Parking Maintenance Operations	9%	Funds are being accumulated to fund future capital improvements at City owned parking lots.
030	Mall Maintenance Operations	-59%	This account tracks the financial operations of the Mall Business Improvement District to improve transparency and financial accountability.
055	Community Development Surcharge Fund	20%	Funds are being accumulated to fund ongoing programs to promote disabled accessibility and the City's land management enterprise software.
094	Housing Fund	4%	Funds are being accumulated to support future low/mod income housing projects.
	Proprietary Funds:		
041	Equipment Replacement Fund	-10%	Reserve funds are appropriated to replace and purchase two police vehicles and installation of equipment.
043	Facility Maintenance Fund	131%	Funds are being accumulated to fund future City wide building improvements.
070	Water Fund	-30%	Reserve funds are appropriated to implement the master capital improvement plan for the City's water system.
072	Sewer Fund	-7%	Reserve funds are appropriated to implement the master capital improvement plan for the City's sewer system.
074	Compressed Natural Gas	63%	Funds are being accumulated to fund capital improvement of the CNG station.

# CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES AND USES FISCAL YEAR 2021-2022

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

	Go	vernmental Funds	Special Funds	F	Proprietary Funds	Total: All Funds
Revenue - by Type						
Property Taxes		2,700,000	5,022,101		-	7,722,101
Sales and Other Taxes		12,582,000	1,649,083		-	14,231,083
Licenses and Permits		313,625	-		-	313,625
Fines and Forfeitures		464,800	-		-	464,800
Interest & Rental Income		590,000	-		-	590,000
From Other Agencies		2,997,760	18,692,531		-	21,690,291
Charges for Service		2,170,950	-		12,006,156	14,177,106
Miscellaneous Revenue		30,000	-		_	30,000
Other Revenue		204,962	-		_	204,962
Total Revenue - by Type		22,054,097	25,363,715		12,006,156	59,423,968
Other Financing Sources		458,038	524,868		190,000	1,172,906
Total Revenue and Other Financing Sources		22,512,135	25,888,583		12,196,156	60,596,874
Expenditure - by Type						
Personnel		12,890,468	3,977,450		3,564,923	20,432,841
Operating		5,952,088	2,079,863		7,038,756	15,070,706
Capital Expenses		1,465,000	19,439,682		3,036,910	23,941,592
Internal Service Charges/Transfers		1,508,966	-		585,194	2,094,160
Total Expenditure by Type		21,816,522	25,496,995		14,225,783	61,539,300
Other Financing Uses		695,000	353,038		150,000	1,198,038
Total Expenditures and Other Financing Uses		22,511,522	25,850,033		14,375,783	62,737,338
Beginning Fund Balance:	\$	6,784,196	\$ 24,441,305	\$	10,230,526	\$ 41,456,026
Total Budget Surplus(Deficit)		613	38,550		(2,179,627)	(2,140,464)
Ending Fund Balance:	\$	6,784,809	\$ 24,479,855	\$	8,050,899	\$ 39,315,563

# CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF REVENUES BY FUND - 5 YEAR HISTORY FISCAL YEAR 2021-2022

	2018	2019	2020	2021	2022
Governmental Funds	Actual	Actual	Actual	Adjusted	Adopted
001 General Fund	19,835,530	21,068,263	21,439,204	19,105,367	22,512,135
Total Governmental Funds	\$ 19.835.530	\$ 21.068.263	\$ 21,439,204	\$ 19.105.367	\$ 22.512.135

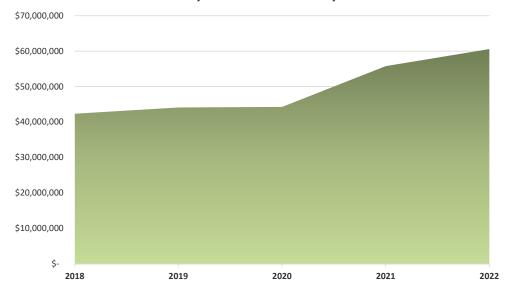
	2018	2019	2020	2021	2022
Special Funds	Actual	Actual	Actual	Adjusted	Adopted
002 SLESF	139,539	151,796	160,495	125,000	125,000
007 Proposition A	486,256	513,286	493,906	525,215	509,042
008 Proposition C	379,101	420,816	419,249	435,652	422,237
009 Proposition C - Discretionary	52	650	664	775,376	-
010 Capital Grants	1,431,925	1,049,595	286,417	13,358,779	16,924,554
011 State Gas Tax	518,600	504,965	569,328	582,022	608,790
012 Measure R	317,595	359,782	341,490	326,773	358,902
013 Traffic Safety	10,220	12,664	5,663	10,000	-
014 Cash In-Lieu of Parking	162,135	8,321	13,760	-	-
015 Local Transportation	5,313	16,806	6,035	18,911	45,519
016 AQMD	31,528	40,705	25,883	30,000	20,000
017 Recreation Self Sustaining	181,075	177,239	126,370	181,154	149,175
018 Retirement	4,488,258	4,877,317	4,712,106	4,433,920	5,022,101
019 Quimby Act	-	3	5	-	-
020 State Asset Seizure	23	833	1,458	-	-
021 Federal Asset Seizure	113	978	270	-	-
022 STPL	2,686	699	168	-	-
023 Measure W	-	-	-	280,000	265,000
024 Measure M	256,689	356,840	355,476	370,304	358,902
025 Road Maintenance and Rehab	143,067	459,427	451,733	470,622	484,234
026 CDBG	508,332	327,666	44,026	357,522	-
027 Street Lighting	384,733	379,262	363,624	364,460	-
029 Parking & Maintenance Operations	222,542	245,611	214,644	212,060	206,000
030 Mall Maintenance	115,378	96,685	75,917	85,000	85,000
032 Capital Outlay	-	-	25,000	-	-
050 Pavement Fund	34	419	428	-	-
053 Community Investment Fund	20,000	-	31,000	17,500	-
055 Comm. Development Surcharge Fund	-	50,626	52,932	31,000	50,000
094 Low Income Housing	36,464	86,090	21,194	797,000	254,127
101 AB109 Task Force Fund	-	-	-	-	-
105 HUD - EDI Wayfinding Grant	-	-	-	-	-
108 California Arts Council	19,020	15,390	19,710	20,000	-
109 National Endowment for the Arts	55,000	57,000	50,000	90,000	-
110 Operating Grants	-	490	721,414	832,715	-
111 DUI Avoid Campaign	-	-	-	-	-
113 MTA TOD Planning Grant	37,391	-	-	-	-
118 Housing Related Parks (HRP) Program	113,650	-	-	-	-
119 COPS Grant	53,707	49,342	-	-	-
120 Alcohol Beverage Control Grant	28,577	9,809	-	-	-
Total Special Funds	10,149,002	10,271,113	9,590,364	24,730,985	25,888,583

## CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF REVENUES BY FUND - 5 YEAR HISTORY FISCAL YEAR 2021-2022

Proprietary Funds	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2022 Adopted
006 Self Insurance	2,041,539	2,071,456	1,591,998	1,267,246	2,025,000
041 Equipment Maint/Replacement	999,765	944,162	1,058,453	829,477	416,508
043 Facility Maintenance	1,360,057	1,425,909	1,755,927	1,609,720	1,585,210
070 Water	4,418,044	4,599,713	4,862,625	4,522,000	4,644,438
072 Sewer	3,467,837	3,615,261	3,781,670	3,578,000	3,525,000
073 Refuse	17,014	7,556	1,708	-	-
074 Compressed Natural Gas	68,441	119,402	192,297	140,000	-
Total Proprietary Funds	12,372,697	12,783,459	13,244,678	11,946,443	12,196,156

Total Citywide Revenues \$ 42,357,229 \$ 44,122,835 \$ 44,274,247 \$ 55,782,795 \$ 60,596,874

## **Citywide Revenue History**



# CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF APPROPRIATIONS BY FUND - 5 YEAR HISTORY FISCAL YEAR 2021-2022

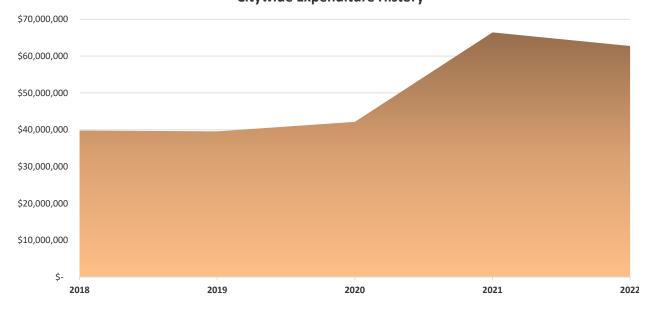
	2018	2019	2020	2021	2022
Governmental Funds	Actual	Actual	Actual	Adjusted	Adopted
001 General Fund	18,568,816	19,038,493	19,632,461	21,028,929	22,511,522
Total Governmental Funds	\$ 18,568,816	\$ 19,038,493	\$ 19,632,461	\$ 21,028,929	\$ 22,511,522

	2018	2019	2020	2021	2022
Special Funds	Actual	Actual	Actual	Adjusted	Adopted
002 SLESF	100,000	125,000	125,000	125,000	125,000
007 Proposition A	496,384	494,602	495,692	490,936	527,952
008 Proposition C	215,285	175,926	254,161	580,748	822,237
009 Proposition C - Discretionary	-	-	-	775,376	-
010 Capital Grants	1,965,776	463,420	645,032	15,050,065	16,454,663
011 State Gas Tax	465,844	529,720	671,026	589,446	514,544
012 Measure R	1,038,128	341,996	618,974	1,708,440	994,910
013 Traffic Safety	15,000	10,000	-	-	-
014 Cash In-Lieu of Parking	-	-	-	-	-
015 Local Transportation	5,314	16,805	6,035	48,912	45,519
016 AQMD	57,129	83,293	6,369	-	20,000
017 Recreation Self Sustaining	175,409	174,641	151,816	196,000	142,186
018 Retirement	3,467,908	4,016,877	4,534,801	5,197,491	4,318,011
019 Quimby Act	3,525	-	-	-	-
020 State Asset Seizure	31,889	-	30,296	6,392	-
021 Federal Asset Seizure	28,271	-	-	-	-
022 STPL	425,401	-	-	-	-
023 Measure W	-	-	-	280,000	249,000
024 Measure M	-	58,020	179,233	704,222	508,902
025 Road Maintenance and Rehab	8,825	472	351,815	606,009	737,015
026 CDBG	256,833	334,171	27,803	356,346	-
027 Street Lighting	377,530	279,977	270,570	304,647	112,900
029 Parking and Maintenance Ops	190,133	159,782	243,799	295,456	174,724
030 Mall Maintenance Operations	35,034	18,609	94,040	45,129	66,659
032 Capital Outlay Fund	-	-	5,914	19,086	-
050 Pavement Fund	-	-	-	-	-
053 Community Investment Fund	12,205	9,458	9,989	10,000	-
055 Comm. Surcharge Fund	-	17,500	24,960	31,000	31,000
094 Low Income Housing	6,477	2,552	4,130	22,500	4,810
101 AB109 Task Force Fund	3,786	-	-	-	-
108 California Arts Council	18,000	17,100	18,000	20,000	-
109 National Endowment for the Arts	63,202	47,292	32,565	90,000	-
110 Operating Grants	-	693	538,437	1,360,002	-
111 DUI Avoid Campaign	-	-	-	-	-
113 MTA TOD Planning Grant	24,496	-	-	-	-
118 Housing Related Parks (HRP) Program	113,650	-	-	-	-
119 Office of Comm. Oriented Policing	45,582	49,342	12,053	-	-
120 Alcohol Beverage Control Grant	38,386	-	-	-	-
Total Special Funds	9,685,402	7,427,249	9,352,510	28,913,203	25,850,033

# CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF APPROPRIATIONS BY FUND - 5 YEAR HISTORY FISCAL YEAR 2021-2022

Proprietary Funds	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2022 Adopted
006 Self Insurance Fund	777,296	2,481,702	879,803	1,450,000	2,025,000
041 Equipment Maint/Replacement	712,599	792,900	\$ 865,116	746,393	537,627
043 Facility Maintenance	1,232,742	1,535,862	1,562,567	1,907,259	1,496,712
070 Water	3,794,649	4,433,084	5,405,015	6,716,072	6,320,457
072 Sewer	4,970,960	3,758,535	4,304,552	5,557,968	3,880,622
073 Refuse	5,897	3,227	3,284	-	-
074 Compressed Natural Gas	42,824	80,355	136,837	115,765	115,365
Total Proprietary Funds	11,536,967	13,085,664	13,157,175	16,493,457	14,375,783
Total Citywide Expenditures	\$ 39.791.185	\$ 39.551.406	\$ 42.142.146	\$ 66,435,589	\$ 62.737.338

## **Citywide Expenditure History**



## CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF APPROPRIATIONS BY FUND - BY TYPE FISCAL YEAR 2021-2022

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

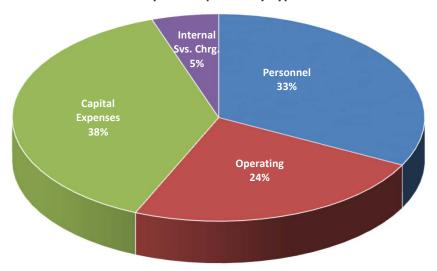
	Governmental Funds	Personnel	(	Operating	Capital Expenses	:	Internal Svs. Chrg.	Total Budget
001	General Fund	12,890,468		5,952,088	1,465,000		2,203,966	22,511,522
Tota	l General Fund	\$ 12,890,468	\$	5,952,088	\$ 1,465,000	\$	2,203,966	\$ 22,511,522

				Capital	Transfers	
	Special Funds	Personnel	Operating	Expenses	Out	Total Budget
002	SLESF	-	-	-	125,000	125,000
007	Proposition A	4,707	523,245	-	-	527,952
800	Proposition C	-	206,556	615,681	-	822,237
009	Proposition C - Discretionary	-	-	-	-	-
010	Capital Grants	-	-	16,454,663	-	16,454,663
011	State Gas Tax	-	286,506	-	228,038	514,544
012	Measure R	-	186,008	808,902	-	994,910
013	Traffic Safety	-	-	-	-	-
014	Cash In-Lieu of Parking	-	-	-	-	-
015	Local Transportation	-	-	45,519	-	45,519
016	AQMD	-	-	20,000	-	20,000
017	Recreation Self Sustaining	60,386	81,800	-	-	142,186
018	Retirement	3,789,430	528,581	-	-	4,318,011
019	Quimby Act	-	-	-	-	-
020	State Asset Seizure	-	-	-	-	-
021	Federal Asset Seizure	-	-	-	-	-
022	STPL	-	-	-	-	-
023	Measure W	-	-	249,000	-	249,000
024	Measure M	-	-	508,902	-	508,902
025	Road Maintenance and Rehab Act	-	-	737,015	-	737,015
026	CDBG	-	-	-	-	-
027	Street Lighting	-	112,900	-	-	112,900
029	Parking and Maintenance Operatio	64,757	109,967	-	-	174,724
030	Mall Maintenance Operations	53,359	13,300	-	-	66,659
032	Capital Outlay Fund	-	-	-	- [	-
050	Pavement Fund	-	-	-	-	-
053	Community Investment Fund	-	-	-	-	-
055	Comm. Dev. Surcharge Fund	-	31,000	-	-	31,000
094	Low/Mod Income Housing Fund	4,810	-	-	-	4,810
101	AB109 Task Force Fund	-	-	-	-	-
108	California Arts Council	-	-	-	-	-
109	National Endowment for the Arts	-	-	-	-	-
110	Operating Grants	-	-	-	-	-
111	DUI Avoid Campaign	-	-	-	-	-
113	MTA TOD Planning Grant	-	-	-	-	-
118	Housing Related Parks (HRP)	-	-	-	-	-
119	Office of Comm. Oriented Policing	-	-	-	-	-
120	Alcohol Beverage Control Grant	-	-	-	-	-
	Total Special Funds	3,977,450	2,079,863	19,439,682	353,038	25,850,033

## CITY OF SAN FERNANDO GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF APPROPRIATIONS BY FUND - BY TYPE FISCAL YEAR 2021-2022

	Proprietary Funds	Personnel	Operating	Capital Expenses	Internal Svs. Chrg.	Total Budget
006	Self Insurance Fund	-	2,025,000	-	-	2,025,000
041	Equipment Maint/Replacement	184,688	294,532	-	58,407	537,627
043	Facility Maintenance	419,520	789,952	198,260	88,980	1,496,712
070	Water	2,097,442	1,801,254	2,060,650	361,110	6,320,457
072	Sewer	863,273	2,012,653	778,000	226,696	3,880,622
073	Refuse	-	-	-	-	-
074	Compressed Natural Gas	-	115,365	-	-	115,365
	Total Proprietary Funds	3,564,923	7,038,756	3,036,910	735,194	14,375,783
То	tal Citywide Expenditures	\$ 20,432,841	\$ 15,070,706	\$ 23,941,592	\$ 3,292,198	\$ 62,737,338

## **Citywide Expenses by Type**



## **CITY OF SAN FERNANDO**

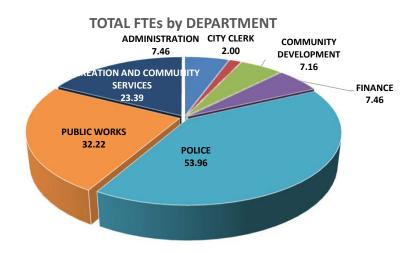
## GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS SUMMARY OF TRANSFERS AND OTHER INTERFUND PAYMENTS FISCAL YEAR 2021-2022

	FUND		DESCRIPTION	AMOUNT FROM	AMOUNT TO
OPERATIO	ONS RELAT	ED TRAN	SFERS:		
			Other Funds to support operations and capital:		
FROM:	001		General Fund	(695,000)	
TO:	017		Recreation Fund		25,000
	027		Street Lighting Fund		40,000
	032		Capital Outlay Fund		500,000
	043		Facility Maintenance Fund		130,000
				(695,000)	695,000
Transfers	FROM Oth	ner Funds	s TO the General Fund to support operations:		
FROM:	002		Supplemental Law Enforcement Services (SLESF)	(125,000)	
	011		Gas Tax Fund	(228,038)	
	070	381	Water	(45,000)	
	072	360	Sewer	(60,000)	
TO:	001		General Fund		458,038
				(458,038)	458,038
Daymant	- EDOM O+	har Eund	s TO the Coneral Fund per Cost Allegation Plans		
FROM:	007	ner runu	s TO the General Fund per Cost Allocation Plan:	(24 202)	
FROIVI.	007		Proposition A Proposition C	(24,203) (26,556)	
	011		State Gas Tax Fund		
				(11,885)	
	018		Retirement Fund	(518,581)	
	029	204	Parking M & O	(30,599)	
	070	381	Water	(520,072)	
	072	360	Sewer	(330,030)	
	074	320	CNG	(3,665)	
TO:	001	3795	General Fund	(1,465,591)	1,465,591 1,465,591
				(1, 100,001)	1,100,001
-			s TO the Self Insurance Fund for property insurance:		
FROM:	070	381	Water	(45,000)	
TO:	006		Self Insurance Fund	(17.000)	45,000
				(45,000)	45,000
DEBT REL	ATED TRAI	NSFERS			
-		neral Fu	nd and Enterprise Funds TO Retirement Fund to Repay Retiremen		
FROM:	001		General Fund	(380,000)	
	070		Water	(12,434)	
	072		Sewer	(12,434)	
TO:	018		Retirement Fund	(40.4.000)	404,868
				(404,868)	404,868
Payment	FROM Ger	neral Fun	d TO Retirement Fund and Sewer Fund to repay Las Palmas Loan:		
FROM:	001		General Fund	(240,000)	
TO:	018		Retirement Fund		120,000
	072		Sewer		120,000
				(240,000)	240,000
			TOTAL INTERFUND TRANSFERS/PAYMENTS	(3,308,497)	3,308,497
			TOTAL INTENTIONED TRANSFERS/PATIVIENTS	(3,300,437)	3,300,437

Actual Actual Actual Actual Actual Actual Actual Adopted   City Manager		2010	2010	2020	2024	2022
City Manager   1.00	ADMINISTRATION	2018	2019	2020	2021	2022
Assistant To The City Manager (r) Economic Development Manager (1) Economic Development Manager (1) Economic Development Manager (1) Executive Assistant to the City Manager 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.0	ADMINISTRATION	Actual	Actual	Actual	Actuai	Adopted
Economic Development Manager (1)   0.00   0.00   0.00   0.00   0.00   1.00	City Manager	1.00	1.00	1.00	1.00	1.00
Executive Assistant to the City Manager   1.00   1.00   1.00   1.00   0.00	Assistant To The City Manager (1)	0.00	0.00	0.00	0.00	1.00
Administration Intern (2)	Economic Development Manager (1)	0.00	0.00	0.00	0.00	1.00
Personnel Manager   1.00	Executive Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00
Personnel Technician   1.00   0.00   1.00	Administration Intern (1)	0.00	0.00	0.00	0.00	0.46
Personnel Assistant (FTE) (1)   0.75   0.00   0.70   0.70   0.70   1.00     TOTAL ADMINISTRATION DEPARTMENT   4.75   2.00   4.70   4.70   7.46     TOTAL ADMINISTRATION DEPARTMENT   2018   2019   2020   2021   2022     CITY CLERK   Actual   Actual   Actual   Actual   Adopted	Personnel Manager	1.00	0.00	1.00	1.00	1.00
COTAL ADMINISTRATION DEPARTMENT   4.75   2.00   4.70   4.70   7.46	Personnel Technician	1.00	0.00	1.00	1.00	1.00
CITY CLERK	Personnel Assistant (FTE) (1)	0.75	0.00	0.70	0.70	1.00
CITY CLERK         Actual         Actual         Actual         Actual         Actual         Adopted           City Clerk         1.00         1.00         1.00         1.00         1.00         1.00           Deputy City Clerk (FTE)         0.69         0.70         0.00         0.00         0.00           TOTAL CITY CLERK DEPARTMENT         1.69         1.70         2.00         2.00         2.00           COMMUNITY DEVELOPMENT         2018         2019         2020         2021         2022           COMMUNITY DEVELOPMENT         1.00         1.00         1.00         1.00         1.00         1.00           Director of Community Development         1.00         1.00         1.00         1.00         1.00         1.00           Building & Safety Supervisor (2)         1.00	TOTAL ADMINISTRATION DEPARTMENT	4.75	2.00	4.70	4.70	7.46
CITY CLERK         Actual         Actual         Actual         Actual         Actual         Adopted           City Clerk         1.00         1.00         1.00         1.00         1.00         1.00           Deputy City Clerk (FTE)         0.69         0.70         0.00         0.00         0.00           TOTAL CITY CLERK DEPARTMENT         1.69         1.70         2.00         2.00         2.00           COMMUNITY DEVELOPMENT         2018         2019         2020         2021         2022           COMMUNITY DEVELOPMENT         1.00         1.00         1.00         1.00         1.00         1.00           Director of Community Development         1.00         1.00         1.00         1.00         1.00         1.00           Building & Safety Supervisor (2)         1.00		2010	2010	2020	2021	2022
City Clerk	CITY CLEDIV					
Deputy City Clerk/Management Analyst   0.00   0.00   1.00   1.00   1.00   0.0	CITY CLERK	Actual	Actual	Actuai	Actuai	Adopted
Deputy City Clerk (FTE)   0.69   0.70   0.00   0.00   0.00   0.00     TOTAL CITY CLERK DEPARTMENT   1.69   1.70   2.00   2.00   2.00     TOTAL CITY CLERK DEPARTMENT   1.69   1.70   2.00   2.00   2.00     TOTAL CITY CLERK DEPARTMENT   1.69   1.70   2.00   2.00   2.00     TOTAL CITY CLERK DEPARTMENT   1.69   1.70   2.00   2.00   2.01   2022     COMMUNITY DEVELOPMENT   2.01   2.00   1.00   1.00   1.00   1.00   1.00     Building & Safety Supervisor (2)   1.00   1.00   1.00   1.00   1.00   1.00   0.00     Associate Planner   1.00   1.00   1.00   1.00   1.00   1.00   0.00     Community Development Secretary (2)   1.00   1.00   1.00   1.00   1.00   0.00     Community Development Technician (2)   0.00   0.00   0.00   0.00   0.00   0.00   0.00     Community Preservation Officer   2.00   2.00   2.00   2.00   2.00   2.00     Community Preservation Officer (FTE)   0.75   0.75   0.75   0.75   0.75   0.75     Community Development Intern (2)   0.00   0.00   0.00   0.00   0.00   0.46     TOTAL COMMUNITY DEVELOPMENT DEPARTMENT   7.70   7.70   7.70   7.70   7.16     TOTAL COMMUNITY DEVELOPMENT DEPARTMENT   7.70   7.70   7.70   7.70   7.70   7.16     Treasury Manager (3)   1.00   1.00   1.00   1.00   1.00   1.00     Senior Account Clerk   1.00   1.00   1.00   1.00   1.00     Senior Account Clerk   1.00   1.00   1.00   1.00   1.00     Senior Account Clerk   2.00   2.00   2.00   2.00   2.00     Senior Account Clerk   1.00   1.00   1.00   1.00   1.00     Senior Account Clerk   1.00   1.00   1.00   1.	City Clerk	1.00	1.00	1.00	1.00	1.00
TOTAL CITY CLERK DEPARTMENT   1.69	Deputy City Clerk/Management Analyst	0.00	0.00	1.00	1.00	1.00
2018   2019   2020   2021   2022   2020   2021   2022   2020   2021   2022   2021   2022   2021   2022   2021   2022   2021   2022   2021   2022   2021   2022   2021   2022   2021   2022   2021   2022   2021   2022   2021   2022	Deputy City Clerk (FTE)	0.69	0.70	0.00	0.00	0.00
Director of Community Development   1.00	TOTAL CITY CLERK DEPARTMENT	1.69	1.70	2.00	2.00	2.00
Director of Community Development   1.00						
Director of Community Development   1.00						
Building & Safety Supervisor (2)   1.00   1.00   1.00   1.00   1.00   0.00	COMMUNITY DEVELOPMENT	Actual	Actual	Actual	Actual	Adopted
Building & Safety Supervisor (2)   1.00	Director of Community Development	1.00	1.00	1.00	1.00	1.00
Associate Planner  1.00	Building & Safety Supervisor (2)	1.00	1.00	1.00	1.00	0.00
Community Development Technician (2)         0.00         0.00         0.00         0.00         1.00           Community Preservation Officer         2.00         0.00	Associate Planner	1.00	1.00	1.00	1.00	1.00
Community Preservation Officer         2.00         2.00         2.00         2.00         2.00         2.00         2.00         2.00         2.00         2.00         2.00         2.00         2.00         2.00         2.00         2.00         2.00         2.00         2.00         2.05         0.95         0.95         0.95         0.75	Community Development Secretary (2)	1.00	1.00	1.00	1.00	0.00
Community Preservation Officer (FTE) 0.75 0.75 0.95 0.95 0.95 0.95 0.95 0.95 0.95 0.9	Community Development Technician (2)	0.00	0.00	0.00	0.00	1.00
City Maintenance Helper - Graffiti (FTE)         0.95         0.95         0.75         0.75         0.75           Community Development Intern (2)         0.00         0.00         0.00         0.00         0.00         0.46           TOTAL COMMUNITY DEVELOPMENT DEPARTMENT         7.70         7.70         7.70         7.70         7.70         7.16           End of Community Development Department         7.70         7.70         7.70         7.70         7.70         7.70         7.70         7.16           End of Community Development Intern (2)         2018         2019         2020         2021         2022           FINANCE         2018         2019         2020         2021         2022           FINANCE         Actual	Community Preservation Officer	2.00	2.00	2.00	2.00	2.00
Community Development Intern (2)   0.00   0.00   0.00   0.00   0.00   0.46	Community Preservation Officer (FTE)	0.75	0.75	0.95	0.95	0.95
TOTAL COMMUNITY DEVELOPMENT DEPARTMENT   7.70   7.70   7.70   7.70   7.70   7.16	City Maintenance Helper - Graffiti (FTE)	0.95	0.95	0.75	0.75	0.75
Part	Community Development Intern (2)	0.00	0.00	0.00	0.00	0.46
FINANCE         Actual         Actual         Actual         Actual         Actual         Adopted           Director of Finance         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         0.00	TOTAL COMMUNITY DEVELOPMENT DEPARTMENT	7.70	7.70	7.70	7.70	7.16
FINANCE         Actual         Actual         Actual         Actual         Actual         Adopted           Director of Finance         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         1.00         0.00		2040	2010	2020	2024	2022
Director of Finance 1.00 1.00 1.00 1.00 1.00 1.00 1.00 Senior Accountant 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.0	FINANCE					
Senior Accountant       1.00       1.00       1.00       1.00       1.00       1.00       1.00       1.00       1.00       1.00       1.00       1.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       2.	FINANCE	Actual	Actual	Actual	Actual	Adopted
Treasury Manager (3)       1.00       1.00       1.00       1.00       0.00         Senior Account Clerk II       1.00       0.00       0.00       0.00       0.00         Senior Account Clerk       2.00       2.00       2.00       2.00       2.00         Payroll Technician       0.00       1.00       1.00       1.00       1.00         Office Clerk (3)       1.00       1.00       1.00       1.00       0.00         Treasury Assistant (3)       0.00       0.00       0.00       0.00       1.00         Finance Office Specialist       1.00       1.00       1.00       1.00       1.00         Finance Intern (3)       0.00       0.00       0.00       0.00       0.00       0.00         Personnel Manager       0.00       1.00       0.00       0.00       0.00       0.00         Personnel Technician       0.00       1.00       0.00       0.00       0.00       0.00         Personnel Assistant (FTE)       0.00       0.70       0.00       0.00       0.00       0.00	Director of Finance	1.00	1.00	1.00	1.00	1.00
Senior Account Clerk II       1.00       0.00       0.00       0.00       0.00         Senior Account Clerk       2.00       2.00       2.00       2.00       2.00         Payroll Technician       0.00       1.00       1.00       1.00       1.00       1.00         Office Clerk (3)       1.00       1.00       1.00       1.00       1.00       0.00         Treasury Assistant (3)       0.00       0.00       0.00       0.00       1.00       1.00         Finance Office Specialist       1.00       1.00       1.00       1.00       1.00       1.00         Finance Intern (3)       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00         Personnel Manager       0.00       1.00       0.00       0.00       0.00       0.00       0.00         Personnel Technician       0.00       1.00       0.00       0.00       0.00       0.00         Personnel Assistant (FTE)       0.00       0.70       0.00       0.00       0.00	Senior Accountant	1.00	1.00	1.00	1.00	1.00
Senior Account Clerk       2.00       2.00       2.00       2.00       2.00         Payroll Technician       0.00       1.00       1.00       1.00       1.00       1.00         Office Clerk (3)       1.00       1.00       1.00       1.00       1.00       0.00         Treasury Assistant (3)       0.00       0.00       0.00       0.00       1.00       1.00         Finance Office Specialist       1.00       1.00       1.00       1.00       1.00       1.00         Finance Intern (3)       0.00       0.00       0.00       0.00       0.00       0.00       0.00         Personnel Manager       0.00       1.00       0.00       0.00       0.00       0.00         Personnel Technician       0.00       1.00       0.00       0.00       0.00       0.00         Personnel Assistant (FTE)       0.00       0.70       0.00       0.00       0.00       0.00	Treasury Manager (3)	1.00	1.00	1.00	1.00	0.00
Payroll Technician       0.00       1.00       1.00       1.00       1.00         Office Clerk (3)       1.00       1.00       1.00       1.00       0.00         Treasury Assistant (3)       0.00       0.00       0.00       0.00       1.00         Finance Office Specialist       1.00       1.00       1.00       1.00       1.00         Finance Intern (3)       0.00       0.00       0.00       0.00       0.00       0.46         Personnel Manager       0.00       1.00       0.00       0.00       0.00       0.00         Personnel Technician       0.00       1.00       0.00       0.00       0.00         Personnel Assistant (FTE)       0.00       0.70       0.00       0.00       0.00	Senior Account Clerk II	1.00	0.00	0.00	0.00	0.00
Office Clerk (3)       1.00       1.00       1.00       1.00       0.00         Treasury Assistant (3)       0.00       0.00       0.00       0.00       1.00         Finance Office Specialist       1.00       1.00       1.00       1.00       1.00         Finance Intern (3)       0.00       0.00       0.00       0.00       0.00       0.46         Personnel Manager       0.00       1.00       0.00       0.00       0.00       0.00         Personnel Technician       0.00       1.00       0.00       0.00       0.00       0.00         Personnel Assistant (FTE)       0.00       0.70       0.00       0.00       0.00	Senior Account Clerk	2.00	2.00	2.00	2.00	2.00
Treasury Assistant (3)       0.00       0.00       0.00       0.00       1.00         Finance Office Specialist       1.00       1.00       1.00       1.00       1.00         Finance Intern (3)       0.00       0.00       0.00       0.00       0.00       0.00         Personnel Manager       0.00       1.00       0.00       0.00       0.00       0.00         Personnel Technician       0.00       1.00       0.00       0.00       0.00         Personnel Assistant (FTE)       0.00       0.70       0.00       0.00       0.00	Payroll Technician	0.00	1.00	1.00	1.00	1.00
Finance Office Specialist       1.00       1.00       1.00       1.00       1.00         Finance Intern (3)       0.00       0.00       0.00       0.00       0.00       0.46         Personnel Manager       0.00       1.00       0.00       0.00       0.00       0.00         Personnel Technician       0.00       1.00       0.00       0.00       0.00       0.00         Personnel Assistant (FTE)       0.00       0.70       0.00       0.00       0.00	Office Clerk (3)	1.00	1.00	1.00	1.00	0.00
Finance Intern (3)       0.00       0.00       0.00       0.00       0.46         Personnel Manager       0.00       1.00       0.00       0.00       0.00         Personnel Technician       0.00       1.00       0.00       0.00       0.00         Personnel Assistant (FTE)       0.00       0.70       0.00       0.00       0.00	Treasury Assistant (3)	0.00	0.00	0.00	0.00	1.00
Personnel Manager         0.00         1.00         0.00         0.00         0.00           Personnel Technician         0.00         1.00         0.00         0.00         0.00           Personnel Assistant (FTE)         0.00         0.70         0.00         0.00         0.00	Finance Office Specialist	1.00	1.00	1.00	1.00	1.00
Personnel Technician         0.00         1.00         0.00         0.00         0.00           Personnel Assistant (FTE)         0.00         0.70         0.00         0.00         0.00	Finance Intern (3)	0.00	0.00	0.00	0.00	0.46
Personnel Assistant (FTE) 0.00 0.70 0.00 0.00 0.00	Personnel Manager	0.00	1.00	0.00	0.00	0.00
	Personnel Technician	0.00	1.00	0.00	0.00	0.00
TOTAL FINANCE DEPARTMENT 8.00 10.70 8.00 8.00 7.46	Personnel Assistant (FTE)	0.00	0.70	0.00	0.00	0.00
	TOTAL FINANCE DEPARTMENT	8.00	10.70	8.00	8.00	7.46

POLICE	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted
Chief of Police	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	2.00	2.00	2.00	2.00	2.00
Police Sergeant	5.00	5.00	5.00	5.00	5.00
Police Officer (4)	23.00	23.00	23.00	23.00	27.00
Administrative Assistant (4)	1.00	1.00	1.00	1.00	0.00
Police Executive Assistant (4)	0.00	0.00	0.00	0.00	1.00
Police Desk Officer	8.00	8.00	8.00	8.00	8.00
Police Records Administrator	1.00	1.00	1.00	1.00	1.00
Police Records Specialist (4)	1.00	1.00	1.46	1.46	2.00
Property Control Officer	1.00	1.00	1.40	1.40	1.00
Community Service Officer (FTE)	2.00	3.00	3.00	3.00	3.00
Crossing Guard (FTE)	1.00	1.00	1.00	1.00	1.00
Junior Cadet (FTE)	1.50	1.50	1.50	1.50	1.96
· · ·					
TOTAL POLICE DEPARTMENT	47.50	48.50	48.96	48.96	53.96
	2018	2019	2020	2021	2022
PUBLIC WORKS	Actual	Actual	Actual	Actual	Adopted
Director of Public Works/City Engineer	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Civil Engineering Assistant II	2.00	2.00	2.00	2.00	2.00
Office Specialist (5)	2.00	2.00	2.00	2.00	0.00
Executive Assistant	0.00	0.00	0.00	0.00	1.00
Public Works Technician (5)	0.00	0.00	0.00	0.00	1.00
Administrative Coordinator (5)	1.00	1.00	1.00	1.00	0.00
Public Works/Engineering Intern (5)	0.00	0.00	0.00	0.00	0.46
City Electrician (5)	0.00	0.00	0.00	0.00	1.00
Electrical Supervisor (5)	1.00	1.00	1.00	1.00	0.00
Bldg. Maintenance Worker/Electrical Helper (5)	1.00	1.00	1.00	1.00	0.00
Equipment & Materials Supervisor (5)	1.00	1.00	1.00	1.00	0.00
City Mechanic	1.00	1.00	1.00	1.00	1.00
Superintendent (5)	2.00	2.00	3.00	3.00	2.00
Maintenance Worker (5)	8.00	8.00	8.00	8.00	7.00
Field Supervisor II (5)	3.00	3.00	3.00	3.00	2.00
Field Supervisor I	1.00	1.00	1.00	1.00	1.00
Operations Manager (5)	0.00	0.00	0.00	0.00	1.00
Senior Maintenance Worker (5)	6.00	6.00	6.00	6.00	4.00
Meter Technician	1.00	1.00	1.00	1.00	1.00
Water Pumping Operator / Backflow Technician (5)	1.00	1.00	1.00	1.00	2.00
Maintenance Helper (FTE) (5)	0.80	0.80	0.80	0.80	2.76
Water Operations Manager (5)	0.00	0.00	0.00	0.00	1.00
TOTAL PUBLIC WORKS DEPARTMENT	33.80	33.80	34.80	34.80	32.22

RECREATION AND COMMUNITY SERVICES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted
RCS Director	1.00	1.00	1.00	1.00	1.00
Office Specialist (6)	2.00	2.00	2.00	2.00	0.00
Administrative Assistant	0.00	0.00	0.00	0.00	1.00
Executive Assistant	0.00	0.00	0.00	0.00	1.00
Community Services Supervisor	1.00	1.00	1.00	1.00	1.00
Cultural Arts Supervisor (6)	1.00	1.00	1.00	1.00	0.00
Recreation Coordinator (6)	0.00	0.00	0.00	0.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00
Aquatic Supervisor	0.00	0.00	0.00	0.00	0.00
Program Specialist (6)	1.75	1.75	1.75	1.75	1.00
Senior Day Camp/After School Counselor (FTE)	2.53	2.53	2.53	2.53	2.53
Day Camp/After School Counselor (FTE)	7.00	7.00	7.00	7.00	7.00
Recreation Leader I (FTE)	4.10	4.10	4.10	4.10	4.10
Recreation Leader II (FTE)	1.00	1.00	1.00	1.00	1.00
Recreation Leader III (FTE)	1.28	1.28	1.28	1.28	1.28
Cashier (FTE)	0.30	0.30	0.30	0.30	0.00
Office Clerk (FTE)	0.00	0.00	0.00	0.00	0.48
TOTAL RECREATION & COMMUNITY SERVICES					
DEPARTMENT	23.96	23.96	23.96	23.96	23.39
TOTAL POSITIONS (FULL TIME EQUIVALENT)	127.40	128.36	130.12	130.12	133.65



#### **NOTES:**

- 1) Adopted to add the Assistant to the City Manager, Economic Development Manager, Administrative Intern positions and reclassify the part-time Personnel Assistant to full-time. Net staffing change 2.76 FTE.
- 2) Adopted the Building & Safety Supervisor position to remain unfilled, reclassify the Community Development Secretary to Community Development Technician and add a Community Development Intern. Net staffing change is -0.54 FTE.
- 3) Adopted the Treasury Manager position to remain unfilled, reclassify the Office Clerk to Treasurer Assistant and add a Finance Intern. Net staffing change -0.54 FTE.
- 4) Adopted to add three (3) Police Officer and one (1) School Resource Officer, reclassify the Administrative Assistant to Executive Assistant, reclassify the part-time Police Records Specialist to full time, and increase hours for Junior Cadet. Net staff change is 5.0 FTE.
- 5) Adopted to reclassify the Office Specialist and PW Technician to Executive Assistant, to add a City Electrician, Water Pumping Operator/Backflow Tech. and a Water Operations Manager. The Administrative Coordinator, Electrical Supervisor, Bldg. Maint. Worker/Electrical Supervisor and Equipment and Materials Supervisor positions remain unfilled. Net staff change is -2.58 FTE.
- 6) Adopted to reclassify two (2) Office Specialist position to Executive Assistant and Administrative Assistant, for the Cultural Art Supervisor position to remain unfilled and add a Recreation Coordinator, and reduce the hours to Program Specialist. Net staff change is -0.58 FTE.



## FINANCIAL PLANNING STRATEGIC GOALS FISCAL YEAR 2021-2022

The Financial Planning Strategic Goals articulate the financial goals and objectives the City strives to achieve over the next five years as well as over-arching longer term financial goals. The objectives identified as 5-year Goals serve as the basis for developing the General Fund forecast.

## **Goals for 5-year Financial Planning**

- 1. Adopt a balanced budget annually in accordance with the City Council's adopted Budget Policy.
- 2. Prioritize setting aside reserve funds to meet or exceed reserve requirements in all funds at the levels identified in the General Financial Policy.
- 3. Implement strategies to control pension costs and limit increases of the special ad valorem property tax used to pay CalPERS costs.
- 4. Regularly review and update all financial policies (e.g. General Financial Policy, Budget Policy, Investment Policy, and Department policies)

## **Goals for Long-term Financial Planning**

- 1. Pre-fund the City's Other Post-Employment Benefits (OPEB).
- 2. Upgrade technology, including the existing Enterprise Resource Planning system, to improve financial transparency, forecasting, and decision making.
- 3. Pursue Economic Development opportunities to bolster the City's revenue and enhance the City of San Fernando's profile.
- 4. Increase capital expenditures to address critical infrastructure needs, including addressing deferred maintenance of City streets and sidewalks, water and sewer systems, and City facilities.
- 5. Leverage City funds by pursuing grant funding that addresses an operating or capital need and provides a net benefit to the City.

#### CITY OF SAN FERNANDO

#### **GENERAL FUND FIVE-YEAR FORECAST**

#### **SUMMARY OF PROJECTED REVENUES AND EXPENDITURES**

FISCAL YEAR 2021-2022 ADOPTED BUDGET

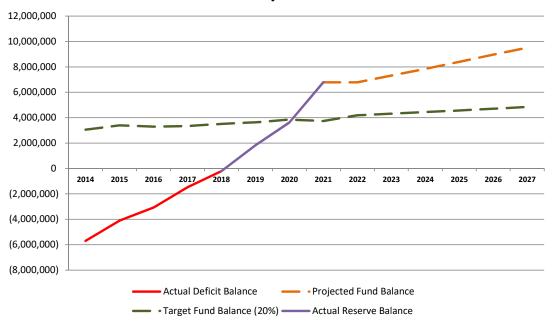
	Actual 2020	Actual 2021	Adopted 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
REVENUES								
Property Taxes	2,694,034	3,149,175	2,700,000	2,787,200	2,898,688	3,014,636	3,135,221	3,228,810
Sales Tax	8,345,403	10,243,406	10,100,000	10,502,000	10,817,060	11,141,572	11,475,819	11,820,094
Franchise Fees	710,630	741,355	647,000	661,660	676,665	692,023	707,743	723,834
Other Taxes	4,717,067	4,958,943	4,644,500	4,763,790	4,875,797	4,990,591	5,108,244	5,228,830
Licenses and Permits	587,853	361,819	353,625	364,394	375,497	386,945	398,748	410,919
Fines and Forfeitures	595,337	498,845	464,800	478,716	493,049	507,811	523,016	538,676
Use of Money & Property	802,605	582,209	630,000	644,200	658,748	673,654	688,926	704,577
Fees and Charges	528,836	559,400	640,950	661,292	682,320	704,060	726,537	749,777
Miscellaneous Revenue	122,843	127,415	97,500	114,250	116,035	117,856	119,713	121,607
Cost Allocation Revenue	1,815,790	1,738,328	1,578,000	1,482,040	1,511,661	1,541,874	1,572,691	1,604,125
Transfers In	518,805	450,000	495,000	475,000	480,100	485,302	490,608	496,020
Operating Revenue	21,439,204	23,410,895	22,351,375	22,934,541	23,585,619	24,256,322	24,947,267	25,627,268
Other One-Time	-	2,976	160,760	20,000	-	_	-	-
One-time Revenue	-	2,977	160,760	20,000	-	-	-	-
TOTAL REVENUE	21,439,204	23,413,872	22,512,135	22,954,541	23,585,619	24,256,322	24,947,267	25,627,268
EXPENDITURES								
Personnel Expenses	11,931,943	11,857,643	12,893,468	13,301,207	13,718,478	14,150,419	14,597,604	15,060,626
Operating Expense	5,114,002	4,901,213	5,874,088	6,020,006	6,200,606	6,386,624	6,578,223	6,775,570
Capital Outlay	-	-	-	-	-	-	-	-
Transfers/Internal Service Charges	2,177,302	1,913,765	2,203,966	2,241,007	2,278,718	2,317,113	2,356,203	2,396,003
Operating Expenditures	19,223,247	18,672,621	20,971,522	21,562,220	22,197,802	22,854,156	23,532,030	24,232,199
Debt Reduction	-	-	620,000	275,000	275,000	275,000	275,000	275,000
Transfer to Equipment Replacement	153,500	-	-	-	-	-	-	0
ERF Pre-fund replacements	-	-	-	150,000	150,000	150,000	150,000	150,000
Transfer to SIF	-	-	-	100,000	100,000	100,000	100,000	100,000
Facility Maintenance Cap Improv	80,000	-	130,000	250,000	250,000	250,000	250,000	250,000
Capital Expense	33,414	1,498,189	175,000	-	-	-	-	-
Other One-time Expense	118,662	79,598	115,000	100,000	75,000	75,000	75,000	75,000
One-time Expenses Enhancements	25,000	-	500,000	-	-	-	-	0
One-time Expenditures	410,576	1,577,787	1,540,000	875,000	850,000	850,000	850,000	850,000
TOTAL EXPENDITURE	19,633,823	20,250,408	22,511,522	22,437,220	23,047,802	23,704,156	24,382,030	25,082,199
LESS: Est. Budget Savings**	-	-	-	-	-	-	-	
Operating Surplus(Deficit)	2,215,956	4,738,274	1,379,853	1,372,321	1,387,817	1,402,166	1,415,237	1,395,069
Total Budget Surplus(Deficit)	1,805,380	3,163,464	613	517,321	537,817	552,166	565,237	545,069

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

FISCAL YEAR 2021-2022 ADOPTED BUDGET

	Actual 2020	Actual 2021	Adopted 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
Beginning Fund Balance	1,821,165	3.626.545	6,790,010	6,790,623	7.307.944	7,845,761	8,397,927	8,963,165
Budget Surplus + Est. Savings	1,805,380	3,163,464	613	517,321	537,817	552,166	565,237	545,069
Ending Fund Balance	3,626,545	6,790,010	6,790,623	7,307,944	7,845,761	8,397,927	8,963,165	9,508,234
Reserve %	19%	36%	32%	34%	35%	37%	38%	39%

#### **General Fund: Projected Fund Balance**





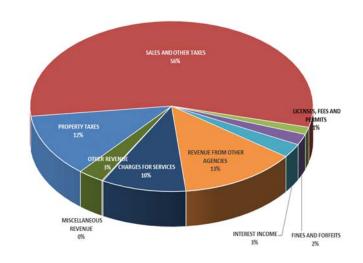
## SECTION III. GENERAL FUND OVERVIEW



#### **REVENUE ANALYSIS**

#### Revenue Analysis – Major General Fund Revenues

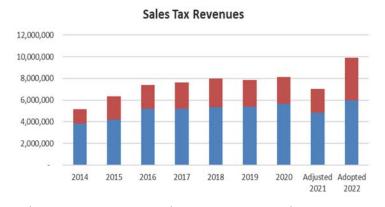
The total projected General Fund revenue for FY 2021-2022 is \$22,512,135 which represents an increase of 17.83% from the adjusted FY 2020-2021 revenues. The primary drivers for the projected increase are: 1) 24.22% increase in Sales Tax to reflect continued moderate growth in local sales, 2) 12.5% increase in Property Tax revenue from continued local investment, and 3) 7.69% increase in Admission Tax due to social distancing and attendance restrictions being relaxed.



The following section provides a brief analysis of the City's top revenue sources and a discussion of the basis for the FY 2021-2022 projection.

#### Sales, Use and Transaction Tax

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



In addition to the state, county, and local sales and use tax, San Fernando voters approved a ½ cent (0.5%) local transaction tax (commonly referred to as "Measure A") in June 2013. "Measure A" was due to sunset within seven years. In November 2018, voters approved to extend the tax indefinitely. In November 2020, San Fernando voters approved an additional 0.25% local transaction use tax (Measure SF) to keep sales tax local and avoid other taxing entities from passing a transaction tax that would otherwise be imposed on San Fernando customers, but spent regionally rather than locally. The total local transaction used tax is projected to be \$3.9 million, which is an increase of 76% from the adjusted FY 2020-2021 revenues.

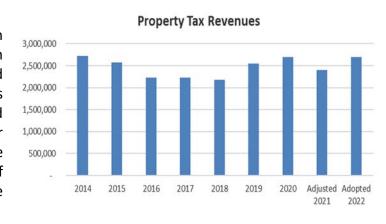
Sales, use and transaction tax (Sales Tax) is the City's largest revenue, accounting for almost 44% of total General Fund revenues. Since Sales Tax revenue is a function of business and consumer spending on tangible personal property, it is highly sensitive to economic cycles. The

resiliency of San Fernando's local economy was made clear throughout the COVID-19 pandemic. Many of the City's large employers are essential manufacturing and service business such as LAUSD, Pharmavite, Pepsi, Home Depot, Puretek Corp., and Vallarta. The City does not have a significant leisure and tourism industry, which was hit the hardest by the COVID-19 restrictions.

Locally, sales taxes have shown consistent growth over the last nine years. Sales Tax revenues are estimated to increase by 24% in FY 2021-2022, due to State and Federal stimulus payments, continued growth in vehicle and on-line sales and an optimistic outlook toward economic recovery. Please refer to the 5-year General Fund Projection Section of the Adopted Budget for more information.

#### Property Tax

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



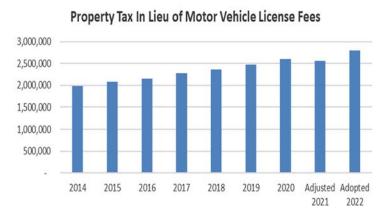
The City receives approximately fifteen cents for every dollar in property tax paid by property owners in San Fernando. The remaining amount is distributed to Los Angeles County agencies and local school districts. Property Tax accounts for 12% of General Fund revenue.

Assessed property values are steadily rebounding since they bottomed out in FY 2010-2011. Consequently, Property Tax revenue has shown steady growth over the last few years, which is expected to continue through 2022 due to strong market conditions and local investment. The median of a Single Family Residential sales price has increased from \$498,750 to \$607,250 over the last two years.

Although Proposition 13 limits the annual increase of Assessed Values to 2%, strong local investment and property turnover are expected to drive an increase in Property tax of almost 12.5% in FY 2021-2022.

#### <u>Property Tax In-Lieu of Motor Vehicle License</u> Fee

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

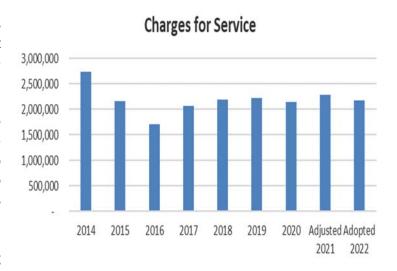


Property Tax In-lieu of Motor Vehicle License Fee accounts for more than 12% of General Fund revenue.

Revenue and Taxation Code Section (c)(1)(B)(i) specifies the VLF Adjustment Amount for each city and county is to grow in proportion to the growth of gross assessed valuation in that jurisdiction from the prior year. Assessed value increases are projected to increase approximately 6.40%. Consequently, Property Tax In-lieu of VLF is projected to increase by 9.24% in FY 2021-2022.

#### **Charges for Services**

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



Charges for Services are the City's fourth largest revenues source, accounting for 9.64% of total General Fund revenues.

Charges for Services are projected based on historical trends, known upcoming events (e.g. large development project or special event), and changes in the cost to provide the service (i.e.

increase in personnel costs). Charges for Services are projected to decrease by 5% in FY 2021-2022. The decrease is due to an updated Cost Allocation Plan that reflects reduced staffing levels from the Retirement Incentive Program.

#### **Business License Taxes and Fees**

San Fernando imposes a Business License fee on certain businesses, trades, professions and occupations specified in the City's Municipal Code. There are a number of different fees based on business type, but generally the fee imposed is \$1.20 per \$1,000 in gross receipts for the sale of goods and \$2.40 per \$1,000 in gross receipts for services.

Business License is the City's fifth largest revenue source, accounting for almost 5% of General Fund revenue.



Business License revenue is also very sensitive to economic conditions and due to the COVID-19 pandemic and restrictions many businesses suffered especially small businesses that provide in person services, including restaurants, bars, hair salons, laundry services, niche retail, etc. that rely on personal interaction and are often incompatible with remote operations. COVID-19 prevented such services due to the risk of transmission associated with unnecessary person-to-person contact.

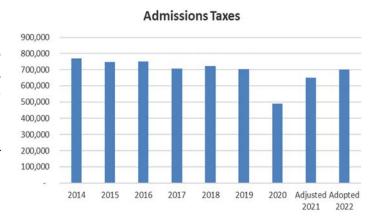
In FY 2020-2021, the City waived the Business License processing fee to assist business owners and relief some of the cost. In FY 2021-2022, the City is projecting a minimal reduction by less than 1% in revenues.

San Fernando has approved a number of COVID-19 Relief Programs for businesses and should have the opportunity to provide additional relief when the American Rescue Plan funds are received.

#### **Admissions Tax**

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

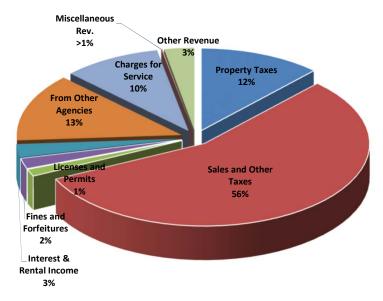
Admissions Tax revenue is the City's sixth largest revenue source, accounting for approximately 3.11% of General Fund revenue.



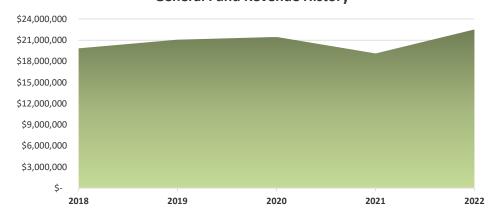
The primary driver for Admissions Tax revenues is the privately owned and operated swap meet in the City. Swap meet vendors sell new and used goods, typically at deeply discounted prices. Similar to other discount retailers, attendance at the swap meet has proven to be anti-cyclical in that, when the economy is depressed, the demand for discount goods increases and as the economy improves the demand for discount goods declines. Due to social distancing and attendance restrictions being relaxed, Admission Tax revenues are projected to increase by 7.7% to \$700,000.

## CITY OF SAN FERNANDO GENERAL FUND SUMMARY OF REVENUE BY TYPE - 5 YEAR HISTORY FISCAL YEAR 2021-2022

General Fund	2018	2019	2020	2021	2022
Revenue	Actual	Actual	Actual	Adjusted	Adopted
Property Taxes	2,182,826	2,548,529	2,694,034	2,400,000	2,700,000
Sales and Other Taxes	11,230,809	11,114,794	11,136,940	9,678,000	12,582,000
Licenses and Permits	313,503	378,824	463,392	310,000	313,625
Fines and Forfeitures	426,697	569,984	595,337	512,800	464,800
Interest & Rental Income	226,728	722,660	874,154	496,640	590,000
From Other Agencies	2,426,713	2,534,396	2,682,138	2,610,048	2,997,760
Charges for Service	2,190,473	2,216,700	2,143,990	2,284,879	2,170,950
Miscellaneous Revenue	48,013	56,267	54,681	30,000	30,000
Other Revenue	789,768	926,110	794,538	783,000	663,000
<b>Total Revenue</b>	\$ 19,835,530	\$ 21,068,263	\$ 21,439,204	\$ 19,105,367	\$ 22,512,135



#### **General Fund Revenue History**



## CITY OF SAN FERNANDO GENERAL FUND PROJECTED REVENUE DETAIL FISCAL YEAR 2021-2022

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
3100 PROPERTY TAXES						•
3110-0000 SECURED PROPERTY TAXES-CY	1,557,791	1,830,526	1,916,475	1,900,000	2,054,318	2,000,000
3120-0000 UNSECURED PROPERTY TAXES C/Y	-		-	-	-	-
3130-0000 PRIOR YEARS PROPERTY TAXES	(3,885)	(4,676)	(6,035)	-	(10,431)	-
3142-0000 RESIDUAL TAX REVENUE	503,486	597,106	640,078	400,000	951,970	580,000
3146-0000 CITY PASS THROUGH - TAXING ENTITY	97,457	106,826	115,268	100,000	141,580	100,000
3150-0000 PROPERTY TAX PENALTIES & INT	27,978	18,747	28,248	-	11,738	20,000
	2,182,826	2,548,529	2,694,034	2,400,000	3,149,175	2,700,000
3200 SALES AND OTHER TAXES						
3210-0000 SALES AND USE TAXES	5,328,701	5,365,031	5,657,514	4,830,000	6,642,200	6,000,000
3210-3201 TRANSACTION SALES TAX - 1/2 CENT	2,663,298	2,498,386	2,466,243	2,200,000	2,213,676	2,400,000
3210-XXXX TRANSACTION SALES TAX - 1/4 CENT	-	-	-	-	1,155,138	1,500,000
3211-0000 P.S.A.F.	236,447	204,445	221,646	200,000	232,392	200,000
3230-0000 FRANCHISES	144,951	145,407	143,024	150,000	153,428	150,000
3231-0000 CABLE TV FRANCHISE	163,075	183,109	185,005	165,000	192,172	150,000
3232-0000 VEHICLE TOW FRANCHISE FEE	24,435	29,925	25,355	20,000	31,861	22,000
3234-0000 REPUBLIC SERVS INC FRANCHISE FEES	330,919	335,034	357,246	325,000	363,894	325,000
3240-0000 BUSINESS LICENSE TAXES	1,456,319	1,433,909	1,424,880	1,000,000	1,473,559	1,000,000
3240-3243 SWAPMEET BUSINESS LICENSE	39,857	38,537	34,404	30,000	30,799	30,000
3240-3245 BUSINESS LICENSE PROCESSING FEE	71,433	69,538	65,846	68,000	20,720	65,000
3250-0000 DOCUMENTARY TAXES	49,875	108,880	65,455	40,000	55,869	40,000
3260-0000 ADMISSION TAXES	721,498	702,594	490,322	650,000	576,220	700,000
	11,230,809	11,114,794	11,136,940	9,678,000	13,141,928	12,582,000
3300 LICENSES, FEES AND PERMITS						
3315-0000 GENERAL PLAN UPDATE SURCHARGE	-	-	-	2,500	-	-
3320-0000 CONSTRUCTION PERMITS	233,083	304,932	378,484	237,500	284,111	225,625
3325-0000 COMMERCIAL AND HOME OCCUPANCY PER	23,022	24,492	25,493	25,000	20,068	25,000
3330-0000 PLANNING REVIEW	21,230	22,087	36,863	18,000	35,442	36,000
3335-0000 GARAGE SALE PERMITS	2,810	2,486	1,535	3,000	1,128	3,000
3345-0000 ATM TRANSACTION FEE	2,326	2,593	(1,223)	2,000	(514)	2,000
3350-0000 BUSINESS LICENSE PERMITS	6,660	9,020	7,450	7,000	6,660	7,000
3390-0000 BANNER AND SIGN PERMITS	14,045	13,213	14,789	15,000	14,384	15,000
	313,503	378,824	463,392	310,000	361,279	313,625
3400 FINES AND FORFEITS						
3410-0000 VEHICLE CODE FINES	-	-	-	-	15	-
3415-0000 VEHICLE REPOSSESSION FEES	1,165	810	650	800	950	800
3420-0000 GENERAL COURT FINES	4,848	3,877	2,892	5,500	4,869	2,000
3425-0000 CODE ENFORCEMENT CITATIONS	5,720	6,760	12,060	6,500	16,890	12,000
3430-0000 PARKING CITATIONS	414,964	558,537	579,735	500,000	476,121	450,000
	426,697	569,984	595,337	512,800	498,845	464,800
3500 INTEREST INCOME						
3500-0000 INTEREST INCOME	99,606	63,592	108,614	10,000	78,123	-
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT	(111,557)	151,304	96,447	-	(59,377)	-
3510-0000 FILMING REVENUE	47,789	92,593	124,462	10,000	540	40,000
3520-0000 RENTAL INCOME	190,890	415,171	544,631	476,640	562,144	550,000
	226,728	722,660	874,154	496,640	581,430	590,000

## CITY OF SAN FERNANDO GENERAL FUND PROJECTED REVENUE DETAIL FISCAL YEAR 2021-2022

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
3600 REVENUE FROM OTHER AGENCIES	Actual	Actual	Actual	Aujusteu	LStilliateu	Auopteu
3605-0000 MOTOR VEHICLE IN-LIEU TAX	12,889	11,809	19,721	10,000	18,488	_
3605-3110 PROP TAX IN LIEU OF MOTR VHCL LIC FEES	2,364,153	2,475,896	2,607,512	2,563,048	2,774,444	2,800,000
3625-0000 HOMEOWNERS PROPERTY TAX RELIEF	9,697	9,368	8,927	9,500	8,844	9,500
3655-0000 P.O.S.T. REIMBURSEMENT	15,119	17,449	21,894	15,000	4,444	15,000
3665-3651 AMERICAN RESCUE PLAN	-	-	-	-	-	160,760
3685-0000 CALIF REIMB FOR MANDATED COSTS	10,943	12,595	18,015	7,500	10,223	7,500
3688-0000 CORRECTIONS TRAINING	5,571	2,422	6,068	5,000	2,112	5,000
=	2,426,713	2,534,396	2,682,138	2,610,048	2,818,555	2,997,760
3700 CHARGES FOR SERVICES						
3705-0000 ZONING & PLANNING FEES	72,191	120,532	83,565	95,000	109,026	90,250
3706-0000 PUBLIC NOTIFICATION FEES	720	1,200	122	1,140	-	1,200
3708-0000 ENVIRONMENTAL ASSESSMENT FEES	1,020	2,040	2,400	1,900	-	2,000
3710-0000 DUPLICATING FEES	19,845	17,945	19,089	19,000	15,850	18,000
3712-0000 CODE ENFORCEMENT INSPECTION ORDER F	1,151	3,513	3,258	2,500	3,782	2,500
3714-0000 INSPECTION UPON RESALE PROGRAM	21,120	22,560	18,265	19,000	22,800	19,000
3715-0000 SPECIAL POLICE SERVICES	217,877	196,173	151,581	183,000	149,683	195,000
3720-0000 FINGERPRINT SERVICES	37,303	37,701	28,831	40,000	33,020	40,000
3723-0000 DUI RECOVERY COST PROGRAM	-	1,701	2,684	-	-	-
3725-0000 BOOKING & PROCESSING FEE REIMB	10,449	12,539	9,563	12,000	10,870	12,000
3726-0000 VEHICLE INSPECTION FEES	10,800	11,540	9,230	12,000	4,940	12,000
3728-0000 VENDOR INSPECTION FEES	15,889	16,430	14,821	15,000	8,013	15,000
3730-0000 ENGINEERING & INSPECTION FEES	65,376	108,047	82,037	75,000	94,530	75,000
3738-0000 SPECIAL EVENT SERVICES	8,898	2,866	926	3,000	-	1,500
3740-0000 WEED ABATEMENT				-	16,951	
3770-1335 SNACK BAR	-	-	-	-	-	-
3777-0000 FACILITY RENTAL	83,498	97,148	52,913	65,000	1,319	80,000
3780-0000 COURT COMMITMENT PROGRAM	117,305	95,920	39,980	115,000	22,051	100,000
3781-0000 IMPOUNDED VEHICLES	22,642	29,417	27,515	25,000	31,775	25,000
3783-0000 VEHICLE ADMIN. PROCESSING FEE	7,450	7,240	7,080	7,500	7,630	7,500
3785-0000 ALARM FEES	24,765	29,973	27,890	25,000	28,479	25,000
3789-0000 POLICE ADMINISTRATIVE FEES	-	1,959	1,151	-	813	-
3795-0000 ADMINISTRATIVE OVERHEAD	1,426,841	1,400,256	1,561,089	1,568,839	1,486,139	1,450,000
	2,190,473	2,216,700	2,143,990	2,284,879	2,047,671	2,170,950
3800 MISCELLANEOUS REVENUE						
3855-0000 PARKING METER REV-CIVIC CENTER	48,013	56,267	54,681	30,000	40,621	30,000
	48,013	56,267	54,681	30,000	40,621	30,000

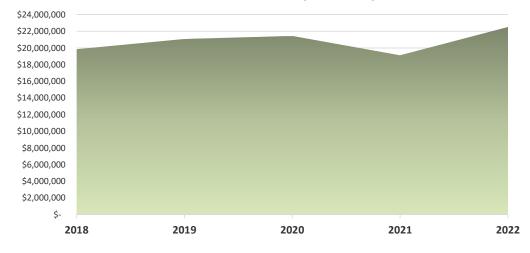
## CITY OF SAN FERNANDO GENERAL FUND PROJECTED REVENUE DETAIL FISCAL YEAR 2021-2022

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
3900 OTHER REVENUE						
3900-0000 OTHER REVENUE	-	25	-	-	-	-
3910-0000 SALE OF PROPERTY & EQUIPMENT	-	-	-	-	1	-
3901-0000 MISCELLANEOUS REVENUE	7,058	35,373	12,501	30,000	62,998	30,000
3920-0000 GENERAL CITY ELECTION	-	3,030	-	-	2,976	-
3930-0000 MALL MAINTENANCE LEVY	115,378	96,685	-	-	-	-
3947-0000 SA ADMINISTRATIVE COST ALLOWANCE	218,302	250,000	250,000	250,000	250,000	125,000
3949-0000 SOLID WASTE ADMIN FEES	1,714	2,482	2,949	1,000	193	1,000
3950-0000 PROPERTY DAMAGE REIMBURSEMENT	25,881	26,816	8,531	10,000	6,204	10,000
3960-0000 AREA B ASSESSMENT ADMIN LEVY	2,202	2,057	1,752	2,000	1,996	2,000
3961-0000 TRANSFER FROM GAS TAX FUND	184,234	254,642	273,805	245,000	205,000	250,000
3963-0000 TRANSFER FROM TRAFFIC SAFETY	15,000	10,000	-	-	-	-
3972-0000 TRNSFR FROM COPS SLESF FUND 2	100,000	125,000	125,000	125,000	125,000	125,000
3979-0000 TRANSFER FROM PAVEMENT MANAGEMEN	-	-	-	-	-	-
3992-0000 TRANSFER FROM SEWER	60,000	60,000	60,000	60,000	60,000	60,000
3995-0000 TRANSFER FROM THE WATER FUND	60,000	60,000	60,000	60,000	60,000	60,000
_	789,768	926,110	794,538	783,000	774,368	663,000

TOTAL GENERAL FUND PROJECTED REVENUE

\$ 19,835,530 \$ 21,068,263 \$ 21,439,204 \$ 19,105,367 \$ 23,413,872 \$ 22,512,135

#### **General Fund Revenue - 5 year History**



## GENERAL FUND SUMMARY OF APPROPRIATIONS BY DIVISION - 5 YEAR HISTORY FISCAL YEAR 2021-2022

		2018	2019	2020	2021	2022
ADMINI	STRATION	Actual	Actual	Actual	Adjusted	Adopted
01-101	City Council	191,436	200,628	194,027	198,621	280,950
01-101	Administration	447,982	527,768	397,705	428,842	771,348
01-106	Personnel*	383,130	-	366,003	386,368	441,041
01-110	City Attorney	225,342	282,012	219,343	237,500	262,500
01-112	Labor Attorney	147,723	161,248	91,999	105,177	75,000
01-500	Fire Services - Contract	2,723,821	2,663,244	2,916,856	2,900,000	2,850,000
	dministration Department	4,119,434	3,834,901	4,185,934	4,256,508	4,680,839
	•	, ,	, ,	, ,	, ,	, ,
		2018	2019	2020	2021	2022
CITY CLE	RK	Actual	Actual	Actual	Adjusted	Adopted
01-115	City Clerk	246,746	244,943	321,153	314,286	357,190
01-116	Elections	7,790	39,075	54,140	62,500	-
<b>Total Ci</b>	ty Clerk Department	254,536	284,019	375,292	376,786	357,190
		2018	2019	2020	2021	2022
FINANCE		Actual	Actual	Actual	Adjusted	Adopted
01-130	Finance Administration	682,878	699,465	652,054	712,352	891,403
01-131	Treasury	181,925	125,831	128,848	94,202	-
01-133	Personnel*	-	368,524	-	-	-
01-135	Information Technology	438,597	419,504	403,885	425,000	518,856
01-180	Retirement Health Premiums	880,165	867,854	908,004	950,000	1,000,000
01-190	Non-Departmental	574,852	509,298	743,285	571,446	1,908,338
Total Fi	nance Department	2,758,417	2,990,476	2,836,075	2,753,000	4,318,597
		2040	2040	2020	2024	2022
	INITY DEVELOPMENT	2018	2019	2020	2021	2022
	INITY DEVELOPMENT	Actual	Actual	Actual	Adjusted	Adopted
01-140	Building and Safety	221,297	196,832	197,936	199,009	175,556
01-150	Planning/Administration	364,185	427,171	418,574 55,335	445,496	510,048 75,000
01-151 01-152	Economic Development Community Preservation	- 399,457	- 404,887	33,333 418,341	54,665 631,070	383,924
	ommunity Development	984,939	1,028,889	1,090,186	1,330,240	1,144,528
Total Co	minumey bevelopment	<del>504,55</del> 5	1,020,003	1,050,100	1,330,240	1,144,320
		2018	2019	2020	2021	2022
POLICE		Actual	Actual	Actual	Adjusted	Adopted
01-222	Police Admin	1,109,156	1,116,028	1,083,093	1,172,094	1,421,297
01-224	Detectives	1,147,012	1,173,855	1,208,833	1,102,108	1,059,667
01-225	Patrol	5,633,890	5,609,416	6,064,215	6,923,004	6,557,152
01-226	Reserves/Explorers	84,180	89,972	50,856	66,276	81,843
01-230	Community Service	178,804	250,108	270,667	286,512	217,587
01-250	Emergency Services	5,196	4,522	-	5,000	5,000
<b>Total Po</b>	lice Department	8,158,238	8,243,900	8,677,664	9,554,993	9,342,546

## GENERAL FUND SUMMARY OF APPROPRIATIONS BY DIVISION - 5 YEAR HISTORY FISCAL YEAR 2021-2022

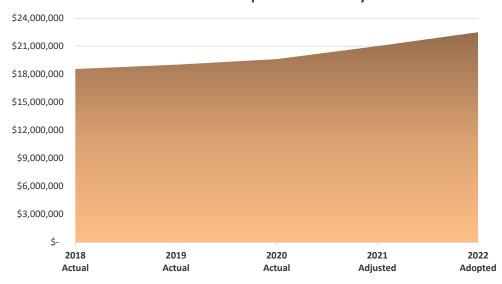
		2018	2019	2020	2021	2022
<b>PUBLIC V</b>	<b>VORKS</b>	Actual	Actual	Actual	Adjusted	Adopted
01-310	PW Administration	523,405	630,626	572,071	630,533	873,918
01-311	Street Maintenance	275,926	262,580	256,650	419,103	227,378
01-312	Graffiti Removal	-	-	-	-	-
01-313	Bus Shelter Maintenance	-	-	-	-	-
01-320**	Equipment Maintenance	-	-	-	-	-
01-341	Mall Maintenance	35,034	18,609	121	-	-
01-343	Street Sweeping	27,594	27,600	29,775	34,700	34,700
01-346	Streets, Trees, & Parkways	119,033	121,276	121,111	62,200	59,495
01-370	Traffic Safety	139,759	137,697	149,906	143,108	96,925
01-371	Traffic Signals	44,570	113,884	49,507	68,500	41,300
01-390**	Facility Maintenance	-	-	-	-	-
<b>Total Pu</b>	blic Works	1,165,321	1,312,272	1,179,142	1,358,144	1,333,716

		2018	2019	2020	2021	2022
RECREAT	TION & COMM SERVICES	Actual	Actual	Actual	Adjusted	Adopted
01-420	Administration	359,471	464,371	483,862	745,975	573,114
01-422	Community Services	121,442	171,099	159,238	98,373	111,546
01-423	Recreation	487,270	537,295	482,262	464,790	438,086
01-424	Special Events	159,748	171,271	162,805	90,119	211,360
01-430	Aquatics	-	-	-	-	_
Total Re	creation & Comm Services	1,127,931	1,344,036	1,288,168	1,399,257	1,334,106

TOTAL GENERAL FUND \$ 18,568,816 \$ 19,038,493 \$ 19,632,461 \$ 21,028,929 \$ 22,511,522

<sup>\*</sup> This division was moved to the Finance department in FY 2018-2019 and reverted to the Administrative department FY 2020.





## CITY OF SAN FERNANDO GENERAL FUND SUMMARY OF APPROPRIATIONS BY DIVISION - BY TYPE FISCAL YEAR 2021-2022

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

			Capital	Internal Svc.	
ADMINISTRATION	Personnel	Operating	Expenses	Chrg.	<b>Total Budget</b>
01-101 City Council	137,918	91,500	30,000	21,532	280,950
01-105 Administration	692,874	28,850	-	49,624	771,348
01-106 Personnel	345,322	40,700	-	55,019	441,041
01-110 City Attorney	-	262,500	-	-	262,500
01-112 Labor Attorney	-	75,000	-	-	75,000
01-500 Fire Services - Contract	-	2,850,000	-	-	2,850,000
<b>Total Administration Department</b>	1,176,114	3,348,550	30,000	126,175	4,680,839

			Capital	Internal Svc.	
CITY CLERK	Personnel	Operating	Expenses	Chrg.	<b>Total Budget</b>
01-115 City Clerk	284,306	28,899	-	43,985	357,190
01-116 Elections	-	-	-	-	-
Total City Clerk Department	284,306	28,899	-	43,985	357,190

			Capital	Internal Svc.	
FINANCE	Personnel	Operating	Expenses	Chrg.	<b>Total Budget</b>
01-130 Finance Administration	574,403	229,934	-	87,066	891,403
01-131 Treasury	-	-	-	-	-
01-135 Information Technology	-	518,856	-	-	518,856
01-180 Retirement Health Premiums	1,000,000	-	-	-	1,000,000
01-190 Non-Departmental	85,000	533,338	1,290,000	-	1,908,338
Total Finance Department	1,659,403	1,282,128	1,290,000	87,066	4,318,597

			Capital	Internal Svc.	
COMMUNITY DEVELOPMENT	Personnel	Operating	Expenses	Chrg.	<b>Total Budget</b>
01-140 Building and Safety	27,893	129,710	-	17,953	175,556
01-150 Planning/Administration	379,227	75,595	-	55,226	510,048
01-151 Economic Development	-	75,000	-	-	75,000
01-152 Community Preservation	236,562	48,895	-	98,467	383,924
Total Community Development	643,682	329,200	-	171,646	1,144,528

			Capital	Internal Svc.	
POLICE	Personnel	Operating	Expenses	Chrg.	<b>Total Budget</b>
01-222 Police Admin	1,034,218	236,570	-	150,509	1,421,297
01-224 Detectives	827,578	22,015	-	210,074	1,059,667
01-225 Patrol	5,545,156	83,705	20,000	908,291	6,557,152
01-226 Reserves/Explorers	45,000	27,000	-	9,843	81,843
01-230 Community Service	168,266	300	-	49,021	217,587
01-250 Emergency Services	-	5,000	-	-	5,000
Total Police Department	7,620,218	374,590	20,000	1,327,738	9,342,546

## CITY OF SAN FERNANDO GENERAL FUND SUMMARY OF APPROPRIATIONS BY DIVISION - BY TYPE FISCAL YEAR 2021-2022

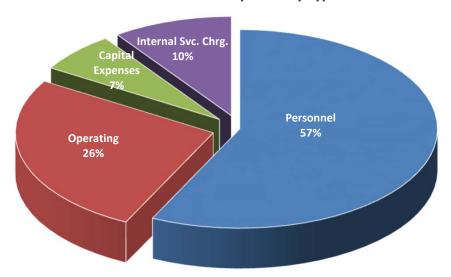
The total budget for each General Fund division, by department. This summary provides an overview of each division's budget in each of the four main categories: Personnel, Maintenance and Operating Expenses (M & O), Capital/Transfers, and Internal Service Charges.

			Capital	Internal Svc.	
PUBLIC WORKS*	Personnel	Operating	Expenses	Chrg.	<b>Total Budget</b>
01-310 PW Administration	493,744	193,930	125,000	61,244	873,918
01-311 Street Maintenance	28,036	144,350	-	54,992	227,378
01-343 Street Sweeping	-	34,700	-	-	34,700
01-346 Streets, Trees, & Parkways	10,082	10,000	-	39,413	59,495
01-370 Traffic Safety	50,301	10,841	-	35,783	96,925
01-371 Traffic Signals	-	36,500	-	4,800	41,300
Total Public Works	582,163	430,321	125,000	196,232	1,333,716

RECREATION & COMM SERVICES	Personnel	Operating	Capital Expenses	Internal Svc. Chrg.	Total Budget
01-420 Administration	403,912	79,540	-	89,662	573,114
01-422 Community Services	84,240	9,000	-	18,306	111,546
01-423 Recreation	306,092	8,260	-	123,734	438,086
01-424 Cultural Arts and Special Events	130,338	61,600	-	19,422	211,360
<b>Total Recreation &amp; Comm Services</b>	924,582	158,400	-	251,124	1,334,106
TOTAL GENERAL FUND	\$ 12.890.468	\$ 5,952,088	\$ 1.465.000	\$ 2,203,966	\$ 22 511 522

<sup>\*</sup>Excludes Special Revenue and Enterprise Funded expenditures.

#### **General Fund Expenses by Type**





# SECTION IV. GENERAL FUND DEPARTMENTAL BUDGETS

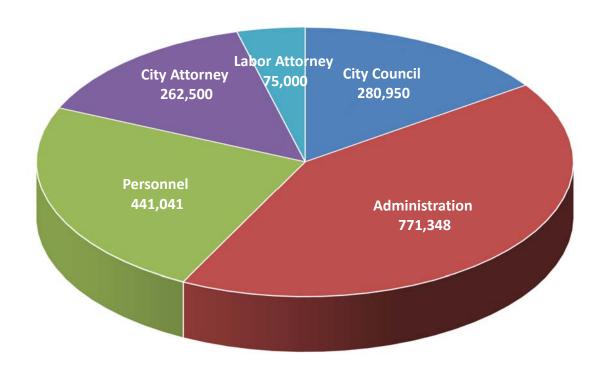


#### **FISCAL YEAR 2021-2022 ADOPTED BUDGET**

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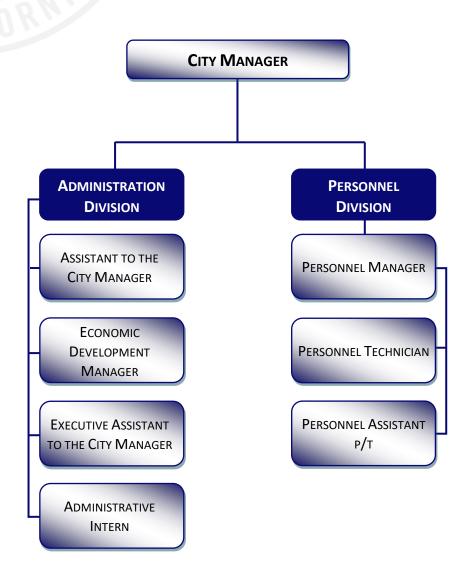


## ADMINISTRATION DEPARTMENT



## ORGANIZATIONAL CHART

## ADMINISTRATION DEPARTMENT FISCAL YEAR 2021-2022



#### **ADMINISTRATION DEPARTMENT**



#### MISSION STATEMENT

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

#### **DEPARTMENT OVERVIEW**

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

#### ACCOMPLISHMENTS FOR FY 2020-2021

- Coordinated the City's emergency response to the COVID-19 pandemic through a) enhanced communications and outreach efforts, b) development and implementation of City Council approved COVID-19 Relief Programs, c) facilitating City Council's legislative advocacy of vaccine resources for local residents, and d) ensuring continuity of public safety services and maintenance of publicly owned facilities and right-of-way throughout the pandemic. (Strategic Goal VIII.1-3)
- 2. Facilitated enhanced community outreach opportunities, including, but not limited to a) increased the use of social media to post relevant community information (FB (City) 4,472 followers; FB (SFPD) 4,104 followers; FB (RCS) 1,677 followers; IG 5,500 followers), b) focused email listserv groups through Constant Contact to target interested customers, c) implemented Alert San Fernando with the ability to reach out to residents through voice and text messages, and d) leveraged community events (e.g. Downtown "Street Fair") as promotional opportunities to encourage interested residents to sign up for City notifications. (Strategic Goal I.2.3)
- 3. Supported economic development in the Downtown by moving forward with the City Council approved Exclusive Negotiation Agreement (ENA) with Azure Development at the City-owned Parking Lot No. 3 through the due diligence, project shaping and community input phases of the Agreement. (Strategic Goal II.1.5)
- 4. Worked closely with Metro, Metrolink, and the California Public Utility Commission (CPUC) to ensure that approval of the Environmental Impact Report (EIR) for the San Fernando segment of the East San Fernando Valley Light Rail Transit Project included additional traffic and safety studies to protect San Fernando residents. (Strategic Goal V.1.2)

#### **ADMINISTRATION DEPARTMENT**



#### **ACCOMPLISHMENTS FOR FY 2020-2021**

5. Submitted federal funding requests and grant applications for a number of critical efforts, including, but not limited to a) the San Fernando Public Wifi and Smart Cities Project, b) Parking Management Study Phase 2 focusing on commercial corridors, c) bridge, street and sidewalk reconstruction, d) electric bus/trolley replacement, e) purchase/installation of large generators to at Recreation Park and Las Palmas Park buildings to increase functionality as community cooling centers and emergency sheltering facilities, and e) Self-Generation Incentive Program (SGIP) rebates for photovoltaic energy battery storage. (Strategic Goal VII.5)

#### OBJECTIVES FOR FY 2021-2022

- Guide the City's recovery from the COVID-19 pandemic, including, but not limited to, a) continue
  efforts to attract vaccination clinics and provide vaccine education resources to residents, b) work
  with City Council to appropriate American Rescue Plan funding to implement COVID-19 Recovery
  Programs and reimburse the City for certain COVID-19 related response, and c) partner with local
  organizations to continue COVID-19 related education and outreach efforts. (Strategic Goal VIII.13)
- 2. Enhance the level of service and taxpayer value provided to the San Fernando community by adding public safety, water utility, infrastructure/facility maintenance, regulatory compliance, internal support, and customer support staff positions with the goal of returning to pre-Great Recession level of service. (Strategic Goal I)
- 3. Collaborate with San Fernando Mall Association to finalize a modernized Memorandum of Understanding (MOU), define Downtown maintenance standards, and secure resources to develop a marketing and management plan. (Strategic Goal II.1.4)
- 4. Continue progress on the Exclusive Negotiation Agreement with Azure Development to explore the potential of a catalytic redevelopment project on the City-owned Parking Lot No. 3. (Strategic Goals II.1.5 and III.2)
- 5. Work closely with Metro, Metrolink, and the California Public Utility Commission (CPUC) to ensure the additional traffic and safety studies for the San Fernando segment of the East San Fernando Valley Light Rail Transit Project are comprehensive and adequate mitigation measures are implemented prior to moving forward with construction of Phase 2 (i.e. Van Nuys Station to San Fernando/Sylmar Station). (Strategic Goal V.1.2)
- 6. Complete labor negotiations with the San Fernando Police Civilian Association and San Fernando Management Group in a manner that supports the City Council's Strategic Goals.



#### **OBJECTIVES FOR FY 2021-2022**

#### **Enhancement to Services:**

- 7. Recruit and hire high caliber employees to fill the City Council approved Economic Development Manager, Assistant to the City Manager, and Administrative Intern positions. The addition of these positions will provide the City Manager's Office with the resources necessary to move a number of critical policy efforts forward, including, but not limited to, Public Engagement Policies and Procedures, Customer Relationship Management (CRM) software, Legislative Advocacy Policy, Personnel rules and policies, and Grant Management Programs. The proposed Assistant to the City Manager and Economic Development Manager positions should provide a return on investment by increasing revenue through additional grant funding and increasing the tax base through business retention, development and attraction efforts. The Economic Development Manager will provide a management level staff position responsible for business outreach and support to retain current businesses; creating and managing programs to provide financial and technical support to current and prospective businesses; and assembling the City's current economic development related studies, plans and data into a more cohesive economic development planning document. (Strategic Goal I.1-3)
- 8. Upgrade Part-time Personnel Assistant to Full-time Personnel Assistant to enhance the City's capacity to recruit new employees, manage employee benefits, and conduct complete special personnel related studies. The additional resources will also allow the City to expand recruitment outreach efforts to attract a wider pool of applicants. (Strategic Goal I)

#### **SOURCES:**

	2018	2019	2020	2021	2022
ADMINISTRATION	Actual	Actual	Actual	Adjusted	Adopted
GENERAL REVENUE	4,119,434	3,834,901	4,185,934	4,256,508	4,680,839
TOTAL FUNDING SOURCES	4,119,434	3,834,901	4,185,934	4,256,508	4,680,839

#### **USES:**

		2018	2019 2020		2021	2022
<b>ADMINIS</b>	STRATION	Actual	Actual	Actual	Adjusted	Adopted
01-101	City Council	191,436	200,628	194,027	198,621	280,950
01-105	Administration	447,982	527,768	397,705	428,842	771,348
01-106	Personnel*	383,130	-	366,003	386,368	441,041
01-110	City Attorney	225,342	282,012	219,343	237,500	262,500
01-112	Labor Attorney	147,723	161,248	91,999	105,177	75,000
01-500	Fire Services - Contract	2,723,821	2,663,244	2,916,856	2,900,000	2,850,000
Total Ac	lministration Department	4,119,434	3,834,901	4,185,934	4,256,508	4,680,839

<sup>\*</sup>The Personnel Division moved from Administration in fiscal year 2018-2019 and back to Administration in fiscal year 2019-2020.



#### **ADMINISTRATION DEPARTMENT**

#### **PERSONNEL:**

	2018	2019	2020	2021	2022
ADMINISTRATION	Actual	Actual	Actual	Actual	Adopted
City Manager	1.00	1.00	1.00	1.00	1.00
Assistant To The City Manager (1)	0.00	0.00	0.00	0.00	1.00
Economic Development Manager (1)	0.00	0.00	0.00	0.00	1.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00
Administration Intern (1)	0.00	0.00	0.00	0.00	0.46
Personnel Manager	1.00	0.00	1.00	1.00	1.00
Personnel Technician	1.00	0.00	1.00	1.00	1.00
Personnel Assistant (FTE) (1)	0.75	0.00	0.70	0.70	1.00
TOTAL ADMINISTRATION DEPARTMENT	4.75	2.00	4.70	4.70	7.46

<sup>1)</sup> Adopted to add the Assistant to the City Manager, Economic Development Manager, Administrative Intern positions and reclassify the part-time Personnel Assistant to full-time. Net staffing change 2.76 FTE.

#### **ADMINISTRATION DEPARTMENT**



#### **CITY COUNCIL**

#### **DIVISION NO. 101**

#### **DIVISION OVERVIEW**

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

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

The City Council has the authority to create advisory bodies on matters of policy and to regularly appoint residents to serve on City's boards and commissions. Regular City Council meetings are held on the first and third Monday of every month. Special and adjourned meetings are conducted on an as-needed basis.

#### Dept: Administration Div: City Council

	Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
	SALARIES-PERMANENT EMPLOYEES COMMISSIONER'S REIMBURSEMENT	60,868	62,313	67,694	58,800	63,285	58,800 3,000
001-101-0000-4120	O.A.S.D.I.	5,764	6,024	6,566	2,663	6,192	2,662
001-101-0000-4126	HEALTH INSURANCE	46,977	57,565	44,102	76,702	34,862	73,006
001-101-0000-4128	DENTAL INSURANCE	5,202	5,151	5,427	-	5,148	-
001-101-0000-4130	WORKER'S COMP INSURANCE	-	-	-	-	956	-
001-101-0000-4136	OPTICAL INSURANCE	1,296	1,247	1,230	-	1,006	-
001-101-0000-4138	LIFE INSURANCE	510	480	437	450	423	450
Personnel Costs		120,617	132,780	125,455	138,615	111,872	137,918
001-101-0000-4260	CONTRACTUAL SERVICES	-	-	-	-	-	35,000
001-101-0000-4270	PROFESSIONAL SERVICES	15,826	10,975	11,075	10,000	2,202	22,000
001-101-0000-4300	DEPARTMENT SUPPLIES	5,701	3,962	3,938	3,000	1,097	3,000
001-101-0000-4370	MEETINGS, MEMBERSHIP & TRAVEL	-	-	15	-	-	-
001-101-0000-4390	VEHICLE ALLOW & MILEAGE	14,439	16,424	18,134	18,000	18,187	18,000
001-101-0000-4430	ACTIVITIES & PROGRAMS	-	-	-	-	-	-
001-101-0101-4140	WELLNESS BENEFIT - S. BALLIN	600	600	600	600	600	600
001-101-0101-4220	PHONE & PAGER - S. BALLIN	-	-	-	450	-	450
001-101-0101-4370	MEETINGS & TRAVEL - S. BALLIN	1,714	276	3,143	1,500	-	1,500
001-101-0101-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS	179	122	100	150	-	150
001-101-0102-4140	WELLNESS BENEFIT - H. PACHECO	-	-	175	600	600	600
001-101-0102-4220	PHONE & PAGER - H. PACHECO	-	370	636	450	618	450
001-101-0102-4370	MEETINGS & TRAVEL - H. PACHECO	-	3,475	2,727	1,500	-	1,500
001-101-0102-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS	-	-	-	150	-	150
001-101-0103-4140	WELLNESS BENEFIT - J. FAJARDO	600	600	551	600	600	-
	PHONE & PAGER - J. FAJARDO	554	676	232	112	111	-
	MEETINGS & TRAVEL - J. FAJARDO	1,753	50	143	_	_	_
	SUBSCRIPTIONS, DUES & MMBRSHIPS	92	67	10			
001-101-0104-4140	WELLNESS BENEFIT C. RODRIGUEZ	-	-	-	600	-	600
001-101-0104-4220	PHONE & PAGER C RODRIGUEZ	-	-	-	450	-	450
001-101-0104-4370	MEETINGS & TRAVEL - C RODRIGUEZ	-	-	-	1,500	25	1,500
001-101-0104-4380	MEMBERSHIPS & SUBSCRIPTIONS - C RODRIG	-	-	-	150	1,000	150
001-101-0107-4140	WELLNESS BENEFIT M. MENDOZA	-	-	-	600	-	600
001-101-0107-4220	PHONE & PAGER M MENDOZA	533	192	-	450	-	450
001-101-0107-4370	MEETINGS & TRAVEL - M MENDOZA				1,500	50	1,500
001-101-0107-4380	MEMBERSHIPS & SUBSCRIPTIONS - M MENDOZA	١			150	100	150
	WELLNESS BENEFIT - C. MONTANEZ	-	-	-			600
	PHONE & PAGER - C MONTAÑEZ	-	-	-	338	242	450
	MEETINGS & TRAVEL - C MONTAÑEZ	-	-	-	1,500	-	1,500
	SUBSCRIPTIONS, DUES & MMBRSHIPS - C MOI	-	-	-	150	-	150
	WELLNESS BENEFIT - A. LOPEZ	600	600	-		-	-
	PHONE & PAGER - A. LOPEZ	416		-		-	-
	MEETINGS & TRAVEL - A. LOPEZ	4,224	4,153	3,374		-	-
	SUBSCRIPTIONS, DUES & MEMBRSHIPS	100	20	(103)		-	-
	WELLNESS BENEFIT - R. GONZALEZ	-		123	-	-	-
	PHONE & PAGER - R. GONZALEZ	417	760	75	-	-	-
	MEETINGS & TRAVEL - R. GONZALEZ	2,901	4,266	3,518	-	-	-
	SUBSCRIPTIONS, DUES & MEMBERSHIPS	196	100	1,000	-	-	-
	COVID-19 GLOBAL OUTBREAK	-	-			1,400	
Operations & Maint	enance Costs	50,845	47,688	49,465	44,500	26,832	91,500
001-101-0000-4706		7,737	7,097	2,371	-	-	8,590
001-101-0000-4743	FACILITY MAINTENANCE CHARGE	12,237	13,063	16,073	15,506	15,506	12,942
Internal Service Cha	rges	19,974	20,160	18,444	15,506	15,506	21,532
001-101-0000-4500	****CAPITAL EXPENSES****			664	-		30,000
Capital Costs	<del>-</del>	-	-	664	-	-	30,000
<b>Division Total</b>		191,436	200,628	194,027	198,621	154,210	280,950

#### **ADMINISTRATION DEPARTMENT**



#### **CITY MANAGER'S OFFICE**

#### **DIVISION NO. 105**

#### **DIVISION OVERVIEW**

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

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

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

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-105-0000-4101 SALARIES-PERMANENT EMPLOYEES 001-105-0000-4103 WAGES-TEMPORARY & PART-TIME	279,606	397,070	274,657	308,787	271,084	620,254 5,000
001-105-0000-4105 OVERTIME	2,970	2,049	966	-	3,119	-
001-105-0000-4111 COMMISSIONER'S REIMBURSEMENT	-	-	-	-	-	-
001-105-0000-4120 O.A.S.D.I.	21,612	24,875	17,229	17,656	16,271	17,715
001-105-0000-4124 RETIREMENT	-	-	(1,176)	-	-	-
001-105-0000-4126 HEALTH INSURANCE	39,422	31,393	37,308	41,256	38,966	42,399
001-105-0000-4128 DENTAL INSURANCE	2,884	1,693	2,491	352	2,490	352
001-105-0000-4129 RETIREE HEALTH SAVINGS	973	700	-	-	-	-
001-105-0000-4130 WORKER'S COMPENSATION INS.	4,481	4,302	4,190	4,600	4,134	4,558
001-105-0000-4134 LONG TERM DISABILITY INSURANCE	1,134	1,647	1,449	1,634	1,584	1,601
001-105-0000-4136 OPTICAL INSURANCE	302	475	600	215	600	215
001-105-0000-4138 LIFE INSURANCE	123	196	180	180	180	180
001-105-0000-4140 WELLNESS BENEFIT REIMBURSEMENT	550	509	600	600	600	600
001-105-3649-XXXX YOUTH REINVESTMENT PROG BSCC 582-1	-	-	780	-	-	-
001-105-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	-	-	-	31,080	
Personnel Costs	354,057	464,909	339,273	375,280	370,108	692,874
001-105-0000-4220 TELEPHONE	1,727	1,067	772	600	950	800
001-105-0000-4230 ADVERTISING	-	-		-	-	-
001-105-0000-4260 CONTRACTUAL SERVICES	1,340	1,460	1,550	1,500	1,887	1,500
001-105-0000-4270 PROFESSIONAL SERVICES	25,380	1,572	2,169	3,000	3,548	4,500
001-105-0000-4300 DEPARTMENT SUPPLIES	3,846	1,164	4,497	3,000	1,607	7,500
001-105-0000-4360 PERSONNEL TRAINING	319	140	-	200	-	500
001-105-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	6,730	4,644	5,123	7,000	4,679	7,250
001-105-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	3,016	2,733	2,290	3,000	2,960	3,000
001-105-0000-4390 VEHICLE ALLOW & MILEAGE	4,758	4,270	3,621	4,250	3,610	3,800
001-105-3689-XXXX COVID-19 GLOBAL OUTBREAK					12,359	
Operations & Maintenance Costs	47,116	17,050	20,022	22,550	31,600	28,850
001-105-0000-4706 LIABILITY CHARGE	22,335	19,683	6,264	-	-	23,741
001-105-0000-4743 FACILITY MAINTENANCE CHARGE	24,474	26,127	32,146	31,012	31,012	25,883
Internal Service Charges	46,809	45,810	38,410	31,012	31,012	49,624
001-105-0000-4500 ****CAPITAL EXPENSES****						
Capital Costs	-	-	-	-	-	-
Division Total	447,982	527,768	397,705	428,842	432,720	771,348





PERSONNEL DIVISION NO. 106

#### **DIVISION OVERVIEW**

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

#### **Dept: Administration**

**Div: Personnel** 

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-106-0000-4101 SALARIES-PERMANENT EMPLOYEES	192,080	192,184	187,892	229,889	203,824	268,747
001-106-0000-4103 WAGES-PERMANENT EMPLOYEES	24,563	27,075	33,645	-	38,393	-
001-106-0000-4105 OVERTIME	-	-	51	161	-	-
001-106-0000-4120 O.A.S.D.I.	16,557	16,773	16,952	17,225	18,530	17,902
001-106-0000-4124 RETIREMENT	-	-	(894)	-	-	-
001-106-0000-4126 HEALTH INSURANCE	46,065	40,031	43,331	50,681	45,762	52,371
001-106-0000-4128 DENTAL INSURANCE	5,987	4,276	4,276	2,138	3,767	1,264
001-106-0000-4130 WORKER'S COMPENSATION INS.	3,337	3,375	3,395	3,558	3,701	3,697
001-106-0000-4134 LONG TERM DISABILITY INSURANCE	948	924	908	964	944	901
001-106-0000-4136 OPTICAL INSURANCE	1,080	771	771	386	657	215
001-106-0000-4138 LIFE INSURANCE	204	228	225		225	225
Personnel Costs	290,821	285,637	290,553	305,002	315,803	345,322
001-106-0000-4220 TELEPHONE	603	671	802	600	597	800
001-106-0000-4230 ADVERTISING	5,496	3,548	2,917	3,500	3,676	3,200
001-106-0000-4260 CONTRACTUAL SERVICES	12,852	8,719	12,716	14,500	16,208	12,000
001-106-0000-4270 PROFESSIONAL SERVICES	19,419	10,139	6,114	13,500	6,109	17,500
001-106-0000-4300 DEPARTMENT SUPPLIES	1,563	5,574	3,390	5,500	6,265	5,500
001-106-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	170	13	-	-	-
001-106-0000-4360 PERSONNEL TRAINING	200	-	-	250	150	250
001-106-0000-4365 TUITION REIMBURSEMENT	-	-	-	-	1,500	-
001-106-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	745	2,046	190	400	-	400
001-106-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	-	375	411	450	225	450
001-106-0000-4390 VEHICLE ALLOW & MILEAGE	65	382	63	400	-	200
001-106-0000-4430 ACTIVITIES AND PROGRAMS	136	-	_	400	-	400
Operations & Maintenance Costs	41,079	31,624	26,616	39,500	34,730	40,700
001-106-0000-4706 LIABILITY CHARGE	19,414	17,298	5,438	-	-	20,077
001-106-0000-4743 FACILITY MAINTENANCE CHARGE	31,816	33,965	43,397	41,866	41,866	34,942
Internal Service Charges	51,230	51,263	48,835	41,866	41,866	55,019
001-106-0000-4500 CAPITAL EQUIPMENT	-	_	-			
Capital Costs	-	-	-	-	-	-
Division Total	383,130	368,524	366,003	386,368	392,399	441,041





#### **LEGAL SERVICES (CITY ATTORNEY)**

**DIVISION NO. 110** 

#### **DIVISION OVERVIEW**

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

Dept: Administration Div: City Attorney

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-110-0000-4270 PROFESSIONAL SERVICES 001-110-3689-4270 COVID-19 GLOBAL OUTBREAK	225,342 -	282,012 -	219,343	237,500 -	209,156 5,286	262,500 -
001-110-0098-4270 SUCCESSOR AGENCY TO THE RDA	_	-	-	-	-	_
Operations & Maintenance Costs	225,342	282,012	219,343	237,500	214,442	262,500
Division Total	225,342	282,012	219,343	237,500	214,442	262,500





#### **LEGAL SERVICES (LABOR ATTORNEY)**

**DIVISION NO. 112** 

#### **DIVISION OVERVIEW**

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

Dept: Administration Div: Labor Attorney

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-112-0000-4270 PROFESSIONAL SERVICES	147,723	161,248	91,999	105,177	109,475	75,000
Operations & Maintenance Costs	147,723	161,248	91,999	105,177	109,475	75,000
Division Total	147,723	161,248	91,999	105,177	109,475	75,000





#### **FIRE SERVICES**

#### DIVISION NO. 500

#### **DIVISION OVERVIEW**

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

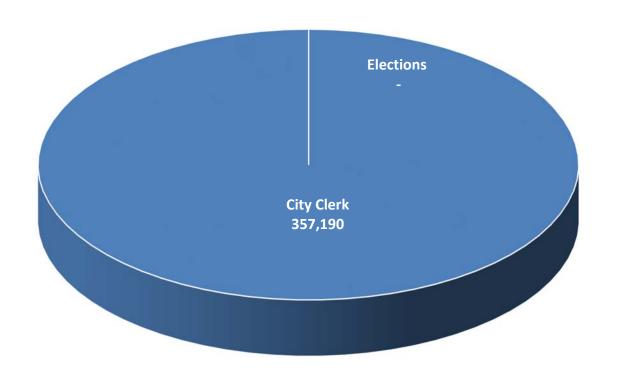
#### **Dept: Administration**

**Div: Fire Services (LAFD Contract)** 

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-500-0000-4260 CONTRACTUAL SERVICES	2,723,821	2,663,244	2,916,856	2,900,000	2,819,881	2,850,000
Operations & Maintenance Costs	2,723,821	2,663,244	2,916,856	2,900,000	2,819,881	2,850,000
Division Total	2,723,821	2,663,244	2,916,856	2,900,000	2,819,881	2,850,000

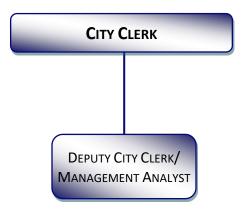


# CITY CLERK DEPARTMENT



# ORGANIZATIONAL CHART

CITY CLERK DEPARTMENT FISCAL YEAR 2021-2022





## MISSION STATEMENT

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

#### **DEPARTMENT OVERVIEW**

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

# **ACCOMPLISHMENTS FOR FY 2020-2021**

- 1. Managed the City's November 3, 2020 General Municipal Election where six candidates sought election for three Councilmember seats and a transactions and use sales tax ballot measure. Staff qualified and managed the six candidate nominees through the electoral process, candidate's campaign finance compliance and responded to various highly complex Election Code regulatory inquiries during an unprecedented COVID-19 Pandemic. This presented staff with additional new restrictions during the elections and throughout the campaigning period. This election marked a record high of voter participation with 73% of 12,119 registered voters. (Strategic Goal I.1 and I.2)
- 2. Coordinated with the County of Los Angeles Elections Division to install two permanent 24 hour Vote by Mail (VBM) Ballot drop off boxes located at City Hall and Pioneer Park and utilized social media campaigns to inform residents on the newly installed ballot drop box locations. There were 8,865 ballots cast by San Fernando registered voters and 76% of ballots were received through the ballot drop boxes. (Strategic Goal I.1, I.2 and II.7)
- 3. Coordinated and monitored four City locations that hosted 5-day early Election Polling Centers, in addition to a check-in center at parking lot 4N for County election workers and coordinated City Community Preservation staff to enforce activities associated with electioneering and campaign signage at the poling center locations. (Strategic Goal I.1 and I.2)
- 4. Due to the COVID-19 Pandemic restrictions, staff researched and implemented virtual meetings and live streamed directly to YouTube and Facebook and enhanced Council Chamber meetings to include video/camera capabilities through a streaming platform company. (Strategic Goal I.1 and I.2)



# **ACCOMPLISHMENTS FOR FY 2020-2021**

- 5. Managed the San Fernando Education Commissions 6<sup>th</sup> Annual Scholarship Essay Program totaling eight student scholarship opportunities and resulted in twelve student scholarship fund recipients and implemented an addition scholarship fund to begin receiving applications in July, 2021. Collaborated with Los Angeles School District officials and communicated informational updates regarding City resources pertaining to COVID-19, Student of the Month recognitions, and scholarship program information. (Strategic Goal I.1, I.2 and I.7)
- 6. Implemented an electronic digital signature policy through Docusign to include records be maintained in a digital format. (Strategic Goal IV.4)
- 7. Reduced the processing of three separate agendas into two agendas (City Council and Successor Agency) (I.1 and IV.4)

# OBJECTIVES FOR FY 2021-2022

- 1. Transfer the Education Commission liaison assignment from the City Clerk Department to the Recreation and Community Services Department. (Strategic Goal I.1, I.2 and I.7)
- 2. Continue to process backlogged documents to capture City Council's legislative history to current including but not limited to minutes, contract management, and filing system. (Strategic Goal I.1)
- Continue electronic scanning to ensure Optical Character Recognition (OCR) and storage of vital
  permanent records including but not limited to ordinances, resolutions and contracts. (Strategic
  Goal I.1 and IV.4)
- 4. Review records retention and destruction policies and procedures. (Strategic Goal I.6)
- 5. Explore and research Agency and Meeting Management Software program recommendations for presentation to the City Manager. (Strategic Goal I.1 and I.6)





# **SOURCES:**

	2018	2019	2020	2021	2022
CITY CLERK	Actual	Actual	Actual	Adjusted	Adopted
GENERAL REVENUE	254,536	280,989	375,292	376,786	357,190
GENERAL CITY ELECTION	-	3,030	-	-	-
TOTAL FUNDING SOURCES	254,536	284,019	375,292	376,786	357,190

# USES:

	2018	2019	2020	2021	2022
CITY CLERK	Actual	Actual	Actual	Adjusted	Adopted
01-115 City Clerk	246,746	244,943	321,153	314,286	357,190
01-116 Elections	7,790	39,075	54,140	62,500	-
<b>Total City Clerk Department</b>	254,536	284,019	375,292	376,786	357,190

#### **PERSONNEL:**

CITY CLERK	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Actual	Adopted
City Clerk Deputy City Clerk/Management Analyst Deputy City Clerk (FTE)	1.00	1.00	1.00	1.00	1.00
	0.00	0.00	1.00	1.00	1.00
	0.69	0.70	0.00	0.00	0.00
TOTAL CITY CLERK DEPARTMENT	1.69	1.70	2.00	2.00	2.00



CITY CLERK DIVISION NO. 115

# DIVISION OVERVIEW

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

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

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-115-0000-4101 SALARIES-PERMANENT EMPLOYEES	119,564	122,932	190,524	204,245	181,728	206,814
001-115-0000-4103 WAGES-TEMPORARY & PART-TIME	37,964	36,779	21,241	-	-	-
001-115-0000-4105 OVERTIME	-	173	369.36	-	-	-
001-115-0000-4111 COMMISSIONER'S REIMBURSEMENT	2,550	2,925	3,450	-	3,525	4,500
001-115-0000-4120 O.A.S.D.I.	12,091	12,507	16,474	14,792	14,179	14,976
001-115-0000-4126 HEALTH INSURANCE	15,471	14,057	12,963	36,172	27,063	52,645
001-115-0000-4128 DENTAL INSURANCE	1,264	1,166	1,011	-	2,710	-
001-115-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	-	2,496	-
001-115-0000-4130 WORKER'S COMPENSATION INS.	2,389	2,456	3,283	3,055	2,766	3,093
001-115-0000-4134 LONG TERM DISABILITY	914	914	998	1,470	1,228	1,498
001-115-0000-4136 OPTICAL INSURANCE	215	215	194	-	492	-
001-115-0000-4138 LIFE INSURANCE	102	132	139	180	149	180
001-115-0000-4140 WELLNESS BENEFIT	600	600	600	600	-	600
001-115-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	-	-	-	202	
Personnel Costs	193,124	194,856	251,246	260,514	236,538	284,306
001-115-0000-4230 ADVERTISING	8,809	7,545	11,180	8,000	2,091	6,000
001-115-0000-4260 CONTRACTUAL SERVICES	6,260	4,218	14,938	5,500	6,767	7,999
001-115-0000-4300 DEPARTMENT SUPPLIES	1,167	786	1,174	1,100	4,217	2,700
001-115-0000-4360 PERSONNEL TRAINING	980	350	35	350	220	3,500
001-115-0000-4365 TUITION REIMBURSEMENT	-	-	3,000	3,000	150	-
001-115-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	2,600	1,910	3,118	3,000	730	3,000
001-115-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	485	185	93	500	292	500
001-115-0000-4390 VEHICLE ALLOW & MILEAGE	1,039	3,666	3,513	3,800	3,610	3,700
001-115-0000-4450 OTHER EXP (EDUCATION COMMISSION)	963	407	401	1,198	-	1,500
Operations & Maintenance Costs	22,303	19,067	37,451	26,448	18,077	28,899
001-115-0000-4500 ****CAPITAL EXPENSES****	-	-	1,453	-	-	_
Capital Costs	-	-	1,453	-	-	-
001-115-0000-4706 LIABILITY CHARGE	12,964	11,426	3,678	-	-	18,102
001-115-0320-4741 EQUIP MAINT CHARGE	-	-	-	-	-	-
001-115-0000-4741 EQUIP REPLACEMENT CHARGE	-	_	-	-	-	-
001-115-0000-4743 FACILITY MAINTENANCE CHARGE	18,355	19,595	27,324	27,324	26,360	25,883
Internal Service Charges	31,319	31,021	31,002	27,324	26,360	43,985
Division Total	246,746	244,943	321,153	314,286	280,975	357,190



ELECTIONS DIVISION NO. 116

# **DIVISION OVERVIEW**

The next General Municipal Election will be held on November 3, 2022. As the Election Official, the City Clerk is responsible for administering elections in accordance with federal, state, and local procedures and in a manner that assures public confidence in the accuracy, efficiency, fairness and transparency of the election process. The City works alongside the County of Los Angeles Registrar-Recorder regarding the General Municipal Election and other County elections pertaining to the City. Although consolidated with the with Los Angeles County, certain actions are completed by this office including publishing/posting election-related notices and preparing and distributing candidate information binders to prospective candidates during the Nomination Period. The City Clerk Department assists the LA County Registrar-Recorder/County Clerk by securing local polling places, serving as contact for election inquiries, and ensuring City staff assistance for the elections.

# **Dept: City Clerk Department**

**Div: Elections** 

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-116-0000-4103 WAGES-TEMPORARY & PART-TIME	13	23	1,078	-	2,017	-
001-116-0000-4105 OVERTIME	767	883	129	2,000	1,369	-
001-116-0000-4112 TEMP. NON-EMPLOYEE WAGES	-	-	-	-	259	-
001-116-0000-4120 O.A.S.D.I.	60	69	92	-	212	-
001-116-0000-4130 WORKER'S COMPENSATION INS.	71	94	77	-	-	-
Personnel Costs	911	1,069	1,376	2,000	3,857	-
001-116-0000-4230 ADVERTISING	5,868	1,838	2,581	2,000	344	-
001-116-0000-4260 CONTRACTUAL SERVICES	1,011	32,628	49,864	57,500	43,064	-
001-116-0000-4300 DEPARTMENT SUPPLIES	-	1,094	271	300	-	-
001-116-0000-4360 PERSONNEL TRAINING	-	-	-	700	-	-
001-116-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	2,360	-	-	-	-
001-116-0000-4390 VEHICLE ALLOW & MILEAGE		86	48	-	37	
Operations & Maintenance Costs	6,879	38,006	52,764	60,500	43,445	-
001-116-0000-4706 LIABILITY CHARGE	-	-	-	_	-	-
001-116-0320-4741 EQUIP MAINT CHARGE	-	-	-	-	-	-
001-116-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-116-0000-4743 FACILITY MAINTENANCE CHARGE			-		<u> </u>	-
Internal Service Charges	-	-	-	-	-	-
Division Total	7,790	39,075	54,140	62,500	47,302	-

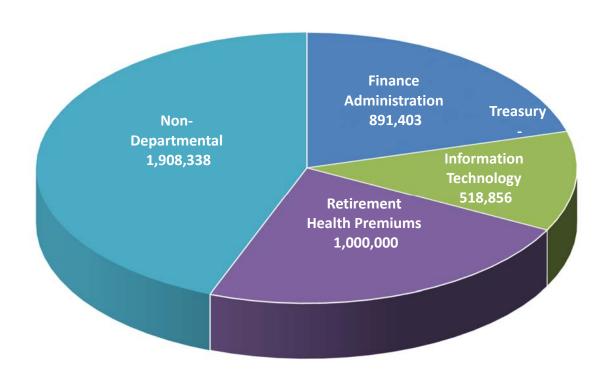


# **FISCAL YEAR 2021-2022 ADOPTED BUDGET**

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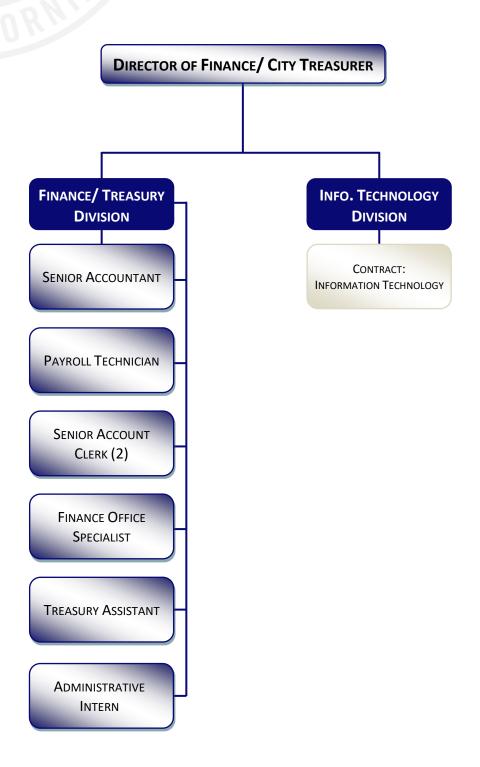


# FINANCE DEPARTMENT



# ORGANIZATIONAL CHART

# FINANCE DEPARTMENT FISCAL YEAR 2021-2022





#### MISSION STATEMENT

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

#### **DEPARTMENT OVERVIEW**

The Finance Department is responsible for providing fiscal oversight and control to all City operating departments. As a central support function, the Finance Department administers and oversees all financial operations, including, but not limited to, working in partnership with other City departments to adhere to the adopted budget, implementing financial control measures, developing financial policies, and maximizing the value of the City's assets. As such, the Department provides quality services in conformance with the highest professional standards.

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

# **ACCOMPLISHMENTS FOR FY 2020-2021**

- 1) Worked with Pension Fiscal advisor to implement recommended strategies to reduce the City's long-term pension obligation and issuance of Pension Obligation Bonds. (Strategic Goal VII.4)
- 2) Assisted residents and small businesses with financial programs, fee waivers and utility bill assistance to help lessen the burden and stress of the COVID-19 Pandemic. (Strategic Goal II.3 and VIII.2)
- Provided On-Site Support for resident and small business assistance during the COVID-19 Pandemic for assistance with Personal Protective Equipment and Los Angeles County Resources. (Strategic Goal I.1 and VIII.2)
- Monitored City wide expenses related to personnel and equipment charges related to the pandemic; worked closely with FEMA representative for reimbursement. (Strategy Goal VIII.3)
- 5) Reviewed current investment relationship with brokers to evaluate long-term investment strategy compliance. (Strategic Goal VII.3)



# **ACCOMPLISHMENTS FOR FY 2020-2021**

- 6) Selected a new City auditor after a formal RFP and evaluation process for FY 2021-2022 in accordance with the City's Code. (Strategic Goal VII.2)
- 7) Monitored the City's revenue sources for possible impact on the City's FY 2020-2021 adopted budget and City's financial reserve. (Strategic Goal VII.1)
- 8) Received the Government Finance Officers Association *Distinguished Budget Presentation Award* for the Fiscal Year 2019-2020 Adopted Budget and the *Certificate of Achievement for Excellence in Financial Reporting* for the Fiscal Year 2019-2020. (Strategic Goal VII.6)

# **OBJECTIVES FOR FY 2021-2022**

- 1) Work with department heads to finalize all expenses related to COVID-19 Pandemic and the pandemic's impact on future forecasts of City revenues and expenses. (Strategic Goal VII.1)
- 2) Evaluate and implement the Grant/Contract Management module in the City's current accounting system, Tyler Eden, or research a product that complements current system evaluate the City's current accounting system to determine a possible update/upgrade to meet future tech and department goals. Evaluate utility payment software to incorporate into current IT infrastructure or as a standalone product to better assist residents with payment options. (Strategic Goal VII.5)
- 3) Apply and receive the Government Finance Officers Association *Distinguished Budget Presentation Award* for the Fiscal Year 2020-2021 Adopted Budget and the *Certificate of Achievement for Excellence in Financial Reporting* for the Fiscal Year 2020-2021. (Strategic Goal VII.6)

#### **Enhancement to Services:**

- 4) Seek technological improvements in the City's telephone system, IT infrastructure, and increase the capabilities of the networks cybersecurity. (Strategic Goal I.6)
- 5) Review and update the City's Purchasing Policy and Procedures Manual to develop and implement strategies that will create efficiencies where possible. (Strategic Goal VII.2)
- 6) Consider a contract via RFP process for an experienced public fund investment manager to assist with managing the City's funds. (Strategic Goal VII.3)



## **SOURCES:**

	2018	2019	2020	2021	2022
FINANCE	Actual	Actual	Actual	Adjusted	Adopted
GENERAL REVENUE	2,680,324	2,911,918	2,762,780	2,678,000	4,246,597
BUSINESS LICENSE PROCESSING FEE	71,433	69,538	65,846	68,000	65,000
BUSINESS LICENSE PERMITS	6,660	9,020	7,450	7,000	7,000
TOTAL FUNDING SOURCES	2,758,417	2,990,476	2,836,075	2,753,000	4,318,597

## **USES**:

		2018	2019	2020	2021	2022
<b>FINANCE</b>		Actual	Actual	Actual	Adjusted	Adopted
01-130	Finance Administration	682,878	699,465	652,054	712,352	891,403
01-131	Treasury	181,925	125,831	128,848	94,202	-
01-133	Personnel*	-	368,524	-	-	-
01-135	Information Technology	438,597	419,504	403,885	425,000	518,856
01-180	Retirement Health Premiums	880,165	867,854	908,004	950,000	1,000,000
01-190	Non-Departmental	574,852	509,298	743,285	571,446	1,908,338
<b>Total Fir</b>	ance Department	2,758,417	2,990,476	2,836,075	2,753,000	4,318,597

## **PERSONNEL:**

FINANCE	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted
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Director of Finance	1.00	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	1.00	1.00
Treasury Manager (3)	1.00	1.00	1.00	1.00	0.00
Senior Account Clerk II	1.00	0.00	0.00	0.00	0.00
Senior Account Clerk	2.00	2.00	2.00	2.00	2.00
Payroll Technician	0.00	1.00	1.00	1.00	1.00
Office Clerk (3)	1.00	1.00	1.00	1.00	0.00
Treasury Assistant (3)	0.00	0.00	0.00	0.00	1.00
Finance Office Specialist	1.00	1.00	1.00	1.00	1.00
Finance Intern (3)	0.00	0.00	0.00	0.00	0.46
Personnel Manager	0.00	1.00	0.00	0.00	0.00
Personnel Technician	0.00	1.00	0.00	0.00	0.00
Personnel Assistant (FTE)	0.00	0.70	0.00	0.00	0.00
TOTAL FINANCE DEPARTMENT	8.00	10.70	8.00	8.00	7.46

<sup>3)</sup> Adopted the Treasury Manager position to remain unfilled, reclassify the Office Clerk to Treasurer Assistant and add a Finance Intern. Net staffing change -0.54 FTE.



# **FINANCE - ADMINISTRATION**

# DIVISION No. 130

# **DIVISION OVERVIEW**

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

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

Dept: Finance Div: Finance Administration

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-130-0000-4101 SALARIES-PERMANENT EMPLOYEES	345,116	319,049	314,554	389,640	386,247	439,547
001-130-0000-4103 WAGES-TEMPORARY & PART-TIME	7,773	5,454	-	-	-	5,000
001-130-0000-4105 OVERTIME	124	527	3,993	4,799	3,790	-
001-130-0000-4112 TEMP. NON-EMPLOYEE WAGES	22,575	13,118	-	-	-	-
001-130-0000-4120 O.A.S.D.I.	24,182	22,928	24,479	28,112	28,797	31,146
001-130-0000-4124 RETIREMENT	-	-	(340)	-	-	-
001-130-0000-4126 HEALTH INSURANCE	51,926	62,863	60,189	73,452	64,598	91,932
001-130-0000-4128 DENTAL INSURANCE	5,174	7,296	6,786	3,910	7,313	4,979
001-130-0000-4129 RETIREE HEALTH SAVINGS	-	-	684	1,200	1,092	1,200
001-130-0000-4130 WORKER'S COMPENSATION INS.	5,385	4,940	9,656	5,952	13,473	-
001-130-0000-4134 LONG TERM DISABILITY INSURANCE	1,674	1,470	1,345	1,923	1,954	-
001-130-0000-4136 OPTICAL INSURANCE	1,312	1,323	1,223	712	1,312	-
001-130-0000-4138 LIFE INSURANCE	519	366	323	360	360	-
001-130-0000-4140 WELLNESS BENEFIT	600	600	600	600	600	600
001-130-3649-XXXX YOUTH REINVESTMENT PROG BSCC 582-1	-	-	540	-	_	_
001-130-3689-XXXX COVID-19 GLOBAL OUTBREAK	_	-	-	_	13,835	-
Personnel Costs =	466,360	439,933	424,031	510,660	523,371	574,403
001-130-0000-4220 TELEPHONE	-	-	-	-	-	-
001-130-0000-4230 ADVERTISING	-	-	-	-	-	-
001-130-0000-4260 CONTRACTUAL SERVICES	63,288	104,152	69,460	65,000	35,954	65,000
001-130-0000-4270 PROFESSIONAL SERVICES	60,158	60,759	71,482	62,000	99,982	137,667
001-130-0000-4300 DEPARTMENT SUPPLIES	6,156	5,746	6,584	5,500	4,044	6,167
001-130-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
001-130-0000-4360 PERSONNEL TRAINING	411	166	35	550	947	12,000
001-130-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	3,401	4,148	3,434	450	225	4,000
001-130-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	815	1,009	1,305	200	1,195	1,500
001-130-0000-4390 VEHICLE ALLOW & MILEAGE	3,020	2,450	2,209	3,700	3,610	3,600
001-130-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	-	-	-	1,058	-
Operations & Maintenance Costs	137,249	178,430	154,509	137,400	147,015	229,934
001-130-0000-4706 LIABILITY CHARGE	30,321	28,847	9,222	-	-	35,299
001-130-0320-4741 EQUIP MAINT CHARGE	-	-	-	-	-	-
001-130-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-130-0000-4743 FACILITY MAINTENANCE CHARGE	48,948	52,254	64,292	64,292	62,023	51,767
Internal Service Charges	79,269	81,101	73,514	64,292	62,023	87,066
001-130-0000-4500 CAPITAL EQUIPMENT	-	-	-			
Capital Costs	-	-	-	-	-	-
Division Total	682,878	699,465	652,054	712,352	732,409	891,403



# **FINANCE - TREASURY**

# **DIVISION NO. 131**

# **DIVISION OVERVIEW**

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

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

Note: In FY 2021-2022, the Treasury division 131 was included in Finance Department division 130. For budgetary purposes, these two divisions have been combined.

Dept: Finance Div: Treasury

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-131-0000-4101 SALARIES-PERMANENT EMPLOYEES	105,861	69,377	73,250	50,107	46,090	-
001-131-0000-4105 OVERTIME	-	35	49	-	470	-
001-131-0000-4120 O.A.S.D.I.	8,086	5,311	5,608	3,604	3,562	-
001-131-0000-4126 HEALTH INSURANCE	31,273	19,846	19,544	13,212	13,212	-
001-131-0000-4128 DENTAL INSURANCE	3,421	2,138	2,138	1,069	1,207	-
001-131-0000-4130 WORKER'S COMPENSATION INS.	1,603	1,062	1,114	735	729	-
001-131-0000-4134 LONG TERM DISABILITY INSURANCE	490	356	338	333	87	-
001-131-0000-4136 OPTICAL INSURANCE	617	386	386	193	229	-
001-131-0000-4138 LIFE INSURANCE	204	113	90	60	60	-
Personnel Costs	151,555	98,625	102,517	69,313	65,646	-
001-131-0000-4300 DEPARTMENT SUPPLIES	470	172	337	560	522	-
001-131-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	193	443	-	100	-	-
001-131-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	-	120	-	-
001-131-0000-4390 VEHICLE ALLOW & MILEAGE	-	-	-		-	-
Operations & Maintenance Costs	663	615	337	780	522	-
001-131-0000-4706 LIABILITY CHARGE	10,128	5,690	1,885	-	-	-
001-131-0000-4743 FACILITY MAINTENANCE CHARGE	19,579	20,902	24,109	24,109	23,259	
Internal Service Charges	29,707	26,592	25,994	24,109	23,259	-
Division Total	181,925	125,831	128,848	94,202	89,427	-

NOTE: Division 131 (Treasurey Department) was included into division 130 (Finance Department) in FY 2021-2022. For budgetary purposes these two divisions have been combined.



# **INFORMATION TECHNOLOGY SERVICES**

DIVISION NO. 135

## **DIVISION OVERVIEW**

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

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

# **Dept: Finance**

**Div: Information Technology** 

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-135-0000-4260 CONTRACTUAL SERVICES	318,053	243,192	248,813	304,000	246,937	394,856
001-135-0000-4270 PROFESSIONAL SERVICES	120,060	123,000	127,479	120,000	118,368	123,000
001-135-0000-4300 DEPARTMENT SUPPLIES	484	275	681	1,000	145	1,000
001-135-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	-	-	-	460	-
Operations & Maintenance Costs	438,597	366,467	376,973	425,000	365,910	518,856
001-135-0000-4500 CAPITAL EQUIPMENT		53,037	26,911	-	-	
Capital Costs	-	53,037	26,911	-	-	-
Division Total	438,597	419,504	403,885	425,000	365,910	518,856



# **RETIREMENT COSTS**

# **DIVISION NO. 180**

# **DIVISION OVERVIEW**

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

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

**Dept: Finance** 

**Div: Retirement Costs** 

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-180-0000-4127 RETIRED EMP. HEALTH INS.	880,165	867,854	908,004	950,000	1,011,090	1,000,000
Personnel Costs	880,165	867,854	908,004	950,000	1,011,090	1,000,000
Division Total	880,165	867,854	908,004	950,000	1,011,090	1,000,000



# **NON-DEPARTMENTAL**

# **DIVISION NO. 190**

# **DIVISION OVERVIEW**

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

# **Dept: Finance**

# **Div: Non-Departmental**

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-190-0000-4101 SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	75,000
001-190-0000-4111 COMMISSIONER REIMBURSEMENT		-	-		-	-
001-190-0000-4126 HEALTH INS. ADMIN FEE	5,016	3,830	4,608	5,000	4,113	5,000
001-190-0000-4132 UNEMPLOYMENT INSURANCE 001-190-0105-4132 UNEMPLOYMENT INSURANCE	-	-	4,500 450	5,000	-	5,000
001-190-0105-4132 ONEMPLOTMENT INSURANCE	_	-	430	-	413	-
001-190-0150-4132 COMMUNITY PRESERVATION	_	-	126	_	413	-
001-190-0222-4132 POLICE - UNEMPLOYMENT INSURANCE	_	6,750	3,090	_	5,868	_
001-190-0310-4132 ENGINEERING - UNEMPLOYMENT INSU	_	1,364	1,908	_	-	_
001-190-0360-4132 SEWER DISPOSAL-UNEMPLOYMENT INS	URANCE	_,	1,220			
001-190-0370-4132 TRAFFIC SAFETY-UNEMPLOYMENT INSU	RANCE		,		11,700	
001-190-0390-4132 FACILITIES MGMTUNEMPLOYMENT IN:	SURANCE		160		3,139	
001-190-0420-4132 RECREATION DEPT - UNEMPLOYMENT I	-	28	2,396	-	3,286	-
001-190-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	-	-	-	(1,777)	
Personnel Costs	5,016	11,972	18,458	10,000	26,742	85,000
001-190-0000-4210 UTILITIES	-	-	84			-
001-190-0000-4220 TELEPHONE	49,842	47,914	51,878	47,000	59,565	-
001-190-0000-4260 CONTRACTUAL SERVICES	86,018	103,112	144,714	95,000	80,244	250,000
001-190-0000-4267 APPROPRIATED RESERVE	8,387	49,672	24,523	12,797	12,297	75,000
001-190-0000-4270 PROFESSIONAL SERVICES	100,303	21,498	68,197	148,820	17,225	-
001-190-3608-4270 PROFESSIONAL SERVICES	-	-	-	-	-	-
001-190-0000-4280 POSTAGE	23,184	20,813	23,557	21,000	21,641	-
001-190-0000-4300 DEPARTMENT SUPPLIES	19,978	12,662	14,713	12,180	11,672	-
001-190-0000-4320 DEPARTMENT EQUIPMENT MAINT	142	-	-	-	-	-
001-190-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	30,668	30,965	31,303	31,700	32,803	-
001-190-0000-4405 INTEREST EXPENSE	31,217	35,420	32,191	1,975	842	-
001-190-0000-4428 SMART METER LOAN PRINCIPAL 001-190-0000-4429 PRINCIPAL	-	14,027	17,420 -	14,025 100,271	18,361	-
001-190-0000-4423 PRINCIPAL 001-190-0000-XXXX INTEREST PMT RADIO	_	-	-	100,271	-	29,422
001-190-0000-XXXX INTEREST FINIT NADIO 001-190-0000-4430 ACTIVITIES & PROGRAMS	_	1,843	250	12,500	_	23,422
001-190-0000-4435 BANK CHARGES	12,352	14,647	17,332	6,500	15,731	_
001-190-0000-4437 CASH OVER & SHORT	1,145	139	153	-	226	-
001-190-0220-4437 CASH OVER & SHORT	5	(8)	(31)	-	75	-
001-190-0220-4455 BAD DEBIT EXPENSE	-	64,604	-	-	-	-
001-190-3711-4260 HEALTHY SF OPEN ST EVENT	18,252					
001-190-3608-4270 HAZARD MITIGATION PROGRAM	-	-	-	37,678	8,750	-
001-190-0000-4450 OTHER EXPENSE	1,261	18	129	-	1,263	18,156
001-190-3651-4450 AMERICAN RESCUE PLAN Operations & Maintenance Costs	382,754	417,326	426,327	541,446	280,695	160,760 <b>533,338</b>
•	·	417,320	420,327	341,440	200,033	333,330
001-190-0000-4500 ****CAPITAL EXPENSES****	7,082	-	-	-	-	
Capital Costs	7,082	-	-			
001-190-0000-4918 TRANSFER TO RETIREMENT FUND	-	-	-	-		500,000
001-190-0000-4927 TRANSFER TO STREET LIGHTING	50,000	40,000	40,000	20,000	20,000	40,000
001-190-0178-4932 TRANSFER TO CAPITAL OUTLAY FUND	-	-	25,000	-		-
001-190-0842-4932 TRANSFER TO CAPITAL OUTLAY FUND	-	-	-	-		
001-190-XXXX-4932 TRANSFER TO CAPITAL OUTLAY FUND	420.000	40.000	452 500			500,000
001-190-0000-4941 TRANSFER TO EQUIP REPLACE FND	130,000	40,000	153,500	-		-
001-190-0000-4943 TRANSFER TO FACILITTY MAINT. FND	-	-	80,000	-		130,000
001-190-0000-4972 TRANSFER TO SEWER FUND  Transfers	180,000	80,000	298,500	20,000	20,000	120,000 <b>1,290,000</b>
		·			·	
Division Total	574,852	509,298	743,285	571,446	327,437	1,908,338



# FINANCE DEPARTMENT:

# INTERNAL SERVICE FUND: SELF-INSURANCE

# **INTERNAL SERVICE FUNDS**



# **DESCRIPTION**

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

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

FUND NUMBER	DESCRIPTION
	INTERNAL SERVICE FUNDS
006	Self-Insurance Fund (Finance)
041	Equipment Maintenance and Replacement Fund (See Public Works Budget)
043	Facility Maintenance Fund (See Public Works Budget)



# **SELF-INSURANCE FUND**

**FUND NO. 006** 

## **FUND OVERVIEW**

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

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

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

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

# MAJOR PROJECTS/PROGRAMS

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

Fund: Self-Insurance Fund Resp. Dept: Finance

	Beginning Fund Balance:	(3,287,496)	(2,023,253)	(2,433,499)		(1,721,304)	(2,211,536)
REVENUES	Number & Title	2018 Actual	2019 Actual	2020 Actual	2021	2021 Estimated	2022
Account	Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST IN	ICOME	-	16,989	22,809	-	12,189	-
3508-0000 NET INCR/D	ECR FAIR VAL INVESTMENT	-	4,178	21,945	-	(19,211)	-
3901-0000 MISCELLANI	EOUS REVENUE	-	68,035	11,023	-	240	-
3925-0000 WORKER'S (	COMP PREMIUM TRANSFER	1,116,539	1,157,255	1,225,783	1,207,246	1,164,114	1,075,000
3951-0000 LIABILITY CH		865,000	764,999	250,438	-	-	890,000
3995-0000 TRANSFER F	ROM THE WATER FUND	60,000	60,000	60,000	60,000	60,000	60,000
Total Revenue		2,041,539	2,071,456	1,591,998	1,267,246	1,217,332	2,025,000
APPROPRIATIONS		2018	2019	2020	2021	2021	2022
Account	Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
006-190-0000-4240 INS	SURANCE AND SURETY	315,765	266,712	243,388	300,000	279,278	300,000
006-190-0000-4300 DE	PARTMENT SUPPLIES	-	547	-	-	(253)	-
006-190-0000-4480 CO	ST ALLOCATION	-	-	-	-	-	-
006-190-0000-4800 LIA	BILITY INSURANCE CLAIMS	(321,816)	787,592	(99,287)	250,000	150,143	500,000
006-190-0000-4810 W0	ORKER'S COMP CLAIMS	146,770	882,683	90,613	250,000	497,246	500,000
006-190-0000-4830 LIA	BILITY INS REQUIREMENTS	636,176	544,168	645,089	650,000	781,150	725,000
006-190-3711-4240 HE	ALTHY SF OPEN ST EVENT	401	-	-	-	-	
Operations & Maintenar	nce Costs	777,296	2,481,702	879,803	1,450,000	1,707,564	2,025,000
Total Appropriations		777,296	2,481,702	879,803	1,450,000	1,707,564	2,025,000
. Cta. / .pp. oprideions		111,230	_, .51,762	2,3,000	_, .50,000	_,, 5,,564	_,==5,000
ANNUAL SURPLUS/DEF	CICIT	1,264,243	(410,246)	712,195	(182,754)	(490,232)	-
	Ending Balance:	(2,023,253)	(2,433,499)	(1,721,304)		(2,211,536)	(2,211,536)

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

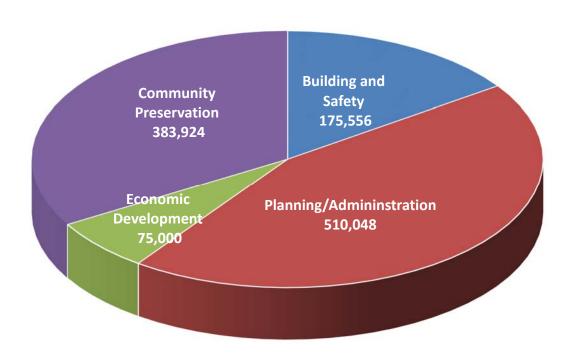


# **FISCAL YEAR 2021-2022 ADOPTED BUDGET**

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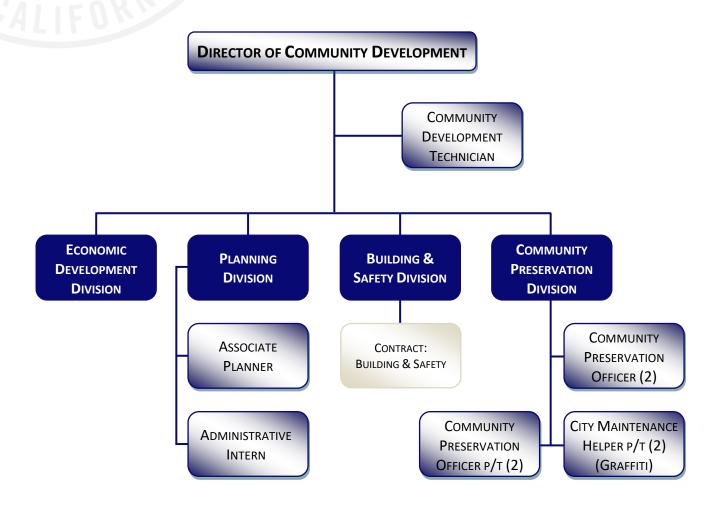


# COMMUNITY DEVELOPMENT DEPARTMENT



# ORGANIZATIONAL CHART

# COMMUNITY DEVELOPMENT DEPARTMENT FISCAL YEAR 2021-2022



# SAN FERNANDO

## COMMUNITY DEVELOPMENT DEPARTMENT

## MISSION STATEMENT

The Community Development Department is committed to serving customers with courtesy and professionalism to support community preservation and economic development, and to protecting public health, safety and general welfare in the built environment.

#### **DEPARTMENT OVERVIEW**

The Department staff assists legislative bodies, including the City Council, the Successor Agency, the Planning and Preservation Commission, as well as residents, businesses and property owners within the community to address urban planning, environmental, housing, historic and neighborhood preservation, and other City building and zoning code related matters.

Staff oversees the following activities:

- Ensuring that new building construction adheres to municipal building codes;
- Providing planning and development review to safeguard compliance with the City's general plan and zoning regulations;
- Enforcing municipal building and property maintenance regulations on existing buildings; and
- Facilitating planning, review, and approval of new development, neighborhood preservation, and environmental impact assessment through technical support to the City Council, the Successor Agency, and the Planning and Preservation Commission.

## **ACCOMPLISHMENTS FOR FY 2020-2021**

- Developed the Outdoor Dining and Banner Permit Application waiving the fees and streamlining the permitting process to provide support for businesses during COVID -19 Health Officer Order restrictions. (Strategic Goal VIII.3)
- 2. Provided education and monitoring of businesses in the downtown area to assure compliance with Health Officer Orders to avoid citations and or closures during COVID-19. (Strategic Goal VIII.3)
- 3. Launched implementation of Phase II of the Online Permit Counter to allow customers to submit Planning applications for items including but not limited to, Conditional Use Permits, Variances, Site Plan Reviews, and Planning Review for any new development. (Strategic Goal I.6)
- 4. Worked with the City Council Mural Ad Hoc to adopt an Ordinance allowing murals on private property and developed the related permitting process. (Strategic Goal II.2)
- Secured the services of housing and development planning firm, Houseel Lavigne, to prepare the sixth cycle of the Housing Element Update with input from City Council, City staff, key stakeholders and technical advisors, and City residents. Funding is provided through a grant awarded from

# SAN FERNANDO

## COMMUNITY DEVELOPMENT DEPARTMENT

# **ACCOMPLISHMENTS FOR FY 2020-2021**

California Department of Housing and Community Development SB2 Planning Grant and Local Early Action Planning (LEAP). (Strategic Goal III.1)

6. Executed a Supercharger Agreement and completed construction of fourteen (14) Tesla Supercharger Stations in Parking Lot No. 8 to increase the visibility of, and attract Tesla customers to, the City of San Fernando. (Strategic Goals II.1.5 and IV.4)

# OBJECTIVES FOR FY 2021-2022

- 1. Provide high standard of service by completing phase 2 of the online permit counter, which will allow applicants to submit development plans online and provide a more efficient streamlined process. (Strategic Goal I.6)
- 2. Continue to utilize technology through hardware, software and voice recorders to be used in the field to enhance code enforcement compliance in both commercial and residential areas in order to preserve the City's neighborhoods and areas. (Strategic Goal III)
- 3. Adopt an updated accessory dwelling unit ordinance that is compliant with the latest state mandates and aligns with the housing element update to ensure that the City meets affordable housing needs. (Strategic Goal III.5a)
- 4. Develop objectives and policies addressing Environmental Justice and update the Safety Element along with the Housing Element. (Strategic Goals III.1 and IV.1)
- 5. Enhance the City's graffiti abatement program by hiring and fully utilizing all allocated staff hours. (Strategic Goal III)
- 6. Work with a grant-funded consultant to develop a Los Angeles County approved Homeless Plan that incorporates feedback from City Council, City staff, key local stakeholders and technical advisors, and City residents that provides a roadmap for addressing many of the City's homeless challenges. (Strategic Goal III.5.6)

#### **Enhancement to Service:**

7. Engage professional planning and community development firm(s), including, but not limited to, architectural and design review, planning and development review, and historic preservation services, to supplement staff resources and provide additional expertise. (Strategic Goal III.3.4) (Ongoing: \$30,000)



# **COMMUNITY DEVELOPMENT DEPARTMENT**

## **SOURCES:**

	2018	2019	2020	2021	2022
COMMUNITY DEVELOPMENT	Actual	Actual	Actual	Adjusted	Adopted
GENERAL REVENUE	547,605	488,645	498,530	890,700	702,953
CONSTRUCTION PERMITS	233,083	304,932	378,484	237,500	225,625
COMMERCIAL AND HOME OCCUPANCY PERI	23,022	24,492	25,493	25,000	25,000
PLANNING REVIEW	21,230	22,087	36,863	18,000	36,000
GARAGE SALE PERMITS	2,810	2,486	1,535	3,000	3,000
BANNER AND SIGN PERMITS	14,045	13,213	14,789	15,000	2,000
CODE ENFORCEMENT CITATIONS	5,720	6,760	12,060	6,500	7,000
ZONING & PLANNING FEES	72,191	120,532	83,565	95,000	90,250
PUBLIC NOTIFICATION FEES	720	1,200	122	1,140	1,200
ENVIRONMENTAL ASSESSMENT FEES	1,020	2,040	2,400	1,900	15,000
CODE ENFORCEMENT INSPECTION ORDERS	1,151	3,513	3,258	2,500	2,500
INSPECTION UPON RESALE PROGRAM	21,120	22,560	18,265	19,000	19,000
AIMS MAINT & DEVELOP SURCHARGE EDGES	25,333	-	-	-	_
VENDOR INSPECTION FEES	15,889	16,430	14,821	15,000	15,000
TOTAL FUNDING SOURCES	984,939	1,028,889	1,090,186	1,330,240	1,144,528

## **USES:**

		2018	2019	2020	2021	2022
COMMU	NITY DEVELOPMENT	Actual	Actual	Actual	Adjusted	Adopted
01-140	Building and Safety	221,297	196,832	197,936	199,009	175,556
01-150	Planning/Administration	364,185	427,171	418,574	445,496	510,048
01-151	Economic Development	-	-	55,335	54,665	75,000
01-152	<b>Community Preservation</b>	399,457	404,887	418,341	631,070	383,924
Total Co	mmunity Development	984,939	1,028,889	1,090,186	1,330,240	1,144,528

#### **PERSONNEL:**

COMMUNITY DEVELOPMENT	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted
Director of Community Development	1.00	1.00	1.00	1.00	1.00
Building & Safety Supervisor (2)	1.00	1.00	1.00	1.00	0.00
Associate Planner	1.00	1.00	1.00	1.00	1.00
Community Development Secretary (2)	1.00	1.00	1.00	1.00	0.00
Community Development Technician (2)	0.00	0.00	0.00	0.00	1.00
Community Preservation Officer	2.00	2.00	2.00	2.00	2.00
Community Preservation Officer (FTE)	0.75	0.75	0.95	0.95	0.95
City Maintenance Helper - Graffiti (FTE)	0.95	0.95	0.75	0.75	0.75
Community Development Intern (2)	0.00	0.00	0.00	0.00	0.46
TOTAL COMMUNITY DEVELOPMENT DEPARTMENT	7.70	7.70	7.70	7.70	7.16

<sup>2)</sup> Adopted the Building & Safety Supervisor position to remain unfilled, reclassify the Community Development Secretary to Community Development Technician and add a Community Development Intern. Net staffing change is - 0.54 FTE.



# COMMUNITY DEVELOPMENT DEPARTMENT

# **BUILDING AND SAFETY**

**DIVISION NO. 140** 

## **DIVISION OVERVIEW**

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

In fiscal year 2020-2021, the Building and Safety Supervisor retired as part of the City's Retirement Incentive Program to reduce costs and align expenditures with projected reduced revenues resulting from the economic restrictions imposed as part of the COVID-19 response. Certain Building Inspection duties have been added to the Community Preservation Officer job specification as a special pay for employees that earn the required certifications. For fiscal year 2021-2022, most building inspection services will be provided through a contract with a professional building inspection firm.

#### **Dept: Community Development**

Div: Building & Safety

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-140-0000-4101 SALARIES-PERMANENT EMPLOYEES	133,521	112,742	113,974	72,791	72,948	18,992
001-140-0000-4105 OVERTIME	495	469	443	-	2,165	-
001-140-0000-4120 O.A.S.D.I.	10,283	8,661	8,753	5,719	5,747	1,453
001-140-0000-4126 HEALTH INSURANCE	27,207	25,019	28,916	22,665	19,113	6,512
001-140-0000-4128 DENTAL INSURANCE	2,804	2,673	2,673	2,673	1,425	535
001-140-0000-4129 RETIREE HEALTH SAVINGS	170	-	-	4,545	-	-
001-140-0000-4130 WORKER'S COMPENSATION INS.	7,747	7,265	7,367	-	4,334	300
001-140-0000-4136 OPTICAL INSURANCE	509	482	482	482	353	96
001-140-0000-4138 LIFE INSURANCE	172	130	113	113	60	5
001-140-0000-4140 WELLNESS BENEFIT	150	-	-	-		-
Personnel Costs	183,058	157,441	162,720	108,988	106,145	27,893
001-140-0000-4220 TELEPHONE	65	64	38	-	132	-
001-140-0000-4270 PROFESSIONAL SERVICES	227	1,160	11,600	66,400	52,980	125,000
001-140-0000-4300 DEPARTMENT SUPPLIES	1,291	3,182	354	3,250	1,177	2,500
001-140-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	-	-			
001-140-0000-4360 PERSONNEL TRAINING	-	3,193	102	719	583	1,910
001-140-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	-		-
001-140-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	100	270	145	300
001-140-0000-4390 VEHICLE ALLOW & MILEAGE	400	-	-	-		-
Operations & Maintenance Costs	1,983	7,599	12,193	70,639	55,017	129,710
001-140-0000-4706 LIABILITY CHARGE	14,841	8,931	2,931	-	-	1,776
001-140-0320-4741 EQUIP MAINT CHARGE	-	-	-	-	-	-
001-140-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-140-0000-4743 FACILITY MAINTENANCE CHARGE	21,415	22,861	20,091	19,382	19,382	16,177
Internal Service Charges	36,256	31,792	23,022	19,382	19,382	17,953
001-140-0000-4500 ****CAPITAL EXPENSES****		_		-		
Capital Costs	-	-	-	-	-	-
Division Total	221,297	196,832	197,936	199,009	180,544	175,556



#### COMMUNITY DEVELOPMENT DEPARTMENT

#### PLANNING/ADMINISTRATION

**DIVISION NO. 150** 

#### **DIVISION OVERVIEW**

The Planning/Administration Division administers and implements City land use and development policies, urban design policies, and the historic preservation program. The division provides direct services to the public by staffing the public counter, responding to citizen inquiries, processing a variety of development review applications, and working closely with the Planning and Preservation Commission, the Successor Agency, and the City Council to ensure new development reflects City land use policy and enhances the built environment.

Planning personnel continue to work on improving the department's review and processing of project entitlements, including coordination with building and safety personnel, other City departments, and design consultants in order to implement council directives and department priority projects.

## Dept: Community Development Div: Planning/Administration

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-150-0000-4101 SALARIES-PERMANENT EMPLOYEES	77,297	256,110	279,171	289,845	292,296	294,471
001-150-0000-4103 WAGES-TEMPORARY & PART-TIME					3,727	5,000
001-150-0000-4105 OVERTIME	990	939	3,400	-	8,259	
001-150-0000-4111 COMMISSIONER'S REIMBURSEMENT	1,450	1,875	2,325	4,500	2,175	
001-150-0000-4120 O.A.S.D.I.	6,050	19,187	19,550	19,347	19,818	20,800
001-150-0000-4124 RETIREMENT			(330)			
001-150-0000-4126 HEALTH INSURANCE	14,189	36,400	38,718	58,725	37,178	47,385
001-150-0000-4128 DENTAL INSURANCE	1,332	3,808	3,881	1,743	3,881	1,743
001-150-0000-4129 RETIREE HEALTH SAVINGS	340	2,500	2,343	2,400	2,068	2,400
001-150-0000-4130 WORKER'S COMPENSATION INS.	1,701	4,085	4,383	4,401	4,643	4,943
001-150-3673-4130 WORKER'S COMPENSATION INS	-	-	-	1,267	-	-
001-150-0000-4134 LONG TERM DISABILITY INSURANCE	413	1,196	1,204	-	1,070	1,318
001-150-0000-4136 OPTICAL INSURANCE	247	714	728	342	632	342
001-150-0000-4138 LIFE INSURANCE	177	240	225	225	202	225
001-150-0000-4140 WELLNESS BENEFIT	300	600	249	600	-	600
001-150-3689-XXXX COVID-19 GLOBAL OUTBREAK					2,100	
Personnel Costs	104,486	327,653	355,847	383,395	378,049	379,227
001-150-0000-4220 COMM. DEV. CELL PHONES	-	-	-	-	-	-
001-150-0000-4230 ADVERTISING	2,666	1,491	1,331	4,430	3,405	7,700
001-150-0000-4270 PROFESSIONAL SERVICES	187,855	45,926	6,002	5,410	4,055	52,900
001-150-3673-4270 PROFESSIONAL SERVICES (EIR DWNTWN)	30,647	-	-	-	-	-
001-150-0000-4280 OFFICE SUPPLIES	-	-	-	360	-	400
001-150-0000-4300 DEPARTMENT SUPPLIES	3,528	5,324	2,519	4,500	2,837	5,000
001-150-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
001-150-0000-4360 PERSONNEL TRAINING	-	589	95	86	-	95
001-150-0000-4365 TUITION REIMBURSEMENT	-	-	-	-	-	-
001-150-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	1,867	1,695	1,352	2,880	50	3,200
001-150-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	1,615	1,470	1,447	2,430	1,547	2,700
001-150-0000-4390 VEHICLE ALLOW & MILEAGE	801	3,610	3,620	3,240	2,591	3,600
001-150-3689-XXXX COVID-19 GLOBAL OUTBREAK				-	31	-
Operations & Maintenance Costs	228,979	60,105	16,367	23,336	14,516	75,595
001-150-0000-4706 LIABILITY CHARGE	12,364	19,818	6,178	-	-	22,872
001-150-0000-4743 FACILITY MAINTENANCE CHARGE	18,356	19,595	40,182	38,765	38,765	32,354
Internal Service Charges	30,720	39,413	46,360	38,765	38,765	55,226
001-150-0000-4500 CAPITAL EQUIPMENT	_		_		_	
Capital Costs	-	-	-	-	-	-
Division Total	364,185	427,171	418,574	445,496	431,330	510,048



#### COMMUNITY DEVELOPMENT DEPARTMENT

#### **ECONOMIC DEVELOPMENT**

#### **DIVISION NO. 151**

#### **DIVISION OVERVIEW**

The Economic Development Division studies and implements strategies to attract new business development and employers to San Fernando, to retain high quality existing San Fernando businesses by supporting their continued growth locally, and to maximize the reuse of development opportunity sites. The Division works with third party economic consultants, local business organizations, and the greater San Fernando community to bring high quality employers, and greater food, retail and entertainment offerings to San Fernando.

### Dept: Community Development

**Div: Economic Development** 

Account Number & Title	2018	2019	2020	2021	2021	2022
	Actual	Actual	Actual	Adjusted	Estimated	Adopted
001-151-0000-4270 PROFESSIONAL SERVICES		-	55,335	54,665	36,223	75,000
001-151-0000-4300 DEPARTMENT SUPPLIES		-	-	-	-	-
Operations & Maintenance Costs	-	-	55,335	54,665	36,223	75,000
Division Total	-	-	55,335	54,665	36,223	75,000



#### **COMMUNITY PRESERVATION**

**DIVISION NO. 152** 

#### **DIVISION OVERVIEW**

The Community Preservation Division protects public health, safety and welfare by enforcing the municipal code. Division staff perform inspections and enforce laws to correct illegal and unsafe building conditions and structures, inadequate property maintenance, public nuisances, noncompliance with business licensing requirements, and violations of zoning code regulations. Additionally, Community Preservation Division staff performs the City's graffiti abatement program on City-owned property and public right-of-way.

Community Preservation personnel has successfully overhauled division operating practices and launched third-party administrative citation processing services. This overhaul has resulted in streamlined code enforcement activity and greatly increased both compliance and the administrative fine collection rate.

During FY 2019-2020, the Community Preservation Division issued over 625 code enforcement compliance notices for violations such as orders to de-convert garages (20), working without a building permit (105), operating a business without a City business license (130), property maintenance (160), illegal dumping of hazardous waste in to the public storm drains (1), and illegal signs (70) resulting in issuance of over \$27,000 worth of administrative fines. During FY 2019-2020, approximately 40,000 square feet of graffiti was removed from the public right-of-ways, representing a 25 percent increase in graffiti activity from FY 2018-2019.

## Dept: Community Development Div: Community Preservation

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-152-0000-4101 SALARIES-PERMANENT EMPLOYEES	150,611	155,732	174,183	244,567	140,779	168,668
001-152-0000-4103 WAGES-TEMPORARY & PART-TIME	57,705	57,020	52,172	26,000	48,155	-
001-152-0000-4105 OVERTIME	711	3,212	8,123	4,000	3,742	-
001-152-0000-4120 O.A.S.D.I.	16,088	16,627	18,009	18,709	14,790	12,903
001-152-0000-4124 RETIREMENT	-	-	(50)			
001-152-0000-4126 HEALTH INSURANCE	31,354	20,400	21,320	35,289	15,596	42,975
001-152-0000-4128 DENTAL INSURANCE	3,207	1,799	1,799	535	1,377	535
001-152-0000-4129 RETIREE HEALTH SAVINGS	170	292	134	-		-
001-152-0000-4130 WORKER'S COMPENSATION INS.	13,973	15,015	15,458	18,501	12,919	11,182
001-152-0000-4136 OPTICAL INSURANCE	531	311	311	96	311	96
001-152-0000-4138 LIFE INSURANCE	402	383	338	383	302	203
001-152-0000-4140 WELLNESS BENEFIT	150	-	-	-	-	-
001-152-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	-	-	-	34,253	-
Personnel Costs	274,902	270,792	291,795	348,080	272,224	236,562
001-152-0000-4220 TELEPHONE	1,254	1,908	1,913	2,016	2,898	2,240
001-152-0000-4230 ADVERTISING	-	-	-	2,100	_	2,100
001-152-0000-4260 CONTRACTUAL SERVICES	395	450	-	-	-	-
001-152-0000-4270 PROFESSIONAL SERVICES	114	240	-	17,500	-	25,000
001-152-0000-4300 DEPARTMENT SUPPLIES	6,986	9,913	7,272	10,555	8,746	10,555
001-152-0000-4325 UNIFORM ALLOWANCE	557	941	2,403	1,800	448	1,800
001-152-0000-4340 SMALL TOOLS	324	856	31	1,800	_	1,800
001-152-0000-4360 PERSONNEL TRAINING	-	543	560	500	50	500
001-152-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	1,310	1,671	1,482	3,500	670	3,500
001-152-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	380	380	380	500	285	500
001-140-0000-4390 VEHICLE ALLOW & MILEAGE	542	-	_	729	-	900
001-150-3689-XXXX COVID-19 GLOBAL OUTBREAK	_	_	_	_	57	_
Operations & Maintenance Costs	11,862	16,902	14,041	41,000	13,154	48,895
001-152-0000-4706 LIABILITY CHARGE	24,782	16,658	5,723	4,375		15,062
001-152-0320-4741 EQUIP MAINT CHARGE	33,457	35,761	4,375	-	37,102	27,911
001-152-0000-4741 EQUIP REPLACEMENT CHARGE	-	4,375	38,919	37,102	4,375	4,375
001-152-0000-4743 FACILITY MAINTENANCE CHARGE	54,454	58,132	63,488	61,248	61,248	51,119
Internal Service Charges	112,693	114,926	112,505	102,725	102,725	98,467
001-152-0000-4500 ****CAPITAL EXPENSES****	-	2,267	-	139,265	139,265	_
<b>Capital Costs</b>	-	2,267	-	139,265	139,265	-
Division Total	399,457	404,887	418,341	631,070	527,368	383,924

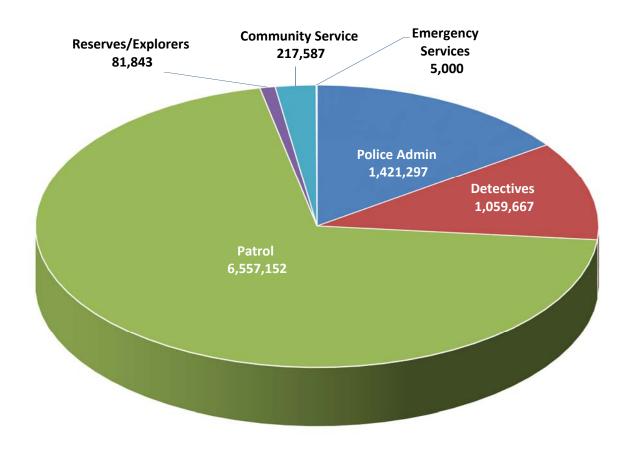


#### **FISCAL YEAR 2021-2022 ADOPTED BUDGET**

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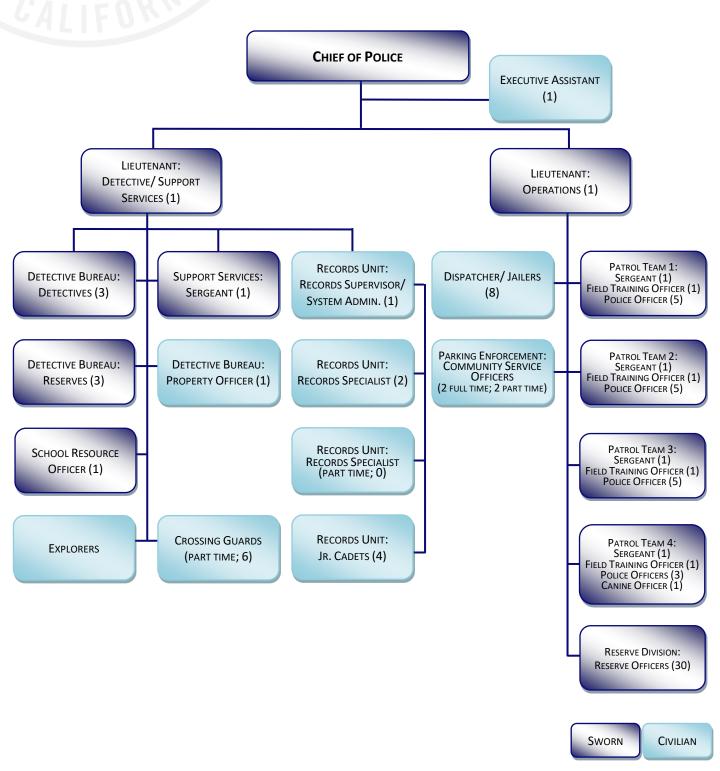


# POLICE DEPARTMENT



# ORGANIZATIONAL CHART

# POLICE DEPARTMENT FISCAL YEAR 2021-2022





#### MISSION STATEMENT

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

#### **DEPARTMENT OVERVIEW**

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

#### **ACCOMPLISHMENTS FOR FY 2020-2021**

- 1. Successfully filled vacant positions within the Police Department to strengthen and enhance the quality of life and to provide excellent public service. Hired positions included, a) two Police Officers, b) one Property Officer, c) one Desk Officer/Jailer, d) one Junior Police Cadet, e) one School Crossing Guard, and f) two Community Volunteers. (Strategic Goal I.1)
- 2. Submitted and granted funding from, a) Office of Traffic Safety (OTS) to conduct traffic related enforcement such as DUI Saturation Patrols and DUI Checkpoints, and b) Alcohol Beverage Control (ABC) to conduct operations such as Selling to Minors. (Strategic Goal I.4 & VII.5)
- 3. During the Covid-19 Pandemic secured funding and implemented, a) Everbridge Alert Systems, and b) was granted access to the Integrated Public Alert and Warning System (IPAWS) both are City-Wide alert systems. (Strategic Goal I.1, I.6 & VIII.2)
- 4. Maintained continuity of public safety and community policing throughout the COVID-19 Pandemic such as, a) Police station consistently open to the public, b) Neighborhood Watch meetings conducted through Zoom, c) Business Watch meetings conducted through Zoom, d) Provided a modified Christmas Basket Program, and e) maintained Measure H funding Homeless Outreach Service Team (HOST). (Strategic Goal I.1, I.2, I.3, I.6 & VIII.25)
- 5. Provided ongoing training for, a) AB 392 Mental Health, b) SB 11 Crisis Intervention, c) Suicide Detection in Institutions, and d) De-escalation and Tactical Communications to staff through Peace Officer Standards and Training (POST) and Standard and Training for Corrections (STC). (Strategic Goal I.1 & I.4)
- 6. Initiated purchases of new and replacement of equipment such as, a) new City-Wide Radio System, b) new Police Canine including training, c) Load bearing vests funded by community donations, d)



#### **ACCOMPLISHMENTS FOR FY 2020-2021**

two police vehicles, and e) obtained and implemented a Bar Coding System in Property/Evidence Room. (Strategic Goal I.1, I.4 & I.6)

- 7. Requested and received COVID-19 quarantine trailers through Cal OES for city employees. (Strategic Goal I.4)
- 8. Received a donation of \$15,000 from a local community member to be used specifically for the Police Department. (Strategic Goal I.1 & I.4)
- 9. Received equipment and training from Internet Crimes Against Children (ICAC) Regional Law Enforcement Task Force. (Strategic Goal I.1 & I.4)

#### OBJECTIVES FOR FY 2021-2022

- 1. Begin School Resource Officer program funding from state grant. (Strategic Goal I.1 & I.4)
- 2. Pursue grant funding for, a) body worn cameras, b) in-car cameras, c) Office of Traffic and Safety (OTS), and d) Alcohol Beverage Control (ABC). (Strategic Goals I.1, I.4 & VII.5)
- 3. Implementation of mandatory statutes such as a) Assembly Bill 953 Racial & Identity Profiling, and b) Senate Bill 384 Tiered Sex Offender. (Strategic Goal I.1, I.4 & I.6)
- **4.** Continue and reestablish in person Community Policing events such as, a) Neighborhood Watch Meetings, b) Business Watch Meetings, c) National Night Out, and d) Annual Christmas Basket Program. (Strategic Goal I.1, I.2, I.4 & I.6)

#### **Enhancement to Services:**

- 5. Fund additional critical positions needed to continue a high standard of services, a) three (3) additional Police Officer Positions (Ongoing \$242,290), b) one additional Junior Police Cadet (Ongoing: \$13,200), c) Upgrade Part-time Police Records Specialist to Full-time to assist with the implementation of Department of Justice mandatory reporting of Senate Bill 953 Racial & Identity Profiling (Ongoing \$75,213), and d) Reclassify Administrative Assistant to Executive Assistant (Ongoing: \$14,520). (Strategic Goal I.1 & I.4)
- Purchase/replace equipment including, a) two patrol vehicles and transfer/replacement of equipment (One-time \$100,000), b) removal, installation and replacement of equipment for vehicles purchased from FY 2020/21 (One-time \$20,000), c) additional license and equipment for transcription (Ongoing \$1,500), d) Tasers and accessories (One-time \$15,000). (Strategic Goal I.1 & I.4)
- 7. Additional professional services for recruitment (One-time \$21,250). (Strategic Goal I.1 & I.4)



#### **ACCOMPLISHMENTS FOR FY 2020-2021**

- 8. Complete and implement the Police Department's Training and Succession plan to include, a) Supervisor Leadership Institute (SLI) (One-time: \$15,000), b) Employee Health Resources, c) Community Policing Training (One-time: \$3,000), and d) Employee Development Training (One-time: \$3,000). (Strategic Goal I.1, I.2, I.4 & I.6)
- 9. Update Police facility by a) replacing aged flooring, b) painting building interior, c) replace and repair old and missing ceiling panels, and d) clean/replace A/C duct vents. (Strategic Goal II.7)

#### **SOURCES:**

	2018	2019	2020	2021	2022
POLICE	Actual	Actual	Actual	Adjusted	Adopted
GENERAL REVENUE	7,123,700	7,065,731	7,592,627	8,445,193	8,288,246
VEHICLE TOW FRANCHISE FEE	24,435	29,925	25,355	20,000	22,000
VEHICLE REPOSSESSION FEES	1,165	810	650	800	800
GENERAL COURT FINES	4,848	3,877	2,892	5,500	2,000
PARKING CITATIONS	414,964	558,537	579,735	500,000	450,000
P.O.S.T. REIMBURSEMENT	15,119	17,449	21,894	15,000	15,000
CORRECTIONS TRAINING	5,571	2,422	6,068	5,000	5,000
DUPLICATING FEES	19,845	17,945	19,089	19,000	18,000
SPECIAL POLICE SERVICES	217,877	196,173	151,581	183,000	195,000
FINGERPRINT SERVICES	37,303	37,701	28,831	40,000	40,000
DUI RECOVERY COST PROGRAM	-	1,701	2,684	-	-
BOOKING & PROCESSING FEE REIMB	10,449	12,539	9,563	12,000	12,000
VEHICLE INSPECTION FEES	10,800	11,540	9,230	12,000	12,000
COURT COMMITMENT PROGRAM	117,305	95,920	39,980	115,000	100,000
IMPOUNDED VEHICLES	22,642	29,417	27,515	25,000	25,000
VEHICLE ADMIN. PROCESSING FEE	7,450	7,240	7,080	7,500	7,500
ALARM FEES	24,765	29,973	27,890	25,000	25,000
TRNSFR FROM COPS SLESF FUND 2	100,000	125,000	125,000	125,000	125,000
TOTAL FUNDING SOURCES	8,158,238	8,243,900	8,677,664	9,554,993	9,342,546



#### **USES:**

		2018	2019	2020	2021	2022
POLICE		Actual	Actual	Actual	Adjusted	Adopted
01-222	Police Admin	1,109,156	1,116,028	1,083,093	1,172,094	1,421,297
01-224	Detectives	1,147,012	1,173,855	1,208,833	1,102,108	1,059,667
01-225	Patrol	5,633,890	5,609,416	6,064,215	6,923,004	6,557,152
01-226	Reserves/Explorers	84,180	89,972	50,856	66,276	81,843
01-230	Community Service	178,804	250,108	270,667	286,512	217,587
01-250	<b>Emergency Services</b>	5,196	4,522	-	5,000	5,000
<b>Total Po</b>	lice Department	8,158,238	8,243,900	8,677,664	9,554,993	9,342,546

#### **PERSONNEL:**

	2018	2019	2020	2021	2022
POLICE	Actual	Actual	Actual	Actual	Adopted
Chief of Police	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	2.00	2.00	2.00	2.00	2.00
Police Sergeant	5.00	5.00	5.00	5.00	5.00
Police Officer (4)	23.00	23.00	23.00	23.00	27.00
Administrative Assistant (4)	1.00	1.00	1.00	1.00	0.00
Police Executive Assistant (4)	0.00	0.00	0.00	0.00	1.00
Police Desk Officer	8.00	8.00	8.00	8.00	8.00
Police Records Administrator	1.00	1.00	1.00	1.00	1.00
Police Records Specialist (4)	1.00	1.00	1.46	1.46	2.00
Property Control Officer	1.00	1.00	1.00	1.00	1.00
Community Service Officer (FTE)	2.00	3.00	3.00	3.00	3.00
Crossing Guard (FTE)	1.00	1.00	1.00	1.00	1.00
Junior Cadet (FTE)	1.50	1.50	1.50	1.50	1.96
TOTAL POLICE DEPARTMENT	47.50	48.50	48.96	48.96	53.96

<sup>4)</sup> Adopted to add three (3) Police Officer and one (1) School Resource Officer, reclassify the Administrative Assistant to Executive Assistant, reclassify the part-time Police Records Specialist to full-time, and increase FTE hours for Junior Cadet. Net staff change is 5.0 FTE.



#### **SUPPORT SERVICES**

#### **DIVISION NO. 222**

#### **DIVISION OVERVIEW**

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

#### <u>Support Services Division Commander</u>

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

#### **Support Services Sergeant**

The Support Services Sergeant is primarily responsible for personnel matters, including recruitment, background investigations, training, meeting legal mandates and supervises the School Resource Officer as well as, conducting internal investigations as assigned by the Chief of Police. This position also manages the Neighborhood Watch and Business Watch Programs as well as any other community relations.

#### Records Bureau

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

Dept: Police Div: Police Support Services

Accou	ınt Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-222-0000-4101 SA	ALARIES-PERMANENT EMPLOYEES	456,150	444,447	494,335	558,251	537,166	637,836
001-222-0000-4103 W	VAGES-TEMPORARY & PART-TIME	70,841	67,767	64,985	65,000	68,601	195,780
001-222-0000-4105 O	VERTIME	45,752	49,826	26,458	35,000	13,177	35,000
001-222-0000-4109 O	VERTIME-CONTRACT DUTY	14,996	18,829	14,842	-	1,781	-
001-222-0000-4120 O		19,469	20,195	20,764	24,327	20,374	20,286
001-222-0000-4124 R	ETIREMENT	-	-	(1,014)	-	-	-
001-222-0000-4126 H	IEALTH INSURANCE	68,250	71,488	73,329	85,877	74,503	58,115
001-222-0000-4128 D		5,273	5,125	5,464	352	6,215	2,140
	VORKER'S COMPENSATION INS.	72,926	73,789	75,599	77,781	79,320	82,528
	ONG TERM DISABILITY INSURANCE	2,314	2,299	2,289	1,563	2,552	1,713
001-222-0000-4136 O		1,264	1,274	1,160	386	1,135	388
001-222-0000-4138 LI	IFE INSURANCE	306	649	615	765	408	432
001-222-0000-4140 W		423	270	269	-	-	-
001-222-3689-41XX C	OVID-19 GLOBAL OUTBREAK					376	
Personnel Costs	-	757,964	755,958	779,095	849,303	805,609	1,034,218
001-222-0000-4220 TE	ELEPHONE	62,592	62,494	66,724	61,790	74,086	61,790
001-222-0000-4260 C	ONTRACTUAL SERVICES	9,557	16,243	14,361	11,300	13,954	11,300
001-222-0000-4270 PI	ROFESSIONAL SERVICES	5,556	13,292	1,102	12,150	10,047	33,400
001-222-0000-4300 D	EPARTMENT SUPPLIES	83,697	98,585	77,406	111,733	101,820	100,395
001-222-0000-4320 D	EPARTMENT EQUIPMENT MAINT	27,247	10,665	8,471	8,800	9,886	8,800
001-222-0000-4325 U	INIFORM ALLOWANCE	-	-	-	300	-	-
001-222-0000-4350 C	ARE OF PERSONS	-	-	-	-	-	-
001-222-0000-4360 PI		3,303	4,120	1,969	7,070	3,227	10,070
	MEETINGS, CONFERENCES & TRAVEL	10,442	3,801	2,127	4,200	2,997	9,200
	UBSCRIPTIONS, DUES & MILEAGE	1,929	3,009	618	1,615	1,820	1,615
001-222-0000-4390 V	EHICLE ALLOW & MILEAGE	-	-	-	-	-	-
001-222-3689-XXXX C	OVID-19 GLOBAL OUTBREAK	-	-	-	-	3,446	
Operations & Mainten	ance Costs	204,323	212,210	172,777	218,958	221,282	236,570
001-222-0000-4706 LIA	ABILITY CHARGE	46,981	42,658	13,630	-	-	58,397
001-222-0320-4741 EC	QUIP MAINT CHARGE	25,692	26,821	29,189	18,551	18,551	20,933
001-222-0000-4741 E	QUIPMENT REPLACEMENT CHRG	-	-	-	-	-	-
001-222-0000-4743 FA	ACILITY MAINTENANCE CHARGE	73,422	78,381	88,401	85,282	85,282	71,179
Internal Service Charge	es	146,095	147,860	131,220	103,833	103,833	150,509
001-222-000-4500 ***	*CAPITAL EXPENSES***	774	-	-		-	
Capital Expenses		774	-	-	-	-	-
<b>Division Total</b>		1,109,156	1,116,028	1,083,093	1,172,094	1,130,724	1,421,297



DETECTIVE DIVISION NO. 224

#### **DIVISION OVERVIEW**

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

Dept: Police
Div: Police Detectives

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-224-0000-4101 SALARIES-PERMANENT EMPLOYEES	583,414	609,783	672,432	605,022	621,883	568,560
001-224-0000-4103 WAGES-TEMPORARY & PART-TIME	-	-	-	-	-	-
001-224-0000-4105 OVERTIME	57,522	56,500	27,280	30,000	25,813	30,000
001-224-0000-4109 OVERTIME-CONTRACT DUTY	42,933	33,751	22,079	-	33,236	-
001-224-0000-4120 O.A.S.D.I.	17,680	18,393	19,560	17,213	16,061	-
001-224-0000-4124 RETIREMENT	-	-	(612)	-	-	-
001-224-0000-4126 HEALTH INSURANCE	91,010	89,902	106,973	115,856	114,508	112,560
001-224-0000-4128 DENTAL INSURANCE	9,224	8,943	8,021	7,679	7,157	5,303
001-224-0000-4129 RETIREE HEALTH SAVINGS	750	600	600	600	936	2,400
001-224-0000-4130 WORKER'S COMPENSATION INS.	111,520	113,376	113,099	101,994	114,187	104,976
001-224-0000-4134 LONG TERM DISABILITY INSURANCE	2,423	3,664	3,011	2,028	3,728	2,113
001-224-0000-4136 OPTICAL INSURANCE	1,648	1,586	1,586	1,371	1,559	1,306
001-224-0000-4138 LIFE INSURANCE	474	553	540	540	475	360
001-224-3689-41XX COIVD-19 GLOBAL OUTBREAK	_	-	-	-	10,519	-
Personnel Costs	918,598	937,051	974,571	882,302	950,062	827,578
001-224-0000-4260 CONTRACTUAL SERVICES	-	-	_	-	150	-
001-224-0000-4270 PROFESSIONAL SERVICES	5,984	4,127	5,790	9,400	5,659	10,000
001-224-0000-4300 DEPARTMENT SUPPLIES						
	57	-	600	-	2,224	-
001-224-0000-4360 PERSONNEL TRAINING	57 3,290	- 2,552	600 3,181	- 6,000	2,224 3,163	8,400
001-224-0000-4360 PERSONNEL TRAINING 001-224-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	_	- 2,552 537		- 6,000 3,555	,	8,400 3,555
	3,290	•	3,181	•	3,163	•
001-224-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	3,290 1,317	537	3,181 60	3,555	3,163	3,555
001-224-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL 001-224-0000-4380 SUBSCRIPTIONS, MEMBERSHIPS & DUES	3,290 1,317 - 10,648	537 - <b>7,217</b>	3,181 60 - 9,630	3,555 60	3,163 1,239	3,555 60 <b>22,015</b>
001-224-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL 001-224-0000-4380 SUBSCRIPTIONS, MEMBERSHIPS & DUES Operations & Maintenance Costs	3,290 1,317 -	537	3,181 60	3,555 60	3,163 1,239 - 12,436	3,555 60
001-224-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL 001-224-0000-4380 SUBSCRIPTIONS, MEMBERSHIPS & DUES Operations & Maintenance Costs  001-224-0000-4706 LIABILITY CHARGE	3,290 1,317 10,648 60,506	<b>7,217</b> 51,803	3,181 60 9,630	3,555 60 <b>19,015</b>	3,163 1,239	3,555 60 <b>22,015</b> 57,647
001-224-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL 001-224-0000-4380 SUBSCRIPTIONS, MEMBERSHIPS & DUES Operations & Maintenance Costs  001-224-0000-4706 LIABILITY CHARGE 001-224-0320-4741 EQUIP MAINT CHARGE	3,290 1,317 10,648 60,506 73,838	537 <b>7,217</b> 51,803 89,403	3,181 60 9,630 15,897 97,298	3,555 60 <b>19,015</b> - 92,755	3,163 1,239 - 12,436	3,555 60 <b>22,015</b> 57,647 69,777
001-224-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL 001-224-0000-4380 SUBSCRIPTIONS, MEMBERSHIPS & DUES Operations & Maintenance Costs  001-224-0000-4706 LIABILITY CHARGE 001-224-0320-4741 EQUIP MAINT CHARGE 001-224-0000-4741 EQUIP REPLACEMENT CHARGE	3,290 1,317 10,648 60,506 73,838 10,000	<b>7,217</b> 51,803 89,403 10,000	3,181 60 9,630 15,897 97,298 15,000	3,555 60 <b>19,015</b> - 92,755 15,000	3,163 1,239 12,436 15,000 92,755	3,555 60 <b>22,015</b> 57,647 69,777 5,000



PATROL DIVISION NO. 225

#### **DIVISION OVERVIEW**

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

Dept: Police
Div: Police Patrol

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-225-0000-4101 SALARIES-PERMANENT EMPLOYEES	2,604,834	2,780,175	3,232,809	3,298,232	3,146,898	3,671,642
001-225-0000-4103 WAGES-TEMPORARY & PART-TIME	8,420	6,462	-	-	-	-
001-225-0000-4105 OVERTIME	551,021	418,954	406,046	225,000	414,336	250,000
001-225-0000-4107 OVERTIME-COURT	27,017	22,827	43,913	25,000	27,662	25,000
001-225-0000-4109 OVERTIME-CONTRACT DUTY	78,973	124,886	123,080	200,000	121,896	200,000
001-225-0000-4120 O.A.S.D.I.	82,392	84,028	95,671	84,105	90,315	85,802
001-225-0000-4126 HEALTH INSURANCE	439,583	455,002	514,153	628,008	504,267	621,337
001-225-0000-4128 DENTAL INSURANCE	39,406	42,038	44,594	38,988	42,604	40,807
001-225-0000-4129 RETIREE HEALTH SAVINGS	11,537	10,205	21,284	19,800	19,514	19,801
001-225-0000-4130 WORKER'S COMPENSATION INS.	572,143	583,698	648,781	582,529	631,812	609,070
001-225-0000-4134 LONG TERM DISABILITY INSURANCE	15,800	16,103	18,254	11,481	18,046	12,134
001-225-0000-4136 OPTICAL INSURANCE	7,429	7,820	8,383	587	7,933	7,311
001-225-0000-4138 LIFE INSURANCE	3,558	2,880	2,745	2,934	2,585	2,252
001-225-3683-4109 HOMELESS OUTREACH SERV PROJ	=	502	=	=	-	-
Personnel Costs	4,442,113	4,555,581	5,159,714	5,116,663	5,027,868	5,545,156
001-225-0000-4260 CONTRACTUAL SERVICES	-	94	-	-	-	-
001-225-0000-4270 PROFESSIONAL SERVICES	4,273	2,743	3,160	6,000	3,754	6,000
001-225-0000-4300 DEPARTMENT SUPPLIES	350	682	1,665	10,500	677	15,000
001-225-0000-4325 UNIFORM ALLOW FULL TIME EMP	-	-	-	4,700	3,263	-
001-225-0000-4350 CARE OF PERSONS	25,119	24,534	23,521	22,500	19,484	33,600
001-225-0000-4360 PERSONNEL TRAINING	10,136	6,250	14,519	18,480	14,042	19,105
001-225-0000-4370 MEETINGS, MEMBERSHIPS & TRAVE	5,149	10,552	7,060	1,900	1,821	2,900
001-225-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIF	-	-	-	-	155	500
001-225-3688-4360 CORRECTIONS TRAINING (STC)	4,594	3,511	2,186	4,620	5,332	6,600
Operations & Maintenance Costs	49,621	48,366	52,112	68,700	48,528	83,705
001-225-0000-4706 LIABILITY CHARGE	291,936	264,135	88,599	-	-	337,618
001-225-0320-4741 EQUIP MAINT CHARGE	219,007	160,926	175,136	139,133	139,133	125,599
001-225-0000-4741 EQUIP REPLACEMENT CHARGE	70,250	78,250	58,250	58,250	58,250	18,000
001-225-0000-4743 FACILITY MAINTENANCE CHARGE	441,164	438,933	530,405	511,692	511,692	427,074
Internal Service Charges	1,022,357	942,244	852,390	709,075	709,075	908,291
001-225-0000-4500 ****CAPITAL EXPENSES****	119,799	63,226		1,028,566	1,028,566	20,000
Capital Costs	119,799	63,226	-	1,028,566	1,028,566	20,000
Division Total	5,633,890	5,609,416	6,064,215	6,923,004	6,814,036	6,557,152



#### **POLICE RESERVES/ EXPLORERS**

**DIVISION NO. 226** 

#### **DIVISION OVERVIEW**

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

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

Dept: Police Div: Police Reserves/Explorers

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-226-0000-4103 PART-TIME EMPLOYEES	55,505	56,961	27,351	45,000	33,833	45,000
001-226-0000-4120 O.A.S.D.I.	2,836	2,230	1,333	-	1,926	-
001-226-0000-4130 WORKERS COMPENSATION INS	7,621	8,176	2,425	-	3,619	_
Personnel Costs	65,962	67,366	31,110	45,000	39,379	45,000
001-226-0000-4300 DEPARTMENT SUPPLIES	-	-	-		234	-
001-226-0000-4360 PERSONNEL TRAINING-RESERVES	-	803	-	500	-	15,500
001-226-0000-4370 MEETINGS, CONFERENCES & TRAVEL	1,632	3,761	-	-	-	-
001-226-0230-4380 CONFERENCES, EXPLORER/ADVISOR MEN	-	-	4,718	6,000	-	6,000
001-226-0230-4430 EXPLORER POST PROGRAM	4,767	6,169	4,372	5,500	1,568	5,500
Operations & Maintenance Costs	6,399	10,733	9,090	12,000	1,803	27,000
001-226-0000-4706 LIABILITY CHARGE	3,712	2,932	927	-	-	2,865
001-226-0320-4741 EQUIP MAINT CHARGE	8,107	8,940	9,730	9,276	9,276	6,978
001-226-0000-4743 FACILITY MAINTENANCE CHARGE	-	-		-	-	
Internal Service Charges	11,819	11,872	10,657	9,276	9,276	9,843
Division Total	84,180	89,972	50,856	66,276	50,458	81,843



#### COMMUNITY SERVICE/ PARKING ENFORCEMENT PROGRAM

**DIVISION NO. 230** 

#### **DIVISION OVERVIEW**

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

Dept: Police
Div: Community Services Program

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-230-0000-4101 SALARIES-PERMANENT EMPLOYEES	9,577	103,628	117,595	168,619	124,773	119,415
001-230-0000-4103 WAGES-TEMPORARY & PART-TIME	82,654	40,227	38,973	-	47,733	-
001-230-0000-4105 OVERTIME	-	-	92	-	-	-
001-230-0000-4120 O.A.S.D.I.	7,056	10,983	11,858	12,899	12,944	9,135
001-230-0000-4126 HEALTH INSURANCE	23,809	48,849	36,476	37,092	40,396	30,855
001-230-0000-4128 DENTAL INSURANCE	2,612	2,612	2,612	-	2,612	-
001-230-0000-4130 WORKER'S COMPENSATION INS.	6,401	9,117	10,577	12,259	12,486	8,681
001-230-0000-4136 OPTICAL INSURANCE	514	514	514	-	514	-
001-230-0000-4138 LIFE INSURANCE	168	272	270	270	270	180
Personnel Costs	132,791	216,203	218,967	231,139	241,727	168,266
001-230-0000-4325 UNIFORM ALLOWANCE	100	-	-	200	-	300
Operations & Maintenance Costs	100	-	-	200	-	300
001-230-0000-4706 LIABILITY CHARGE	9,420	7,778	4,124	-	-	10,714
001-230-0320-4741 EQUIP MAINT CHARGE	12,019	-	-	-	9,276	-
001-230-0000-4741 EQUIP REPLACEMENT CHARGE	-	-		9,276	9,276	-
001-230-0000-4743 FACILITY MAINTENANCE CHARGE	24,474	26,127	47,576	45,897	45,897	38,307
Internal Service Charges	45,913	33,905	51,700	55,173	64,449	49,021



#### **EMERGENCY SERVICES**

#### **DIVISION NO. 250**

#### **DIVISION OVERVIEW**

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

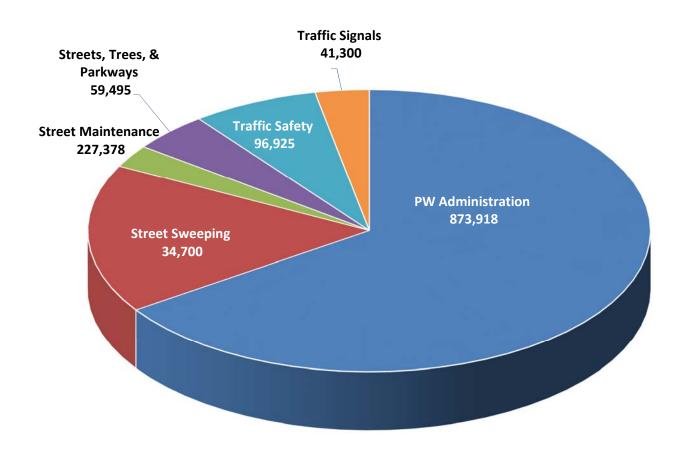
**Dept: Police** 

**Div: Emergency Services** 

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-250-0000-4260 CONTRACTUAL SERVICES	-	-	-	-	-	-
001-250-0000-4300 DEPARTMENT SUPPLIES	5,108	4,197	-	5,000	-	5,000
001-250-0000-4360 PERSONNEL TRAINING	88	325	-	-	-	-
001-250-3689-XXXX COVID-19 GLOBAL OUTBREAK		-	-	-	2,442	
Operations & Maintenance Costs	5,196	4,522	-	5,000	-	5,000
Division Total	5,196	4,522	-	5,000	-	5,000

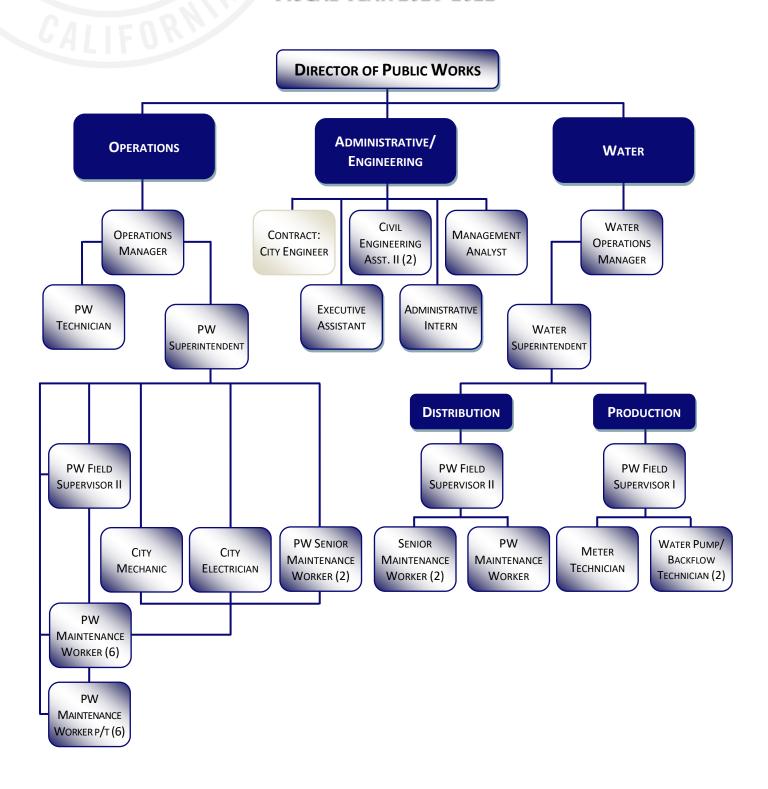


# PUBLIC WORKS DEPARTMENT



# ORGANIZATIONAL CHART

# PUBLIC WORKS DEPARTMENT FISCAL YEAR 2021-2022



#### **PUBLIC WORKS DEPARTMENT**



#### MISSION STATEMENT

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

#### **DEPARTMENT OVERVIEW**

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

#### ACCOMPLISHMENTS FOR FY 2020-2021

- 1. Completed the Glenoaks Boulevard Street Resurfacing Project, which included paving 1.27 miles of road between Arroyo Street and Hubbard Avenue; major sidewalk and curb ramp construction for ADA-compliance; new curb and gutter; and traffic improvements, including new traffic signals at six (6) intersections and new median islands. (Strategic Goal VI.2.a, Strategic Goal VI.1)
- Annual Resurfacing Project included paving 0.7 centerline miles of streets with Asphalt Rubber Hot Mix (ARHM). Additionally, 33 curb ramps were installed with truncated domes and 17,200 square feet of sidewalk was removed and replaced. The project also included the upgrade of 1,925 LF of water main and 150 water services. (Strategic Goal VI.2.a, Strategic Goal VI.1)
- 3. Completed the design phase for Upper Reservoir Replacement Project and preparing for contract bidding to start in late 2021 and construction of new 1.1 million gallon reservoir to begin in early 2022. (Strategic Goal IV.3)
- 4. City awarded Proposition 1 grant funding (\$1.1 million) and Safe, Clean Water grant funding (\$9 million) for construction phase of San Fernando Regional Park Infiltration Project. City preparing to take the project out to bid in Fall 2021 and begin construction in the Spring 2022. (Strategic Goal IV.3.a)
- Glenoaks Tree Project In an effort to reduce the effects of extreme heat as well as beautify the City, 72 trees were planted along Glenoaks Boulevard between Harding Avenue and Hubbard Avenue. (Strategic Goal IV.2)
- 6. Public Works staff poured approximately 10,000 square feet of concrete related to sidewalk, curb and gutter repairs. (Strategic Goal VI.3)

#### **PUBLIC WORKS DEPARTMENT**



#### **ACCOMPLISHMENTS FOR FY 2020-2021**

- 7. Public Works staff responded to many requests for pothole repairs and street tree maintenance throughout the year and began exploring the use of new patching materials and techniques for longer-lasting road repairs. Maintenance staff filled approximately 2,000 potholes and answered over 500 service calls related to tree maintenance. (Strategic Goal VI, Strategic Goal IV.2)
- 8. Reorganized the Public Works operations unit by adding a management position and combining Street Maintenance, Trees, Sewer, Equipment Maintenance, and Facilities into one functional division. (Strategic Goal I.1)
- 9. Facilitated COVD-19 Response effort by increasing cleaning schedules, working with business to place k-rails for during outdoor services. Approximately 50 outdoor services permits were issued for businesses. (Strategic Goal VIII)
- 10. Worked closely with the newly re-established mall association board to complete several efforts, including installation of string lights through the mall, planting of a new tree, and facilitating street closures of San Fernando Road on the weekends. (Strategic Goal II.4)

#### **OBJECTIVES FOR FY 2021-2022**

#### **Construction:**

- 1. Begin construction phase for the San Fernando Regional Park Infiltration Project. (Strategic Goal IV.3.a)
- 2. Begin construction phase for the Upper Reservoir Replacement Project. (Strategic Goal IV.3)
- 3. Complete energy efficiency audit and implement recommended improvements. (Strategic Goal IV.4)
- Complete design phase for the Safe Routes to School Project, Cycles 1&2, so to increase traffic and pedestrian safety adjacent to local schools and in residential neighborhoods. (Strategic Goal V.3)
- 5. Install between 0.5 and 1 mile of new sewer and water mains throughout the City. (Strategic Goal VI.1)
- 6. Complete the Annual Street Resurfacing Program, including paving approximately 18.5 miles of streets. (Strategic Goal VI.2.a)

#### **PUBLIC WORKS DEPARTMENT**



#### **OBJECTIVES FOR FY 2021-2022**

- 7. Design and implement new downtown mall solid waste management options [full trash enclosures, waste compactors, and other possible solutions]. (Strategic Goal II.4)
- 8. Complete next phase of bus shelter upgrades throughout the City. (Strategic Goal V.5)

#### **Maintenance Efforts:**

- 9. Begin the Citywide Closed Circuit Video Program (CCTV), where the City will inspect 25% of sewer lines each year and results will inform the annual sewer main replacement project, as well as regular sewer line maintenance program. (Strategic Goal VI.1)
- 10. Begin sidewalk repair efforts over the next five years. It is estimated that 5 percent of the City's sidewalks need to be replaced due to aging, damaged, and lifting concrete panels. Staff will begin addressing some of these sections in FY21-22 and will look for funding sources to expedite the program to reach a 5-year target of completion. (Strategic Goal VI.1, Strategic Goal VI.3)
- 11. Create deferred maintenance plan and implement numerous water system improvements, including new booster pumps and electrical panel upgrades, which will bring resiliency to the system. (Strategic Goal IV.3, Strategic Coal VI.1)
- 12. Continue to increase the City's overall tree canopy by planting a minimum of 500 trees Calles Verdes, Glenoaks Trees project, as well as other sponsored tree planting efforts. (Strategic Goal IV.2.a)

#### **Planning and Grant Funding Efforts:**

- 13. Complete the Safe and Active Streets Implementation Plan and apply for grant funding for conceptual designs of intersection and active transportation improvements. (Strategic Goal V.3)
- 14. Pursue funding for the purchase of electric buses and installation of charging infrastructure for the City's Fixed Transit Service. (Strategic Goal V.6)
- 15. Complete an engineering assessment of the City's water mains, sewer mains, and storm drains so that proper funding can be established and a replacement program can be scheduled ahead of street resurfacing. (Strategic Goal IV.3, Strategic Goal VI.1)
- 16. Establish a signing/striping program for the City so that pavement/curb markings and signage can remain highly visible at all times. (Strategic Goal VI.1)



#### **OBJECTIVES FOR FY 2021-2022**

#### **Enhancement to Services:**

- 17. Hire two new part-time maintenance workers to address maintenance efforts in the downtown mall area and City-owned parking lots; to significantly increase pothole repair program; to assist with sidewalk repairs, weeding, landscape irrigation repairs, and tree planting/watering efforts. (Strategic Goal I.1, Strategic Goal II.4, Strategic Goal IV.2, Strategic Goal VI.1, Strategic Goal VI.3) (Ongoing: \$35,000)
- 18. Invest additional funds in street repaving, sidewalk repair, signage, and striping improvements during FY2021-2022. These funds can increase the number of improvements by the following: the number of streets to be slurry-sealed by 7 miles (\$255,000), sidewalks to be repaired by 0.5 miles (\$100,000), crosswalks repainted by 100 (\$25,000), street markings repainted by 20 lane miles (\$25,000), and street/traffic signs replaced by 1,000 (\$50,000). These funds will also be used for a project match requirement for the installation of back-up generators at Las Palmas Park and Recreation Park (\$45,000). This back-up generation plan is critical for keeping the facilities at this parks open as cooling centers and shelter locations during emergencies. (Strategic Goal VI.1) (One-time: \$500,000)
- 19. Replace aging dump truck (in service since 1978) that is operated by Public Works operations crews for citywide maintenance efforts. (Strategic Goal VI.1) (One-time: \$100,000)
- 20. Hire one additional pump operator/backflow technician to take on increased workload from expanding water treatment system. It is challenging at existing staffing levels to keep up with the current levels of maintenance, testing, pumping operations, sample collections for the treatment system in place. The system will be doubling in size in the next year and could be four times larger within the next two to three years. The added position will also provide needed support to the required back-flow prevention and cross-connection programs. This position enhancement will ensure compliance with all water system permits as the system continues to grow and expand. (Strategic Goal IV.3) (Ongoing: \$105,068)
- 21. Install second phase of the nitrate treatment system for Well 3 and make all four of the City's groundwater wells fully operational. (Strategic Goal IV.3.e) (One-time: \$1,500,000)
- 22. Begin design phase of third phase of nitrate treatment for the City's highest yield extraction well (Well 2A) and bring full resiliency to the City's water supply. (Strategic Goal IV.3.e Nitrate Treatment) (One-time: \$100,000)
- 23. Additional Cleaning and Sanitizing related to COVID-19 for 3-month period. (Strategic Goal VIII) (One-time: \$28,260)



#### **OBJECTIVES FOR FY 2021-2022**

#### **Enhancement to Services (Cont.):**

- 24. Replace aging/dilapidated personnel trailer at City Yard. (Strategic Goal II.7) (One-time: \$85,000)
- 25. Replace damaged flooring within the Police Facility common areas. (Strategic Goal II.7) (One-time: \$85,000)

#### **SOURCES:**

	2018	2019	2020	2021	2022
PUBLIC WORKS	Actual	Actual	Actual	Adjusted	Adopted
GENERAL REVENUE	852,698	883,316	768,618	1,008,144	978,716
ENGINEERING & INSPECTION FEES	65,376	108,047	82,037	75,000	75,000
PARKING METER REV-CIVIC CENTER	48,013	56,267	54,681	30,000	30,000
TRANSFER FROM GAS TAX FUND	184,234	254,642	273,805	245,000	250,000
TRANSFER FROM TRAFFIC SAFETY	15,000	10,000	-	-	-
TOTAL FUNDING SOURCES	1,165,321	1,312,272	1,179,142	1,358,144	1,333,716

#### **USES:**

		2018	2019	2020	2021	2022
PUBLIC \	WORKS	Actual	Actual	Actual	Adjusted	Adopted
01-310	PW Administration	523,405	630,626	572,071	630,533	873,918
01-311	Street Maintenance	275,926	262,580	256,650	419,103	227,378
01-341	Mall Maintenance	35,034	18,609	121	-	-
01-343	Street Sweeping	27,594	27,600	29,775	34,700	34,700
01-346	Streets, Trees, & Parkways	119,033	121,276	121,111	62,200	59,495
01-370	Traffic Safety	139,759	137,697	149,906	143,108	96,925
01-371	Traffic Signals	44,570	113,884	49,507	68,500	41,300
Total P	ublic Works	1,165,321	1,312,272	1,179,142	1,358,144	1,333,716





#### **PERSONNEL:**

PUBLIC WORKS	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted
Director of Public Works/City Engineer	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Civil Engineering Assistant II	2.00	2.00	2.00	2.00	2.00
Office Specialist (5)	2.00	2.00	2.00	2.00	0.00
Executive Assistant	0.00	0.00	0.00	0.00	1.00
Public Works Technician (5)	0.00	0.00	0.00	0.00	1.00
Administrative Coordinator (5)	1.00	1.00	1.00	1.00	0.00
Public Works/Engineering Intern (5)	0.00	0.00	0.00	0.00	0.46
City Electrician (5)	0.00	0.00	0.00	0.00	1.00
Electrical Supervisor (5)	1.00	1.00	1.00	1.00	0.00
Bldg. Maintenance Worker/Electrical Helper (5)	1.00	1.00	1.00	1.00	0.00
Equipment & Materials Supervisor (5)	1.00	1.00	1.00	1.00	0.00
City Mechanic	1.00	1.00	1.00	1.00	1.00
Superintendent (5)	2.00	2.00	3.00	3.00	2.00
Maintenance Worker (5)	8.00	8.00	8.00	8.00	7.00
Field Supervisor II (5)	3.00	3.00	3.00	3.00	2.00
Field Supervisor I	1.00	1.00	1.00	1.00	1.00
Operations Manager (5)	0.00	0.00	0.00	0.00	1.00
Senior Maintenance Worker (5)	6.00	6.00	6.00	6.00	4.00
Meter Technician	1.00	1.00	1.00	1.00	1.00
Water Pumping Operator / Backflow Technician (5)	1.00	1.00	1.00	1.00	2.00
Maintenance Helper (FTE) (5)	0.80	0.80	0.80	0.80	2.76
Water Operations Manager (5)	0.00	0.00	0.00	0.00	1.00
TOTAL PUBLIC WORKS DEPARTMENT	33.80	33.80	34.80	34.80	32.22

<sup>5)</sup> Adopted to reclassify the Office Specialist and PW Technician to Executive Assistant, to add a City Electrician, Water Pumping Operator/Backflow Technician and a Water Operations Manager. The Administrative Coordinator, Electrical Supervisor, Bldg. Maint. Worker/Electrical Supervisor and Equipment and Materials Supervisor positions remain unfilled. Net staff change is -2.58 FTE.





#### **ENGINEERING AND ADMINISTRATION**

**DIVISION NO. 310** 

#### **DIVISION OVERVIEW**

The Public Works Engineering and Administration Division provides oversight for department functions, including financial management, capital project planning, contract services, engineering support, and operations support.

# Dept: Public Works Div: Engineering & Administration

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-310-0000-4101 SALARIES-PERMANENT EMPLOYEES	223,143	297,440	249,414	313,442	316,286	376,219
001-310-0000-4103 WAGES-TEMPORARY & PART-TIME	-	-	-	-	-	5,000
001-310-0000-4105 OVERTIME	3,871	5,698	6,802	-	3,755	-
001-310-0000-4111 COMMISSIONER'S REIMBURSEMENT	1,500	1,300	2,325	4,500	3,525	4,500
001-310-0000-4120 O.A.S.D.I.	17,405	22,387	20,561	22,137	24,621	23,196
001-310-0000-4124 RETIREMENT	-	-	(153)	-	-	-
001-310-0000-4126 HEALTH INSURANCE	38,814	49,645	45,598	56,485	57,202	66,058
001-310-0000-4128 DENTAL INSURANCE	4,024	5,138	4,247	3,178	5,316	3,178
001-310-0000-4129 RETIREE HEALTH SAVINGS	165	450	-	600	598	-
001-310-0000-4130 WORKER'S COMPENSATION INS.	11,822	13,135	12,722	13,184	18,340	13,749
001-310-0000-4134 LONG TERM DISABILITY INSURANCE	-	652	323	948	876	980
001-310-0000-4136 OPTICAL INSURANCE	738	948	787	594	980	594
001-310-0000-4138 LIFE INSURANCE	84	244	225	270	266	270
001-310-0000-4140 WELLNESS BENEFIT	76	227	-	-	-	-
001-310-3689-XXXX COVID-19 GLOBAL OUTBREAK					985	
Personnel Costs	301,642	397,263	342,851	415,338	432,750	493,744
001-310-0000-4220 TELEPHONE	2,687	2,862	2,673	-	2,239	
001-310-0000-4260 CONTRACTUAL SERVICES	128,618	-	-	_	-	-
001-310-0000-4270 PROFESSIONAL SERVICES	21,332	156,447	166,890	156,525	132,962	179,025
001-310-0000-4300 DEPARTMENT SUPPLIES	8,722	10,017	9,507	7,000	6,577	7,000
001-310-0000-4310 EQUIPMENT AND SUPPLIES	1,427	548	1,291	2,000	763	2,000
001-310-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
001-310-0000-4360 PERSONNEL TRAINING	478	684	31	1,500	-	1,500
001-310-0000-4365 TUITION REIMBURSEMENT	-	-	-	-	-	-
001-310-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	666	3,283	24	1,000	-	1,000
001-310-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	815	840	865	1,605	890	1,605
001-310-0000-4390 VEHICLE ALLOW & MILEAGE	553	1,460	55	1,800	1,805	1,800
001-310-0000-4430 ACTIVITIES AND PROGRAMS	35	-	38	-	-	-
001-310-0000-4450 OTHER EXPENSE	-	-	-	-	-	-
001-310-0159-4260 CONTRACTUAL SERVICES	260	130	-	-	-	-
001-310-0628-4270 PROFESSIONAL SERVICES	-	-	-	-	6,173	-
001-310-3636-4230 ADVERTISING	-	-	-	-	-	-
001-310-3636-4270 PROFESSIONAL SERVICES	-	-	-	5,000	-	-
001-310-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	-	-	-	-	-
001-310-3697-4270 CLEAN TRANSP MSRC NO. ML14062	-	-	-	-	-	-
001-310-6673-4270 PROFESSIONAL SERVICES	-	-	-	-	-	-
Operations & Maintenance Costs	165,593	176,269	181,374	176,430	151,409	193,930
001-310-0000-4706 LIABILITY CHARGE	22,125	23,129	7,664	-	-	28,890
001-310-0000-4743 FACILITY MAINTENANCE CHARGE	31,815	33,965	40,182	38,765	38,765	32,354
Internal Service Charges	53,940	57,094	47,846	38,765	38,765	61,244
001-310-000-4912 TRANSFER TO MEASURE R FUND	_	_	_	_	_	_
Transfers	-	-	-	-	-	-
001-310-0000-4500 CAPITAL EQUIPMENT	2,230	_	_	_	_	125,000
Capital Costs	2,230	-	<u>-</u>	-	-	125,000
Division Total	523,405	630,626	572,071	630,533	622,924	873,918



#### **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.

<u>NOTE</u>: 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	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-311-0000-4101 SALARIES-PERMANENT EMPLOYEES	39,405	44,397	39,010	33,822	31,759	20,245
001-311-0000-4103 WAGES-TEMPORARY & PART-TIME	25,631	6,342	6,149	-	16,702	-
001-311-0000-4105 OVERTIME	24,595	39,806	28,963	-	8,088	-
001-311-0000-4120 O.A.S.D.I.	6,856	6,811	5,670	2,575	4,326	1,549
001-311-0000-4126 HEALTH INSURANCE	10,414	8,189	8,124	8,193	6,305	5,738
001-311-0000-4128 DENTAL INSURANCE	850	729	643	641	507	297
001-311-0000-4129 RETIREE HEALTH SAVINGS	-	90	354	120	505	180
001-311-0000-4130 WORKER'S COMPENSATION INS.	12,578	12,222	9,331	3,956	6,359	-
001-311-0000-4134 LONG TERM DISABILITY	-	79	-	-	-	-
001-311-0000-4136 OPTICAL INSURANCE	199	178	161	-	102	-
001-311-0000-4138 LIFE INSURANCE	-	68	49	50	33	27
001-311-3689-XXXX COVID-19 GLOBAL OUTBREAK		-	-	-	172	-
Personnel Costs	120,528	118,912	98,453	49,357	74,858	28,036
001-311-0000-4260 CONTRACTUAL SERVICES	51,008	55,512	59,060	68,346	68,962	93,300
001-311-0000-4300 DEPARTMENT SUPPLIES	20,581	16,512	21,641	20,000	16,860	49,409
001-311-0000-4310 EQUIPMENT AND SUPPLIES	290	290	512	290	440	290
001-311-0000-4325 UNIFORM ALLOWANCE	-	-	-	-	-	-
001-311-0000-4360 PERSONNEL TRAINING	-	-	-	-	-	-
001-311-0000-4400 VEHICLE OPERATIONS & MAINT.				-	-	-
001-311-0000-4430 ACTIVITIES AND PROGRAMS	1,235	555	-	1,351	-	1,351
001-311-0301-4300 PW MAINT. & REPAIR SUPPLIES	-	-	2,100	25,000	14,225	-
001-311-3689-XXXX COVID-19 GLOBAL OUTBREAK		-	-	-	764	-
Operations & Maintenance Costs	73,114	72,869	83,313	114,987	101,251	144,350
001-311-0000-4706 LIABILITY CHARGE	5,513	3,887	1,195	-	-	1,785
001-311-0320-4741 EQUIP MAINT CHARGE	57,502	44,702	48,649	55,653	55,653	34,889
001-311-0000-4741 EQUIP REPLACEMENT CHARGE	7,644	9,800	16,200	16,200	16,200	11,200
001-311-0000-4743 FACILITY MAINTENANCE CHARGE	11,625	12,410	8,840	8,528	8,528	7,118
Internal Service Charges	82,284	70,799	74,884	80,381	80,381	54,992
001-311-0000-4500 CAPITAL EQUIPMENT	-	-	-	174,379	174,379	-
Capital Costs	-	-	-	174,379	174,379	-
001-311-0000-4600 CAPITAL PROJECTS			-			
Capital Projects	-	-	-	-	-	-
Division Total	275,926	262,580	256,650	419,103	430,869	227,378

Dept: Public Works
Div: Mall Maintenance

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-341-0000-4101 SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	-
001-341-0000-4103 WAGES-PERMANENT EMPLOYEES	-	-	-	-	-	-
001-341-0000-4105 OVERTIME	13,850	8,109	-	-	-	-
001-341-0000-4120 O.A.S.D.I.	1,060	620	-	-	-	-
001-341-0000-4126 HEALTH INSURANCE	-	-	-	-	-	-
001-341-0000-4128 DENTAL INSURANCE	-	-	-	-	-	-
001-341-0000-4130 WORKER'S COMPENSATION INS.	1,965	1,153	-	-	-	-
001-341-0000-4136 OPTICAL INSURANCE	-	-	-	-	-	-
001-341-0000-4138 LIFE INSURANCE	-	-	-	-	-	
Personnel Costs	16,875	9,883	-	-	-	-
001-341-0000-4250 RENT & LEASES	-	-	-	-	-	-
001-341-0000-4260 CONTRACT SERVICES	-	-	-	-	-	-
001-341-0000-4300 DEPARTMENT SUPPLIES	1,179	3,512	-	-	-	
001-341-0000-4310 EQUIPMENT AND SUPPLIES	150	150	-	-	-	-
001-341-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
001-341-0000-4340 SMALL TOOLS	768	371	-	-	-	-
001-341-0301-4300 PW MAINT. & REPAIR SUPPLIES	5,071	4,694	121	-	-	
Operations & Maintenance Costs	7,168	8,727	121	-	-	-
001-341-0000-4706 LIABILITY CHARGE	-	-	-	-	-	-
001-341-0000-4743 FACILITY MAINTENANCE CHARGE	_	-	-	-	-	_
Internal Service Charges	-	-	-	-	-	-
001-341-0000-4500 CAPITAL EXPENSES	10,991	-	-	-	-	-
Capital Costs	10,991	-	-	-	-	-
Division Total	35,034	18,609	121	-	-	-

<sup>\*</sup>Note: Separated from General Fund and moved to a Special Fund in FY 2019-2020

**Dept: Public Works Div: Street Cleaning** 

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-343-0000-4260 CONTRACTUAL SERVICES	27,594	27,600	29,775	34,700	34,700	34,700
Operations & Maintenance Costs	27,594	27,600	29,775	34,700	34,700	34,700
Division Total	27,594	27,600	29,775	34,700	34,700	34,700



#### STREETS, TREES AND 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	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-346-0000-4101 SALARIES-PERMANENT EMPLOYEES	44,538	19,785	24,047	19,939	15,070	7,254
001-346-0000-4103 WAGES-TEMPORARY & PART-TIME	1,265	-	-	-	-	-
001-346-0000-4105 OVERTIME	7,638	27,504	24,973	-	5,931	-
001-346-0000-4120 O.A.S.D.I.	4,118	3,618	3,751	1,526	1,607	555
001-346-0000-4126 HEALTH INSURANCE	7,451	1,892	3,480	2,643	2,642	2,004
001-346-0000-4128 DENTAL INSURANCE	732	168	290	174	171	126
001-346-0000-4129 RETIREE HEALTH SAVINGS	110	36	101	-	43	-
001-346-0000-4130 WORKER'S COMPENSATION INS.	4,340	6,601	6,044	1,927	2,087	115
001-346-0000-4136 OPTICAL INSURANCE	149	54	73	36	34	21
001-346-0000-4138 LIFE INSURANCE	27	24	27	27	15	7
001-346-0000-4140 WELLNESS BENEFIT	51	-	-	-	-	-
Personnel Costs	70,419	59,682	62,786	26,272	27,600	10,082
001-346-0000-4260 CONTRACTUAL SERVICES	190	95	1,215	22,000	12,000	5,500
001-346-0000-4300 DEPARTMENT SUPPLIES	4,518	2,393	2,389	-	-	4,500
001-346-0000-4310 EQUIPMENT AND SUPPLIES	1,260	990	546	-	7,253	
001-346-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	3,172	-	-	-	-
001-346-0000-4340 SMALL TOOLS	-	-	-	-	-	-
001-346-0000-4390 VEHICLE ALLOW & MILEAGE	320	-	-	-	-	-
001-346-0000-4430 ACTIVITIES AND PROGRAMS	-	-	-	-	-	-
001-346-0301-4300 PW MAINT. & REPAIR SUPPLIES	-	-	-	-	-	-
001-346-7510-4300 NORTH MACLAY STREETSCAPE	-	-	-	-	-	-
Operations & Maintenance Costs	6,288	6,650	4,150	22,000	19,253	10,000
001-346-0000-4706 LIABILITY CHARGE	5,589	1,751	704	-	-	642
001-346-0320-4741 EQUIP MAINT CHARGE	28,783	44,702	48,649	9,276	9,276	34,889
001-346-0000-4743 FACILITY MAINTENANCE CHARGE	7,954	8,491	4,822	4,652	4,652	3,882
Internal Service Charges	42,326	54,944	54,175	13,928	13,928	39,413
001-346-0000-4500 ****CAPITAL EXPENSES****	-	-	-	-	-	-
Capital Costs	-	-	-	-	-	-
Division Total	119,033	121,276	121,111	62,200	60,781	59,495



#### **TRAFFIC SIGNALS AND LIGHTING**

**DIVISION NO. 370** 

#### **DIVISION OVERVIEW**

The Traffic Signals/Lighting Division provides for the operation and maintenance of 44 traffic signal controlled intersections and 6 stop sign controlled intersections 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.

<u>NOTE</u>: 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	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-370-0000-4101 SALARIES-PERMANENT EMPLOYEES	49,473	44,539	56,385	25,178	21,786	34,231
001-370-0000-4103 WAGES-TEMPORARY & PART-TIME	1,095	3,133	-	-		-
001-370-0000-4105 OVERTIME	1,753	732	2,737	-	3,576	-
001-370-0000-4120 O.A.S.D.I.	4,002	3,006	4,523	1,975	1,940	2,619
001-370-0000-4126 HEALTH INSURANCE	12,057	9,829	12,174	5,820	5,799	7,343
001-370-0000-4128 DENTAL INSURANCE	872	779	1,095	411	409	-
001-370-0000-4129 RETIREE HEALTH SAVINGS	-	430	846	420	2	1,170
001-370-0000-4130 WORKER'S COMPENSATION INS.	7,431	5,576	7,148	2,223	2,164	4,868
001-370-0000-4136 OPTICAL INSURANCE	270	135	210	109	109	60
001-370-0000-4138 LIFE INSURANCE	-	46	81	26	25	10
Personnel Costs	76,953	68,205	85,200	36,162	35,810	50,301
001-370-0000-4260 CONTRACTUAL SERVICES	-	-	-	-	-	
001-370-0000-4300 DEPARTMENT SUPPLIES	-	-	82	-	-	10,841
001-370-0000-4310 EQUIPMENT AND SUPPLIES	384	9,963	1,074	-	579	-
001-370-0000-4340 SMALL TOOLS	-	-	-	-	-	-
001-370-0000-4360 PERSONNEL TRAINING	-	-	-	-	-	-
001-370-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	-	-	-	-
001-370-0000-4430 ACTIVITIES AND PROGRAMS	-	-	-	-		-
001-370-0301-4300 PW MAINT. & REPAIR SUPPLIES	15,299	14,765	13,488	9,000	9,096	
Operations & Maintenance Costs	15,683	24,728	14,644	9,000	9,675	10,841
001-370-0000-4706 LIABILITY CHARGE	4,879	3,999	1,607	-	-	3,203
001-370-0320-4741 EQUIP MAINT CHARGE	33,678	26,821	29,189	83,480	83,480	20,933
001-370-0000-4741 EQUIP REPLACEMENT CHARGE	-	4,800	4,800	-	-	-
001-370-0000-4743 FACILITY MAINTENANCE CHARGE	8,566	9,144	14,466	14,466	13,955	11,647
Internal Service Charges	47,123	44,764	50,062	97,946	97,435	35,783
001-370-XXXX-4500 CAPITAL EQUIPMENT	-	-	-	-	-	-
001-370-0000-4600 CAPITAL PROJECTS	-	-	_	_	-	-
Capital Projects	-	-	-	-	-	-
Division Total	139,759	137,697	149,906	143,108	142,920	96,925

## Dept: Public Works Div: Traffic Signals

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-371-0000-4300 DEPARTMENT SUPPLIES	-	-	-	-	-	-
001-371-0000-4310 EQUIPMENT AND SUPPLIES	489	-	-	-	-	-
001-371-0000-4360 PERSONNEL TRAINING	3,181	-	1,158	500	-	6,000
001-371-0301-4300 PW MAINT. & REPAIR SUPPLIES	40,900	30,756	23,350	36,000	34,770	30,500
001-371-0564-4300 STREET LIGHT KNOCKDOWNS		83,128	25,000	32,000	23,067	-
Operations & Maintenance Costs	44,570	113,884	49,507	68,500	57,837	36,500
001-371-0000-4741 EQUIP REPLACEMENT CHARGE		-	-	-	-	4,800
Internal Service Charges	-	-	-	-	-	4,800
001-371-0000-4500 ****CAPITAL EXPENSES****		-	-	-	-	-
Capital Costs	-	-	-	-	-	-
Division Total	44,570	113,884	49,507	68,500	57,837	41,300



## PUBLIC WORKS:

## INTERNAL SERVICE AND ENTERPRISE FUNDS

#### **INTERNAL SERVICE FUNDS**



#### **DESCRIPTION**

<u>Internal Service Funds</u> 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.

<u>Enterprise Funds</u> 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 (See Finance Budget)
041	Equipment Maintenance and Replacement Fund
043	Facility Maintenance Fund
	ENTERPRISE FUNDS
070	Water Fund
072	Sanitary Sewer Fund
073	Refuse Fund (Inactive)
074	Compressed Natural Gas Fund



## EQUIPMENT MAINTENANCE AND REPLACEMENT FUND

FUND No. 041

#### **FUND OVERVIEW**

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

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

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

Through the PMP, the Division maintains and repairs: 30 police vehicles, 6 mid-duty trucks, 24 light-duty trucks, 9 heavy-duty pieces of equipment, 11 compressed natural gas (CNG) fueled vehicles, 2 electric vehicles, 25 small pieces of equipment, 4 portable emergency generators, and 2 fixed-site emergency generators.

#### MAJOR PROJECTS/PROGRAMS

- Replace vehicles based on designated replacement schedule.
  - Purchase of a new truck with lift-gate for Recreation and Community Services department
- Build reserve for future vehicle replacements.

#### **Dept: Public Works**

041-320-0000-4400 VEHICLE MAINT

**Div: Equipment/Vehicle Maintenance** 

	Beginning Fund Balance:	290,512	577,678	728,940		922,277	1,175,126
REVENUES		2018	2019	2020	2021	2021	2022
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
	INTEREST INCOME	-	11,089	16,395	-	11,295	-
	NET INCR/DECR FAIR VAL INVESTMENT	-	2,151	13,987	-	(10,160)	-
	CNG FUELING STATION	-	-	-	-	-	-
	REFUND OF EXCISE TAXES	-	-	-	-	-	-
	SALE OF PROPERTY & EQUIPMENT	4,038	23,620	4 275	4 275	4 275	4 275
	EQUIP REPLACEMENT REIMB	-	4,375	4,375	4,375	4,375	4,375
	EQUIP REPLACEMENT REIMB	10,000	10,000	15,000	15,000	15,000	5,000
	ANNUAL EQUIP REPLACE REIM	70,250	78,250	58,250	58,250	58,250	18,000
	ANNUAL EQUIP REPLACE REIM	- 7 6 1 1	- 0.000	16 200	16 200	9,276	11 200
	ANNUAL EQUIP REPLACE REIM ANNUAL EQUIP REPLACE REIM	7,644	9,800	16,200	16,200	16,200 11,250	11,200
	ANNUAL EQUIP REPLACE REIM  ANNUAL EQUIP REPLACEMENT REIMB	3,000 -	11,250 4,800	11,250 4,800	11,250 4,800	11,250	11,250
	ANNUAL EQUIP REPLACEMENT REIMB	-	4,600	4,600	4,800	-	4,800
	ANNUAL EQUIP REPLACEMENT REIMB	28,283	23,283	30,183	30,183	30,183	30,183
	EQUIP REPLACE REIMB-FCLTY MNGE	1,000	25,265 5,500	5,500	5,500	5,500	5,500
	EQUIP REPLACE REIMB-RECREATION	11,250	- -	3,300 -	3,300	3,300	3,300 -
	PROPERTY DAMAGE REIMBURSEMENT	40,510	- 69,579	- 8,753	_	_	_
	TRANSFER FROM GENERAL FUND	130,000	40,000	153,500			_
	EQUIPMENT MAINTENANCE CHARGE	693,790	650,465	720,259	683,919	683,920	326,200
Total Reve		999,765	944,162	1,058,453	829,477	835,089	416,508
Total Neve		333,703	344,102	1,030,433	023,477	033,003	410,300
<b>APPROPRI</b>		2018	2019	2020	2021	2021	2022
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
041-180-00	000-4127 RETIRED EMP. HEALTH INS.	_	-	-	-	4,587	-
044 220 00		405.222		205 440		•	402 500
	000-4101 SALARIES-PERMANENT EMPLOYEES	195,332	202,596	205,110	204,166	161,978	103,599
041-320-00	000-4101 SALARIES-PERMANENT EMPLOYEES 000-4105 OVERTIME	3,575	202,596 3,827	3,593	204,166 2,500	161,978 1,658	-
041-320-00 041-320-00	000-4101 SALARIES-PERMANENT EMPLOYEES 000-4105 OVERTIME 000-4120 O.A.S.D.I.	3,575 15,216	202,596 3,827 15,791	3,593 15,966	204,166 2,500 15,619	161,978 1,658 12,518	7,859
041-320-00 041-320-00 041-320-00	000-4101 SALARIES-PERMANENT EMPLOYEES 000-4105 OVERTIME 000-4120 O.A.S.D.I. 000-4124 RETIREMENT	3,575 15,216 -	202,596 3,827 15,791	3,593 15,966 49,016	204,166 2,500 15,619 47,848	161,978 1,658 12,518 38,666	7,859 24,784
041-320-00 041-320-00 041-320-00 041-320-00	000-4101 SALARIES-PERMANENT EMPLOYEES 000-4105 OVERTIME 000-4120 O.A.S.D.I. 000-4124 RETIREMENT 000-4126 HEALTH INSURANCE	3,575 15,216 - 54,176	202,596 3,827 15,791 - 51,320	3,593 15,966 49,016 53,977	204,166 2,500 15,619 47,848 50,371	161,978 1,658 12,518 38,666 48,882	7,859 24,784 35,320
041-320-00 041-320-00 041-320-00 041-320-00	000-4101 SALARIES-PERMANENT EMPLOYEES 000-4105 OVERTIME 000-4120 O.A.S.D.I. 000-4124 RETIREMENT 000-4126 HEALTH INSURANCE 000-4128 DENTAL INSURANCE	3,575 15,216 - 54,176 5,880	202,596 3,827 15,791 - 51,320 5,152	3,593 15,966 49,016 53,977 4,783	204,166 2,500 15,619 47,848 50,371 4,899	161,978 1,658 12,518 38,666 48,882 3,882	7,859 24,784 35,320 2,391
041-320-00 041-320-00 041-320-00 041-320-00 041-320-00	000-4101 SALARIES-PERMANENT EMPLOYEES 000-4105 OVERTIME 000-4120 O.A.S.D.I. 000-4124 RETIREMENT 000-4126 HEALTH INSURANCE 000-4128 DENTAL INSURANCE 000-4130 WORKER'S COMPENSATION INS.	3,575 15,216 - 54,176	202,596 3,827 15,791 - 51,320	3,593 15,966 49,016 53,977	204,166 2,500 15,619 47,848 50,371	161,978 1,658 12,518 38,666 48,882 3,882 21,471	7,859 24,784 35,320
041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00	000-4101 SALARIES-PERMANENT EMPLOYEES 000-4105 OVERTIME 000-4120 O.A.S.D.I. 000-4124 RETIREMENT 000-4126 HEALTH INSURANCE 000-4128 DENTAL INSURANCE 000-4130 WORKER'S COMPENSATION INS. 000-4134 LONG TERM DISABILITY INSURANCE	3,575 15,216 - 54,176 5,880 26,179	202,596 3,827 15,791 - 51,320 5,152 27,111	3,593 15,966 49,016 53,977 4,783 27,790	204,166 2,500 15,619 47,848 50,371 4,899 27,372	161,978 1,658 12,518 38,666 48,882 3,882 21,471	7,859 24,784 35,320 2,391 9,914
041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00	000-4101 SALARIES-PERMANENT EMPLOYEES 000-4105 OVERTIME 000-4120 O.A.S.D.I. 000-4124 RETIREMENT 000-4126 HEALTH INSURANCE 000-4128 DENTAL INSURANCE 000-4130 WORKER'S COMPENSATION INS. 000-4134 LONG TERM DISABILITY INSURANCE 000-4136 OPTICAL INSURANCE	3,575 15,216 - 54,176 5,880 26,179 - 1,060	202,596 3,827 15,791 - 51,320 5,152 27,111 - 1,060	3,593 15,966 49,016 53,977 4,783 27,790	204,166 2,500 15,619 47,848 50,371 4,899 27,372	161,978 1,658 12,518 38,666 48,882 3,882 21,471 106 681	7,859 24,784 35,320 2,391 9,914
041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00	000-4101 SALARIES-PERMANENT EMPLOYEES 000-4105 OVERTIME 000-4120 O.A.S.D.I. 000-4124 RETIREMENT 000-4126 HEALTH INSURANCE 000-4128 DENTAL INSURANCE 000-4130 WORKER'S COMPENSATION INS. 000-4134 LONG TERM DISABILITY INSURANCE 000-4136 OPTICAL INSURANCE	3,575 15,216 - 54,176 5,880 26,179 - 1,060 204	202,596 3,827 15,791 - 51,320 5,152 27,111 - 1,060 259	3,593 15,966 49,016 53,977 4,783 27,790	204,166 2,500 15,619 47,848 50,371 4,899 27,372 - 1,041 243	161,978 1,658 12,518 38,666 48,882 3,882 21,471 106 681 201	7,859 24,784 35,320 2,391 9,914 - 429 392
041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-36	000-4101 SALARIES-PERMANENT EMPLOYEES 000-4105 OVERTIME 000-4120 O.A.S.D.I. 000-4124 RETIREMENT 000-4126 HEALTH INSURANCE 000-4128 DENTAL INSURANCE 000-4130 WORKER'S COMPENSATION INS. 000-4134 LONG TERM DISABILITY INSURANCE 000-4136 OPTICAL INSURANCE 000-4138 LIFE INSURANCE 000-4138 OVERTIME	3,575 15,216 - 54,176 5,880 26,179 - 1,060	202,596 3,827 15,791 - 51,320 5,152 27,111 - 1,060 259 90	3,593 15,966 49,016 53,977 4,783 27,790	204,166 2,500 15,619 47,848 50,371 4,899 27,372	161,978 1,658 12,518 38,666 48,882 3,882 21,471 106 681	7,859 24,784 35,320 2,391 9,914
041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-30 041-320-36	000-4101 SALARIES-PERMANENT EMPLOYEES 000-4105 OVERTIME 000-4120 O.A.S.D.I. 000-4124 RETIREMENT 000-4126 HEALTH INSURANCE 000-4130 WORKER'S COMPENSATION INS. 000-4134 LONG TERM DISABILITY INSURANCE 000-4136 OPTICAL INSURANCE 000-4138 LIFE INSURANCE 000-4138 COVERTIME 0661-4105 OVERTIME 0661-4120 CNG FUELING STATION	3,575 15,216 - 54,176 5,880 26,179 - 1,060 204 120 9	202,596 3,827 15,791 - 51,320 5,152 27,111 - 1,060 259 90 7	3,593 15,966 49,016 53,977 4,783 27,790	204,166 2,500 15,619 47,848 50,371 4,899 27,372 - 1,041 243	161,978 1,658 12,518 38,666 48,882 3,882 21,471 106 681 201	7,859 24,784 35,320 2,391 9,914 - 429 392
041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-36 041-320-36	000-4101 SALARIES-PERMANENT EMPLOYEES 000-4105 OVERTIME 000-4120 O.A.S.D.I. 000-4124 RETIREMENT 000-4126 HEALTH INSURANCE 000-4130 WORKER'S COMPENSATION INS. 000-4134 LONG TERM DISABILITY INSURANCE 000-4136 OPTICAL INSURANCE 000-4138 LIFE INSURANCE 000-4138 LIFE INSURANCE 000-4130 OVERTIME 061-4100 CNG FUELING STATION 0661-4130 CNG FUELING STATION	3,575 15,216 - 54,176 5,880 26,179 - 1,060 204 120	202,596 3,827 15,791 - 51,320 5,152 27,111 - 1,060 259 90	3,593 15,966 49,016 53,977 4,783 27,790	204,166 2,500 15,619 47,848 50,371 4,899 27,372 - 1,041 243	161,978 1,658 12,518 38,666 48,882 3,882 21,471 106 681 201	7,859 24,784 35,320 2,391 9,914 - 429 392
041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-36 041-320-36 041-320-36	200-4101 SALARIES-PERMANENT EMPLOYEES 200-4105 OVERTIME 2000-4120 O.A.S.D.I. 2000-4124 RETIREMENT 2000-4126 HEALTH INSURANCE 2000-4128 DENTAL INSURANCE 2000-4130 WORKER'S COMPENSATION INS. 2000-4134 LONG TERM DISABILITY INSURANCE 2000-4136 OPTICAL INSURANCE 2000-4138 LIFE INSURANCE 2000-4138 LIFE INSURANCE 2000-4138 COMPENSATION 2000-4139 COMPENSATION 2000-4130 OPTICAL INSURANCE 2000-4131 COMPENSATION 2000-4131 COMPENSATION 2000-4132 COMPENSATION 2000-4133 COMPENSATION 2000-4134 COMPENSATION 2000-4135 COMPENSATION 2000-4136 COMPENSATION 2000-4137 COMPENSATION 2000-4138 COMPENSATION 2000-4139 COMPENSATION 2000-4139 COMPENSATION 2000-4130 COMPENSATION 2000-413	3,575 15,216 - 54,176 5,880 26,179 - 1,060 204 120 9	202,596 3,827 15,791 - 51,320 5,152 27,111 - 1,060 259 90 7	3,593 15,966 49,016 53,977 4,783 27,790	204,166 2,500 15,619 47,848 50,371 4,899 27,372 - 1,041 243	161,978 1,658 12,518 38,666 48,882 3,882 21,471 106 681 201 - - 160	7,859 24,784 35,320 2,391 9,914 - 429 392
041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-36 041-320-36 041-320-36 041-320-36	000-4101 SALARIES-PERMANENT EMPLOYEES 000-4105 OVERTIME 000-4120 O.A.S.D.I. 000-4124 RETIREMENT 000-4126 HEALTH INSURANCE 000-4128 DENTAL INSURANCE 000-4130 WORKER'S COMPENSATION INS. 000-4134 LONG TERM DISABILITY INSURANCE 000-4136 OPTICAL INSURANCE 000-4138 LIFE INSURANCE 000-4138 LIFE INSURANCE 000-4130 OVERTIME 661-4105 OVERTIME 661-4105 CNG FUELING STATION 689-4101 SALARIES-PERMANENT EMPLOYEES 689-4120 O.A.S.D.I.	3,575 15,216 - 54,176 5,880 26,179 - 1,060 204 120 9	202,596 3,827 15,791 - 51,320 5,152 27,111 - 1,060 259 90 7	3,593 15,966 49,016 53,977 4,783 27,790	204,166 2,500 15,619 47,848 50,371 4,899 27,372 - 1,041 243	161,978 1,658 12,518 38,666 48,882 3,882 21,471 106 681 201 - - 160 12	7,859 24,784 35,320 2,391 9,914 - 429 392
041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36	000-4101         SALARIES-PERMANENT EMPLOYEES           000-4105         OVERTIME           000-4120         O.A.S.D.I.           000-4124         RETIREMENT           000-4126         HEALTH INSURANCE           000-4130         WORKER'S COMPENSATION INS.           000-4134         LONG TERM DISABILITY INSURANCE           000-4136         OPTICAL INSURANCE           000-4138         LIFE INSURANCE           000-4130         OVERTIME           661-4105         OVERTIME           661-4120         CNG FUELING STATION           661-4130         CNG FUELING STATION           689-4101         SALARIES-PERMANENT EMPLOYEES           689-4120         O.A.S.D.I.           689-4124         RETIREMENT	3,575 15,216 - 54,176 5,880 26,179 - 1,060 204 120 9	202,596 3,827 15,791 - 51,320 5,152 27,111 - 1,060 259 90 7	3,593 15,966 49,016 53,977 4,783 27,790	204,166 2,500 15,619 47,848 50,371 4,899 27,372 - 1,041 243	161,978 1,658 12,518 38,666 48,882 3,882 21,471 106 681 201 - - 160 12 40	7,859 24,784 35,320 2,391 9,914 - 429 392
041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36	000-4101 SALARIES-PERMANENT EMPLOYEES 000-4105 OVERTIME 000-4120 O.A.S.D.I. 000-4124 RETIREMENT 000-4126 HEALTH INSURANCE 000-4128 DENTAL INSURANCE 000-4130 WORKER'S COMPENSATION INS. 000-4134 LONG TERM DISABILITY INSURANCE 000-4136 OPTICAL INSURANCE 000-4138 LIFE INSURANCE 000-4130 OVERTIME 661-4105 OVERTIME 661-4105 CNG FUELING STATION 661-4130 CNG FUELING STATION 689-4101 SALARIES-PERMANENT EMPLOYEES 689-4120 O.A.S.D.I. 689-4124 RETIREMENT 689-4130 WORKER'S COMPENSATION INS.	3,575 15,216 - 54,176 5,880 26,179 - 1,060 204 120 9	202,596 3,827 15,791 - 51,320 5,152 27,111 - 1,060 259 90 7	3,593 15,966 49,016 53,977 4,783 27,790	204,166 2,500 15,619 47,848 50,371 4,899 27,372 - 1,041 243	161,978 1,658 12,518 38,666 48,882 3,882 21,471 106 681 201 - - 160 12	7,859 24,784 35,320 2,391 9,914 - 429 392
041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36	000-4101 SALARIES-PERMANENT EMPLOYEES 000-4105 OVERTIME 000-4120 O.A.S.D.I. 000-4124 RETIREMENT 000-4126 HEALTH INSURANCE 000-4128 DENTAL INSURANCE 000-4130 WORKER'S COMPENSATION INS. 000-4134 LONG TERM DISABILITY INSURANCE 000-4136 OPTICAL INSURANCE 000-4138 LIFE INSURANCE 000-4130 OVERTIME 661-4105 OVERTIME 661-4105 CNG FUELING STATION 661-4130 CNG FUELING STATION 689-4101 SALARIES-PERMANENT EMPLOYEES 689-4120 O.A.S.D.I. 689-4124 RETIREMENT 689-4130 WORKER'S COMPENSATION INS.	3,575 15,216 - 54,176 5,880 26,179 - 1,060 204 120 9 17 -	202,596 3,827 15,791 - 51,320 5,152 27,111 - 1,060 259 90 7 13 - - -	3,593 15,966 49,016 53,977 4,783 27,790 - 856 243 - - - -	204,166 2,500 15,619 47,848 50,371 4,899 27,372 - 1,041 243 - - - - -	161,978 1,658 12,518 38,666 48,882 3,882 21,471 106 681 201 - - 160 12 40 23	7,859 24,784 35,320 2,391 9,914 - 429 392
041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36	000-4101 SALARIES-PERMANENT EMPLOYEES 000-4105 OVERTIME 000-4120 O.A.S.D.I. 000-4124 RETIREMENT 000-4126 HEALTH INSURANCE 000-4128 DENTAL INSURANCE 000-4130 WORKER'S COMPENSATION INS. 000-4134 LONG TERM DISABILITY INSURANCE 000-4136 OPTICAL INSURANCE 000-4138 LIFE INSURANCE 000-4130 OVERTIME 661-4105 OVERTIME 661-4105 CNG FUELING STATION 661-4130 CNG FUELING STATION 689-4101 SALARIES-PERMANENT EMPLOYEES 689-4120 O.A.S.D.I. 689-4124 RETIREMENT 689-4130 WORKER'S COMPENSATION INS.	3,575 15,216 - 54,176 5,880 26,179 - 1,060 204 120 9 17 -	202,596 3,827 15,791 - 51,320 5,152 27,111 - 1,060 259 90 7 13 - - -	3,593 15,966 49,016 53,977 4,783 27,790 - 856 243 - - - -	204,166 2,500 15,619 47,848 50,371 4,899 27,372 - 1,041 243 - - - - -	161,978 1,658 12,518 38,666 48,882 3,882 21,471 106 681 201 - - 160 12 40 23	7,859 24,784 35,320 2,391 9,914 - 429 392
041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36	2000-4101 SALARIES-PERMANENT EMPLOYEES 2000-4105 OVERTIME 2000-4120 O.A.S.D.I. 2000-4124 RETIREMENT 2000-4126 HEALTH INSURANCE 2000-4128 DENTAL INSURANCE 2000-4130 WORKER'S COMPENSATION INS. 2000-4134 LONG TERM DISABILITY INSURANCE 2000-4136 OPTICAL INSURANCE 2000-4138 LIFE INSURANCE 2000-4138 LIFE INSURANCE 2000-4138 COVERTIME 2000-4139 CNG FUELING STATION 2006-4130 WORKER'S COMPENSATION INS. 2006-4130 WORKER'S COMPENS	3,575 15,216 - 54,176 5,880 26,179 - 1,060 204 120 9 17 - -	202,596 3,827 15,791 - 51,320 5,152 27,111 - 1,060 259 90 7 13 - - - - 307,226	3,593 15,966 49,016 53,977 4,783 27,790 - 856 243 - - - - - - - - - - - - -	204,166 2,500 15,619 47,848 50,371 4,899 27,372 - 1,041 243 - - - - - - - - 354,059	161,978 1,658 12,518 38,666 48,882 3,882 21,471 106 681 201 - - 160 12 40 23 294,865	7,859 24,784 35,320 2,391 9,914 - 429 392
041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36	2000-4101 SALARIES-PERMANENT EMPLOYEES 2000-4105 OVERTIME 2000-4120 O.A.S.D.I. 2000-4124 RETIREMENT 2000-4126 HEALTH INSURANCE 2000-4128 DENTAL INSURANCE 2000-4130 WORKER'S COMPENSATION INS. 2000-4134 LONG TERM DISABILITY INSURANCE 2000-4136 OPTICAL INSURANCE 2000-4138 LIFE INSURANCE 2000-4138 LIFE INSURANCE 2000-4138 COVERTIME 2000-4130 CNG FUELING STATION 2006-4130 WORKER'S COMPENSATION INS. 2000-4220 TELEPHONE	3,575 15,216 - 54,176 5,880 26,179 - 1,060 204 120 9 17 - - 301,768	202,596 3,827 15,791 - 51,320 5,152 27,111 - 1,060 259 90 7 13 - - - - 307,226	3,593 15,966 49,016 53,977 4,783 27,790 - 856 243 - - - - - - - - 361,333	204,166 2,500 15,619 47,848 50,371 4,899 27,372 - 1,041 243 - - - - - - 354,059	161,978 1,658 12,518 38,666 48,882 3,882 21,471 106 681 201 - - 160 12 40 23 294,865	7,859 24,784 35,320 2,391 9,914 429 392 184,688
041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36	000-4101 SALARIES-PERMANENT EMPLOYEES 000-4105 OVERTIME 000-4120 O.A.S.D.I. 000-4124 RETIREMENT 000-4126 HEALTH INSURANCE 000-4130 WORKER'S COMPENSATION INS. 000-4134 LONG TERM DISABILITY INSURANCE 000-4136 OPTICAL INSURANCE 000-4138 LIFE INSURANCE 000-4138 LIFE INSURANCE 000-4130 OVERTIME 061-4105 OVERTIME 061-4105 CNG FUELING STATION 0689-4100 CNG FUELING STATION 0689-4110 SALARIES-PERMANENT EMPLOYEES 0699-4120 O.A.S.D.I. 0689-4121 RETIREMENT 0689-4130 WORKER'S COMPENSATION INS. 0700-4220 TELEPHONE 0700-4220 TELEPHONE 0700-4220 TELEPHONE 0700-4220 CONTRACTUAL SERVICES	3,575 15,216 - 54,176 5,880 26,179 - 1,060 204 120 9 17 - - - 301,768	202,596 3,827 15,791 - 51,320 5,152 27,111 - 1,060 259 90 7 13 - - - - 307,226 260 3,216	3,593 15,966 49,016 53,977 4,783 27,790 - 856 243 - - - - - - - - 361,333 308 1,863	204,166 2,500 15,619 47,848 50,371 4,899 27,372 - 1,041 243 - - - - - - - 354,059	161,978     1,658     12,518     38,666     48,882     3,882     21,471     106     681     201     -     -     160     12     40     23     294,865	7,859 24,784 35,320 2,391 9,914 429 392 184,688 308 10,000
041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-00 041-320-00 041-320-00	000-4101 SALARIES-PERMANENT EMPLOYEES 000-4105 OVERTIME 000-4120 O.A.S.D.I. 000-4124 RETIREMENT 000-4126 HEALTH INSURANCE 000-4130 WORKER'S COMPENSATION INS. 000-4134 LONG TERM DISABILITY INSURANCE 000-4136 OPTICAL INSURANCE 000-4138 LIFE INSURANCE 000-4138 LIFE INSURANCE 000-4130 OVERTIME 061-4105 OVERTIME 061-4105 CNG FUELING STATION 0689-4100 CNG FUELING STATION 0689-4101 SALARIES-PERMANENT EMPLOYEES 0699-4120 O.A.S.D.I. 0689-4121 WORKER'S COMPENSATION INS. 0700-4220 TELEPHONE 0700-4220 TELEPHONE 0700-4260 CONTRACTUAL SERVICES 0700-4260 DEPARTMENT SUPPLIES	3,575 15,216 - 54,176 5,880 26,179 - 1,060 204 120 9 17 - - - 301,768 259 6,361 3,186	202,596 3,827 15,791 - 51,320 5,152 27,111 - 1,060 259 90 7 13 - - - - 307,226 260 3,216 1,766	3,593 15,966 49,016 53,977 4,783 27,790 - 856 243 - - - - - - - - 361,333 308 1,863 4,044	204,166 2,500 15,619 47,848 50,371 4,899 27,372 - 1,041 243 - - - - - - - - - 354,059 260 7,500 3,600	161,978     1,658     12,518     38,666     48,882     3,882     21,471     106     681     201     -     160     12     40     23     294,865     239     1,377     3,823	7,859 24,784 35,320 2,391 9,914 - 429 392
041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00	000-4101 SALARIES-PERMANENT EMPLOYEES 000-4105 OVERTIME 000-4120 O.A.S.D.I. 000-4124 RETIREMENT 000-4126 HEALTH INSURANCE 000-4130 WORKER'S COMPENSATION INS. 000-4134 LONG TERM DISABILITY INSURANCE 000-4136 OPTICAL INSURANCE 000-4138 LIFE INSURANCE 000-4130 CNG FUELING STATION 001-4130 WORKER'S COMPENSATION INS. 001-4130 CONTRACTUAL SERVICES 001-420 TELEPHONE 001-420 DEPARTMENT SUPPLIES 001-4310 EQUIPMENT AND SUPPLIES 001-4320 DEPARTMENT EQUIPMENT MAINT 001-4340 SMALL TOOLS	3,575 15,216 - 54,176 5,880 26,179 - 1,060 204 120 9 17 - - - - 301,768 259 6,361 3,186 4,236 3,018 2,733	202,596 3,827 15,791 - 51,320 5,152 27,111 - 1,060 259 90 7 13 - - - - - - 307,226 260 3,216 1,766 5,262	3,593 15,966 49,016 53,977 4,783 27,790 - 856 243 - - - - - - - - - - - - - - - - - - -	204,166 2,500 15,619 47,848 50,371 4,899 27,372 - 1,041 243 - - - - - - - - - 354,059 260 7,500 3,600 4,500 5,400 2,250	161,978     1,658     12,518     38,666     48,882     3,882     21,471     106     681     201     -     160     12     40     23     294,865     239     1,377     3,823     5,103	7,859 24,784 35,320 2,391 9,914 429 392
041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-36 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00 041-320-00	000-4101 SALARIES-PERMANENT EMPLOYEES 000-4105 OVERTIME 000-4120 O.A.S.D.I. 000-4124 RETIREMENT 000-4126 HEALTH INSURANCE 000-4130 WORKER'S COMPENSATION INS. 000-4134 LONG TERM DISABILITY INSURANCE 000-4136 OPTICAL INSURANCE 000-4138 LIFE INSURANCE 000-4138 LIFE INSURANCE 000-4130 OVERTIME 061-4105 OVERTIME 061-4105 CNG FUELING STATION 0689-4101 SALARIES-PERMANENT EMPLOYEES 089-4120 O.A.S.D.I. 089-4124 RETIREMENT 089-4130 WORKER'S COMPENSATION INS. 000-4220 TELEPHONE 000-4220 TELEPHONE 000-4230 DEPARTMENT SUPPLIES 000-4310 EQUIPMENT AND SUPPLIES 000-4320 DEPARTMENT EQUIPMENT MAINT	3,575 15,216 - 54,176 5,880 26,179 - 1,060 204 120 9 17 - - - 301,768 259 6,361 3,186 4,236 3,018	202,596 3,827 15,791 - 51,320 5,152 27,111 - 1,060 259 90 7 13 - - - - - 307,226 260 3,216 1,766 5,262 2,017	3,593 15,966 49,016 53,977 4,783 27,790 - 856 243 - - - - - - - - - 361,333 308 1,863 4,044 5,948 1,255	204,166 2,500 15,619 47,848 50,371 4,899 27,372 - 1,041 243 - - - - - - - - - - 354,059 260 7,500 3,600 4,500 5,400	161,978     1,658     12,518     38,666     48,882     3,882     21,471     106     681     201     -     -     160     12     40     23     294,865     239     1,377     3,823     5,103     3,393	7,859 24,784 35,320 2,391 9,914 429 392

1,183

Dept: Public Works
Div: Equipment/Vehicle Maintenance

041-320-0000-4402       FUEL       -       1         041-320-0000-4450       OTHER EXPENSE       2,168         041-320-0152-4400       COMMUNITY PRESERVATION       4,506         041-320-0152-4402       FUEL       4,911         041-320-0152-4450       COMMUNITY PRESERVATION       -         041-320-0221-4400       VEHICLE OPERATION & MAINT       1,773         041-320-0221-4402       FUEL       2,289         041-320-0221-4450       OTHER EXPENSE       -         041-320-0222-4400       VEHICLE OPERATION & MAINT       2,106	17,121 3,314 3,338 4,801 - 1,359 2,246 - 2,019 2,144 6,762 7,997 - 56,986 56,570	1,630 910 3,555 - 1,472 2,172 - 581 1,977 6,948 9,664 - 34,832 55,533	140,000 3,000 1,500 - - 500 - 1,000 - 5,000	258 1,150 2,782 3,661 - 294 2,516 - 685 1,936 4,803 8,823	- 6,450 2,000 4,000 1,500 1,000 2,000 - 1,000 2,000 5,000 10,000
041-320-0152-4400       COMMUNITY PRESERVATION       4,506         041-320-0152-4402       FUEL       4,911         041-320-0152-4450       COMMUNITY PRESERVATION       -         041-320-0221-4400       VEHICLE OPERATION & MAINT       1,773         041-320-0221-4402       FUEL       2,289         041-320-0221-4450       OTHER EXPENSE       -	3,338 4,801 - 1,359 2,246 - 2,019 2,144 6,762 7,997 - 56,986 56,570	910 3,555 - 1,472 2,172 - 581 1,977 6,948 9,664 - 34,832	1,500 - 500 - - 1,000 - 5,000	2,782 3,661 - 294 2,516 - 685 1,936 4,803	2,000 4,000 1,500 1,000 2,000 - 1,000 2,000 5,000
041-320-0152-4402       FUEL       4,911         041-320-0152-4450       COMMUNITY PRESERVATION       -         041-320-0221-4400       VEHICLE OPERATION & MAINT       1,773         041-320-0221-4402       FUEL       2,289         041-320-0221-4450       OTHER EXPENSE       -	4,801 - 1,359 2,246 - 2,019 2,144 6,762 7,997 - 56,986 56,570	3,555 - 1,472 2,172 - 581 1,977 6,948 9,664 - 34,832	500 - - 1,000 - 5,000	3,661 - 294 2,516 - 685 1,936 4,803	4,000 1,500 1,000 2,000 - 1,000 2,000 5,000
041-320-0152-4450       COMMUNITY PRESERVATION       -         041-320-0221-4400       VEHICLE OPERATION & MAINT       1,773         041-320-0221-4402       FUEL       2,289         041-320-0221-4450       OTHER EXPENSE       -	1,359 2,246 - 2,019 2,144 6,762 7,997 - 56,986 56,570	1,472 2,172 - 581 1,977 6,948 9,664 - 34,832	500 - - 1,000 - 5,000	294 2,516 - 685 1,936 4,803	1,500 1,000 2,000 - 1,000 2,000 5,000
041-320-0221-4400 VEHICLE OPERATION & MAINT 1,773 041-320-0221-4402 FUEL 2,289 041-320-0221-4450 OTHER EXPENSE -	1,359 2,246 - 2,019 2,144 6,762 7,997 - 56,986 56,570	1,472 2,172 - 581 1,977 6,948 9,664 - 34,832	500 - - 1,000 - 5,000	294 2,516 - 685 1,936 4,803	1,000 2,000 - 1,000 2,000 5,000
041-320-0221-4402 FUEL 2,289 041-320-0221-4450 OTHER EXPENSE -	2,246 - 2,019 2,144 6,762 7,997 - 56,986 56,570	2,172 - 581 1,977 6,948 9,664 - 34,832	1,000 - 5,000 -	2,516 - 685 1,936 4,803	2,000 - 1,000 2,000 5,000
041-320-0221-4450 OTHER EXPENSE -	- 2,019 2,144 6,762 7,997 - 56,986 56,570	581 1,977 6,948 9,664 - 34,832	1,000 - 5,000 -	- 685 1,936 4,803	1,000 2,000 5,000
	2,019 2,144 6,762 7,997 - 56,986 56,570	581 1,977 6,948 9,664 - 34,832	1,000 - 5,000 - -	685 1,936 4,803	1,000 2,000 5,000
0/1_220_0222_//00 VEHICLE OPERATION & MAINT 2 106	2,144 6,762 7,997 - 56,986 56,570	1,977 6,948 9,664 - 34,832	5,000 - -	1,936 4,803	2,000 5,000
041-320-0222-4400 VEHICLE OF ENATION & MAINT 2,100	6,762 7,997 - 56,986 56,570	6,948 9,664 - 34,832	-	4,803	5,000
041-320-0222-4402 FUEL 1,825	7,997 - 56,986 56,570	9,664 - 34,832	-		•
041-320-0224-4400 VEHICLE OPERATION & MAINT 8,972	- 56,986 56,570	- 34,832	- - 10.000	8,823 -	10,000
041-320-0224-4402 FUEL 9,591	56,986 56,570	34,832	10.000	-	
041-320-0224-4450 OTHER EXPENSE -	56,570	•	10,000		
041-320-0225-4400 VEHICLE OPERATION & MAINT 33,259	•	55 522		58,825	50,000
041-320-0225-4402 FUEL 43,478 5	-	ددر,دد	-	46,710	50,000
041-320-0225-4450 OTHER EXPENSE -		-	-	-	-
041-320-0226-4400 VEHICLE OPERATION & MAINT 198	-	-	-	-	-
041-320-0226-4402 FUEL 118	111	224	-	-	-
041-320-0226-4450 OTHER EXPENSE -	-	-	-	-	-
041-320-0228-4400 VEHICLE OPERATION & MAINT 4,064	13,583	927	14,750	1,632	14,750
041-320-0228-4402 FUEL 7,995	6,787	6,342		7,498	6,342
041-320-0311-4400 VEHICLE OPERATION & MAINT 14,164 2	22,851	18,181	8,000	11,720	18,181
041-320-0311-4402 FUEL 7,807	11,109	8,751	-	7,226	8,751
041-320-0311-4450 STREET MAINTENANCE -	-	-	-	-	-
041-320-0312-4400 VEHICLE OPERATION & MAINT -	-	-	-	-	-
041-320-0312-4402 FUEL 744	510	1,762	-	657	-
041-320-0320-4400 VEHICLE OPERATION & MAINT 2,552	2,850	1,616	1,500	2,766	1,000
041-320-0320-4402 FUEL 1,765	1,948	2,305	-	797	1,500
041-320-0346-4400 VEHICLE OPERATION & MAINT 384	310	80	-	-	28,000
041-320-0346-4402 FUEL 616	881	910	-	908	-
041-320-0370-4400 VEHICLE OPERATION & MAINT 822	38,033	9,634	22,679	1,778	15,000
041-320-0370-4402 FUEL 7,223	8,972	11,596	-	5,836	10,000
041-320-0371-4400 VEHICLE OPERATION & MAINT -	-	-	-	-	-
041-320-0371-4402 FUEL 8	-	-	-	-	-
041-320-0371-4450 OTHER EXPENSE -	-	-	-	-	-
041-320-0390-4400 VEHICLE OPERATION & MAINT 14,450	14,367	24,178	3,500	7,181	7,500
041-320-0390-4402 FUEL 14,997 1	16,460	15,271	-	14,415	15,000
041-320-0420-4400 RECREATION DEPT 1,639	468	2,513	500	296	1,000
041-320-0420-4402 FUEL 137	119	152	-	112	-
041-320-3661-4402 FUEL -	195	-	-	-	-
041-320-3661-4430 ACTIVITIES AND PROGRAMS -	-	-	-	-	-
041-320-3661-4435 BANK CHARGES -	-	-	-	-	-
041-320-3661-4450 OTHER EXPENSE -	-	-	-	-	-
041-190-0000-4457 EXCISE TAX RETURN 736	78	-	-	-	-
041-320-3661-4457 EXCISE TAX RETURN -	-	-	-	-	-
041-320-3689-4300 DEPARTMENT SUPPLIES-COVID-19				-	-
Operations & Maintenance Costs 216,430 33	19,583	239,089	236,384	211,425	294,532

**Dept: Public Works** 

**Div: Equipment/Vehicle Maintenance** 

APPROPRIATIONS (Continued) Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
041-320-0000-4706 LIABILITY CHARGE	20,175	17,559	6,562	-	-	-
041-320-0320-4741 EQUIP MAINT CHARGE	20,320	26,821	29,189	27,827	27,827	15,007
041-320-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
041-320-0000-4743 FACILITY MAINTENANCE CHARGE	33,547	36,000	43,400	43,400	43,400	43,400
Internal Service Charges	74,042	80,380	79,151	71,227	71,227	58,407
041-224-0000-4500 ****CAPITAL EXPENSES****			36,582	-	-	-
041-225-0000-4500 ****CAPITAL EXPENSES****	120,359	35,712	7,280	80,000	-	-
041-230-0000-4500 ****CAPITAL EXPENSES****			26,388	4,723	4,723	-
041-320-3661-4500 ****CAPITAL EXPENSES****	-	-	-	-	-	-
041-320-3661-4600 CAPITAL PROJECTS	-	-		-	-	-
041-346-0000-4500 ****CAPITAL EXPENSES****	-	50,000		-	-	-
041-370-0000-4500 ****CAPITAL EXPENSES****			109,492	-	-	-
041-390-0000-4500 ****CAPITAL EXPENSES****	-	-	5,800	-	-	_
Capital Projects	120,359	85,712	185,542	84,723	4,723	-
041-320-3661-4974 TRANSFER TO CNG FUND	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total Appropriations	712,599	792,900	865,116	746,393	582,240	537,627
ANNUAL SURPLUS/DEFICIT	287,166	151,262	193,337	83,084	252,849	(121,119)
Ending Balance:	577,678	728,940	922,277		1,175,126	1,054,007

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

Compressed Natural Gas (CNG) has been moved to the Enterprise Funds (074) in FY 2017-2018.

The adjustment to fund balance in FY 2016-2017 is necessary to move CNG related fund balance to Fund 074.



#### **FACILITY MAINTENANCE FUND**

**FUND NO. 043** 

#### FUND OVERVIEW

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

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

#### MAJOR PROJECTS/PROGRAMS

- Complete projects focused on modernization of City facilities, including new flooring at the Police facility and a new personnel trailer at the City Yard facility.
- Move forward with various energy and water efficiency improvements recommended as part of the energy efficiency audit.
- In concert with the Recreation and Community Services Department, develop a capital improvement plan and funding strategy for City facilities.
- Complete an assessment and install permanent back-up generator units at San Fernando Recreation Park and Las Palmas Park. The units will provide emergency power at the parks, which are used as cooling centers during periods of hot weather and act as shelter locations during emergencies.

#### **Dept: Public Works**

**Div: Facilities Management** 

	Beginning Fund Balance:	31,968	159,283	49,329		242,689	67,463
REVENUES		2018	2019	2020	2021	2021	2022
Accou	ınt Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST		-	4,426	3,429	-	3,011	-
	/DECR FAIR VAL INVESTMENT	-	809	4,022	-	(3,406)	-
3737-0000 EV CHARG		-	600	1,474	-	1,748	
	MAINTENANCE CHARGE	1,360,057	1,420,074	1,667,003	1,609,720	1,609,721	1,455,210
	R FROM GENERAL FUND		-	80,000	-	-	130,000
Total Revenue		1,360,057	1,425,909	1,755,927	1,609,720	1,611,074	1,585,210
APPROPRIATIONS		2018	2019	2020	2021	2021	2022
Accou	ınt Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
							·
043-180-0000-4127	REITRED EMP. HEALTH INS.	-	-	-	-	8,631	-
043-390-0000-4101	SALARIES-PERMANENT EMPLOYEES	282,196	379,421	421,352	444,555	413,489	253,878
043-390-3689-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	-	6,733	-
043-390-0000-4103	WAGES-TEMPORARY & PART-TIME	-	31,959	16,418	-	12,381	-
043-390-0000-4105	OVERTIME	6,391	12,370	8,286	-	9,402	-
043-390-0000-4120	O.A.S.D.I.	22,078	32,418	34,123	34,008	33,299	19,388
043-390-3689-4120	O.A.S.D.I.	-	-	-	-	515	-
043-390-0000-4124 R	RETIREMENT	-	-	80,124	78,807	77,636	38,230
043-390-3689-4124 R	RETIREMENT	-	-	-	-	1,442	-
043-390-0000-4126 I	HEALTH INSURANCE	79,868	99,051	118,061	112,366	128,061	71,543
043-390-0000-4128 I	DENTAL INSURANCE	7,144	8,171	8,889	8,278	7,926	3,499
043-390-0000-4129	RETIREE HEALTH SAVINGS	600	2,903	4,338	2,400	5,385	-
043-390-3689-4129	RETIREE HEALTH SAVINGS	-	-	-	-	67	-
043-390-0000-4130	WORKER'S COMPENSATION INS.	38,981	57,370	60,789	60,725	59,114	31,859
043-390-3689-4130	WORKER'S COMPENSATION INS.	-	-	-	-	957	-
043-390-0000-4134 I	LONG TERM DISABILITY INSURANCE	-	-	-	-	106	-
043-390-0000-4136	OPTICAL INSURANCE	1,661	2,046	2,001	2,065	1,842	731
043-390-0000-4138	LIFE INSURANCE _	510	668	657	702	597	392
Personnel Costs	_	439,429	626,376	755,038	743,906	767,583	419,520
043-390-0000-4210	LITILITIES	274,540	460,833	343,767	460,000	392,030	400,000
043-390-0000-4220		259	260	308	270	239	277
043-390-0000-4250		157	481	1,688			4,000
	CONTRACTUAL SERVICES	207,573	219,669	255,453	240,300	256,555	267,000
	OFFICE EQUIPMENT MAINTENANCE	-			180		200
	DEPARTMENT SUPPLIES	61,697	62,626	46,493	50,400	39,334	50,400
	EQUIPMENT AND SUPPLIES	4,222	4,142	3,893	8,100	7,884	4,500
	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	7,00	.,555
	BLDG MAINT & REPAIRS	63,184	37,479	25,098	42,326	36,973	50,000
043-390-0000-4340		9,268	3,168	2,999	2,700	2,699	3,000
	PERSONNEL TRAINING	1,052	650	565	7,200	309	7,875
043-390-0000-4429		-	-	-	66,483	-	
	ACTIVITIES AND PROGRAMS	3,100	_	_	2,700	_	2,700
Operations & Mainter		625,052	789,309	680,265	880,659	736,023	789,952

**Dept: Public Works** 

**Div: Facilities Management** 

APPROPRIATIONS (Continued)  Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
043-390-0000-4706 LIABILITY CHARGE	36,515	34,214	13,879	-	-	
043-390-0320-4741 EQUIP MAINT CHARGE	81,089	80,463	87,568	83,480	83,480	83,480
043-390-0000-4741 EQUIP REPLACEMENT CHARGE	1,000	5,500	5,500	5,500	5,500	5,500
Internal Service Charges	118,604	120,177	106,947	88,980	88,980	88,980
043-390-0000-4500 ****CAPITAL EXPENSES****	49,657	-	20,317	193,714	193,714	198,260
Capital Costs	49,657	-	20,317	193,714	193,714	198,260
Total Appropriations	1,232,742	1,535,862	1,562,567	1,907,259	1,786,300	1,496,712
ANNUAL SURPLUS/DEFICIT	127,315	(109,953)	193,360	(297,539)	(175,226)	88,498
Ending Balance:	159,283	49,329	242,689		67,463	155,961

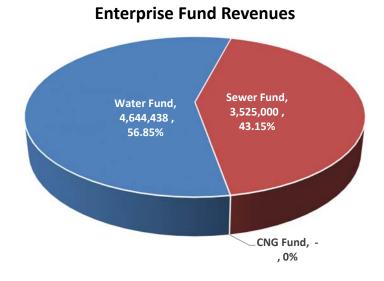
NOTE: This Division was converted to an Internal Service Fund in FY 2015-2016



#### Revenue Analysis - Major Enterprise Fund Revenues

Enterprise Funds are used to account for activities for which the majority of revenues are generated by fees charged to external users for the provision of goods or services. The City operates three Enterprise Funds: 1) Water Fund, 2) Sewer Fund, and 3) Compressed Natural Gas Fund (CNG).

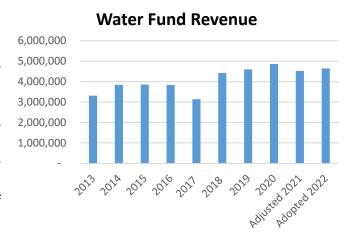
The adopted revenue for all Enterprise Funds in FY 2021-2022 is \$8,169,438, which is a slight decrease of \$70,562 or 0.86%, from the adjusted FY 2020-2021 revenues. The slight reduction is due excluding CNG revenues from the FY 2021-2022 adopted budget.



A water and sewer rate study was completed in 2019 and new rates were effective on January 1, 2020. The updated rate schedule ensures that fees charged to customers are sufficient to meet the cost of operating the water and sewer system and replace aging water and sewer main lines.

#### Water Fund

The City owns, operates, and maintains a system of wells, booster pump stations, reservoirs and pressure regulation stations to provide water to all customers in sufficient quantities to meet domestic and fire service demands. The system consists of approximately 66.5 miles of water mains, 5,264 water service points, and 548 fire hydrants. Imported water is purchased from Metropolitan Water District (MWD) of Southern California to supplement the local ground water supplies.



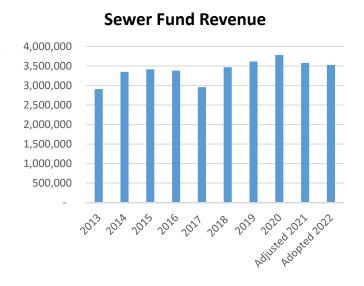
The operation is primarily funded by selling water to residential and commercial customers in the City of San Fernando. Total revenues in FY 2021-2022 are projected to be \$4,644,438, which

is an increase of 2.7% from the adjusted FY 2020-2021 revenues. The increase is due to new established water rates.

#### 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. A new rate study was completed in 2019 and new rates were effective January 1, 2020 to better align revenues with operating costs.



Total revenues in FY 2021-2022 are projected to be \$3,525,000, which is a slight decrease of \$53,000 or 1.5% from the adjusted FY 2020-2021 revenues. The slight reduction is due to the sewer delinquent penalties waived in FY 2021-2022 due to the COVID-19 pandemic. In FY 2021-2022 sewer service charges are projected to remain the same as the adjusted FY 2020-2021 revenues.

#### Compressed Natural Gas Fund

The Compressed Natural Gas (CNG) Fund accounts for operations of the City's CNG fueling station, which is at the Public located Works Administration facility. The CNG is purchased from SoCal Gas and resold to users at a price that is sufficient to cover operating costs. The CNG underwent station а major renovation beginning FY 2017-2018 to increase capacity and reduce fill time, which caused the station to be inoperable during construction.

# CNG Fund Revenue 400,000 350,000 250,000 250,000 150,000 50,000 50,000

#### **Revenue Analysis – Enterprise Funds**

Page 3 of 3

The station reopened in September 2018. Similar to gas and diesel fuel prices, the cost of CNG can be volatile and fluctuate based on current market conditions, which makes forecasting difficult. Therefore, as previously mentioned, revenues for the CNG station are not included in the FY 2021-2022 adopted budget.

#### **CITY OF SAN FERNANDO**

## ENTERPRISE FUNDS SUMMARY OF REVENUES AND APPROPRIATIONS FISCAL YEAR 2021-2022

#### **Fund: Water Enterprise Fund**

Beginning Balance:	-	-	5,807,191		5,264,801	5,647,040
REVENUE	2018	2019	2020	2021	2021	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME	56,069	93,928	112,161	15,000	69,015	_
3508-0000 NET INCR/DECR FAIR VAL INVEST.	(49,316)	78,972	93,718	,	(77,216)	_
3699-0000 MISCELLANEOUS REIMBURSEMENT	-	-	30,000	-	-	-
3810-0000 SALE OF WATER	4,009,266	4,016,093	4,141,003	4,173,750	4,605,456	4,382,438
3820-0000 DELINQUENT PENALTIES	80,399	85,805	51,793	71,250	-	75,000
3830-0000 METER & FIRE SERVICE	126,863	132,457	132,372	150,000	130,235	120,000
3835-0000 WATER INSTALLATION CHARGE	69,437	106,676	88,222	50,000	139,103	50,000
3840-0000 CAPITAL FACILITY CHARGES	89,322	38,249	115,951	50,000	43,042	5,000
3885-0000 BACKFLOW PREVENTION FEE	15,679	30,514	74,869	12,000	79,150	12,000
3901-0000 MISCELLANEOUS REVENUE	14,238	16,513	19,516	-	(3,686)	-
3910-0000 SALE OF PROPERTY & EQUIPMENT	5,277	505	-	-		-
3945-0000 BOND/LOAN PROCEEDS			-	-		-
3950-0000 PROPERTY DAMAGE REIMBURSEMENT	809	-	3,020	-		-
3978-0000 TRANS FROM RETIREMENT TAX FUND		<del></del>				
3978-0000 TRANS FROM RETIREMENT TAX FUND  Total Revenue	4,418,044	4,599,713	4,862,625	4,522,000	4,985,099	4,644,438
	4,418,044 2018	4,599,713	4,862,625 2020	4,522,000	4,985,099 2021	4,644,438
Total Revenue	. ,					
Total Revenue  APPROPRIATIONS	2018	2019	2020	2021	2021	2022
Total Revenue  APPROPRIATIONS  Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022
APPROPRIATIONS Account Number & Title  070-110 Water Attorney	2018 Actual	<b>2019 Actual</b> 753	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
APPROPRIATIONS Account Number & Title  070-110 Water Attorney 070-180 Water Retirement	2018 Actual 3,140 227,293	2019 Actual 753 390,985	2020 Actual 18,482 119,615	2021 Adjusted 1,000 410,000	2021 Estimated 483 803,998	2022 Adopted - 755,000
APPROPRIATIONS Account Number & Title  070-110 Water Attorney 070-180 Water Retirement 070-381 Water Administration	2018 Actual 3,140 227,293 2,118,346	2019 Actual 753 390,985 2,097,451	2020 Actual 18,482 119,615 2,058,151	2021 Adjusted 1,000 410,000 2,331,244	2021 Estimated 483 803,998 1,965,840	2022 Adopted - 755,000 2,388,904
APPROPRIATIONS Account Number & Title  070-110 Water Attorney 070-180 Water Retirement 070-381 Water Administration 070-382 Utility Billing	2018 Actual 3,140 227,293 2,118,346 210,162	2019 Actual 753 390,985 2,097,451 242,630	2020 Actual 18,482 119,615 2,058,151 305,390	2021 Adjusted 1,000 410,000 2,331,244 267,718	2021 Estimated 483 803,998 1,965,840 225,679	2022 Adopted - 755,000 2,388,904 268,152
APPROPRIATIONS Account Number & Title  070-110 Water Attorney 070-180 Water Retirement 070-381 Water Administration 070-382 Utility Billing 070-383 Water Distribution	2018 Actual 3,140 227,293 2,118,346 210,162 93,160	2019 Actual 753 390,985 2,097,451 242,630 87,702	2020 Actual 18,482 119,615 2,058,151 305,390 124,712	2021 Adjusted 1,000 410,000 2,331,244 267,718 115,650	2021 Estimated 483 803,998 1,965,840 225,679 90,717	2022 Adopted 755,000 2,388,904 268,152 121,500
APPROPRIATIONS  Account Number & Title  070-110 Water Attorney 070-180 Water Retirement 070-381 Water Administration 070-382 Utility Billing 070-383 Water Distribution 070-384 Water Production	2018 Actual 3,140 227,293 2,118,346 210,162 93,160 417,740	2019 Actual 753 390,985 2,097,451 242,630 87,702 656,094	2020 Actual 18,482 119,615 2,058,151 305,390 124,712 802,141	2021 Adjusted 1,000 410,000 2,331,244 267,718 115,650 707,057	2021 Estimated 483 803,998 1,965,840 225,679 90,717 777,901	2022 Adopted 755,000 2,388,904 268,152 121,500 726,250
APPROPRIATIONS  Account Number & Title  070-110 Water Attorney 070-180 Water Retirement 070-381 Water Administration 070-382 Utility Billing 070-383 Water Distribution 070-384 Water Production 070-385 Water Capital Projects	2018 Actual 3,140 227,293 2,118,346 210,162 93,160 417,740 724,808	2019 Actual 753 390,985 2,097,451 242,630 87,702 656,094 957,470	2020 Actual 18,482 119,615 2,058,151 305,390 124,712 802,141 1,976,522	2021 Adjusted 1,000 410,000 2,331,244 267,718 115,650 707,057 2,883,403	2021 Estimated 483 803,998 1,965,840 225,679 90,717 777,901 738,243	2022 Adopted  - 755,000 2,388,904 268,152 121,500 726,250 2,060,650



#### WATER FUND - RETIREMENT COSTS

**DIVISION NO. 180** 

#### **DIVISION OVERVIEW**

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

#### Dept: Public Works/Water Fund

**Div: Water Retirement** 

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
070-180-0000-4123 OPEB EXPENSE GASB 75	22,466	85,213	67,163	85,000	128,926	150,000
070-180-0000-4124 RETIREMENT	225,699	246,063	240,153	250,000	281,868	400,000
070-180-0000-4125 PENSION EXPENSE-GSAB 68	(88,035)	(4,237)	(256,673)	-	307,667	50,000
070-180-0000-4127 RETIRED EMP. HEALTH INS.	67,163	63,945	68,972	75,000	85,537	155,000
Personnel Costs	227,293	390,985	119,615	410,000	803,998	755,000
Division Total	227,293	390,985	119,615	410,000	803,998	755,000

Dept: Public Works/Water Fund Div: Water Attorney Services

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
070-110-0000-4270 PROFESSIONAL SERVICES	3,140	753	18,482	1,000	483	-
Operations & Maintenance Costs	3,140	753	18,482	1,000	483	-
Division Total	3,140	753	18,482	1,000	483	-



#### WATER FUND - ADMINISTRATION

FUND No. 70-381

#### **DIVISION OVERVIEW**

The Water Administration Division is responsible for all aspects of the Water Department overseeing production, procurement, distribution, and conservation of safe portable water for the City's residential and business community.

#### MAJOR PROJECTS/PROGRAMS

- Conduct needs assessment, master plan of system upgrades, cost of services analysis and rate study in order to determine appropriate system user fee charges.
- Perform AWWA Water Audit per California Code of Regulations, Title 23, Division 2, Chapter 7
- Evaluate and coordinate grant applications to improve system infrastructure.

### Dept: Public Works/Water Fund Div: Water Administration

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
070-381-0000-4101 SALARIES-PERMANENT EMPLOYEES	568,694	594,495	574,261	667,994	556,860	730,259
070-381-0000-4103 WAGES-TEMPORARY & PART-TIME	11,931	8,618	8,312	, -	, -	, -
070-381-0000-4105 OVERTIME	65,413	89,146	64,131	_	46,807	-
070-381-0000-4120 O.A.S.D.I.	48,975	52,556	50,659	50,182	46,250	54,673
070-381-0000-4124 RETIREMENT	108,744	111,973	110,560	126,804	103,370	107,107
070-381-0000-4126 HEALTH INSURANCE	136,723	139,764	165,126	170,547	150,661	210,188
070-381-0000-4128 DENTAL INSURANCE	10,373	9,560	10,588	8,290	8,718	5,386
070-381-0000-4129 RETIREE HEALTH SAVINGS	137	1,840	3,439	1,500	3,876	5,700
070-381-0000-4130 WORKER'S COMPENSATION INS.	75,955	79,277	81,496	78,494	73,930	76,011
070-381-0000-4133 COMPENSATED ABSENCES	136,791	12,064	(2,474)	-	-	-
070-381-0000-4134 LONG TERM DISABILITY INSURANCE	907	529	161	474	438	1,308
070-381-0000-4136 OPTICAL INSURANCE	2,679	2,608	2,578	2,487	2,434	1,793
070-381-0000-4138 LIFE INSURANCE	1,182	885	1,122	833	694	833
070-381-0000-4140 WELLNESS BENEFIT	63	114	-	150	-	150
070-381-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	-	-	_	6,984	_
Personnel Costs	1,168,568	1,103,429	1,069,960	1,107,755	1,001,022	1,193,408
070-381-0000-4210 UTILITIES	165	320	353		230	500
070-381-0000-4210 OTILITIES 070-381-0000-4260 CONTRACTUAL SERVICES		11,031	14,112	17,914	1,993	64,960
070-381-0000-4270 PROFESSIONAL SERVICES	5,449 30,884	44,807	18,393	63,000	40,841	57,500
070-381-0000-4270 PROFESSIONAL SERVICES 070-381-0000-4290 OFFICE EQUIPMENT MAINTENANCE	50,864 608	44,807 117	395	23,922	720	
070-381-0000-4290 OFFICE EQUIPMENT MAINTENANCE	3,970	1,654	3,980	5,040	2,444	5,000
070-381-0000-4300 DEPARTMENT SOPPLIES 070-381-0000-4320 DEPARTMENT EQUIPMENT MAINT	1,222	867	6,991	12,559	2, <del>444</del> 1,414	2,000
070-381-0000-4325 UNIFORM ALLOWANCE	-	-	0,991	12,339	1,414	2,000
070-381-0000-4323 ONITORIN ALLOWANCE 070-381-0000-4360 PERSONNEL TRAINING	521	318	955	2,700	2,380	5,000
070-381-0000-4300 PERSONNEL TRAINING 070-381-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	450	822	277	900	2,380	5,000
070-381-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	849	603	220	2,205	-	7,540
070-381-0000-4390 VEHICLE ALLOW & MILEAGE	400	868	27	1,710	902	7,540
070-381-0000-4400 VEHICLE OPERATION & MAINT	27	955	47	675	593	675
070-381-0000-4402 FUEL	724	641	470	450	797	450
070-381-0000-4405 INTEREST EXPENSE	15,703	22,325	17,207	118,170	5,304	131,000
070-381-0000-4429 PRINCIPAL	-	-		57,877	-	-
070-381-0000-4430 ACTIVITIES AND PROGRAMS	7,929	8,356	4,829	6,300	6,376	7,000
070-381-0000-4450 OTHER EXPENSE	17,939	43,733	48,953	46,400	49,485	55,404
070-381-0000-4480 COST ALLOCATION	456,469	463,939	511,160	520,072	520,072	520,072
070-381-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	-	-	-	-	-
070-381-0450-4260 CONTRACTUAL SERVICES	_	_	_	_	_	-
070-381-0450-4300 DEPARTMENT SUPPLIES	-	-	-	_	_	6,453
Operations & Maintenance Costs	543,308	601,355	628,370	880,074	633,837	869,504
070-381-0000-4706 LIABILITY CHARGE	75,439	60,540	19,106	-	-	73,948
070-381-0320-4741 EQUIP MAINT CHARGE	68,332	66,701	82,040	76,134	76,134	24,505
070-381-0000-4741 EQUIP REPLACEMENT CHARGE	28,283	23,283	30,183	30,183	30,183	30,183
070-381-0000-4743 FACILITY MAINTENANCE CHARGE	114,416	122,144	108,492	104,664	104,664	107,356
Internal Service Charges	286,470	272,668	239,821	210,981	210,981	235,993
070-381-0000-4901 TRANSFER TO GENERAL FUND	60,000	60,000	60,000	60,000	60,000	45,000
070-381-0000-4918 TRANSFER TO RETIREMENT FUND	-	-	-	12,434	-	-
070-381-0000-4906 TRANSFER TO SELF-INSURANCE FND	60,000	60,000	60,000	60,000	60,000	45,000
Transfers	120,000	120,000	120,000	132,434	120,000	90,000
Division Total	2,118,346	2,097,451	2,058,151	2,331,244	1,965,840	2,388,904



#### **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	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
070-382-0000-4101 SALARIES-PERMANENT EMPLOYEES	85,298	107,421	110,255	110,728	99,118	90,407
070-382-0000-4103 WAGES-TEMPORARY & PART-TIME	3,138	-	-	-	-	-
070-382-0000-4105 OVERTIME	168	675	518	-	469	-
070-382-0000-4120 O.A.S.D.I.	6,776	8,270	8,475	8,342	7,619	6,829
070-382-0000-4124 RETIREMENT	17,797	22,531	22,972	24,835	21,326	19,824
070-382-0000-4126 HEALTH INSURANCE	23,090	28,634	30,192	33,363	28,827	27,493
070-382-0000-4128 DENTAL INSURANCE	2,582	3,010	3,010	2,475	2,544	2,475
070-382-0000-4130 WORKER'S COMPENSATION INS.	1,389	1,691	1,728	1,723	1,570	1,411
070-382-0000-4134 LONG TERM DISABILITY INSURANCE	-	136	169	167	58	-
070-382-0000-4136 OPTICAL INSURANCE	480	557	557	460	478	460
070-382-0000-4138 LIFE INSURANCE	-	138	158	113	143	135
Personnel Costs	140,718	173,062	178,033	182,206	162,152	149,034
				-		
070-382-0000-4260 CONTRACTUAL SERVICES	8,037	8,306	8,469	22,500	8,728	25,000
070-382-0000-4270 PROFESSIONAL SERVICES	1,750	-	-	-	-	25,000
070-382-0000-4280 OFFICE SUPPLIES	-	-	-	4,500	-	5,000
070-382-0000-4300 DEPARTMENT SUPPLIES	17,254	13,995	16,348	13,500	15,463	15,000
070-382-0000-4320 DEPARTMENT EQUIPMENT MAINT	1,302	1,548	1,439	4,500	1,302	5,000
070-382-0000-4390 VEHICLE ALLOW & MILEAGE	-	-	-	-	-	-
070-382-0000-4400 VEHICLE OPERATION & MAINT	4,828	8,006	571	1,800	702	2,000
070-382-0000-4402 FUEL	2,121	2,958	7,311	2,700	6,320	3,000
070-382-0000-4455 BAD DEBTS EXPENSE	5,395	4,003	58,274	5,000	-	4,000
Operations & Maintenance Costs	40,687	38,816	92,411	54,500	32,515	84,000
070-382-0000-4706 LIABILITY CHARGE	9,178	9,850	2,800	_	_	9,235
070-382-0000-4743 FACILITY MAINTENANCE CHARGE	19,579	20,902	32,146	31,012	31,012	25,883
Internal Service Charges	28,757	30,752	34,946	31,012	31,012	35,118
Division Total	210,162	242,630	305,390	267,718	225,679	268,152



#### WATER FUND – DISTRIBUTION

FUND No. 70-383

#### **DIVISION OVERVIEW**

The Water Distribution Division is responsible for providing water services to all City residents and businesses in sufficient quantities to meet domestic and fire service demands. This includes maintenance of approximately 66.5 miles of water mains, 5,264 water services and 548 fire hydrants. The Division is also responsible for installing new domestic services and new fire protection services ordered by customers.

#### MAJOR PROJECTS/PROGRAMS

- Repair leaks on City's water mains
- Replace or install new water services
- Repair and maintain City's fire hydrant
- Testing backflow devices per City's backflow and cross-connection program

#### Dept: Public Works/Water Fund

**Div: Water Distribution** 

Acco	ount Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
070-383-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	78	-	-	-	-
070-383-0000-4105	OVERTIME	-	142	-	-	-	-
	TEMP. NON-EMPLOYEE WAGES	-	-	-	-	-	-
070-383-0000-4120		-	17	-	-	-	-
070-383-0000-4124		-		-	-	-	-
	HEALTH INSURANCE	-	-	-	-	-	-
070-383-0000-4127		-		-	-	-	-
	DENTAL INSURANCE	-	-	-	-	-	-
	WORKER'S COMPENSATION INS.	-	13	-	=	-	-
Personnel Costs		-	251	-	-	-	-
070-383-0000-4260	CONTRACTUAL SERVICES	7,449	5,676	16,374	10,890	4,797	20,000
070-383-0000-4270	PROFESSIONAL SERVICES	610	3,381	2,200	2,700	2,200	3,000
070-383-0000-4300	DEPARTMENT SUPPLIES	4,259	5,004	1,978	2,250	304	4,500
070-383-0000-4310	EQUIPMENT AND SUPPLIES	19,522	13,277	14,731	13,860	9,681	76,500
070-383-0000-4320	DEPARTMENT EQUIPMENT MAINT	221	348	-	-	198	-
070-383-0000-4330	BLDG MAINT & REPAIRS	-	-	-	-	89	
070-383-0000-4340	SMALL TOOLS	349	1,275	3,500	3,150	2,087	3,500
070-383-0000-4360	PERSONNEL TRAINING	-	-	-	-	-	-
070-383-0000-4400	VEHICLE OPERATION & MAINT	1,638	4,655	4,316	1,800	3,655	5,000
070-383-0000-4402	FUEL	8,874	10,451	9,578	9,000	8,211	9,000
070-383-0301-4300	PW MAINT. & REPAIR SUPPLIES	50,238	43,384	72,035	72,000	59,231	
070-383-3689-4310	COVID-19 GLOBAL OUTBREAK	-				264	
Operations & Maint	enance Costs	93,160	87,451	124,712	115,650	90,717	121,500
070-383-0000-4500	CAPITAL EQUIPMENT	_	-	_	-	-	-
070-383-0000-4600	CAPITAL PROJECTS	-	-	-	-	-	-
070-383-0000-4820	DEPRECIATION EXPENSE	-	-	-	-	-	-
070-383-0563-4600	MACLAY WTR CONTROLLERS REP.	-	-	-	-	-	-
070-383-0700-4600	CP-WTR MTR REPLACEMENT	-	-	-	-	-	-
070-383-0701-4600	CP-FIRE HYDRANT UPGRADE	-	-	-	-	-	
Capital Costs	_	-	-	-	-	-	-
<b>Division Total</b>		93,160	87,702	124,712	115,650	90,717	121,500



#### WATER FUND - PRODUCTION

**FUND NO. 70-384** 

#### **DIVISION OVERVIEW**

The Water Production Division is responsible for all operations and maintenance of the City's four wells, three booster pump stations, four reservoirs and two pressure regulation stations and the Supervisory Control and Data Acquisition (SCADA). All the wells are in the Sylmar area with power being supplied by the Los Angeles Department of Water and Power (LADWP) and two pressure regulation stations located within City limits are supplied by Southern California Edison (SCE). Imported water is purchased from Metropolitan Water District (MWD) of Southern California to supplement the local ground water supplies on an "as needed" basis. There are also two emergency connections from LADWP water systems.

#### MAJOR PROJECTS/PROGRAMS

- Prepare and Submit Annual Water Quality Report
- Daily and other required EPA & State Lab Water Sampling
- Reservoir #4 inspection by diver and temporary leak repairs
- Coordinate operation of water quality treatment system to treat groundwater

#### Dept: Public Works/Water Fund

**Div: Water Production** 

Acco	ount Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
070-384-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	-
070-384-0000-4105	OVERTIME	6,532	3,746	-	-	-	-
070-384-0000-4120	O.A.S.D.I.	500	287	-	-	-	-
070-384-0000-4130	WORKER'S COMPENSATION INS.	929	533	-	-	-	
Personnel Costs		7,961	4,565	-	-	-	-
070-384-0000-4210	UTILITIES	227,124	346,566	477,919	363,000	488,685	360,000
070-384-0000-4220	TELEPHONE	15,987	17,700	19,570	10,800	20,674	20,000
070-384-0000-4250	RENTS AND LEASES	91	-	-	540	149	600
070-384-0000-4260	CONTRACTUAL SERVICES	83,787	138,565	127,631	136,000	107,545	149,000
070-384-0000-4300	DEPARTMENT SUPPLIES	9,534	9,806	9,448	33,000	35,138	46,500
070-384-0000-4310	EQUIPMENT AND SUPPLIES	5,659	12,298	4,856	5,400	4,506	5,400
070-384-0000-4320	DEPARTMENT EQUIPMENT MAINT	4,729	6,691	4,979	7,200	6,048	5,000
070-384-0000-4330	BLDG MAINT & REPAIRS	9,000	4,490	6,964	8,280	8,417	6,500
070-384-0000-4340	SMALL TOOLS	457	(131)	-	900	900	1,000
070-384-0000-4360	PERSONNEL TRAINING	994	-	195	900	420	1,000
070-384-0000-4370	MEETINGS, MEMBERSHIPS & TRAVI	206	-	445	675	459	750
070-384-0000-4400	VEHICLE OPERATION & MAINT	6,236	2,563	6,500	8,370	1,621	6,000
070-384-0000-4402	FUEL	2,952	3,598	3,367	2,700	2,845	3,000
070-384-0000-4430	ACTIVITIES AND PROGRAMS	1,500	-	1,212	1,350	-	1,500
070-384-0000-4450	OTHER EXPENSE	33,440		-	-	-	-
070-384-0301-4300	PW MAINT. & REPAIR SUPPLIES	7,771	3,553	10,951	5,850	5,612	-
070-384-0842-4260	PIPE INSTALLATION SYSTEM	-	-	-	-	-	-
070-384-0857-4260	CONTRACTUAL SERVICES	-	103,390	120,445	122,092	94,882	120,000
070-384-0857-4300	NITRATE REMOVAL SYSTEM	313	-	7,660	-	-	-
070-384-0857-4600	NITRATE REMOVAL SYSTEM	-		-	-	-	-
070-384-0862-4260	NPDES & WATERSHED COMPLIANC_	-	-	-	-	-	-
Operations & Maint	enance Costs	409,779	649,089	802,141	707,057	777,901	726,250
070-384-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
070-384-0000-4600	CAPITAL PROJECTS	-	2,440	-	-	-	-
Capital Costs	=	-	2,440	-	-	-	-
070-384-0000-4901	TRANSFER TO GENERAL FUND	_	_	_	-	-	_
	TRANSFER TO MEASURE R	_	_	_	_	_	_
Transfers		-	-	-	-	-	-
<b>Division Total</b>		417,740	656,094	802,141	707,057	777,901	726,250



#### WATER FUND - CAPITAL PROJECTS

**FUND NO. 70-385** 

#### **DIVISION OVERVIEW**

Capital Projects is used to account for, track, and manage capital improvements to the City's water system. Fiscal Year (FY) 2020-2021 saw the completion of the design for the Upper Reservoir #4, as well as some minor security improvements at this site. Design and specifications of new Ion Exchange (IX) Nitrate Removal Treatment System at Well 3 was also completed in FY 2020-2021.

In FY2021-2022, construction will begin on both the Upper Reservoir and IX System projects. New pump and motor assemblies will be installed at Hubbard and Arroyo Booster Stations. Electrical panel upgrades will also be completed at water facilities.

#### MAJOR PROJECTS/PROGRAMS

- Water Main Replacement Replacement of deteriorated water mains in conjunction with street resurfacing projects
- Water Meter Replacement Program
- Water Service Replacement (on an as-needed basis)
- Fire Hydrant Repair (on an as-needed basis due to knockdowns)
- Actively pursue State Proposition 1 Water Bond Funds as well as State Revolving Funds in order to leverage limited local funds for capital projects.
- Arroyo Booster Station Pump and Motor Replacement (due to mechanical failure)
- Hubbard Booster Station Pump and Motor Rehabilitation
- Upper Reservoir Replacement Project
- Ion Exchange Nitrate Removal Treatment System Well 3
- Develop GIS system for City's water system

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

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
070-385-0000-4260 CONTRACTUAL SERVICES	-	-	21,000	15,862	11,146	130,000
070-385-0000-4270 PROFESSIONAL SERVICES	-	12,545	27,781	215,659	83,388	-
070-385-0000-4320 DEPT EQUIP. MAINTENANCE	24,255	39,316	7,725	50,000	3,903	105,000
070-385-0000-4500 CAPITAL EQUIPMENT	12,171	69,551	64,473	325,622	168,622	-
070-385-0000-4600 CAPITAL PROJECTS	-	6,811	-	456,771	-	-
070-385-0178-4600 CAPITAL PROJECTS	-	-	-	-	-	-
070-385-0560-4600 CP-STREET RESURFACING PROGRA	-	-	875,650	380,785	69,594	-
070-385-0635-4600 WATER MAIN REPLACEMENT	-	-	-	-	-	-
070-385-0700-4500 CP-WTR MTR REPLACEMENT	-	<u>-</u>	-	-		-
070-385-0700-4600 CP-WTR MTR REPLACEMENT	24,000	89,334	58,840	100,000	69,764	100,000
070-385-0701-4500 CP-FIRE HYDRANT UPGRADE	<del>-</del>	_	<del>-</del>	-	-	<u>-</u>
070-385-0701-4600 CP-FIRE HYDRANT UPGRADE	6,491	4,252	28,334	50,000	25,889	50,000
070-385-0716-4600 UPPER RESERVOIR REPL PROJ	-	-	-	-	-	50,000
070-385-0763-4600 CP-STORMWATER INFILTRATION P	12,781	135,204	56,254	25,441	28,292	-
070-385-0763-4615 LAND ACQUISITION	-	-	-	-	-	-
070-385-0806-4270 13441 FOOTHILL PROPERTY ACQUI	-	-	67 <i>,</i> 838	205,643	8,190	-
070-385-0806-4600 13441 FOOTHILL PROPERTY ACQUI	-	-	-	22,150	-	-
070-385-0806-4405 INTEREST EXPENSE	-		6,769	25,650	25,650	25,650
070-385-0806-4429 PRINCIPAL	-	-	-	125,000		
070-385-0857-4270 NITRATE REMOVAL SYSTEM	-	-	-	-	-	200,000
070-385-0857-4600 NITRATE REMOVAL SYSTEM	32,309	-	-	-	-	1,400,000
070-385-6673-4600 CP-GLENOAKS RESURFACING PROJ	-	2,600	97,049	259,820	243,805	_
Capital Costs	112,007	359,614	1,311,712	2,258,403	738,243	2,060,650
070-385-0000-4820 DEPRECIATION EXPENSE	612,801	597,856	664,810	625,000	-	
Depreciation Expense	612,801	597,856	664,810	625,000	-	-
Division Total	724,808	957,470	1,976,522	2,883,403	738,243	2,060,650

#### CITY OF SAN FERNANDO

## ENTERPRISE FUNDS SUMMARY OF REVENUES AND APPROPRIATIONS FISCAL YEAR 2021-2022

#### **Fund: Sewer Enterprise Fund**

Beginning Bal	ance: -	-	4,973,847		4,450,965	5,322,234
REVENUE	2018	2019	2020	2021	2021	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME	70,418	97,786	88,311	15,000	54,670	-
3508-0000 NET INCR/DECR FAIR VAL INVEST.	(37,682)	67,674	50,183	-	(39,578)	-
3745-0000 SEWER SERVICE CHARGES	3,322,538	3,324,288	3,470,084	3,465,000	3,952,029	3,465,000
3810-0000 SEWER COLLECTIONS-MO. BILLS	-	-	-	-	-	-
3820-0000 DELINQUENT PENALTIES	39,423	41,413	23,792	38,000	-	-
3821-0000 INDUSTRIAL WASTE PERMITS	41,499	40,772	39,618	30,000	46,316	30,000
3840-0000 CAPITAL FACILITY CHARGES	30,008	44,963	46,932	30,000	26,741	30,000
3885-0000 BACKFLOW PREVENTION FEE	1,634	(1,634)	-	-	-	-
3950-0000 PROPERTY DAMAGE REIMBURSEN	MENT -	-	62,750	-	-	-
3970-0000 TRANS FROM GENERAL FUND	-	-	-	-	-	-
3978-0000 TRANS FROM RETIREMENT TAX FU	JND	-	-	-	-	
Total Revenue	3,467,837	3,615,261	3,781,670	3,578,000	4,040,178	3,525,000
APPROPRIATIONS	2018	2019	2020	2021	2021	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
072-110 Sewer Attorney	<u>-</u>	40	11,547	500	-	150,000
072-180 Sewer Retirement	508,865	197,204	(113,066)	245,000	26,447	385,000
072-360 Sewer Maintenance	2,780,150	2,506,293	2,024,497	3,162,089	2,332,944	2,567,622
072-365 Sewer Capital Projects	1,681,945	1,054,998	2,381,575	2,150,379	809,518	778,000
Total Appropriations	4,970,960	3,758,535	4,304,552	5,557,968	3,168,909	3,880,622
ANNUAL SURPLUS/DEFICIT	(1,503,122)	(143,273)	(522,882)	(1,979,968)	871,269	(355,622)
Ending Bal	ance: -	-	4,450,965		5,322,234	4,966,612



#### <u>SEWER FUND – SEWER MAINTENANCE</u>

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

- Inspection Closed Captioned Television Inspection, Root Clearing of Sewer System.
- <u>Maintenance Repairs</u> 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.
- <u>Sewer Cleaning</u> Maintenance of sewer system through use of City's sewer combination truck and trained and certified staff.

#### Dept: Public Works/Sewer Fund

#### **Div: Sewer Maintenance**

Acco	ount Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
072-180-0000-4123	OPEB EXPENSE GASB 75	54,502	57,961	107,541	60,000	166,300	-
072-180-0000-4124		-	174,970	155,393	175,000	140,934	385,000
	PENSION EXPENSE GASB 68	445,863	(43,698)	(383,840)	-	(308,628)	-
	RETIRED EMP. HEALTH INS.	8,499	7,970	7,839	10,000	27,841	_
	SALARIES-PERMANENT EMPLOYEES	444,834	503,094	398,778	449,549	372,033	406,946
	WAGES-TEMPORARY & PART-TIME	16,967	8,637	12,641	-	11,852	
072-360-0000-4105		39,092	30,665	22,478	_	8,874	_
	TEMP. NON-EMPLOYEE WAGES	-	-	-	_	-	_
072-360-0000-4120		38,349	43,177	33,195	33,495	30,114	30,171
072-360-0000-4124		254,679	95,642	78,164	86,500	63,163	-
	HEALTH INSURANCE	107,524	108,452	98,408	105,152	86,511	_
	RETIRED EMP. HEALTH INS.	-	-	-	-	-	_
072-360-0000-4128		9,589	9,824	8,269	6,813	6,985	-
	RETIREE HEALTH SAVINGS	137	761	2,015	1,260	3,348	1,740
	WORKER'S COMPENSATION INS.	48,741	52,029	38,325	36,578	34,537	37,252
	COMPENSATED ABSENCES	91,194	8,043	(7,750)	9,000	-	-
072-360-0000-4134	LONG TERM DISABILITY INSURANCE	-	516	330	641	496	822
072-360-0000-4136	OPTICAL INSURANCE	1,986	1,949	1,729	1,425	1,313	883
072-360-0000-4138	LIFE INSURANCE	774	683	518	, 585	396	459
072-360-0000-4140	WELLNESS BENEFIT	63	114	-	-	-	-
	COVID-19 GLOBAL OUTBREAK					1,180	
Personnel Costs	=	1,562,793	1,060,790	574,034	975,998	647,249	863,273
i cisoimei costs		1,302,733	1,000,750	374,034	373,330	047,243	003,273
072-110-0000-4270	PROFESSIONAL SERVICES	-	40	11,547	500	-	150,000
072-360-0000-4210	UTILITIES	165	320	353	4,500	230	5,000
072-360-0000-4220	TELEPHONE	1,714	1,787	1,915	810	1,977	2,000
072-360-0000-4250	RENTS AND LEASES	2,840	2,329	1,141	10,170	-	11,300
072-360-0000-4260	CONTRACTUAL SERVICES	39,946	141,749	60,022	190,048	39,751	256,500
072-360-0629-4260	CONTRACTUAL SERVICES	952,079	836,610	594,776	1,409,200	959,972	1,000,000
072-360-0000-4270	PROFESSIONAL SERVICES	43,886	10,043	4,244	-	4,244	50,000
070-382-0000-4280	OFFICE SUPPLIES	-	-	-	-	-	3,167
072-360-0000-4290	OFFICE EQUIPMENT MAINTENANCE	587	686	-	-	-	3,680
072-360-0000-4300	DEPARTMENT SUPPLIES	28,216	29,860	30,795	18,360	22,258	30,000
072-360-0000-4310	•	6,968	3,549	3,363	11,322	7,040	6,900
	DEPARTMENT EQUIPMENT MAINT	2,524	1,302	1,302	1,350	1,302	4,167
072-360-0000-4325	UNIFORM ALLOWANCE	-	-	-	175	-	175
072-360-0000-4340	SMALL TOOLS	1,827	-	3,555	4,500	3,360	5,000
	PERSONNEL TRAINING	499	216	-	2,250	-	5,000
	VEHICLE ALLOW & MAINT	400	707	27	810	902	900
	VEHICLE OPERATION & MAINT	1,485	1,414	175	4,500	1,361	5,000
072-360-0000-4402		3,751	4,968	4,228	-	2,923	-
072-360-0000-4405		1,737	1,738	1,738	-	1,738	-
072-360-0000-4429					47,845	-	47,845
072-360-0000-XXXX						-	1,389
	ACTIVITIES AND PROGRAMS	-	-	-	4,680	-	5,200
072-360-0000-4450		62,512	39,864	47,533	77,760	36,953	86,400
	BAD DEBTS EXPENSE	3,207	2,322	21,057	5,000	_	_
072-360-0000-4480		330,030	330,030	360,538	299,436	299,436	330,030
	PW MAINT. & REPAIR SUPPLIES	914	104	-	2,700	5,453	3,000
O	enance Costs	1,485,287	1,409,635	1,148,310	2,095,916	1,388,900	2,012,653



#### **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

- <u>System Design</u> Continue in the development of hydraulic models and design plans to meet capacity deficiencies and accommodate future growth.
- <u>Sewer Replacement</u> 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, storm water master planning, sanitary sewer system rehabilitation/diversion improvements and storm water management infrastructure.

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

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
072-365-0000-4820 DEPRECIATION EXPENSE	148,189	145,052	139,643	150,000	-	_
Depreciation Expense	148,189	145,052	139,643	150,000	-	-
072-365-0000-4260 CONTRACT SERVICES	-	-	4,760	250,000	1,300	-
072-365-0000-4300 DEPARTMENT SUPPLIES		-	_			
Operations & Maintenance	-	-	4,760	250,000	1,300	-
072-365-0000-4500 CAPITAL EQUIPMENT		14,942	-	409,000	-	
Capital Costs	-	14,942	-	409,000	-	-
072-365-0000-4600 CAPITAL PROJECTS	270,427	500	-	92,390	-	
072-365-0560-4600 CAPITAL PROJECTS	-	-	122,160	312,840		
072-365-0629-4600 CAPITAL PROJECTS	1,263,329	886,752	893,541	778,300	657,672	778,000
072-365-0754-4600 CAPITAL PROJECTS	-	-	-	-	-	-
072-365-6673-4600 CAPITAL PROJECTS		7,752	1,221,471	157,849	150,546	
Capital Projects	1,533,756	895,004	2,237,172	1,341,379	808,218	778,000
Division Total	1,681,945	1,054,998	2,381,575	2,150,379	809,518	778,000

#### CITY OF SAN FERNANDO

# ENTERPRISE FUNDS SUMMARY OF REVENUES AND APPROPRIATIONS FISCAL YEAR 2021-2022

#### **Fund: Compressed Natural Gas Fund**

	Beginning Balance:	-	-	82,256		137,716	183,775
REVENUE		2018	2019	2020	2021	2021	2022
Account Numbe	r & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME		-	1,222	2,331	-	1,980	-
3901-0000 MISCELLANEOUS F	REVENUE	-	-	-	-	-	-
3500-0000 INTEREST INCOME		493	824	-	-	-	-
3508-0000 NET INCR/DECR FA	AIR VAL INVEST.	(518)	-	1,972	-	(1,215)	-
3735-3661 CNG FUELING STA	TION	56,780	111,356	183,434	140,000	135,162	-
3907-0000 REFUND OF EXCIS	E TAXES	11,686	5,999	4,560	-	5,748	-
3987-0000 TRANS FROM EQU	JIP REPL FUND	-	-	-	-	-	<u> </u>
Total Revenue	_	68,441	119,402	192,297	140,000	141,675	-
Total Revenue	_	68,441	119,402	192,297	140,000	141,675	-
Total Revenue  APPROPRIATIONS	_	68,441 2018	119,402 2019	192,297 2020	140,000 2021	141,675 2021	2022
	r & Title	ŕ	,	ŕ	,	·	2022 Adopted
APPROPRIATIONS		2018	2019	2020	2021	2021	
APPROPRIATIONS Account Numbe		2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	Adopted
APPROPRIATIONS Account Numbe  074-320 CNG VEHICLE MAIN		2018 Actual 42,824	2019 Actual 80,355	2020 Actual 136,837	2021 Adjusted 115,765	2021 Estimated 95,616	<b>Adopted</b> 115,365



#### **COMPRESSED NATURAL GAS FUND**

FUND NO. 74-320

#### **DIVISION OVERVIEW**

The Compressed Natural Gas Fund is used to account for, track, and manage the operations of a publicly accessible CNG fueling station.

#### MAJOR PROJECTS/PROGRAMS

• Regular Maintenance and Compliance programs related to the operation of the CNG fueling station by City Mechanic.

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

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
074-320-0000-4101 SALARIES-PERMANENT EMPLOYEES	-	-	820	-	-	-
074-320-0000-4105 OVERTIME	1,831	-	-	-	-	-
074-320-0000-4120 O.A.S.D.I.	140	-	63	-	-	-
074-320-0000-4129 RETIREE HEALTH SAVINGS	-	-	4	-	-	-
074-320-0000-4130 WORKERS COMPENSATION INS.	260	-	117	-	-	
Personnel Costs	2,231	-	1,004	-	-	-
074-320-0000-4210 UTILITIES	13,582	12,192	18,787	25,700	11,166	15,000
074-320-0000-4220 TELEPHONE	567	556	623	400	629	700
074-320-0000-4260 CONTRACTUAL SERVICES	-	5,482	8,099	5,000	5,071	15,000
074-320-0000-4270 PROFESSIONAL SERVICES	-	-	-	-	-	-
074-320-0000-4300 DEPARTMENT SUPPLIES	-	848	763	1,000	69	1,000
074-320-0000-4310 EQUIPMENT & SUPPLIES	-	-	-	-	-	-
074-320-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
074-320-0000-4400 VEHICLE OPERATION & MAINT.	3,263	4,334	2,128	5,000	3,428	5,000
074-320-0000-4402 FUEL	15,168	35,738	53,066	40,000	48,882	40,000
074-320-0000-4430 ACTIVITIES & PROGRAMS	-	390	-	-	-	-
074-320-0000-4435 BANK CHARGES	3,764	5,603	9,953	10,000	7,166	10,000
074-320-0000-4450 OTHER EXPENSE	-	152	-	-	-	-
074-320-0000-4457 EXCISE TAX RETURN	4,249	9,106	20,112	25,000	15,540	25,000
074-320-0000-4480 COST ALLOCATION	-	5,956	5,244	3,665	3,665	3,665
Operations & Maintenance Costs	40,593	80,355	118,774	115,765	95,616	115,365
074-320-0000-4600 ***CAPITAL EXPENSES***	-	-	17,060	-	-	
Capital Projects	-	-	17,060	-	-	-
074-320-0000-4500 DEPRECIATION EXPENSE		_	_	_	-	
Depreciation Expense	-	-	-	-	-	-
Division Total	42,824	80,355	136,837	115,765	95,616	115,365

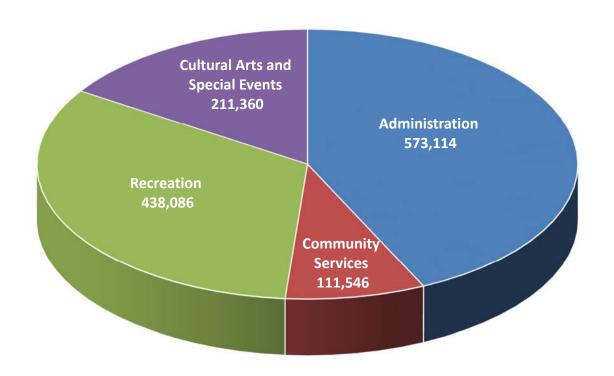
NOTE: This Fund was created in FY 2017-2018. For previous years refer to Fund 041 under Internal Service Funds.



#### **FISCAL YEAR 2021-2022 ADOPTED BUDGET**

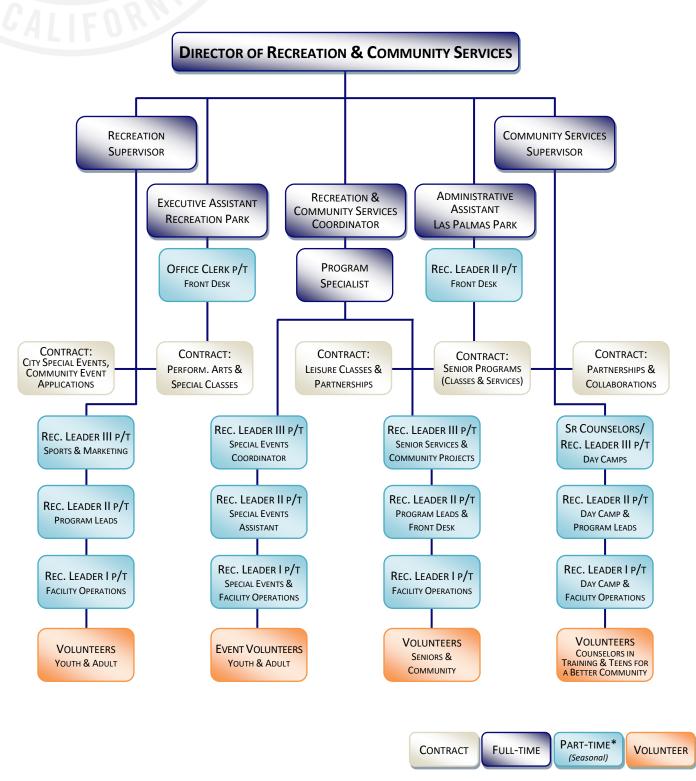
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#### **ORGANIZATIONAL CHART**

## RECREATION & COMMUNITY SERVICES DEPARTMENT FISCAL YEAR 2021-2022





#### MISSION STATEMENT

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

#### **DEPARTMENT OVERVIEW**

The Recreation and Community Services Department is comprised of four (4) divisions, which include Administration, Community Services, Recreation, and Cultural Arts/Special Events. Collectively, the divisions provide programming, services, and resources that include youth/adult sports, day camps, cultural arts, wellness/fitness, senior services, teen programming, volunteer opportunities, and citywide special events.

Annually, an estimated 250,000 individuals participate in the organized programs facilitated by the Department, and an additional 200,000 people visit park facilities for non-organized activities. Combined, park patrons approximate 450,000 per year.

#### **ACCOMPLISHMENTS FOR FY 2020-2021**

- 1. The Department successfully transitioned from an in-person service delivery model to an online model. The Covid-19 pandemic resulted in a cancellation of all programs and services provided to the community. The staff responded quickly, creatively, and professionally to continue engaging community members and to fulfill the mission of creating opportunities that enhance the quality of life for San Fernando resident. (Strategic Goal I.1)
- 2. Staff spearheaded the San Fernando Residential Food Program that provided food assistance and personal protection equipment (PPE) to City residents. Staff developed a purchasing, delivery, sorting, and packing system to keep the program organized and efficient. The program successfully executed seven (7) rounds of food distribution between October 2020 and May 2021. A total of 697 San Fernando households participated in the program. Each family received a package of food valued at \$150 and a packet of PPE. (Strategic Goal I.7 & & VIII.3)
- 3. Staff became aware of the need for a physical outlet during the pandemic and developed a series of fitness videos to encourage the community to remain active from the safety of their homes. The fitness videos featured RCS contracted instructors, each offering a different workout tailored for any level of fitness and utilizing everyday items found in the home. The videos are posted on the City website and accessible any time of day and as often as community members want, giving them control of their health and wellbeing. (Strategic Goal I.7)

# SAN FERNANDO

### FRNAND RECREATION & COMMUNITY SERVICES DEPARTMENT

#### **ACCOMPLISHMENTS FOR FY 2020-2021**

- 4. Recognizing that the pandemic would isolate our vulnerable senior population, staff developed a series of virtual programs to provide social interaction. The Golden Fun League, one such program included Bingo, Loteria, and Pen Pal writing activities. Another program provided weekly exercise classes like Zumba and Chair Zumba. Staff also assisted seniors to familiarize themselves with their smarts phone, tablets, or home computers by offering four (4) technology workshops. (Strategic Goal I.6.7)
- 5. Staff made direct contact with our senior population by conducting over 1,050 wellness calls between March and December 2020. The wellness calls asked our registered participants if they had enough food and resources to meet their needs. Staff provided referrals to food and other services when senior's needs were lacking. One such referral was the monthly drive-thru food bank distribution hosted at Las Palmas Park in partnership with the LA Regional Food Bank. The food distribution averaged 175 seniors monthly. (Strategic Goal I.5 &.6)
- 6. Las Palmas Park became a designated "Cooling Center" when the Los Angeles County Operational Area Disaster Management declared a Heat Advisory (temperatures over 100 degrees). Staff developed a safety plan to operate the Cooling Center during Covid-19 and were trained on cleaning/disinfecting public areas, managing visitors, capacity levels, layout, supplies, and safety guidelines. Over 270 people utilized the Cooling Center to escape the heat. (Strategic Goal I.7)
- 7. Staff hosted a monthly Saturday morning virtual "Family Day Event" co-sponsored by Best Start LA 5 (a CBO) during the winter quarter. The sessions held in December 2020 (Holiday Jingo game), in January 2021 (Quarantine Bingo), and in February 2021; (Painting & Me) drew some 23 families and 58 children. The activities provided an opportunity for parent and child to interact with one another while participating in a staff-led activity. Staff also developed six (6) arts and crafts video activities for children of all ages. The videos have garnered over 400 views thus far. (Strategic Goal I.5)
- 8. Staff hosted the Department's first App related activity. Approximately 76 families participated in the "Kid's Exploration" Challenge during November and December 2020. Families downloaded the Agents of Discovery App on their phones and explored Recreation Park and the Downtown San Fernando Mall by answering questions and solving puzzles. Prizes were awarded to all participants who completed the challenge. (Strategic Goal I.6)
- 9. The Department successfully hosted several virtual events that got people off the couch and into the outdoors for some exercise. Participants completed a run or a challenge at his or her own pace. The goal was to get some physical activity, the virtual activities include the Dia de Los Muertos 5K Relay Run, the Reindeer Dash, and the Family Fitness Challenge. People ran throughout the city's neighborhoods to complete their 5K run or went to a city park to complete their fitness challenge. (Strategic Goal I.5.6)

# SAN FERNANDO

## FRNAND RECREATION & COMMUNITY SERVICES DEPARTMENT

#### **ACCOMPLISHMENTS FOR FY 2020-2021**

- 10. The Department hosted a virtual Holiday Tree Lighting Ceremony. The event featured a story from old Saint Nick, the lighting of the City's Holiday Tree, and a concert from the San Fernando Mariachi Masters Apprentice Program (MMAP). RCS staff did all the production, filming, editing, and sound for the program. MMAP also produced two additional virtual concerts one to celebrate the program's twentieth anniversary, and the other to celebrate Mother's Day. The MMAP program continues to provide students an opportunity to gain a culturally relevant musical foundation, discover a sense of pride in the heritage of their families and develop positive self-identities. (Strategic Goal I.5.6)
- 11. RCS staff participates and plays a key role in disseminating the Covid-19 vaccine to the San Fernando community. The Department collaborated with Providence Holy Cross and CVS to register residents for a vaccine appointment. The Department helped facilitated the LA Care vaccine pop up held at the San Fernando Swap Meet and in addition, the Department hosted several vaccine clinics at Las Palmas Park in partnership with the Los Angeles Department of Public Health and Elements Pharmacy. (Strategic Goal I.1 & VIII.2a)
- 12. Staff was successful in reallocating the Metro's Open Streets grant funds toward the installation of street bollards to be deployed during a Slow Street event or another special event held along San Fernando Road. Staff was also successful in securing grants funds from the National Endowment for the Arts, the California Arts Commission, and California's Office of Emergency Services. Collectively the grant funds secured to augment services totaled \$494,000. (Strategic Goal V.3 & VII.5)

#### **OBJECTIVES FOR FY 2021-2022**

- 1. Complete the Layne Park Revitalization Project. The revitalization of Layne Park will occur in two phases. The first phase was the selection of a design firm to produce design and project specification documents for construction. The second phase will be the selection of a general contractor for the build. (Strategic Goal I.2.5, VI.2 & VII.5)
- 2. Collaborate with Community Base Organizations to establish a Social Service Focal Point for the San Fernando community. The proposed social services the Focal Point will provide include but are not limited to: Legal Services, Housing Rights Information, Immigration Services, Health Care Education Nutrition and Exercise Services, Public Transportation Information, Home Modifications, Family Caregiver Services, and Volunteer Opportunities. (Strategic Goal I.2.5)
- 3. Implement the Slow Street events that will close San Fernando Road providing an open space playground void of motorized transportation. The event activities will include bike and pedestrian safety training, an art walk, nutrition demos, and active transportation awareness. The local

# SAN FERNANDO

## RECREATION & COMMUNITY SERVICES DEPARTMENT

#### **OBJECTIVES FOR FY 2021-2022**

merchants, non-profit/faith-based organizations, and private corporations will participate in the event. (Strategic Goal I.5, V.1 & VII.5)

- 4. Host a volunteer based Community Theater performance to showcase local talent, and nurture the rich and cultural diversity of our community. The Community Theatre program promotes inclusivity in all theater productions. (Strategic Goal I.5)
- 5. Reestablish the San Fernando Family Hike and Wildlife program that introduces participants to local hiking trails, state, and national parks. Participants will also learn about how people affect various ecosystems and how they can become better stewards of the environment. (Strategic Goal I.5 & IV.1)
- 6. Expand the Movies and Concerts in the Park program from two (2) to four (4) per year. The extended program provides more opportunities for families and neighbors to mingle and interact with one another. The Movies/Concerts in the Park program also provides a venue for the Department to disseminate the Healthy San Fernando Campaign message of Healthy Eating and Active Living. (Strategic Goal I.5)
- 7. Establish a weekly Tech Support program for seniors at Las Palmas Park. The program will introduce participants to navigate their smartphones, tablets, or home computers. Knowing how to use these devices allows seniors to self-register for events hosted by the Department or other agencies. The goal is to provide confidence and promote independence. (Strategic Goal I.5.6)
- 8. Expand programming offered to families and children under 10 years of age. The Department will host a monthly Parent and Me art class at Las Palmas Park and other park sites. Staff is also exploring the possibility of providing an Early Education activity for parents and children 3 to 4 ½-year-olds. (Strategic Goal I.5)
- The Department will explore continuing the virtual programming option to expand the community
  Fitness and Wellness program. Establish new partnerships and/or utilize existing sponsorship
  funds to offer free-of-charge fitness classes via Zoom to the community. (Strategic Goal I.5.6)
- 10. The Department will evaluate the current organized sport's programs and identify areas for improvement. Explore potential collaborations and partnerships to provide new sports programs for both children and adults. Possible programs include an adult softball league at Las Palmas Park, a flag football league at Recreation Park. (Strategic Goal I.5)
- 11. Redesign the Department's brochure and develop a digital magazine that will be accessible online through the Department's web page. The new online brochure will be able to access the MyRec



#### OBJECTIVES FOR FY 2021-2022

registration platform where residents can conveniently sign up for a program or event. (Strategic Goal I.6)

- 12. The Department will continue to develop collaborations to enhance the programs and services offered to the community. Potential partnerships include local youth groups and community agencies that share a common goal with the Department. (Strategic Goal I.2.5)
- 13. The Department will continue to research and identify available funding sources to implement the recommendations identified in the Parks and Recreation Master Plan. Possible funding sources include the State of California Prop. 68 Per Capita Grant, The County of Los Angeles Measure A grant programs, and the National Endowment of the Arts and the California Arts Council Grant. (Strategic Goal I.5., IV.3b & VII.5)

#### **Enhancement to Services:**

- 14. Establish a youth baseball program for the Las Palmas Park community. The program focuses on teaching baseball fundamentals (e.g. Batting, base running, fielding, and teamwork) under the North Region Southern California PONY's governing rules. Staff will support league development, volunteer recruitment, practice and league play scheduling until the league can transition towards a volunteer based program. (Strategic Goal I.2.5)
- 15. Complement the Department's workforce with a full-time Program Specialist position. The position will assist in the development and implementation of cultural arts and citywide special event programming like the Dia de Los Muertos 5K, Holiday Tree Lighting, Concerts in the Park, etc. In addition, the Program Specialist position will assist in the development and implementation of health and wellness programming to promote the Healthy San Fernando Campaign. The position is also responsible for administrative support to the Department and managing part-time staff. (Strategic Goal I.5)
- 16. Enhance the Department's ability to service residences of San Fernando by adding a Part-Time Office Clerk position to perform various clerical tasks. The position will assists the public at the front counter, answer questions and provide information via phone or electronically. The Office Clerk will prepare bulletins, brochures, and reports as needed. In addition, the position accepts and processes rental and special event applications, handles registrations for programs and activities, and provides clerical assistance to the department. (Strategic Goal I.5)



#### **SOURCES:**

	2018	2019	2020	2021	2022
RECREATION & COMM SVCS	Actual	Actual	Actual	Adjusted	Adopted
GENERAL REVENUE	1,044,433	1,246,888	1,235,255	1,334,257	1,254,106
FACILITY RENTAL	83,498	97,148	52,913	65,000	80,000
TOTAL FUNDING SOURCES	1,127,931	1,344,036	1,288,168	1,399,257	1,334,106

#### **USES:**

		2018	2019	2020	2021	2022
<b>RECREA</b>	TION & COMM SERVICES	Actual	Actual	Actual	Adjusted	Adopted
01-420	Administration	359,471	464,371	483,862	745,975	573,114
01-422	Community Services	121,442	171,099	159,238	98,373	111,546
01-423	Recreation	487,270	537,295	482,262	464,790	438,086
01-424	Special Events	159,748	171,271	162,805	90,119	211,360
01-430	Aquatics	-	-	-	-	-
Total R	ecreation & Comm Services	1,127,931	1,344,036	1,288,168	1,399,257	1,334,106

#### **PERSONNEL:**

PLRJOINIVLL.					
	2018	2019	2020	2021	2022
RECREATION AND COMMUNITY SERVICES	Actual	Actual	Actual	Actual	Adopted
RCS Director	1.00	1.00	1.00	1.00	1.00
Office Specialist (6)	2.00	2.00	2.00	2.00	0.00
Administrative Assistant	0.00	0.00	0.00	0.00	1.00
Executive Assistant	0.00	0.00	0.00	0.00	1.00
Community Services Supervisor	1.00	1.00	1.00	1.00	1.00
Cultural Arts Supervisor (6)	1.00	1.00	1.00	1.00	0.00
Recreation Coordinator (6)	0.00	0.00	0.00	0.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00
Aquatic Supervisor	0.00	0.00	0.00	0.00	0.00
Program Specialist (6)	1.75	1.75	1.75	1.75	1.00
Senior Day Camp/After School Counselor (FTE)	2.53	2.53	2.53	2.53	2.53
Day Camp/After School Counselor (FTE)	7.00	7.00	7.00	7.00	7.00
Recreation Leader I (FTE)	4.10	4.10	4.10	4.10	4.10
Recreation Leader II (FTE)	1.00	1.00	1.00	1.00	1.00
Recreation Leader III (FTE)	1.28	1.28	1.28	1.28	1.28
Cashier (FTE)	0.30	0.30	0.30	0.30	0.00
Office Clerk (FTE)	0.00	0.00	0.00	0.00	0.48
TOTAL RECREATION & COMMUNITY SERVICES					
DEPARTMENT	23.96	23.96	23.96	23.96	23.39

<sup>6)</sup> Adopted to reclassify two (2) Office Specialist position to Executive Assistant and Administrative Assistant, for the Cultural Art Supervisor position to remain unfilled and add a Recreation Coordinator, and reduce the FTE hours to Program Specialist. Net staff change is -0.58 FTE.



## RECREATION & COMMUNITY SERVICES - ADMINISTRATION

**DIVISION NO. 420** 

#### **DIVISION OVERVIEW**

The Recreation and Community Services (RCS) Administration Division is responsible for the overall management and the day-to-day operations of the RCS Department. The administrative duties and responsibilities of the Division include management and supervision of all programming, services, and activities provided by the Recreation Division, the Community Services Division, and the Cultural Arts /Special Events Division. RCS oversees planning and implementation of parks improvement projects and park faculties renovations. RCS provides guidance, training, and marketing strategies for other the Department to ensure quality programs and services are provided to the San Fernando community.

The Division is responsible for administering all contracts the Department has with non-government organizations, faith-based groups, and non-profit agencies. The Division also oversees all grant funds the Department has been awarded. In FY 2021-2022, the Division expects to administer approximately \$2,408,705 in grant funds for projects that range in scope from the renovation of park facilities to the enhancement of the cultural enrichment programming for the community. The Division will continue to pursue grant funding, partnerships, and collaborations to leverage City resources and enhance the programs, services, and activities offered to the community.

The Division processes rental and special event permits applications and manages the use of both public and private land. Staff ensures that all documents such as certificates of liability insurance, health permits, and LAFD approval have been included in the final rental or special event permit. The Division handles all financial matters associated with the Department's programs, activities, and services.

Dept: Recreation & Community Services
Div: Recreation Administration

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-420-0000-4101 SALARIES-PERMANENT EMPLOYEES	169,653	242,961	237,584	334,538	321,738	287,872
001-420-0000-4103 WAGES-TEMPORARY & PART-TIME	-	-	-	-	-	7,576
001-420-0000-4105 OVERTIME	-	-	235	-	1,420	-
001-420-0000-4111 COMMISSIONER'S REIMBURSEMENT	650	1,525	2,433	4,500	3,525	4,500
001-420-0000-4120 O.A.S.D.I.	13,100	18,863	18,125	24,631	24,306	21,097
001-420-0000-4124 RETIREMENT	-	-	(1,721)	76,795	-	-
001-420-0000-4126 HEALTH INSURANCE	41,494	54,319	67,367	3,979	72,916	71,406
001-420-0000-4128 DENTAL INSURANCE	3,883	5,477	6,118	-	6,118	3,339
001-420-0000-4129 RETIREE HEALTH SAVINGS	568	1,200	1,139	2,340	2,105	1,200
001-420-0000-4130 WORKER'S COMPENSATION INS.	2,692	3,863	3,723	9,011	5,023	4,357
001-420-0000-4134 LONG TERM DISABILITY INSURANCE	339	992	963	1,025	1,068	1,109
001-420-0000-4136 OPTICAL INSURANCE	654	975	1,117	732	1,117	590
001-420-0000-4138 LIFE INSURANCE	323	303	351	351	351	266
001-420-0000-4140 WELLNESS BENEFIT	-	600	445	600	600	600
001-420-3689-41XX COVID-19 GLOBAL OUTBREAK	-	-	4,037		10,925	-
Personnel Costs	233,356	331,078	341,915	458,502	451,213	403,912
001-420-0000-4220 TELEPHONE	17,617	18,415	19,561	17,100	16,525	19,000
001-420-0000-4260 CONTRACTUAL SERVICES	16,657	20,556	15,251	17,685	9,256	19,650
001-420-0000-4270 PROFESSIONAL SERVICES	-	207	-			-
001-420-0000-4300 DEPARTMENT SUPPLIES	12,533	9,395	7,186	10,900	7,112	35,100
001-420-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	432	-	600	-	500
001-420-0000-4360 PERSONNEL TRAINING	895	1,930	65	700	-	460
001-420-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	64	747	-	700	-	390
001-420-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	995	940	655	920	335	340
001-420-0000-4390 VEHICLE ALLOW & MILEAGE	2,228	4,643	4,280	3,865	3,707	4,100
001-420-3649-XXXX YOUTH REINVESTMENT PROG.	-	-	357	-	-	-
001-420-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	-	-		3,132	-
Operations & Maintenance Costs	50,989	57,265	47,355	52,470	40,067	79,540
001-420-0000-4706 LIABILITY CHARGE	22,165	19,610	8,063	-	-	25,235
001-420-0320-4741 EQUIP MAINT CHARGE	10,948	17,881	19,460	18,551	18,551	-
001-420-0000-4741 EQUIP REPLACEMENT CHARGE	3,000	-	-	-		13,955
001-420-0000-4743 FACILITY MAINTENANCE CHARGE	36,099	38,537	62,684	60,473	60,473	50,472
Internal Service Charges	72,212	76,028	90,207	79,024	79,024	89,662
001-420-0000-4500 CAPITAL EQUIPMENT	2,914	_	4,385	155,979	155,979	_
Capital Costs	2,914	-	4,385	155,979	155,979	-
Division Total	359,471	464,371	483,862	745,975	726,284	573,114



#### **COMMUNITY SERVICES**

#### **DIVISION NO. 422**

#### **DIVISION OVERVIEW**

The Community Services Division provides key administrative functions, supervision, and analysis for the social and recreational programs, services and activities offered to the community. The Division is responsible for identifying potential funding sources and maintaining existing contracts like the agreement with the YWCA that manages the Elderly Nutrition Program. Staff ensures that these programs meet and comply with all City policies and procedures.

The Division also administers and supervises youth programming that promotes vocational training, skill building and mentoring for young people ages 5 to 19. The opportunities for youth participation include, but are not limited to, the summer and winter day camps, Teens for a Better Community Leadership (TBC) program, the youth volunteer program, and the Counselor-In-Training (CIT) program.

In addition, the Division continues to strengthen and foster innovative collaborations between the City and the private/non-profit community. Staff has been successful in securing grant funds or partnerships to help offset the costs associated with events hosted by the Division. Such programs include the Senior Expo, the Mind, Body, and Soul Community Health Fair, and Super Hero Action Movie Night. In addition, the Division has collaborated with the Los Angeles Food Bank to provide monthly care packages to low-income seniors.

Staff strives to provide wellness programming for all ages and offer quality of life choices to the residents of San Fernando. The activities patrons can participate in include but are not limited to, exercise classes, volunteerism, and informational seminars. Moreover, residents can participate in senior clubs, excursions, and hiking outings.

#### **Dept: Recreation & Community Services**

**Div: Community Services** 

Account Number & Title	2018 Actual	2019 Actiual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-422-0000-4101 SALARIES-PERMANENT EMPLOYEES	65,285	102,659	112,523	58,286	70,844	64,469
001-422-0000-4105 OVERTIME	-	-	264	-		-
001-422-0000-4120 O.A.S.D.I.	4,994	7,853	8,628	4,294	5,420	4,932
001-422-0000-4124 RETIREMENT	-	-	(320)	-	-	-
001-422-0000-4126 HEALTH INSURANCE	9,228	13,863	7,698	7,973	8,005	8,038
001-422-0000-4128 DENTAL INSURANCE	800	1,236	674	674	674	674
001-422-0000-4129 RETIREE HEALTH SAVINGS	771	3,087	2,216	120	1,292	1,200
001-422-0000-4130 WORKER'S COMPENSATION INS.	3,792	4,547	4,803	4,080	4,689	4,687
001-422-0000-4136 OPTICAL INSURANCE	150	274	150	150	150	150
001-422-0000-4138 LIFE INSURANCE	107	164	90	90	90	90
001-422-3689-XXXX COIVD-19 GLOBAL OUTBREAK	-	-	-	-	81	
Personnel Costs	85,127	133,684	136,726	75,667	91,245	84,240
001-422-0000-4260 CONTRACTUAL SERVICES	30	700	640	100	69	1,350
001-422-0000-4300 DEPARTMENT SUPPLIES	5,682	6,404	3,638	6,500	6,347	4,950
001-422-0000-4360 PERSONNEL TRAINING	-	-	-	-	-	800
001-422-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	137	-	451	600	30	1,500
001-422-0000-4380 Membership, Subscriptions and Dues	-	-	-	-	0	400
001-422-3689-4300 COVID-19 GLOBAL OUTBREAK	-	-	342	-	-	-
001-422-3750-4260 CONTRACTUAL SERVICES	-	-	-	-	-	-
001-422-3750-4270 PROFESSIONAL SERVICES	-	-	-	-	-	-
001-422-3752-4260 HOME DELIVERED MEALS C2	-	-	-	-	-	-
001-422-3752-4270 PROFESSIONAL SERVICES	-	-	-	-	-	-
001-422-3689-XXXX COVID-19 GLOBAL OUTBREAK				-	720	-
Operations & Maintenance Costs	5,849	7,104	5,071	7,200	7,166	9,000
001-422-0000-4706 LIABILITY CHARGE	9,051	7,450	1,369	-	_	5,364
001-422-0000-4743 FACILITY MAINTENANCE CHARGE	21,415	22,861	16,073	15,506	15,506	12,942
Internal Service Charges	30,466	30,311	17,442	15,506	15,506	18,306
Division Total	121,442	171,099	159,238	98,373	113,917	111,546



## RECREATION (FACILITY OPERATIONS & PLAYGROUNDS)

DIVISION No. 423

#### **DIVISION OVERVIEW**

The Recreation Division is responsible for providing social, physical, and educational recreation programs that offer access to healthier lifestyles to persons of all ages. According to the National Recreation and Park Association, parks are a reflection of the quality of life in a community, and access to recreation services is an important factor in determining the livability of communities. In addition, recreation reduces alienation, loneliness, and anti-social behavior by providing access to community engagement opportunities.

The scope of responsibility under the Recreation Division includes youth and adult sports programs, recreation activities, leisure classes, contract classes, community wellness programs, and the management of partnerships with community-based organizations. The Division also manages the part-time workforce for the Department and is responsible for staff recruitment, training, scheduling, takes the lead in performance evaluation, and oversees the general facility operations of Recreation Park and Las Palmas Park. Recreation plans and leads quarterly staff training, tracks and provides CPR/First Aid certification of the part-time workforce as well as promote outside training opportunities that may be beneficial to the staff.

During FY 20-21, the operation of the Recreation Division was interrupted and eventually postponed due to the Covid-19 pandemic. The Division redirected resources to assist with administrative projects such as Census outreach, community resource bulletins, food assistance programs, local and County events, and grant application processing. Limited virtual recreation programming was offered by producing in-house fitness videos, virtual Folklorico sessions, and resource pages in our monthly newsletter. Later in the pandemic, in-person programming was gradually re-introduced via an Outdoor Fitness Program and a Family Wellness Challenge.

FY 21-22 will bring with it an opportunity to redevelop the division post-pandemic. Steps will be taken to evaluate the Department's needs and assess how these needs specifically affect the Recreation Division. A staffing plan will be developed to address the various assignments that will be required post-pandemic in addition to programming and office support staffing needs.

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

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-423-0000-4101 SALARIES-PERMANENT EMPLOYEES	80,785	85,355	85,276	80,737	82,071	79,497
001-423-0000-4103 WAGES-TEMPORARY & PART-TIME	212,070	244,212	200,242	195,300	79,172	200,000
001-423-0000-4105 OVERTIME	-	53	119	-	457	-
001-423-0000-4120 O.A.S.D.I.	22,404	25,217	21,848	22,646	12,367	5,967
001-423-0000-4124 RETIREMENT			(213)	-	-	6,006
001-423-0000-4126 HEALTH INSURANCE	11,167	11,417	12,147	11,991	12,950	8,038
001-423-0000-4128 DENTAL INSURANCE	1,306	1,306	1,306	674	1,306	674
001-423-0000-4129 RETIREE HEALTH SAVINGS	-			<u>-</u>	-	
001-423-0000-4130 WORKER'S COMPENSATION INS.	21,285	24,254	21,104	21,039	12,185	5,670
001-423-0000-4136 OPTICAL INSURANCE	285	257	257	150	257	150
001-423-0000-4138 LIFE INSURANCE	1,693	2,015	1,560	1,954	1,422	90
001-423-3689-XXXX COVID-19 GLOBAL OUTBREAK		-	-	-	22,090	
Personnel Costs	350,995	394,085	343,645	334,491	224,277	306,092
001-423-0000-4260 CONTRACTUAL SERVICES	-	361	950	1,500	850	2,000
001-423-0000-4270 PROFESSIONAL SERVICES	-	450	-	500	-	1,000
001-423-0000-4300 DEPARTMENT SUPPLIES	3,829	4,832	1,642	3,400	4,442	4,000
001-423-0000-4360 PERSONNNEL TRAIINING	-	-	-	-	-	1,000
001-423-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	-	-	-
001-423-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	-	-	-	260
001-423-3689-XXXX COVID-19 GLOBAL OUTBREAK		-	-		-	
Operations & Maintenance Costs	3,829	5,643	2,592	5,400	5,292	8,260
001-423-0000-4706 LIABILITY CHARGE	22,313	19,996	6,558	_	_	19,489
001-423-0000-4743 FACILITY MAINTENANCE CHARGE	110,133	117,571	129,467	124,899	124,899	104,245
Internal Service Charges	132,446	137,567	136,025	124,899	124,899	123,734
Division Total	487,270	537,295	482,262	464,790	354,469	438,086



#### **CULTURAL ARTS & SPECIAL EVENTS**

**DIVISION NO. 424** 

#### **DIVISION OVERVIEW**

The Cultural Arts and Special Events Division is responsible for conducting and oversight for citywide sponsored/non-sponsored special and cultural events for the Department. Examples include Movie Nights, Summer Concerts, Halloween, Día de Los Muertos, Holiday Tree Lighting, Spring Jamboree, and the Healthy San Fernando Campaign. The Division oversees the nationally recognized Mariachi Master Apprentice Program; Cultural Arts Classes and Programming, Community Special Event Applications for events conducted on public/private property, and the Lopez Adobe Museum. Staff continues to strengthen and foster innovative partnerships between the arts and community agencies and is successful in securing grants and partnerships to help offset the cost of the Division and citywide events. In addition, the Division is overseeing the Facility Rental Program. This includes private party rentals of public property and park facilities such as multipurpose rooms, gyms, and fields.

The California Arts Council Grant Program supports projects that foster the creative abilities of youth through culturally responsive arts learning, utilizing cultural assets of the local community to support positive self-identification, and empowers youth through the preservation of cultural practices. CAC supports projects that operate outside of school time, at community and school sites. Long-term, indepth, standards-based arts education projects underscore the critical role the arts play in student's development of creativity, overall well-being, and academic achievement through meaningful arts-learning environments. Funding supports the Mariachi Master Apprentice Program (MMAP) by supporting and encouraging relevant, dynamic, and innovative community building and learning through youth-focused arts and culture projects.

The National Endowment for the Arts supports the creation of art that meets the highest standards of excellence, engages the public with diverse and excellent art, lifelong learning in the arts, and the strengthening of communities through the arts, by prioritizing historically underserved populations. Funding supports the Mariachi Master Apprentice Program (MMAP) that connects music masters with community youth to preserve mariachi music traditions through quality music programs. MMAP focuses on multi-level instrument instruction, arrangement, and performance skills, and targets youth ages 8 to 19. MMAP incorporates the following elements: Experience: Participants experience exemplary works of art, in a live form where possible, to gain increased knowledge and skills in the art form. Creation: Informed by their experience in an art form, participants will create or perform art. Assessment: Student learning is measured and assessed according to the national or state arts education standards.

## Dept: Recreation & Community Services Div: Cultural Arts & Special Events

Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
001-424-0000-4101 SALARIES-PERMANENT EMPLOYEES	76,737	77,111	62,459	15,287	15,287	109,335
001-424-0000-4105 OVERTIME	-	-	-	-	-	-
001-424-0000-4120 O.A.S.D.I.	5,870	5,899	4,778	1,170	1,170	6,179
001-424-0000-4126 HEALTH INSURANCE	8,338	9,105	10,649	5,587	5,587	8,038
001-424-0000-4128 DENTAL INSURANCE	674	674	674	393	674	674
001-424-0000-4130 WORKER'S COMPENSATION INS.	5,553	5,606	4,541	1,111	1,111	5,872
001-424-0000-4136 OPTICAL INSURANCE	150	150	150	87	150	150
001-424-0000-4138 LIFE INSURANCE	102	96	90	38	38	90
Personnel Costs	97,424	98,641	83,341	23,673	24,016	130,338
001-424-0000-4260 CONTRACTUAL SERVICES	28,370	37,009	40,542	19,440	3,974	40,600
001-424-0000-4300 DEPARTMENT SUPPLIES	3,213	4,947	9,137	19,500	8,879	9,000
001-424-0000-4430 ACTIVITIES AND PROGRAMS	12,000	12,000	11,810	12,000	12,496	12,000
001-424-3689-XXXX COVID-19 GLOBAL OUTBREAK		-	-	-	2,110	
Operations & Maintenance Costs	43,583	53,956	61,488	50,940	27,459	61,600
001-424-0000-4706 LIABILITY CHARGE	6,504	5,611	1,903	-	-	6,480
001-424-0000-4743 FACILITY MAINTENANCE CHARGE	12,237	13,063	16,073	15,506	15,506	12,942
Internal Service Charges	18,741	18,674	17,976	15,506	15,506	19,422
Division Total	159,748	171,271	162,805	90,119	66,981	211,360



AQUATICS DIVISION NO. 430

#### **DIVISION OVERVIEW**

Operations of the San Fernando Regional Pool Facility are conducted by the County of Los Angeles as of October 2014, pursuant to a lease agreement. Consequently, the City owns the facility; however, the County of Los Angeles is responsible for all annual operating and capital costs during the fifteen (15) year term of the lease.



# SECTION V. SPECIAL FUNDS



# SPECIAL REVENUE, GRANT, AND CAPITAL FUNDS



#### **DESCRIPTION**

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

FUND NO.	FUND DESCRIPTION
002	Supplemental Law Enforcement Services Fund (SLESF)
007	Proposition "A"
008	Proposition "C" – Transit Development Fund
009	Proposition "C" – Discretionary
010	Capital Grant Fund
011	State Gas Tax Fund
012	Measure "R" Fund
013	Traffic Safety Fund
014	Cash in-lieu of Parking Fund
015	Local Transportation Fund (SB 325)
016	Air Quality Management District Fund (AQMD)
017	Self-Sustaining Recreational Activities
018	Retirement Fund
019	Quimby Act Fees
020	Asset Seizure – State
021	Asset Seizure – Federal
022	Surface Transportation Program – Local (STPL)
023	Measure "W" Fund
024	Measure "M" Fund
025	Road Maintenance & Rehabilitation Fund (SB1)
026	Community Development Block Grant (CDBG)
027	Street Lighting Fund
029	Parking and Maintenance Operations (M & O) – Off Street
030	Mall Maintenance Operations
032	Capital Outlay Fund
050	Pavement Management Fund
053	Community Investment Fund
055	Community Development Surcharge Fund
094	Low Income Housing Fund
101	Safety Realignment Fund (AB109)
108	California Arts Council
109	National Endowment for the Arts (NEA)
110	Operating Grants



FUND NO.	FUND DESCRIPTION
113	MTA Transit Oriented Development (TOD) Planning Grant
118	California State Grant – Housing Related Parks (HRP)
119	Community Oriented Policing Services (COPS) Safe Schools
120	Alcohol Beverage Control (ABC) Grant



## SUPPLEMENTAL LAW ENFORCEMENT FUNDS (SLESF)

**FUND NO. 002** 

#### FUND OVERVIEW

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

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

#### **Fund: Supplemental Law Enforcement Services**

Resp. Dept: Finance

Beginning Fund Balance: REVENUES Account Number & Title	30,532 2018 Actual	70,071 2019 Actual	96,867 2020 Actual	2021 Adjusted	132,362 2021 Estimated	163,676 2022 Adopted
3500-0000 INTEREST INCOME 3508-0000 NET INCR/DECR FAIR VAL INVESTMENT 3679-0000 COPS MORE 3679-2206 SLESF	901 (779) 139,417 -	1,795 1,254 148,747 -	2,549 1,998 155,948	- - 125,000 -	1,899 (2,312) 156,727 -	- - 125,000 -
Total Revenue	139,539	151,796	160,495	125,000	156,314	125,000
APPROPRIATIONS Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
Account Number & Title  002-190-0000-4901 TRANSFER TO GENERAL FUND	Actual 100,000	Actual 125,000	Actual 125,000	Adjusted 125,000	Estimated 125,000	<b>Adopted</b> 125,000
Account Number & Title  002-190-0000-4901 TRANSFER TO GENERAL FUND  Transfers	Actual 100,000 100,000	Actual 125,000 125,000	Actual 125,000 125,000	Adjusted 125,000 125,000	125,000 125,000	125,000 125,000

#### **PROPOSITION "A"**

**FUND NO. 007** 

#### **FUND OVERVIEW**

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

#### MAJOR PROJECTS/PROGRAMS

#### **METRO ANNUAL PROJECTS BUDGET**

#### **PUBLIC WORKS:**

Trolley Transit: PCA Transit Contract

Trolley Transit: Professional Services

• Trolley Transit: Trolley Repairs

Trolley Transit: Trolley Fuel

• Marketing Supplies, Tools, Equipment, Maintenance

Prop "A" Administration

• Prop "A" Administration: Cost Allocation

#### **RECREATION & COMMUNITY SERVICES:**

- Contractual Services
- MTA Bus Pass Sale
- Prop "A" Administration

Fund: Proposition A - Transit Fund

Resp. Dept: Public Works

	Beginning Fund Balance:	65,048	54,921	73,604		71,818	82,743
REVENUES		2018	2019	2020	2021	2021	2022
Acc	ount Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3210-0000 SALES	AND USE TAXES	457,621	491,583	476,955	525,215	501,353	509,042
3500-0000 INTER	EST INCOME	995	2,845	2,459	-	2,104	-
3508-0000 NET IN	NCR/DECR FAIR VAL INVESTMENT	(189)	1,287	1,487	-	(2,005)	-
3794-0000 DIAL-	A-RIDE TICKETS	4,652	2,825	2,767	-	-	-
3794-3630 AQMI	NATURAL GAS TROLLEYS	15,311	8,111	5,357	-	-	-
3796-0000 MTA E	BUS PASS SUBSIDY	7,866	6,634	4,881	-	60	
Total Revenue		486,256	513,286	493,906	525,215	501,512	509,042

APPROPRIATIONS Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
007-313-0000-4101 SALARIES-PERMANENT EMPLOYEE	-	9,349	5,817	-	6,870	3,350
007-440-0000-4101 SALARIES-PERMANENT EMPLOYEE	8,458	14,414	-	6,800	-	-
007-440-0000-4105 OVERTIM E	-	-	12	-	68	-
007-440-0000-4120 O.A.S.D.I.	647	1,103	446	510	530	-
007-440-0000-4124 RETIREMENT	-	-	711	852	884	224
007-440-0000-4126 HEALTH INSURANCE	1,416	2,043	1,275	1,374	1,389	1,002
007-440-0000-4128 DENTAL INSURANCE	105	176	97	97	97	63
007-440-0000-4129 RETIREE HEALTH SAVINGS	57	163	56	60	59	-
007-440-0000-4130 WORKER'S COMPENSATION INS.	134	228	92	312	110	52
007-440-0000-4136 OPTICAL INSURANCE	20	36	18	19	18	11
007-440-0000-4138 LIFE INSURANCE	84	32	9	9	6	5
Personnel Costs	10,921	27,543	8,533	10,033	10,031	4,707
007-190-0000-4480 COST ALLOCATION	28,412	29,935	28,818	24,203	24,203	24,203
007-313-0000-4260 CONTRACTUAL SERVICES	132,457	134,000	149,000	149,000	149,000	149,000
007-313-3630-4402 FUEL	7,542	4,141	20,781	-	37,827	22,042
007-440-0441-4220 TELEPHONE	1,611	1,673	1,803	1,700	1,763	2,000
007-440-0441-4260 MTA BUS PASS SALES	14,687	12,412	8,833	16,000	120	16,000
007-440-0442-4260 CONTRACTUAL SERVICES	286,200	269,280	270,000	270,000	267,643	270,000
007-440-0443-4260 CONTRACTUAL SERVICES	14,554	15,619	7,924	20,000	_	40,000
Operations & Maintenance Costs	485,463	467,060	487,159	480,903	480,556	523,245
Total Appropriations	496,384	494,602	495,692	490,936	490,587	527,952
ANNUAL SURPLUS/DEFICIT	(10,128)	18,684	(1,786)	34,279	10,925	(18,910)



## PROPOSITION "C" – TRANSIT DEVELOPMENT FUND

**FUND NO. 008** 

#### **FUND OVERVIEW**

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

#### MAJOR PROJECTS/PROGRAMS

#### **CAPITAL PROJECTS:**

- Annual Street Resurfacing Projects
- Project Match FTA Grant Phase 2 Bus Project

#### Fund: Proposition C - Transit Development Fund

**Resp. Dept: Public Works** 

ANNUAL SURPLUS/DEFICIT

Beginning Fund Balance:	165,831	329,646	574,536		739,623	606,171
REVENUES	2018	2019	2020	2021	2021	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
Account Humber & Hate	7101001	, 1010101	71010101	rajusteu	Lotimated	, aopteu
3210-0000 SALES AND USE TAXES	379,268	407,755	395,635	435,652	415,854	422,237
3500-0000 INTEREST INCOME	3,904	7,174	12,461	-	6,802	-
3508-0000 NET INC/DECR FAIR VAL INVESTMENT	(4,071)	5,887	11,152	-	(12,594)	-
Total Revenue	379,101	420,816	419,249	435,652	410,062	422,237
APPROPRIATIONS	2018	2019	2020	2021	2021	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
008-311-0000-4101 SALARIES-PERMANENT EMPLOYEE	5,840	6,015	15,482	45,271	24,263	-
008-311-0000-4103 WAGES-TEMPORARY & PART-TIM	-	-	_	-		-
008-311-0000-4105 OVERTIME	-	-	-	-		-
008-311-0000-4120 O.A.S.D.I.	1,038	-	-	3,443	1,856	-
008-311-0000-4124 RETIREMENT	-	-	-	10,527	4,196	-
008-311-0000-4126 HEALTH INSURANCE	-	-	-	11,136	5,980	-
008-311-0000-4128 DENTAL INSURANCE	2 210	-	-	948	948	-
008-311-0000-4130 WORKERS COMPENSATION INS. 008-311-0000-4136 OPTICAL INSURANCE	3,310	-	-	6,399 289	3,450 125	-
008-311-0000-4138 LIFE INSURANCE	_	_	_	68	28	_
Personnel Costs	10,188	6,015	15,482	78,081	40.847	
r croonmer costs	10,100	0,013	13, 102	70,001	10,011	
008-190-0000-4480 COST ALLOCATION	20,352	23,306	26,509	26,556	26,556	26,556
008-311-0000-4260 CONTRACTUAL SERVICES	-	-	-			-
008-313-0000-4260 CONTRACTUAL SERVICES	115,000	144,720	145,000	145,000	145,000	180,000
Operations & Maintenance Costs	135,352	168,026	171,509	171,556	171,556	206,556
008-190-0000-4901 TRANSFER TO GENERAL FUND	-	-	-	-	-	
Transfers	-	-	-	-	-	-
008-311-XXXX-4600 Bus Shelter Project: Match						62,704
008-311-0557-4600 GLENOAKS SAFE STREET HSIP	_	-	-	_	-	-
008-311-0560-4600 CAPITAL PROJECTS-ST. RESURFACI	36,450	-	-	-		552,977
008-311-0562-4600 TRAFFIC SIGNALS ON GLENOAKS F	-	-	-	-		
008-311-6673-4600 GLENOAKS RESURFACING PROJECT			66,530	331,111	331,111	
008-311-6676-4600 CALTRANS TCSP TRUMAN ST	33,296	1,885	641	-		
Capital Projects	69,746	1,885	67,171	331,111	331,111	615,681
Total Appropriations	215,285	175,926	254,161	580,748	543,514	822,237

163,815

329,646

**Ending Balance:** 

244,890

574,536

165,088

739,623

(145,096)

(133,452)

606,171

(400,000)

206,171



#### PROPOSITION "C" - DISCRETIONARY

**FUND NO. 009** 

#### **FUND OVERVIEW**

This fund accounts for receipt of the discretionary portion (40%) of the half-cent sales tax allocated by the Los Angeles County Metropolitan Authority (Metro). These are typically awarded as grants through a competitive grant application to Metro.

#### MAJOR PROJECTS/PROGRAMS

#### **CAPITAL PROJECTS:**

Citywide Traffic Signal Synchronization Project

Fund: Prop "C" - Discretionary Resp. Dept: Public Works

	Beginning Fund Balance:	20,633	20,685	21,335		21,999	21,880
<b>REVENUES</b>		2018	2019	2020	2021	2021	2022
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	236	339	370	-	237	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	(184)	311	294	-	(356)	-
3686-0510	SIGNAL IMPROVEMENTS		-	-	775,376		
Total Rever	nue	52	650	664	775,376	(119)	-
REVENUES		2018	2019	2020	2021	2021	2022
	Account Number & Title	Actual	Actual	Adjusted	Adjusted	Estimated	Adopted
009-190-00	00-4901 TRANSFER TO GENERAL FUND		-		<u>-</u>	<u>-</u>	-
009-190-00 Transfers	00-4901 TRANSFER TO GENERAL FUND	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u> -	<u>-</u> -
Transfers	00-4901 TRANSFER TO GENERAL FUND  10-4600 SIGNAL IMPROVEMENTS	<u> </u>	<u>-</u> -	-	775,376		-
Transfers	10-4600 SIGNAL IMPROVEMENTS	- - -	-	-	775,376 775,376	- - -	- - -
<i>Transfers</i> 009-371-05	10-4600 SIGNAL IMPROVEMENTS ects	- - - -	- - - -	- - -		- - - -	
Transfers  009-371-05 Capital Proj  Total Appro	10-4600 SIGNAL IMPROVEMENTS ects	- - - - - 52	- - - - - 650	- - - - 664	775,376	- - - - (119)	



# **CAPITAL GRANTS FUND**

**FUND NO. 010** 

#### FUND OVERVIEW

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

#### MAJOR PROJECTS/PROGRAMS

- FTA Grant: Phase 2 Bus Shelters Project
- CalRecycle Rubberized Payment Grant Program: Street Resurfacing Program
- MSRC Grant: Pacoima Wash Bikeway Beautification Project
- Safe Routes to School Grant: (Cycles 1 & 2)
- HSIP Cycle 8 Grant: Traffic Signal Improvements
- Prop 1 Grant: SF Regional Park Infiltration System Project
- Measure W: SF Regional Park Infiltration System Project
- CalOES Community Power Resiliency Grant Program: Parks Emergency Generator Project
- Department of Water Resources Grant: Upper Reservoir Replacement Project

Beginning Fund Balance:	(177,627)	(711,478)	(125,302)		(483,917)	2,607,453
REVENUES	2018	2019	2020	2021	2021	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME	-	-		_	-	_
3600-3621 COPS CHRP GRANT #2009RKWX0121	_	_	_	_	_	_
3600-3624 TIP LAE0127- SEC 5309 FTF CA040088	_	_	_	_	_	
3600-3652 JAG RECOVERY ACT #09-0648-S5	_	_	_	_	_	_
3682-0350 CA BEV CNTNR & LTTR RCYCL GRNT	_	_	_	_	_	_
3683-3709 LA COUNTY PROP A					102,002	
3686-0510 SIGNAL IMPROVEMENTS	_	10,000	_	_	102,002	
3686-0550 PACOIMA WASH BIKEWAY ATP CYCLE 3	_	10,000	_	973,000		
3686-0551 PACOIMA WASH BIKEWAY MSRC		_	_	354,000	_	_
3686-0552 SAFE ROUTES TO SCHOOL CYCLE 1	_	_	_	334,000	324	994,124
3686-0553 SAFE ROUTES TO SCHOOL CYCLE 2					324	999,850
3686-0557 GLENOAKS SAFE ST IMPROV HSIP CYCLE					324	333,630
3686-0560 STREET RESURFACING	44 141	-	-		-	-
	44,141	-	-	1,096,000	-	-
3686-0562 TRAFFIC SIGNALS GLENOAKS HSIP	-		-		2 115 000	9 000 000
3686-0620 SF PARK INFILTRATION LACFCD	-	-	-	9,201,200	3,115,000	8,900,000
3686-0628 SF SAFE & ACTIVE ST IMPLEMENTATION PLA	-	-	-	141,680	-	4 020 764
3686-0645 SF INFILTRATION SYST PROP1 IRWM PROG	-	-	-	-	-	1,029,764
3686-0687 CALTRANS SUST. TRANSPRT PLANNING GRT	26,797	-	-	-	-	4 750 000
3686-0716 UPPER RESERVOIR REPLACEMENT-DWR	40	-	-	450.654	257,715	4,750,000
3686-0763 STORMWATER INFILTRATION PROJECT	19	199,951	-	158,654	96,343	-
3686-0764 DWP STORMWATER INFILTRATION PROJECT	12,800	117,200	-	-	-	-
3686-0823 VISTA DEL VALLE SAFETY IMPROVEMENTS	37,509	-	-	-	-	-
3686-3636 SAFE ROUTES TO SCHOOL	-	-	-	-	-	-
3686-3648 COM. POWER RESIL. PROGRAM	-	-	-	300,000	300,000	-
3686-3665 PEDESTRAIN CT DWN SIGNALS HSIPL5202(0:	40,000	-	-	-	-	-
3686-3697 CLEAN TRANS MSRC NO. ML 14062	-	325,679	-	-	-	-
3686-3699 ELECTRICAL VEHCILES CHARGING STATIONS	-	43,994	-	-	-	-
3686-6673 GLENOAKS RESURFACING PROJECT	-	-	12,511	-	904,817	-
3686-6676 CALTRANS TCSP TRUMAN-ST. ENHANCEMEN	101,803	85,384	34,459	-	-	-
3686-6677 PLAINS ALL AMERICAN PIPELINE	-	-	229,648	-	-	-
3686-0175 Phase 2 BUS SHELTERS PROJECT	-	-	-	-	-	250,816
3690-3614 NATL ARTS/HMNITIES YTH PROG #12770070	-	-	-	-	-	-
3690-3653 CA ARTS COUNCIL #AS-12-0606	-	-	-	-	-	-
3690-3693 NEA ARTS EDUCATION #12-5100-7024	-	-	-	-	-	-
3696-3449 "911" SECURITY UPGRADE	8,189	2,741	9,800	-	-	-
3696-3604 BULLETPROOF VEST 2016	12,878	1,341	-	-	-	-
3696-3608 HAZARD MITIGATION PROGRAM	-	-	-	-	11,812	-
3696-3622 UASI 2016	-	-	-	-	-	-
3696-3609 LOPEZ ADOBE CONSTRUCTION	-	-	-	-	-	-
3696-3634 AVOID THE 100 DUI CAMPAIGN #AL1343	-	-	-	-	-	-
3696-3641 COPS SAFE SCHOOLS	-	-	-	-	-	-
3696-3644 JAG 09 #09-2545	-	-	-	-	-	-
3696-3646 JAG 10 #DJ-BX-1541	-	-	-	-	-	-
3696-3662 UASI URBAN AREA SEC INITIRATIVE NO. C12	-	20,598	-	-	-	-
3696-3678 NATIONAL ENDWNMNT FOR ARTS #11-5100	-	,	-	_	_	_
3696-3684 UASI 2015	23,098	45,452	-	-	-	-
3696-3711 HEALTH SF OPEN STREETS EVENT	148,800	-, -	-	-	-	-
3697-0671 PIONEER PARK PLYGROUND 2018 BOND AC	-	-	-	-	-	-
3697-3669 CP-LAYNE PARK REVITALIZATION			_	1,134,245	_	_
3940-3661 CNG FUELING STATION	975,892	197,255	_	-, 1,2 13	-	_
3961-0000 TRANSFER FROM GAS TAX FUND	-		_	_	_	_
3970-0000 TRANSFER FROM GENERAL FUND	_	_	_	_	_	<u>-</u>
3979-0000 TRANSFER FROM PAVEMENT MGMT FUND	_	_	_	_	_	_
Total Revenue	1,431,925	1,049,595	286,417	13,358,779	4,788,337	16,924,554
I Otal NEVELIUE	1,431,323	1,043,333	200,417	13,330,773	4,700,337	10,324,334

Community Development Grants	APPROPRIATIONS Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
10.000   -   -	Community Davidonment Grants						
Police Grants			10.000				_
Police Grants  010-220-3449-4370 9-1-1 EMERGENCY COMMUNICATII 2,069 9,800						<u> </u>	
101-220-3494-370   9-1.1 EMERGENCY COMMUNICATI   2,069   9,800	Total Community Development Grants	-	10,000	-	-	-	-
1010-220-3449-4500   91-1-1EMERGENCY COMMUNICATI   2,069   9,800	Police Grants						
101-222-3621-4120   COPS CHRP GRANT #2009RKWX012   -	010-220-3449-4370 9-1-1 EMERGENCY COMMUNICATION	-	2,741	-	-	-	-
1010-220-3621-4120   COPS CHRP GRANT #2009RKWX011	010-220-3449-4500 9-1-1 EMERGENCY COMMUNICATION	2,069	9,800	-	-	-	-
1010-220-3621-4124   COPS CHRP GRANT #2009RKWX011	010-220-3604-4500 BULLET PROOF VEST 2016	14,219	-	-	-	-	-
1010-220-3621-4126   COPS CHRP GRANT #2009RKWX011	010-220-3621-4101 COPS CHRP GRANT #2009RKWX012	-	-	-	-	-	-
010-220-3621-4126   COPS CHRP GRANT #2009RKWX012	010-220-3621-4120 COPS CHRP GRANT #2009RKWX012	-	-	-	-	-	-
010-220-3621-4310   COPS CAPITAL EQUIPMENT	010-220-3621-4124 COPS CHRP GRANT #2009RKWX012	-	-	-	-	-	-
010-220-3604-4500 CAPITAL EQUIPMENT	010-220-3621-4126 COPS CHRP GRANT #2009RKWX012	-	-	-	-	-	-
010-220-3624-4105   AVOID THE 100 DUI CAMPAIGN #AI	010-220-3621-4130 COPS CHRP GRANT #2009RKWX012	-	-	-	-	-	-
1010-220-3634-4120   AVOID THE 100 DUI CAMPAIGN #AI	010-220-3604-4500 CAPITAL EQUIPMENT	-	-	-	-	-	-
010-220-3634-4120 AVOID THE 100 DUI CAMPAIGN #A  010-220-3641-4101 COPS SAFE SCHOOLS	010-220-3622-4500 CAPITAL EQUIPMENT	-	-	-	-	-	-
010-220-3634-4130 AVOID THE 100 DUI CAMPAIGN #AI 010-220-3641-4101 COPS SAFE SCHOOLS	010-220-3634-4105 AVOID THE 100 DUI CAMPAIGN #A	-	-	-	-	-	-
010-220-3641-4101 COPS SAFE SCHOOLS 010-220-3641-4102 COPS SAFE SCHOOLS 010-220-3641-4112 COPS SAFE SCHOOLS 010-220-3641-4113 COPS SAFE SCHOOLS 010-220-3641-4130 COPS SAFE SCHOOLS 010-220-3641-4130 COPS SAFE SCHOOLS 010-220-3641-4130 OPTICAL INSURANCE 010-220-3641-4130 COPS SAFE SCHOOLS 010-220-3641-420 COPS SAFE SCHOOLS 010-220-3641-4300 COPS SAFE SCHOOLS 010-220-3641-4300 COPS SAFE SCHOOLS 010-220-3641-4390 COPS SAFE SCHOOLS 010-220-3641-4390 COPS SAFE SCHOOLS 010-220-3646-4105 JAG 10 #DJ-BX-1541 010-220-3664-4105 JAG 10 #DJ-BX-1541 010-220-3664-4105 JAG 10 #DJ-BX-1541 010-220-3664-4105 JAG 10 #DJ-BX-1541 010-220-3664-4105 JAG 10 #DJ-BX-1541 010-220-3652-4105 OVERTIME 010-220-3652-4105 OVERTIME 010-220-3652-4105 OVERTIME 010-220-3652-4105 OVERTIME 010-220-3652-4105 OVERTIME 010-220-3652-4100 JAS I JURBAN AREA SEC INITIATIVE 010-220-3652-4100 JAS I JURBAN AREA SEC INITIATIVE 010-220-3658-4100 OFFICE OF TRAFFIC SAFETY GRT NO 010-220-3685-4100 OFFICE OF TRAFFIC SAFETY GRT NO 010-220-3685-4100 OFFICE OF TRAFFIC SAFETY GRT NO 010-220-3685-4100 OFFICE OF TRAFFIC SAFETY GRT NO 010-220-3695-4100 OFFICE OF TRAFFIC SAFETY GRT NO 010-220-3695-4100 OFFICE OF TRAFFIC SAFETY GRT NO 010-220-3695-4100 OFFICE OF TRAFFIC SAFETY WEAVERS 010-220-3713-4100 ALCOHOLIC BEVERAGE CONTROL 010-220-3713-4	010-220-3634-4120 AVOID THE 100 DUI CAMPAIGN #A	-	-	-	-	-	-
010-220-3641-4102 COPS SAFE SCHOOLS	010-220-3634-4130 AVOID THE 100 DUI CAMPAIGN #A	-	-	-	-	-	-
010-220-3641-4120 COPS SAFE SCHOOLS	010-220-3641-4101 COPS SAFE SCHOOLS	-	-	-	-	-	-
010-220-3641-4124 COPS SAFE SCHOOLS	010-220-3641-4105 COPS SAFE SCHOOLS	-	-	-	-	-	-
010-220-3641-4126 COPS SAFE SCHOOLS	010-220-3641-4120 COPS SAFE SCHOOLS	-	-	-	-	-	-
010-220-3641-4128 COPS SAFE SCHOOLS	010-220-3641-4124 COPS SAFE SCHOOLS	-	-	-	-	-	-
010-220-3641-4130 COPS SAFE SCHOOLS	010-220-3641-4126 COPS SAFE SCHOOLS	-	-	-	-	-	-
010-220-3641-4136 OPTICAL INSURANCE	010-220-3641-4128 COPS SAFE SCHOOLS	-	-	-	-	-	-
010-220-3641-4138 COPS SAFE SCHOOLS	010-220-3641-4130 COPS SAFE SCHOOLS	-	-	-	-	-	-
010-220-3641-4220         COPS SAFE SCHOOLS         -	010-220-3641-4136 OPTICAL INSURANCE	-	-	-	-	-	-
010-220-3641-4300         COPS SAFE SCHOOLS         -	010-220-3641-4138 COPS SAFE SCHOOLS	-	-	-	-	-	-
010-220-3646-4105 JAG 10 #DJ-BX-1541	010-220-3641-4220 COPS SAFE SCHOOLS	-	-	-	-	-	-
010-220-3646-4105 JAG 10 #DJ-BX-1541	010-220-3641-4300 COPS SAFE SCHOOLS	-	-	-	-	-	-
010-220-3646-4120       JAG 10 #DJ-BX-1541       -	010-220-3641-4370 COPS SAFE SCHOOLS	-	-	-	-	-	-
010-220-3646-4130       JAG 10 #DJ-BX-1541       -	010-220-3646-4105 JAG 10 #DJ-BX-1541	-	-	-	-	-	-
010-220-3652-4105       OVERTIME       - </td <td>010-220-3646-4120 JAG 10 #DJ-BX-1541</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	010-220-3646-4120 JAG 10 #DJ-BX-1541	-	-	-	-	-	-
010-220-3652-4120         O.A.S.D.I.         - </td <td>010-220-3646-4130 JAG 10 #DJ-BX-1541</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	010-220-3646-4130 JAG 10 #DJ-BX-1541	-	-	-	-	-	-
010-220-3652-4130       WORKER'S COMPENSATION INS.       -<	010-220-3652-4105 OVERTIME	-	-	-	-	-	-
010-220-3662-4500       UASI URBAN AREA SEC INITIATIVE       -       20,598       -	010-220-3652-4120 O.A.S.D.I.	-	-	-	-	-	-
010-220-3684-4500 UASI 2015 68,558	010-220-3652-4130 WORKER'S COMPENSATION INS.	-	-	-	-	-	-
010-220-3685-4105       OFFICE OF TRAFFIC SAFETY GRT NO       -       <	010-220-3662-4500 UASI URBAN AREA SEC INITIATIVE	-	20,598	-	-	-	-
010-220-3685-4120       OFFICE OF TRAFFIC SAFETY GRT NO       -       <	010-220-3684-4500 UASI 2015	68,558	-	-	-	-	-
010-220-3685-4130       OFFICE OF TRAFFIC SAFETY GRT NO       -       <	010-220-3685-4105 OFFICE OF TRAFFIC SAFETY GRT NO	-	-	-	-	-	-
010-220-3685-4370       OFFICE OF TRAFFIC SAFETY GRT NO       -       <	010-220-3685-4120 OFFICE OF TRAFFIC SAFETY GRT NO	-	-	-	-	-	-
010-220-3695-4103       WAGES-TEMPORARY & PART-TIME       -	010-220-3685-4130 OFFICE OF TRAFFIC SAFETY GRT NO	-	-	-	-	-	-
010-220-3695-4105       OFFICE OF TRAFFIC SAFETY #20423       -       <	010-220-3685-4370 OFFICE OF TRAFFIC SAFETY GRT NO	-	-	-	-	-	-
010-220-3695-4120       OFFICE OF TRAFFIC SAFETY #20423       -       <	010-220-3695-4103 WAGES-TEMPORARY & PART-TIME	-	-	-	-	-	-
010-220-3695-4130       OFFICE OF TRAFFIC SAFETY WRKRS       - <t< td=""><td>010-220-3695-4105 OFFICE OF TRAFFIC SAFETY #20423</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></t<>	010-220-3695-4105 OFFICE OF TRAFFIC SAFETY #20423	-	-	-	-	-	-
010-220-3695-4300       DEPARTMENT SUPPLIES       -	010-220-3695-4120 OFFICE OF TRAFFIC SAFETY #20423	-	-	-	-	-	-
010-220-3713-4103       ALCOHOLIC BEVERAGE CONTROL       -<	010-220-3695-4130 OFFICE OF TRAFFIC SAFETY WRKRS	-	-	-	-	-	-
010-220-3713-4500 ABC - CAPITAL	010-220-3695-4300 DEPARTMENT SUPPLIES	-	-	-	-	-	-
	010-220-3713-4103 ALCOHOLIC BEVERAGE CONTROL	-	-	-	-	-	-
Total Police Grants 84,846 33,139	010-220-3713-4500 ABC - CAPITAL						
	Total Police Grants	84,846	33,139	-	-	-	-

APPROPRIATIONS (Cont.) Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
Public Works Grants						
010-310-0620-4600 SF PARK INFILTRATION-LACFCD	-			9,201,200		8,900,000
010-385-0645-4600 INFILTRATION PROJ. CONSTR.	-	-	-	-	-	1,029,764
010-310-0687-4270 CALTRANS SUST TRANSPRT PLANNI	6,179	-	-	-	-	-
010-310-0763-4600 STORMWATER INFILTRATION PROJ	25,581	244,409	24,958	130,052	7,319	-
010-310-0764-4600 DWP STORMWATER INFILTRATION	12,800	117,200	-	398	0	-
010-310-3661-4101 CNG FUELING STATION	-	-	-	-	-	-
010-310-3661-4120 CNG FUELING STATION	-	-	-	-	-	-
010-310-3661-4130 CNG FUELING STATION	-	-	-	-	-	-
010-310-3661-4600 CNG FUELING STATION	1,061,565	46,213	-	-	-	-
010-311-0550-4600 PACOIMA WASH BIKEWAY ATP	-	-	-	973,000	-	-
010-311-0551-4600 PACOIMA WASH BIKEWAY MSRC	-	-	-	354,000	-	-
010-311-0552-4600 SAFE ROUTES TO SCHOOL CYCLE 1	-	-	-	-	324	994,124
010-311-0553-4600 SAFE ROUTES TO SCHOOL CYCLE 2	-	-	-	-	324	999,850
010-311-0560-4600 STREET RESURFACING PROGRAM	44,141	-	-	-	-	-
010-311-0562-4600 TRAFFIC SIGNALS GLENOAKS HSIP	-	-	-	1,096,000	-	-
010-311-0628-4600 SF SAFE & ACTIVE ST IMPLEMENTAT	ION PLAN		-	141,680	61,654	-
010-311-0823-4600 VISTA DEL VALLE IMPROV	37,509	-	-	-	-	-
010-311-6673-4101 PUBLIC WORKS STREETS			12,511		-	-
010-311-6673-4600 GLENOAKS RESURFACING PROJECT	-	182	255,044	1,112,445	1,107,048	
010-311-6676-4270 PROFESSIONAL SERVICES	3,418	722	20	-	-	-
010-311-6676-4600 CAPITAL PROJECTS	221,645	-	-	-	-	-
010-311-6677-4600 PLAINS ALL AMERICAN PIPELINE			229,648	12,000	1,480	-
010-311-0175-4600 PHASE 2 BUS SHELTERS PROJECT						250,816
010-320-3697-4600 CLEAN TRANSP MSRC #ML14062	274,521	11,553	-	-	-	-
010-335-3699-4600 ELECTRICAL VEHICLE CHARGING ST	43,994	-	-	-	-	-
010-370-0765-4600 SELF GENERATION INCENTIVE PROC	-	-	-	-	29,197	
010-370-3636-4600 SAFE ROUTES TO SCHOOL	-	-	-	-	-	-
010-370-3636-4101 SAFE ROUTES TO SCHOOL	-	-	-	-	-	-
010-370-3636-4120 SAFE ROUTES TO SCHOOL	-	-	-	-	-	-
010-370-3636-4130 SAFE ROUTES TO SCHOOL	-	-	-	-	-	-
010-370-3648-4500 COM. POWER RESIL. PROGRAM	-	-	-	300,000	-	-
010-371-0510-4600 SIGNAL IMPROVEMENTS	-	-	_	-	_	-
010-371-3665-4101 PEDESTRIAN CT DWN SIGNALS HSIF	_	-	_	_	_	-
010-371-3665-4120 PEDESTRIAN CT DWN SIGNALS HSIF	_	-	_	_	-	_
010-371-3665-4126 PEDESTRIAN CT DWN SIGNALS HSIF	_	-	_	_	_	_
010-371-3665-4128 PEDESTRIAN CT DWN SIGNALS HSIF	_	_	_	_	_	_
010-371-3665-4130 PEDESTRIAN CT DWN SIGNALS HSIF	_	-	_	_	_	_
010-371-3665-4136 PEDESTRIAN CT DWN SIGNALS HSIF	_	_	_	_	_	_
010-371-3665-4270 PROFESSIONAL SERVICES	- 777	-	-	-	- -	-
010-371-3665-4270 PROFESSIONAL SERVICES	///	-	-	-	-	-
010-385-0716-4600 UPPER RESERVOIR REPL-DWR	-	-	104,476	365,415	318,646	4 200 100
=	4 722 122	420.200	•		-	4,280,109
Total Public Works Grants	1,732,130	420,280	626,657	13,686,191	1,525,992	16,454,663

APPROPRIATIONS (Cont.) Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
Recreation and Community Service Grants						
010-420-3669-4600 CP-LAYNE PARK REVITALIZATION 010-420-3711-4260 HEALTHY SF OPEN ST EVENT 010-422-3709-4600 LAS PALMAS PARK FACILITY IMPRO)	- 148,800 -	-	- 18,375 -	1,134,245 125,625 104,005	48,209 - 122,765	-
010-422-3750-4260 CONGREGATE MEALS C1 COUNTY / 010-422-3752-4300 HOME DELIVERED MEALS C2 CONT 010-422-3752-4390 HOME DELIVERED MEALS C2 CONT	- - -	-	- - -	- - -	- - -	- - -
010-422-3753-4101 TITLE III-B TELEPHONE REASSURAN_ Total Recreation and Community Service Grants	148,800	-	- 18,375	- 1,363,875	- 170,974	-
Total Appropriations	1,965,776	463,420	645,032	15,050,065	1,696,967	16,454,663
ANNUAL SURPLUS/DEFICIT	(533,851)	586,175	(358,614)	(1,691,286)	3,091,370	469,891
Ending Balance:	(711.478)	(\$125.302.39)	(483.917)		2.607.453	3.077.344



# **STATE GAS TAX FUND**

**FUND NO. 011** 

#### FUND OVERVIEW

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

#### MAJOR PROJECTS/PROGRAMS

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

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

Beginning Fund Balance:	13,726	66,482	41,727		(59,970)	5,314
REVENUES	2018	2019	2020	2021	2022	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME	-	-	-	-	-	-
3610-0000 GAS TAX ALLOCATION SECT 2105	132,877	142,161	127,109	127,211	128,421	142,695
3611-0000 GAS TAX ALLOCATION SECT 2106	84,601	78,117	76,888	79,566	76,788	84,367
3612-0000 GAS TAX ALLOCATION SECT 2107	172,932	169,755	160,499	158,893	173,776	181,481
3613-0000 GAS TAX ALLOCATION SECTION 2103	95,354	82,189	171,819	183,339	168,174	194,247
3615-0000 GAS TAX ALLOCATION SECT 2107.5	5,000	5,000	5,000	5,000	6,000	6,000
3901-0000 MISC REVENUE	-	-	-	-	-	-
3917-0000 TRAFFIC CONGESTION RELIEF	27,836	27,744	28,013	28,013	=	-
Total Revenue	518,600	504,965	569,328	582,022	553,159	608,790
APPROPRIATIONS	2018	2019	2020	2021	2022	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
011-311-0000-4101 SALARIES-PERMANENT EMPLOYEE	420	-	25	-	-	-
011-311-0000-4105 OVERTIME	-	426	240	-	-	_
011-311-0000-4120 O.A.S.D.I.	32	33	20	_	_	_
011-311-0000-4126 HEALTH INSURANCE	-	-	-	-	-	_
011-311-0000-4128 DENTAL INSURANCE	_	_	-	-	-	_
011-311-0000-4130 WORKER'S COMPENSATION INS.	59	61	38	-	-	-
011-311-0000-4136 OPTICAL INSURANCE	_	-	-	-	-	-
Personnel Costs	511	519	323	-	-	-
011-190-0000-4480 COST ALLOCATION	31,750	22,054	22,852	11,885	11,885	11,885
011-311-0000-4260 CONTRACTUAL SERVICES	247,003	249,560	263,657	265,000	265,000	274,621
011-311-0000-4270 PROFESSIONAL SERVICES	2,260	2,445	3,000	-	3,000	-
011-311-0558-4260 CITYWIDE STREET REPAIR	-	-	-	-	-	-
011-371-3665-4270 PROFESSIONAL SERVICES	86	-	-	-	-	-
011-311-7510-4300 NORTH MACLAY STREETSCAPE	-	- 274.050	200 500	376.005	370.005	306.506
Operations & Maintenance Costs	281,099	274,059	289,509	276,885	279,885	286,506
011-190-0000-4901 TRANSFER TO GENERAL FUND	184,234	254,642	273,805	245,000	205,000	228,038
011-190-0000-4910 TRANSFER TO GRANT FUND	_	_	-	-	-	_
Transfers =	184,234	254,642	273,805	245,000	205,000	228,038
	20 //20 /	20 .,0 .2	270,000	2 .0,000	200,000	220,000
011-311-0000-4600 CAPITAL PROJECTS	-	-	-	-	-	-
011-311-0178-4600 CAPITAL PROJECTS	-	-	-	-	-	-
011-311-0558-4600 CITYWIDE STREET REPAIR	-	-	-	-	-	-
011-311-0560-4600 CITYWIDE STREET REPAIR	-	-	107,389	67,561	2,990	-
011-311-7510-4600 NORTH MACLAY STREETSCAPE	-	500	-	-	<u> </u>	_
Capital Projects	-	500	107,389	67,561	2,990	-
Total Appropriations	465,844	529,720	671,026	589,446	487,875	514,544
ANNUAL SURPLUS/DEFICIT	52,756	254,642	(101,697)	(7,424)	65,284	94,246
		•		(-),1		
Ending Balance:	66,482	41,727	(59,970)		5,314	99,559



# **MEASURE "R" FUND**

**FUND NO. 012** 

#### FUND OVERVIEW

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

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

#### MAJOR PROJECTS/PROGRAMS

- Total Road Improvement Program (TRIP) Repair and Improvement Projects
  - Annual Street Resurfacing
  - o Pacoima Wash Bikeway Project
  - Safe Routes to School Cycles 1&2
  - o Glenoaks Boulevard Bridge of the Pacoima Creek Safety Improvements
  - HSIP Cycle 8 Traffic Signal Improvements

Fund: Measure R Resp. Dept: Public Works

Beginning Fund Balance:	3,316,391	2,595,858	2,613,644		2,336,160	1,528,617
REVENUES	2018	2019	2020	2021	2021	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3210-0000 SALES AND USE TAXES	284,304	305,904	296,302	326,773	312,323	358,902
3500-0000 INTEREST INCOME	3,978	13,666	12,811	-	2,451	-
3500-3556 INTEREST INCOME-WILMINGTON TRUST	27,914	37,111	24,947	-	492	-
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT	1,399	3,101	7,430	-	(7,883)	-
3946-0000 COP PROCEEDS	-	-	-	-	-	-
3948-0000 PREMIUM ON BONDS	-	-	-	-	-	-
3970-0000 TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
Total Revenue	317,595	359,782	341,490	326,773	307,383	358,902
APPROPRIATIONS	2018	2019	2020	2021	2021	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
Account Number & Title	Actual	Actual	Actual	Aujusteu	Estimateu	Adopted
012-310-0000-4101 SALARIES-PERMANENT EMPLOYEE	-	-	-	-	-	-
012-310-0000-4120 O.A.S.D.I.	-	-	-	-	-	-
012-310-0000-4126 HEALTH INSURANCE	-	-	-	-	-	-
012-310-0000-4128 DENTAL INSURANCE	-	-	-	-	-	-
012-310-0000-4130 WORKERS COMPENSATION INS.	-	-	-	-	-	-
012-310-0000-4136 OPTICAL INSURANCE	-	-	-	-	-	-
012-311-0000-4101 SALARIES-PERMANENT EMP	-	-	-	-	-	-
012-311-0000-4120 O.A.S.D.I.	-	-	-	-		-
012-311-0000-4130 WORKERS COMPENSATION INS.	-	-	-	-	-	-
012-311-0560-4101 STREET RESURFACING PROGRAM	-	-	-	-	-	-
012-311-0560-4120 STREET RESURFACING PROGRAM	-	-	-	-	-	-
012-311-0560-4126 HEALTH INSURANCE	-	-	-	-	-	-
012-311-0560-4128 DENTAL INSURANCE	-	-	-	-	-	-
012-311-0560-4130 STREET RESURFACING PROGRAM	-	-	-	-	-	
Personnel Costs	-	-	-	-	-	-
012-190-0000-4265 ADMINISTRATIVE EXPENSE	3,877	3,872	2,871	-	1,008	1,008
012-310-0000-4270 PROFESSIONAL SERVICES	-	-	-	-	-	-
012-310-0000-4410 BOND INTEREST	96,988	94,588	92,038	88,638	88,638	95,000
012-310-0000-4420 BOND PRINCIPAL	80,000	85,000	85,000	90,000	90,000	90,000
Operations & Maintenance Costs	180,865	183,459	179,908	178,638	179,646	186,008
012-311-0551-4600 PACOIMA WASH BIKEWAY PROJEC	_	_	_	400,000	459	_
012-311-0552-4600 SAFE ROUTES TO SCHOOL CYCLE 1	109,865	33,071	1,443	20,849	-	181,000
012-311-0553-4600 SAFE ROUTES TO SCHOOL CYCLE 2	81,704	43,640	2,028	18,547	-	269,000
012-311-0558-4600 CITY WIDE STREET REPAIR PROJEC	, -	, -	, -	, -	-	, -
012-311-0560-4600 STREET RESURFACING	474,908	-	346,897	263,233	153,571	338,902
012-311-0562-4600 HSIP CYCLE 8 TRAFFIC SIGNAL IMP	-	-	50,840	9,160	9,160	-
012-311-0565-4600 GLENOAKS BRIDGE FENCING	-	-	6,498	35,502	130	20,000
012-311-3636-4600 SAFE ROUTES TO SCHOOL PROJEC	-	-	-	-	-	-
012-311-6673-4600 GLENOAKS RESURFACING PROJECT	190,786	66,825	31,361	782,510	771,959	-
012-311-6674-4600 BRIDGE PREVENTIVE MAINT.	-	15,000	-	-	-	-
Capital Projects	857,263	158,536	439,066	1,529,802	935,279	808,902
Total Appropriations	1,038,128	341,996	618,974	1,708,440	1,114,925	994,910
ANNUAL SURPLUS/DEFICIT	(720,534)	17,786	(277,484)	(1,381,667)	(807,542)	(636,008)

2,613,644

2,336,160

1,528,617

892,609

2,595,858

**Ending Balance:** 



# TRAFFIC SAFETY FUND

**FUND NO. 013** 

#### **FUND OVERVIEW**

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

Fund: Traffic Safety Fund Resp. Dept: Public Works

Beginning Fund Balance:	-	(4,780)	(2,116)		3,547	4,483
REVENUES Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
3410-0000 VEHICLE CODE FINES	10,220	12,664	5,663	10,000	936	-
Total Revenue	10,220	12,664	5,663	10,000	936	-
APPROPRIATIONS	2018	2019	2020	2021	2021	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
Account Number & Title  013-190-0000-4901 TRANSFER TO GENERAL FUND	<b>Actual</b> 15,000	10,000	Actual -	Adjusted -	Estimated	Adopted _
			Actual -	Adjusted - -	Estimated -	Adopted - -
013-190-0000-4901 TRANSFER TO GENERAL FUND	15,000	10,000	Actual -	Adjusted -	Estimated -	Adopted -
013-190-0000-4901 TRANSFER TO GENERAL FUND Transfers	15,000 15,000	10,000 10,000	5,663	- -	Estimated 936	Adopted -



# **CASH IN-LIEU OF PARKING FUND**

**FUND NO. 014** 

#### **FUND OVERVIEW**

This fund accounts for payment to the City by developers or property owners in lieu of providing the amount of parking required by the City's zoning ordinance. These funds can be used for capital expenditures related to public parking assets.

Funds will continue to accumulate until an appropriate project is identified by the City.

Fund: Cash In-lieu of Parking Resp. Dept: Public Works

Beginning Fund Balance: REVENUES Account Number & Title	271,672 2018 Actual	433,807 2019 Actual	442,128 2020 Actual	2021 Adjusted	455,888 2021 Estimated	513,483 2022 Adopted
3500-0000 INTEREST INCOME 3508-0000 NET INCR/DECR FAIR VAL INVESTMENT 3854-0000 OFF STREET PARKING SPACES	6,477 155,658	7,027 1,294 -	7,672 6,088 -	- - -	5,054 (4,807) 57,348	- - -
Total Revenue	162,135	8,321	13,760	-	57,595	-
APPROPRIATIONS Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
014-311-0000-4600 CAPITAL PROJECTS  Capital Projects	-	-	<u>-</u> -	<u>-</u> -	<u>-</u> -	<u>-</u>
Total Appropriations	-	-	-	-	-	-
ANNUAL SURPLUS/DEFICIT	162,135	8,321	13,760	-	57,595	-



# LOCAL TRANSPORTATION FUND (SB 325)

**FUND NO. 015** 

#### FUND OVERVIEW

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

#### MAJOR PROJECTS/PROGRAMS

• Sidewalk Repair Project

**Fund: Local Transportation Fund** 

Resp. Dept: Public Works

Beginning Fund Balance:	1	-	1		1	1
REVENUES Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
3500-0000 INTEREST INCOME	-	195	(49)	-	-	-
3695-0866 SIDEWALK REPAIR PROJECT	5,313	16,611	6,084	18,911	30,000	45,519
Total Revenues	5,313	16,806	6,035	18,911	30,000	45,519
APPROPRIATIONS Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
015-190-0000-4480 COST ALLOCATION	-	-	-	-	-	-
Operations & Maintenance Costs	-	-	-	-	-	-
015-190-0000-4901 TRANSFER TO GENERAL FUND	-	-	-	-	-	
Transfers =	-	-	=	=	-	_
015-310-0000-4600 CAPITAL PROJECTS	-	14,811	-	-	-	-
015-310-0866-4600 CP-SIDEWALK REPAIR PROJECT	5,314	1,994	6,035	18,912	-	45,519
015-311-6673-4600 GLENOAKS RESURFACING PROJECT				30,000	30,000	
Capital Projects	5,314	16,805	6,035	48,912	30,000	45,519
Total Appropriations	5,314	16,805	6,035	48,912	30,000	45,519
ANNUAL SURPLUS/DEFICIT	(1)	-	-	(30,001)	-	-
Ending Balance:	-	1	1		1	1



# AIR QUALITY MANAGEMENT DISTRICT (AQMD) FUND

**FUND NO. 016** 

#### **FUND OVERVIEW**

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

#### MAJOR PROJECTS/PROGRAMS

• Purchase low emission City vehicles

# **Fund: Air Quality Management District Fund**

**Resp. Dept: Public Works** 

Beginning Fund Balance: REVENUES Account Number & Title	131,074 2018 Actual	105,473 2019 Actual	62,885 2020 Actual	2021 Adjusted	82,399 2021 Estimated	123,463 2022 Adopted
3500-0000 INTEREST INCOME 3508-0000 NET INCR/DECR FAIR VAL INVESTMENT 3605-0000 MOTOR VEHICLE IN-LIEU TAX	1,100 (848) 31,276	1,260 1,455 31,910	1,174 1,056 23,654	30,000	1,071 (720) 40,713	- - 20,000
3901-0000 MISCELLANEOUS REVENUE 3910-0000 SALE OF PROPERTY & EQUIPMENT Total Revenues	- - 31,528	4,500 1,580 <b>40,705</b>	25,883	30,000	41,064	20,000
APPROPRIATIONS  Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
016-152-0000-4500 CAPITAL EQUIPMENT	-	24,177	-	-	-	-
016-225-0000-4500 CAPITAL EQUIPMENT 016-310-3661-4270 PROFESSIONAL SERVICES	-	42,710 -	6,369 -	-	-	-
016-310-3661-4500 CAPITAL EQUIPMENT 016-310-3661-4600 CAPITAL PROJECTS 016-311-0000-4500 CAPITAL EQUIPMENT	50,106 7,023 -	- 16,407 -	- - -	- - -	- - -	- - 20,000
016-371-0000-4500 CAPITAL EQUIPMENT  Capital Projects	- 57,129	83,293	6,369	<u>-</u>	-	20,000
Fund Total Appropriations	57,129	83,293	6,369	-	-	20,000
ANNUAL SURPLUS/DEFICIT  Ending Balance:	(25,601) 105,473	(42,588) 62,885	19,515 82,399	30,000	41,064 123,463	- 123,463



# SELF-SUSTAINING RECREATIONAL ACTIVITIES

**FUND NO. 017** 

#### **FUND OVERVIEW**

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

#### MAJOR PROJECTS/PROGRAMS

Additional Youth and Adult Recreation Programs

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

	Beginning Fund Balance:	41,185	46,851	49,449		24,003	27,751
REVENUES		2018	2019	2020	2021	2021	2022
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3770-1322	SENIOR AEROBICS	8,005	4,337	4,904	7,500	720	-
3770-1323	SENIOR MUSIC	2,600	2,995	2,587	2,000	-	3,000
3770-1326	KARATE	7,851	7,730	7,791	9,600	(40)	6,800
3770-1327	TENNIS/PICKLEBALL	-	60	-	2,000	-	1,400
3770-1328	YOUTH SPORTS	26,753	27,034	8,758	28,000	1,180	19,600
3770-1330	YOUTH BASEBALL	-	-	1,780	-	5,090	-
3770-1332	YOUTH SOCCER	-	481	160	-	2,510	1,400
3770-1334	ADULT SPORTS	7,346	8,893	6,603	14,000	(320)	4,200
3770-1335	SNACK BAR	-	-	-	-	-	-
3770-1336	BOXING	-	-	-	-	-	-
3770-1337	AEROBICS	7,519	9,880	9,808	14,000	1,039	5,950
3770-1338	SWIM LESSONS	-	-	-	-	-	-
3770-1339	LINE DANCE CLASS	757	698	813	500	-	350
	SOCCER SCHOOL	-	-	-	-	-	-
3770-1343	ART RECREATION CLASSES	4,251	3,366	256	3,534	-	3,900
3770-1355	VETERANS PROGRAM	-	-	4,240	2,520	2,630	2,025
3770-1362	FOLK DANCE	3,794	5,133	2,642	3,000	300	3,000
3770-1364	AZTEC DANCE	130	34	179	200	-	450
3770-1387	CONCERTS	-	108	-	-	-	-
3770-1393	DAY CAMP TEENS FUNDRAISERS	125	-	(335)	-	-	100
3770-1395	5K RUNNING RACE	4,734	8,549	8,009	9,300	9,235	12,000
3770-1399	PARK REC PROG-DAY CAMP PROGRAM	107,210	97,941	68,176	85,000	17,750	85,000
Total Reven	iues	181,075	177,239	126,370	181,154	40,094	149,175

APPROPRIATIONS Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
017-420-0000-4101 SALARIES-PERMANENT EMPLOYEE	537	2,160	1,792	-	1,395	-
017-420-0000-4103 WAGES-TEMPORARY & PART-TIM	300	300	300	66,705	300	-
017-420-0000-4120 O.A.S.D.I.	64	188	160	5,103	129	-
017-420-0000-4124 RETIREMENT	-	-	456	3,609	403	-
017-420-0000-4126 HEALTH INSURANCE	3,868	3,849	4,449	4,019	4,944	-
017-420-0000-4128 DENTAL INSURANCE	632	632	632	-	632	-
017-420-0000-4130 WORKER'S COMPENSATION INS.	61	179	152	2,256	123	-
017-420-0000-4136 OPTICAL INSURANCE	107	107	107	-	107	-
017-420-0000-4138 LIFE INSURANCE	-	20	338	128	322	-
017-420-1371-4101 SALARIES-PERMANENT EMPLOYEE	-	78	90	-	-	-
017-420-1371-4120 GRDLY/MRNNGSD SCHL-O.A.S.D.I.	-	6	-	-	-	-
017-420-1371-4130 GRIDLY/MRNNGSD SCHL-WRKRS (	-	6	-	-	-	-
017-420-1378-4101 SALARIES-PERMANENT EMPLOYE	68	-	-	-	-	-
017-420-1378-4120 O.A.S.D.I.	5	-	-	-	-	-
017-420-1378-4130 WORKER'S COMPENSATION INS.	1	-	-	-	-	-
017-420-1399-4101 DAY CAMP-SALARIES PERM. EMP.	-	667	425	-	150	-
017-420-1399-4103 DAY CAMP WAGES-TEMP & P/T	71,357	70,335	58,422	-	13,108	55,234
017-420-1399-4105 DAY CAMP OVERTIME	-	81	-	-	-	-
017-420-1399-4120 DAY CAMP-O.A.S.D.I.	5,459	5,438	4,501	-	1,015	3,572
017-420-1399-4124 DAY CAMP-RETIREMENT	-	-	-	-	702	-
017-420-1399-4126 DAY CAMP HEALTH INS.	-	-	1,958	-	-	-
017-420-1399-4130 DAY CAMP-WRKRS. COMP. INS.	5,068	5,168	4,278		964	1,580
Personnel Costs	87,527	89,214	78,059	81,820	24,295	60,386

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

APPROPRIATIONS (cont.) Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
017-420-1322-4260 CONTRACTUAL SERVICES	8,845	5,480	4,645	7,000	870	-
017-420-1322-4300 DEPARTMENT SUPPLIES	173	131	61	500	-	-
017-420-1323-4260 CONTRACTUAL SERVICES	2,777	2,520	2,100	2,760	-	-
017-420-1326-4260 CONTRACTUAL SERVICES	6,450	5,910	5,655	7,600	-	5,500
017-420-1327-4260 CONTRACTUAL SERVICES	-	-	-	1,500	-	1,400
017-420-1327-4300 DEPARTMENT SUPPLIES	-	873	-	500	59	700
017-420-1328-4260 CONTRACTUAL SERVICES	11,242	11,020	9,933	16,000	-	11,200
017-420-1328-4300 DEPARTMENT SUPPLIES	10,395	5,552	6,703	7,000	-	7,000
017-420-1330-4300 DEPARTMENT SUPPLIES	-	-	1,334	-	-	-
017-420-1332-4260 CONTRACTUAL SERVICES	-	567	557	3,000	-	2,100
017-420-1332-4300 DEPARTMENT SUPPLIES	-	-	-	1,000	-	700
017-420-1334-4260 CONTRACTUAL SERVICES	390	304	32	500	-	300
017-420-1334-4300 DEPARTMENT SUPPLIES	2,943	2,575	3,043	4,500	-	3,300
017-420-1337-4260 CONTRACTUAL SERVICES	9,429	13,148	12,775	10,500	375	8,400
017-420-1337-4300 AEROBICS-DEPARTMENT SUPPLIE:	252	173	378	1,500	-	1,400
017-420-1338-4300 DEPARTMENT SUPPLIES	_	-	_	_	-	-
017-420-1339-4260 CONTRACTUAL SERVICES	525	483	413	350	-	350
017-420-1340-4260 CONTRACTUAL SERVICES	_	-	-	-	-	-
017-420-1343-4260 CONTRACTUAL SERVICES	3,255	2,875	400	3,300	19	3,300
017-420-1343-4300 DEPARTMENT SUPPLIES	415	143	_	500	-	500
017-420-1355-4300 DEPARTMENT SUPPLIES			4,443	2,520	2,520	-
017-420-1362-4260 CONTRACTUAL SERVICES	2,898	3,885	1,886	3,250	290	3,000
017-420-1364-4260 CONTRACTUAL SERVICES	· -	-	-	· -	-	450
017-420-1395-4260 CONTRACTUAL SERVICES	3,764	1,189	250	3,000	3,436	2,500
017-420-1395-4300 DEPARTMENT SUPPLIES	5,533	13,785	10,027	7,000	2,605	, -
017-420-1396-4260 CONTRACTUAL SERVICES	1,094	, -	, -	700	, -	9,500
017-420-1396-4300 DEPARTMENT SUPPLIES	-	_	_	9,500	_	-
017-420-1397-4260 FACILITY ATTENDANTS	_	-	_	-	-	-
017-420-1397-4300 DEPARTMENT SUPPLIES	-	-	-	-	-	-
017-420-1399-4260 DAY CAMP-CONTRACTUAL SRVCS.	1,804	1,091	750	1,200	37	1,200
017-420-1399-4300 DAY CAMP-DEPT. SUPPLIES	15,311	13,722	8,370	19,000	1,840	19,000
Operations & Maintenance Costs	87,495	85,427	73,757	114,180	12,051	81,800
017-420-3708-4600 CP LAYNE PARK PLAYGROUND	387	_				-
Capital Costs	387	-	-	-	-	-
Total Appropriations	175,409	174,641	151,816	196,000	36,346	142,186
ANNUAL SURPLUS/DEFICIT	5,666	2,598	(25,446)	(14,846)	3,748	6,989
Ending Balance:	46,851	49,449	24,003		27,751	34,740



# **RETIREMENT FUND**

**FUND NO. 018** 

#### **FUND OVERVIEW**

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

# Fund: Retirement Fund Resp. Dept: Finance

.57,500	10,517,650	11,378,090		11,555,394	11,743,828
018	2019	2020	2021	2021	2022
ctual	Actual	Actual	Adjusted	Estimated	Adopted
933,605	3,038,273	2,933,975	2,754,000	3,044,414	2,809,080
93,780	75,230	74,724	-	67,515	-
(16,347)	(735)	(8,474)	-	3,011	-
78,633	84,927	62,716	-	113,649	-
135,021	141,347	116,266	164,526	149,352	167,817
123,641	168,848	170,807	187,374	154,664	191,121
120,764	103,649	98,876	133,008	139,101	135,668
293,719	309,760	264,869	341,598	306,299	348,430
660,829	795,324	714,822	828,546	824,151	845,117
31,405	130,826	207,465	-	(11,731)	-
31,652	29,867	27,767	-	26,186	-
1,556	-	-	-	-	-
		48,292	-	110,504	-
-	-	-	-	-	500,000
-	-	-	12,434	-	12,434
-	-	-	12,434	-	12,434
488,258	4,877,317	4,712,106	4,433,920	4,927,115	5,022,101
	933,605 93,780 (16,347) 78,633 135,021 123,641 120,764 293,719 560,829 31,405 31,652 1,556	2019 Actual  2019 Actual  2033,605  3,038,273  93,780  75,230  (16,347)  78,633  84,927  135,021  141,347  123,641  168,848  120,764  103,649  293,719  309,760  560,829  795,324  31,405  31,652  29,867  1,556	D18 ttual         2019 Actual         2020 Actual           933,605         3,038,273         2,933,975           93,780         75,230         74,724           (16,347)         (735)         (8,474)           78,633         84,927         62,716           135,021         141,347         116,266           123,641         168,848         170,807           120,764         103,649         98,876           293,719         309,760         264,869           560,829         795,324         714,822           31,405         130,826         207,465           31,652         29,867         27,767           1,556         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -         -         - <td>D18 citual         2019 Actual         2020 Actual         2021 Adjusted           933,605 3,038,273 75,230 74,724 - (16,347) (735) (8,474) - (735</td> <td>D18 ctual         2019 Actual         2020 Actual         2021 Actual         2021 Estimated           933,605 3,038,273 2,933,975 2,754,000 3,044,414 93,780 75,230 74,724 - 67,515 (16,347) (735) (8,474) - 3,011 78,633 84,927 62,716 - 113,649 135,021 141,347 116,266 164,526 149,352 123,641 168,848 170,807 187,374 154,664 120,764 103,649 98,876 133,008 139,101 293,719 309,760 264,869 341,598 306,299 560,829 795,324 714,822 828,546 824,151 31,405 130,826 207,465 - (11,731) 31,652 29,867 27,767 - 26,186 1,556</td>	D18 citual         2019 Actual         2020 Actual         2021 Adjusted           933,605 3,038,273 75,230 74,724 - (16,347) (735) (8,474) - (735	D18 ctual         2019 Actual         2020 Actual         2021 Actual         2021 Estimated           933,605 3,038,273 2,933,975 2,754,000 3,044,414 93,780 75,230 74,724 - 67,515 (16,347) (735) (8,474) - 3,011 78,633 84,927 62,716 - 113,649 135,021 141,347 116,266 164,526 149,352 123,641 168,848 170,807 187,374 154,664 120,764 103,649 98,876 133,008 139,101 293,719 309,760 264,869 341,598 306,299 560,829 795,324 714,822 828,546 824,151 31,405 130,826 207,465 - (11,731) 31,652 29,867 27,767 - 26,186 1,556

APPROPRIATIONS Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
018-101-0000-4124 RETIREMENT	3,792	3,665	2,975	9,963	2,846	9,858
018-102-0000-4124 RETIREMENT	369	5,005	2,373	5,505	2,040	5,656
018-105-0000-4124 RETIREMENT	30,838	35,781	55,143	58,531	60,533	57,161
018-106-0000-4124 RETIREMENT	45,735	7,269	45,952	49,201	52,112	46,784
018-115-0000-4124 RETIREMENT	31,261	30,114	30,715	27,777	26,390	27,761
018-116-0000-4124 RETIREMENT	-	-	-		52	
018-130-0000-4124 RETIREMENT	67,482	61,925	55,938	65,972	69,936	20,027
018-131-0000-4124 RETIREMENT	20,528	14,108	15,218	17,235	8,564	
018-133-0000-4124 RETIREMENT		36,342	602		-	_
018-140-0000-4124 RETIREMENT	27,687	26,185	27,357	28,067	14,102	4,583
018-150-0000-4124 RETIREMENT	13,407	39,986	44,445	45,102	40,112	26,502
018-150-3673-4124 RETIREMENT	86	-	-	-	-	-
018-152-0000-4124 RETIREMENT	30,701	34,742	75,839	41,895	38,355	27,629
018-155-0000-4124 RETIREMENT	-	230	10	-	-	-
018-190-0000-4124 RETIREMENT	1,583,487	1,983,325	2,324,873	3,000,000	2,607,585	2,520,000
018-190-0000-4127 RETIRED EMP. HEALTH INS.	-	-	-	-	-	-
018-190-0000-4270 PROFESSIONAL SERVICES			-	-	-	-
018-220-3641-4124 RETIREMENT	-	-	-	-		-
018-222-0000-4124 RETIREMENT	115,091	124,659	141,896	149,930	158,809	116,278
018-224-0000-4124 RETIREMENT	146,009	164,446	181,455	179,337	183,866	158,811
018-225-0000-4124 RETIREMENT	573,548	647,208	800,498	798,385	759,234	683,962
018-226-0000-4124 RETIREMENT	-	267	-	-	-	-
018-230-0000-4124 RETIREMENT	18,035	27,062	38,777	32,912	40,037	-
018-310-0000-4124 RETIREMENT	39,081	46,715	44,556	47,937	53,379	41,565
018-310-3661-4124 CNG FUELING STATION	873	-	-	-	-	-
018-311-0000-4124 RETIREMENT	14,635	18,519	7,191	7,136	4,849	3,770
018-311-0127-4124 RETIREMENT	-	-	-	-	-	-
018-311-0138-4124 RETIREMENT	-	-	-	-	-	-
018-311-0560-4124 STREET RESURFACING PROGRAM	-	-	-	-	-	-
018-311-6676-4124 CALTRANS TCSP TRUMAN-ST. EN	-	-	-	-	-	-
018-313-0000-4124 RETIREMENT	-	-	-	-	-	-
018-320-0000-4124 RETIREMENT	43,039	47,527	208	-	-	-
018-335-0000-4124 RETIREMENT	8,199	11,208	154	-	-	-

# Fund: Retirement Fund Resp. Dept: Finance

APPROPRIATIONS (Cont.) Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
018-341-0000-4124 RETIREMENT			_			1,617
018-344-0000-4124 RETIREMENT	18,528	13,674	178	-	-	1,017
018-346-0000-4124 RETIREMENT	7,203	4,595	5,800	5,249	3,157	10,048
018-350-0000-4124 RETIREMENT	7,203	4,393	3,800	5,249	3,137	10,046
018-360-0000-4124 RETIREMENT	_	_	1,115		_	_
018-370-0000-4124 RETIREMENT	10,018	7,331	10,707	11,324	4,487	7,076
018-381-0000-4124 RETIREMENT	10,010	7,331	1,407	11,524	4,407	7,070
018-382-0000-4124 RETIREMENT	_	_	313			
018-383-0000-4124 RETIREMENT			313			
018-384-0000-4124 RETIREMENT	_	_				
018-390-0000-4124 RETIREMENT	55,383	73,486	474	_		_
018-390-0410-4124 RETIREMENT	55,565	73,400				
018-390-0410-4124 RETIREMENT	_	_	_		_	_
018-390-0400-4124 RETIREMENT	_	_			_	_
018-420-0000-4124 RETIREMENT	29,320	43,312	45,831	52,531	54,467	18,974
018-420-1328-4124 RETIREMENT	29,320	43,312	45,651	52,551	54,407	10,974
018-420-1328-4124 RETIREMENT	_	_	_		_	_
018-420-1391-4124 RETIREMENT	2,386	1,967				
018-422-0000-4124 RETIREMENT	4,645	7,551	8,605	4,404	5,446	_
018-422-3750-4124 RETIREMENT	4,045	7,551	8,005	4,404	3,440	_
018-422-3750-4124 RETIREMENT	_		_		_	_
018-422-3753-4124 TITLE III-B TELEPHONE REASSUR	_	_	_	_	_	_
018-423-0000-4124 RETIREMENT	20,347	20,938	22,128	21,557	21,586	1,481
018-424-0000-4124 RETIREMENT	17,025	18,093	15,327	19,465	3,721	5,542
018-430-0000-4124 RETIREMENT	17,025	10,033	13,327	15,405	5,721	3,342
018-440-0000-4124 RETIREMENT	889	1,368	10	_	_	_
Personnel Costs =	2,979,627	3,553,596	4,005,699	4,673,910	4,213,625	3,789,430
	,,-	-,,	,,	,,-	, -,-	.,,
018-101-0000-4450 OTHER EXPENSE	-	11,267	3,688	-	4,025	5,000
018-190-0000-4450 OTHER EXPENSE	2,450	2,450	3,950	5,000	2,450	5,000
018-190-0000-4480 COST ALLOCATION	485,831	449,564	521,465	518,581	518,581	518,581
Operations & Maintenance Costs	488,281	463,281	529,103	523,581	525,056	528,581
018-190-0000-4998 TRANSFER TO SUCCESSOR AGEN	_	_	_	_	_	_
Transfers	-	-	-	-	-	-
Total Appropriations	3,467,908	4,016,877	4,534,801	5,197,491	4,738,681	4,318,011
ANNUAL SURPLUS/DEFICIT	1,020,350	860,440	177,304	(763,571)	188,434	704,090
Ending Balance:	10,517,650	11,378,090	11,555,394		11,743,828	12,447,918



# **QUIMBY ACT FEES**

**FUND NO. 019** 

#### **FUND OVERVIEW**

Local governments in California provide a critical role in the effort to set aside parkland and open space for recreational purposes. Since passage of the 1975 Quimby Act (Government Code Section 66477), cities and counties have been authorized to pass ordinances requiring developers to set aside land, donate conservation easements, or pay fees for park improvements. The goal of the Quimby Act is to require developers to help mitigate the impacts of property improvements. This fund is set up to account for receipts from developers who elect to pay fees for park improvements rather than set aside land or donate conservation easements.

Fund: Quimby Act Fees Resp. Dept: Public Works

ANNUAL SURPLUS/DEFICIT

Beginning Fund Balance: REVENUES Account Number & Title	3,525 2018 Actual	2019 Actual	3 2020 Actual	2021 Adjusted	8 2021 Estimated	8 2022 Adopted
3500-0000 INTEREST INCOME 3901-0000 MISCELLANEOUS REVENUE <b>Total Revenue</b>	- -	3 -	5 - <b>5</b>	- - -	- - -	- - -
APPROPRIATIONS Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
019-423-0118-4101 HRP PROGRAM 019-423-0118-4102 HRP PROGRAM 019-423-0118-4103 HRP PROGRAM 019-423-0118-4104 HRP PROGRAM 019-423-0118-4104 HRP PROGRAM 019-423-0201-4105 OVERTIME Personnel Costs	- - - - - -	- - - - - -	- - - - - -	- - - - - -	- - - - -	- - - - - -
019-430-0000-4330 BLDG MAINT & REPAIRS Operations & Maintenance Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
019-423-0201-4600 CAPITAL PROJECTS 019-423-3708-4600 LAYNE PARK PLAYGROUND Capital Projects	3,525 3,525	- -	- - -	- - -	- - -	- - -
Total Appropriations	3,525	-	-	-	-	-

(3,525)

3

8

8

8

**Ending Balance:** 



# <u>ASSET SEIZURE – STATE</u>

**FUND NO. 020** 

#### **FUND OVERVIEW**

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

# MAJOR PROJECTS/PROGRAMS

 Accumulate Funds to be used in conjunction with federal asset seizure funds to purchase for technology upgrades for the City's virtual patrol video network. **Fund: State Asset Seizure** 

Resp. Dept: Police

ANNUAL SURPLUS/DEFICIT

Beginning Fund Balance:	68,984	37,118	37,951		9,114	10,009
REVENUES	2018	2019	2020	2021	2021	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME	-	714	603	-	63	-
3508-0000 NET INCR/DECR FAIIr VALUE			364		(436)	-
3875-0000 ASSET FORFEITURE FUND	23	119	492	-	7,660	
Total Revenue	23	833	1,458	-	7,287	-
APPROPRIATIONS	2018	2019	2020	2021	2021	2022
APPROPRIATIONS Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
Account Number & Title						
Account Number & Title 020-222-0000-4450 OTHER EXPENSE	Actual					
Account Number & Title  020-222-0000-4450 OTHER EXPENSE 020-222-0000-4500 CAPITAL EQUIPMENT	Actual - 14,963		Actual -	Adjusted	Estimated -	

(31,866)

37,118

**Ending Balance:** 

833

37,951

(28,837)

9,114

(6,392)

895

10,009

10,009



# **ASSET SEIZURE – FEDERAL**

**FUND NO. 021** 

#### **FUND OVERVIEW**

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

### MAJOR PROJECTS/PROGRAMS

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

**Fund: Federal Asset Seizure** 

Resp. Dept: Police

Beginning Fund Balance: REVENUES Account Number & Title	35,814 2018 Actual	7,656 2019 Actual	8,634 2020 Actual	2021 Adjusted	8,904 2021 Estimated	8,902 2022 Adopted
3500-0000 INTEREST AND RENTS 3508-0000 NET INCR/DECR FAIR VAL INVESTMENT 3875-0000 ASSET FORFEITURE FUND	94 19 -	127 116 735	150 120 -	- - -	96 (98)	- - -
Total Revenue	113	978	270	-	(2)	-
APPROPRIATIONS Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
021-222-0000-4500 CAPITAL EXPENSES 021-225-0000-4500 CAPITAL EXPENSES	11,421 16,850	-	-	- -	-	-
Capital Costs	28,271	-	-	-	-	-
Total Appropriations  ANNUAL SURPLUS/DEFICIT	28,271 (28,158)	978	270	-	-	-
				-	(2)	



# SURFACE TRANSPORTATION PROGRAM – LOCAL (STPL)

**FUND NO. 022** 

#### **FUND OVERVIEW**

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

### MAJOR PROJECTS/PROGRAMS

- Sidewalk Repair Project
- Curb & Gutter

# **Fund: Surface Transportation Program - Local**

**Resp. Dept: Public Works** 

Beginning Fund Balance: REVENUES Account Number & Title	427,405 2018 Actual	4,690 2019 Actual	5,389 2020 Actual	2021 Adjusted	5,557 2021 Estimated	5,556 2022 Adopted
3500-0000 INTEREST INCOME 3508-0000 NET INCR/DECR FAIR VAL INVESTMENT 3664-0000 SURFACE TRANSP. PROGLOCAL FUND (STI_	2,829 (143) -	96 603 -	94 74 -	- - -	60 (61) -	- - -
Total Revenue	2,686	699	168	-	(1)	-
APPROPRIATIONS	2018	2019	2020	2021	2021	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
Account Number & Title  022-3110000-4101 SALARIES-PERMANENT EMPLOYEE 022-311-0560-4270 STREET RESURFACING PROGRAM	4,120 2,145					

4,690

5,389

5,557

5,556

5,556

**Ending Balance:** 



#### MEASURE "W" FUND

**FUND NO. 023** 

#### **FUND OVERVIEW**

SCWP, also known as Measure W, was an initiative placed on the ballot in 2018 and approved by Los Angeles County voters. The goals of SCWP are to improve and protect water quality, increase the number of gallons of water captured each year to increase the supply of safe drinking water and prepare for future droughts, and protect public health and marine life by reducing pollution, trash, toxins and plastics that make it to local waterways and beaches. The City began receiving its allocation in FY 2020-2021, which are allocated to each local jurisdiction in Los Angeles County on a per capita basis.

#### MAJOR PROJECTS/PROGRAMS

- Catch basin maintenance efforts, compliance monitoring, and reporting as required by the National Pollutant Discharge Elimination System (NPDES) permit.
- Downtown Mall Solid Waste Study
  - o Phase 1 Initial study of the solid waste management options within the Downtown Mall area.
  - o Phase 2 Conceptual plans and layout of disposal options.
  - o Phase 3 Construction/implementation of the plans.

# Fund: Measure W Fund - SCW Program

Resp. Dept: Public Works

Beginning Fund Balance:	-	-	-		-	217,551
REVENUES Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
3110-0000 TAX INCREMENT 3500-0000 INTEREST INCOME 3508-0000 NET INCR/DECR FAIR VAL INVESTMENT	- - -	- - -	- - -	280,000 - -	267,326 1,312 1,300	265,000 - -
Total Revenue	-	-	-	280,000	269,938	265,000
APPROPRIATIONS Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
023-311-0000-4260 CONTRACTUAL SERVICES	-	-	-	-	-	19,000
023-311-0000-4260 CONTRACTUAL SERVICES 023-311-0000-4270 PROFESSIONAL SERVICES	- -	-	-	84,000	- 44,887	19,000 65,000
	: :	- - -	- - -	84,000 179,500	- 44,887 -	•
023-311-0000-4270 PROFESSIONAL SERVICES	- - -	- - -	- - -	•	- 44,887 - 7,500	•
023-311-0000-4270 PROFESSIONAL SERVICES 023-311-0000-4600 CAPITAL PROJECTS	- - - - -	- - - -	- - - -	179,500	-	65,000
023-311-0000-4270 PROFESSIONAL SERVICES 023-311-0000-4600 CAPITAL PROJECTS 023-341-6556-4600 SF MALL TRASH MANAGEMENT	- - - - -	- - - - -	- - - -	179,500 16,500	7,500	65,000 165,000
023-311-0000-4270 PROFESSIONAL SERVICES 023-311-0000-4600 CAPITAL PROJECTS 023-341-6556-4600 SF MALL TRASH MANAGEMENT Capital Projects	- - - -	: : : :	- - - - -	179,500 16,500 280,000	7,500 52,387	65,000 165,000 249,000



# **MEASURE "M" FUND**

**FUND NO. 024** 

#### **FUND OVERVIEW**

In November 2016, Los Angeles County voters approved a ½ cent traffic relief tax that will be used to repave local streets, potholes and traffic signals, as well as expand the rail and rapid transit system with the overall objective of easing traffic congestion for Angelenos. The City began receiving the Local Return portion of Measure M in FY 2017-2018, which are allocated to each local jurisdiction in Los Angeles County on a per capita basis.

#### MAJOR PROJECTS/PROGRAMS

- Annual Street Resurfacing Project
- Pacoima Wash Bikeway Project
- Citywide Traffic Signal Synchronization Project
- HSIP Cycle 8 Traffic Sign Improvements Project

Fund: Measure M Fund Resp. Dept: Public Works

Beginning Fund Balance:	-	256,689	555,508		731,751	1,076,180
REVENUES	2018	2019	2020	2021	2021	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
	0== 64=	244 562	222 422		050.000	252.222
3210-0000 SALES AND USE TAX	257,645	344,563	333,499	370,304	353,873	358,902
3500-0000 INTEREST INCOME	1,796	7,894	11,960	-	10,076	-
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT	(2,753)	4,383	10,016	-	(6,259)	
Total Revenue	256,689	356,840	355,476	370,304	357,690	358,902
APPROPRIATIONS	2018	2019	2020	2021	2021	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
024-371-0510-4600 SIGNAL IMPROVEMENTS	-	-	-	193,884		
024-311-0157-4600 SAN FERNANDO RD REHAB NO. 6C	-	58,020	-	-		
024-311-0000-4600 GLENOAKS BRIDGE SAFETY IMPRO	-	-	-	100,000		
024-311-0551-4600 PACOIMA WASH BIKEWAY PROJEC	-	-	-	228,000		
024-311-0560-4600 STREET RESURFACING PROJECT	-	-	179,233	70,767		508,902
024-371-0562-4600 HSIP TRAFFIC SIGNAL IMPROVEME	-	-	-	111,571	13,261	
Capital Projects	-	58,020	179,233	704,222	13,261	508,902
Total Appropriations	-	58,020	179,233	704,222	13,261	508,902
ANNUAL SURPLUS/DEFICIT	256,689	298,820	176,243	(333,918)	344,429	(150,000)
Ending Balance:	256,689	555,508	731,751		1,076,180	926,180



## ROAD MAINTENANCE AND REHABILITATION FUND (SB1)

**FUND NO. 025** 

### **FUND OVERVIEW**

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

- Annual Street Resurfacing Project
- Glenoaks Boulevard Bridge over the Pacoima Creek Safety Improvements Project
- Pico Street Resurfacing Project

## Fund: Road Maintenance and Rehab Act Fund (SB1)

Resp. Dept: Public Works

Beginning Fund Balance: REVENUES Account Number & Title	2018 Actual	134,242 2019 Actual	593,196 2020 Actual	2021 Adjusted	693,114 2021 Estimated	1,126,033 2022 Adopted
3500-0000 INTEREST INCOME 3508-0000 NET INCR/DECR FAIR VAL INVESTMENT 3623-0000 RMRA TAX ALLOCATION SECT 2032 Total Revenue	422 (832) 143,477 <b>143,067</b>	6,034 2,237 451,156 <b>459,427</b>	11,591 8,564 431,577 <b>451,733</b>	470,622 470,622	9,752 (4,531) 427,698 <b>432,919</b>	484,234 484,234
APPROPRIATIONS  Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
				-		
025-311-0182-4600 STREET RESURFACING PROGRAM 025-311-0560-4600 STREET RESURFACING PROGRAM 025-311-0565-4600 GLEANOAKS BRIDGE FENCING	- 8,825	- 472	- 345,318 6,498	532,507 73,502	- - -	50,000 687,015
025-311-0560-4600 STREET RESURFACING PROGRAM	8,825 8,825 8,825	472 472	,	•	- - -	50,000



## COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

**FUND NO. 026** 

#### **FUND OVERVIEW**

The Community Development Block Grant (CDBG) program is a flexible federal program that provides communities with resources to address a wide range of unique community development needs. The City's CDBG funds have been committed to pay debt service on a Section 108 Loan that was taken out by the City to pay for construction of the San Fernando Regional Pool. Since the City leased pool operations to LA County in FY 2014-2015, the City's annual allocation of CDBG funds are available for other projects that meet CDBG guidelines. In FY 2019-2020, the City received approval for a street overlay and improvement project in qualifying census tracks.

## MAJOR PROJECTS/PROGRAMS

 Pico Street and San Fernando Road Street Project. This ongoing project includes street paving, sidewalk repairs, curb and gutter repairs, driveway approach repairs, access ramp upgrades, striping, and pavement markers at the following locations in CT 3203.00 BG 2 which serve a primarily residential, low and moderate-income area.

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

Beginning Fund Balance:	(263,754)	(12,255)	(18,760)		(2,537)	(2,182)
REVENUES	2018	2019	2020	2021	2021	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3693-0127 ALEXANDER ST OVERLAY PROJ.#601819-16	275,484	-	-	-	-	-
3693-0138 HUNTINGTON ST. OVERLAY PROJ #601716-	-	-	-	-	-	-
3693-0159 ST. CURB / CUTTER REHAB.	232,848	15,401	-	-	-	-
3693-0157 SAN FERNANDO ROAD REHAB	-	312,265	23,147	-	-	-
3693-0159 SF RD STREET, CURB, GUTTER REHAB.	-	-	-	-	-	-
3693-0182 PICO ST. & SF RD IMPROVEMENTS 3693-0329 PPE BUSINESS ASSISTANCE CV 1089-19	-	-	20,879	221,149	22,000	-
3693-0336 RESIDENTIAL FOOD DISTRIBUTION CV 1088	-	-	-	27,200 109,173	18,345 108,127	-
Total Revenue	508,332	327,666	44,026	357,522	148,472	
Total Nevenue	300,332	327,000	44,020	337,322	140,472	_
APPROPRIATIONS	2018	2019	2020	2021	2021	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
026-311-0127-4101 ALEXANDER ST OVERLAY PROJ. #6	-	-	-	-	-	-
026-311-0127-4120 ALEXANDER ST OVERLAY PROJ. #6	-	-	-	-	-	-
026-311-0127-4130 ALEXANDER ST OVERLAY PROJ. #6	-	-	-	-	-	-
026-311-0127-4136 ALEXANDER ST OVERLAY PROJ. #6	-	-	-	-	-	-
026-311-0138-4101 SALARIES-PERMANENT EMPLOYEE 026-311-0138-4120 O.A.S.D.I.	-	-	-	-	-	-
026-311-0138-4126 HUNTINGTON ST PROJECT	-	- -	-	-	-	_
026-311-0138-4128 HUNTINGTON ST PROJECT	-	_	_	_	-	_
026-311-0138-4130 WORKER'S COMPENSATION INS.	-	-	-	-	-	-
026-311-0138-4136 HUNTINGTON ST PROJECT	-	-	-	-	-	
Personnel Costs	-	-	-	-	-	-
	44 700					
026-311-0127-4270 PROFESSIONAL SERVICES	11,730	-	4 200	1 200	-	-
026-311-0157-4260 SAN FERNANDO RD REHAB 026-311-0159-4260 CONTRACTUAL SERVICES	- 18,750	20,603 3,146	4,388	1,360	-	-
026-311-0139-4260 CONTRACTUAL SERVICES	10,730	3,140	13,860	11,140	20,264	_
026-420-0329-4260 CONTRACTUAL SERVICES	_	_	13,800	2,200	2,190	_
026-420-0329-4300 DEPARTMENT SUPPLIES	-	_	_	25,000	16,845	_
026-422-0336-4260 CONRACTUAL SERVICES	-	-	-	9,173	8,799	_
026-422-0336-4300 DEPARTMENT SUPPLIES	-	-	-	100,000	100,019	
Operations & Maintenance Costs	30,480	23,749	18,248	148,873	148,117	-
026-311-0127-4600 CAPITAL PROJECTS	_	_	_	_	_	-
026-311-0157-4600 SAN FERNANDO RD REHAB NO. 60	-	310,422	-	-	-	_
026-311-0159-4600 CAPITAL PROJECTS	226,353	-	-	-	-	-
026-311-0182-4600 PICO ST. & SF RD IMPROVEMENTS	-	-	9,555	207,473	-	-
026-311-XXXX-4600 TBD				-	-	_
Capital Costs	226,353	310,422	9,555	207,473	-	-
Total Appropriations	256,833	334,171	27,803	356,346	148,117	-
ANNUAL SURPLUS/DEFICIT	251,499	(6,505)	16,223	1,176	355	-
Ending Balance:	(12,255)	(18,760)	(2,537)		(2,182)	(2,182)



## STREET LIGHTING FUND

**FUND NO. 027** 

#### FUND OVERVIEW

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

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

- Annual Landscaping and Lighting Engineer's Report
- Proposition 218 Balloting Process

Fund: Street Lighting Resp. Dept: Public Works

	Beginning Fund Balance:	32,569	39,771	139,056		232,110	377,644
REVENUES		2018	2019	2020	2021	2021	2022
Accour	nt Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3110-0000 SECURED	PROPERTY TAXES-CURR YR	321,894	322,602	315,929	329,460	323,283	-
3130-0000 PRIOR YE	ARS PROPERTY TAXES	(5)	83	-		(7)	-
3150-0000 PROPERT	Y TAX PENALTIES & INT	12,843	16,577	7,695	15,000	17,878	-
3970-0000 TRANSFE	R FROM GENERAL FUND	50,000	40,000	40,000	20,000	20,000	
Total Revenues	<del>-</del>	384,733	379,262	363,624	364,460	361,154	-

APPROPRIATIONS Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
027-180-0000-4127 RETIRED EMP. HEALTH INS.	-	-	-	-	8,631	-
027-344-0000-4101 SALARIES-PERMANENT EMPLOYEE	91,490	65,800	86,217	86,597	23,076	-
027-344-0000-4103 WAGES-TEMPORARY & PART TIME	2,033	5,818	-	-	-	-
027-344-0000-4105 OVERTIME	5,584	6,441	2,902	-	-	-
027-344-0000-4120 O.A.S.D.I.	7,582	5,972	6,818	6,625	1,765	-
027-344-0000-4124 RETIREMENT	-	-	15,482	15,254	4,060	-
027-344-0000-4126 HEALTH INSURANCE	22,393	18,254	17,350	17,237	6,343	-
027-344-0000-4128 DENTAL INSURANCE	1,619	1,447	1,619	1,390	482	-
027-344-0000-4129 RETIREE HEALTH SAVINGS	-	798	1,576	780	3	-
027-344-0000-4130 WORKER'S COMPENSATION INS.	14,077	11,094	12,673	12,314	2,800	-
027-344-0000-4134 LONG TERM DISABILITY INSURAN(	-	-	-	-	-	-
027-344-0000-4136 OPTICAL INSURANCE	501	251	290	251	148	-
027-344-0000-4138 LIFE INSURANCE	-	86	117	117	24	-
027-344-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	-	-	-	30	-
Personnel Costs	145,279	115,961	145,044	140,565	47,362	-
027-344-0000-4210 UTILITIES	183,317	113,972	67,135	95,000	107,886	95,000
027-344-0000-4260 CONTRACTUAL SERVICES	5,393	5,020	5,588	10,000	5,000	10,000
027-344-0000-4320 DEPARTMENT EQUIPMENT MAIN1	73	-	-	200	148	200
027-344-0000-4340 SMALL TOOLS	-	-	-	200	240	200
027-344-0000-4400 VEHICLE OPERATION & MAINT	-	-	-	-	-	-
027-344-0000-4402 FUEL	76	-	-	-	-	-
027-344-0000-4480 COST ALLOCATION	40,674	45,025	46,222	51,182	51,182	-
027-344-0301-4300 PW MAINT. & REPAIR SUPPLIES _	2,718	-	6,582	7,500	3,803	7,500
Operations & Maintenance Costs	232,251	164,016	125,526	164,082	168,259	112,900
027-344-0000-4500 ****CAPITAL EXPENSES****	_			-		
Capital Projects	-	-	-	-	-	-
Total Appropriations	377,530	279,977	270,570	304,647	215,621	112,900
ANNUAL SURPLUS/DEFICIT	7,203	99,285	93,054	59,813	145,533	(112,900)
Ending Balance:	39,771	139,056	232,110		377,644	264,744



## PARKING AND MAINTENANCE OPERATIONS (M & O) – OFF STREET

**FUND NO. 029** 

#### **FUND OVERVIEW**

The Off-Street Parking Maintenance and Operations Fund accounts for the scheduled routine maintenance and cleaning of all City parking facilities as well as maintenance and operation of metered parking spaces throughout the City, the collection of meter monies, and repair or replacement of broken and vandalized parking meters.

- Parking Lots Re-pavement Project
- Analyze condition of parking lots and create re-pavement priority list

## Fund: Parking & Maintenance Operations Resp. Dept: Public Works

REVENUES	Beginning Fund Balance: Account Number & Title	285,763 2018 Actual	318,172 2019 Actual	404,001 2020 Actual	2021 Adjusted	374,846 2021 Estimated	342,810 2022 Adopted
3500-0000	INTEREST INCOME	-	7,249	6,935	4,463	3,879	-
3500-0008	NET INCR/DECR FAIR VAL INVESTMENT	-	-	5,438	-	(4,763)	-
3520-0000	RENTAL INCOME	23,800	23,973	26,347	25,272	22,345	24,000
3737-0000	EV CHARGING STATIONS	-	2,325	2,127	2,325	1,699	2,000
3850-0000	PARKING METER REVENUE-STREETS	136,572	152,079	116,544	130,000	88,897	130,000
3855-0000	PARKING METER REVENUE-LOT 6N	-	-	-	_	-	-
3870-0000	BUSINESS LICENSE TAX-AREA A	62,170	59,985	57,255	50,000	21,979	50,000
3978-0000	TRANS FROM RETIREMENT TAX FUND	-	-	-	-	-	-
<b>Total Rever</b>	nue	222,542	245,611	214,644	212,060	134,036	206,000
ADDDODDIA	TIONS	2019	2010	2020	2021	2021	2022

APPROPRIATIONS		2018	2019	2020	2021	2021	2022
Accou	nt Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
029-335-0000-4101	SALARIES-PERMANENT EMPLOYEES	49,651	54,184	51,861	56,249	48,189	43,777
029-335-0000-4103	WAGES-TEMPORARY & PART-TIME	-	6	-	-	-	-
029-335-0000-4105	OVERTIME	318	752	2,656	-	2,633	
029-335-0000-4120	O.A.S.D.I.	4,026	4,104	4,171	4,260	3,888	3,349
029-335-0000-4124	RETIREMENT	-	-	10,751	11,446	8,245	7,076
029-335-0000-4126	HEALTH INSURANCE	20,413	16,353	19,742	18,651	16,601	3,954
029-335-0000-4128	DENTAL INSURANCE	1,736	1,966	1,543	1,512	1,232	482
029-335-0000-4129	RETIREE HEALTH SAVINGS	-	62	233	120	500	630
029-335-0000-4130	WORKER'S COMPENSATION INS.	6,072	7,688	7,753	7,918	7,227	5,308
029-335-0000-4136	OPTICAL INSURANCE	429	600	328	311	249	118
029-335-0000-4138	LIFE INSURANCE	204	107	86	86	59	63
Personnel Costs		82,849	85,823	99,123	100,553	88,823	64,757
029-335-0000-4210	UTILITIES	20,532	23,290	21,251	21,000	26,041	21,000
029-335-0000-4250	RENTS AND LEASES	-	-	-	-	-	
029-335-0000-4260	CONTRACT SERVICES	-	11,068	13,298	13,308	-	13,30
029-335-0000-4270	PROFESSIONAL SERVICES	-	-	-	5,000	-	5,000
029-335-0000-4300	DEPARTMENT SUPPLIES	279	6,298	7,963	31,000	17,619	31,00
029-335-0000-4302	PERMIT PARKING EXPENSE	-	-	-	-	-	
029-335-0000-4320	DEPARTMENT EQUIPMENT MAINT	6,656	641	-	3,400	-	3,400
029-335-0000-4340	SMALL TOOLS	142	287	-	250	181	250
029-335-0000-4360	PERSONNEL TRAINING	-	-	-	150	-	150
	MEETINGS, MEMBERSHIPS & TRAV	-	-	-	100	-	100
029-335-0000-4400	VEHICLE OPERATION & MAINT	698	600	1,520	1,400	1,120	2,500
029-335-0000-4402		1,661	1,331	1,042	2,700	1,729	2,700
029-335-0000-4480		33,323	30,447	38,281	30,559	30,559	30,559
029-335-0301-4300	PW MAINT. & REPAIR SUPPLIES	-	-	-	-	-	-
Operations & Mainte	nance Costs	63,291	73,960	83,354	108,867	77,249	109,967
)29-335-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-	
029-335-0000-4600	CAPITAL PROJECTS	-	-	61,323	86,036	-	
029-335-0559-4600	CP PARKING LOT 5 IMPROVEMENT	-	-	-	-	-	
029-335-3699-4600	ELECTR VEH CHARGING STATIONS I_	43,994	-	-		-	
Capital Projects	=	43,994	-	61,323	86,036	-	
Total Appropriations		190,133	159,782	243,799	295,456	166,073	174,72
ANNUAL SURPLUS/D	EFICIT	32,409	85,829	(29,154)	(83,396)	(32,036)	31,27



## MALL MAINTENANCE OPERATIONS

**FUND NO. 030** 

#### **FUND OVERVIEW**

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

**Fund: Mall Maintenance Operations** 

**Resp. Dept: Public Works** 

Beginning Fund Balance:	-	-	-		(18,124)	(30,831)
REVENUES	2018	2019	2020	2021	2021	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3930-0000 MALL MAINTENANCE LEVY	115 270	06.695	75 017	9F 000	20.024	8F 000
	115,378	96,685	75,917	85,000	29,024	85,000
Total Revenue	115,378	96,685	75,917	85,000	29,024	85,000
APPROPRIATIONS	2018	2019	2020	2021	2021	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
030-341-0000-4101 SALARIES-PERMANENT EMPLOYEE:	-	-	38,219	15,862	11,568	40,088
030-341-0000-4103 WAGES-PERMANENT EMPLOYEES	-	-	5,734	-	4,849	-
030-341-0000-4105 OVERTIME	13,850	8,109	14,350	-	2,161	-
030-341-0000-4120 O.A.S.D.I.	1,060	620	4,459	1,205	1,421	3,050
030-341-0000-4124 RETIREMENT	-	-	7,799	3,687	2,129	1,617
030-341-0000-4126 HEALTH INSURANCE	-	-	4,259	3,946	2,962	2,605
030-341-0000-4128 DENTAL INSURANCE	-	-	323	-	238	170
030-341-0000-4129 RETIREE HEALTH SAVINGS			624	330	122	-
030-341-0000-4130 WORKER'S COMPENSATION INS.	1,965	1,153	7,988	2,240	2,287	5,700
030-341-0000-4136 OPTICAL INSURANCE	-	-	77	79	49	30
030-341-0000-4138 LIFE INSURANCE	-	-	23	23	15	99
Personnel Costs	16,875	9,882	83,853	27,372	27,801	53,359
030-341-0000-4210 UTILITIES			40	-	590	-
030-341-0000-4250 RENT & LEASES	-	-	_	500	-	500
030-341-0000-4260 CONTRACT SERVICES	-	-	_	2,500	-	2,500
030-341-0000-4300 DEPARTMENT SUPPLIES	1,179	3,512	5,536	2,450	2,777	2,450
030-341-0000-4310 EQUIPMENT AND SUPPLIES	150	150	150	150	, -	150
030-341-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	-	-	1,200	-	1,200
030-341-0000-4340 SMALL TOOLS	768	371	_	500	495	500
030-341-0301-4300 PW MAINT. & REPAIR SUPPLIES	5,071	4,694	_	6,000	6,193	6,000
Operations & Maintenance Costs	7,168	8,727	5,726	13,300	10,055	13,300
030-341-0000-4706 LIABILITY CHARGE	_	_	442	439	_	_
030-341-0000-4743 FACILITY MAINTENANCE CHARGE	_	_	4,018	4,018	3,876	_
Internal Service Charges			4,460	4,457	3,876	
memar service charges	_	_	4,400	4,437	3,870	_
030-341-0000-4500 CAPITAL EXPENSES	10,991				<u> </u>	
Capital Costs	10,991	-	-	-	-	-
Total Appropriations	35,034	18,609	94,040	45,129	41,732	66,659
ANNUAL SURPLUS/DEFICIT	80,344	78,076	(18,124)	39,871	(12,708)	18,341
Ending Balance:	-	-	(18,124)		(30,831)	(12,491)

<sup>\*</sup>Note: Separated from General Fund and moved to a Special Fund in FY 2019-2020



## **CAPITAL OUTLAY FUND**

FUND No. 032

#### **FUND OVERVIEW**

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

- Annual Street Resurfacing Project
- Sidewalk Repair Project
- Signage and Pavement Marking Program
- Project Match CalOES Community Power Resiliency Grant Park Emergency Generators
   Project
- Tree Replacement Program

**Fund: Capital Outlay (General Fund)** 

**Resp. Dept: Public Works** 

Beginning Fund Balance:	49,752	49,752	49,752		68,838	60,390
REVENUES Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
3231-0174 PEG CAPITAL FEE 3970-0000 TRANSFER FROM GENERAL FUND	-	- -	- 25,000	-	-	- -
Total Revenues	-	-	25,000	-	-	-
APPROPRIATIONS Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
032-311-0178-4600 BRAND MEDIAN IMPROVE 032-311-0842-4270 PIPE SCREEN INSTALLATION 032-311-0842-4500 NPDES STORM DRAIN SCREENS 032-346-0665-4600 TREE REPLACEMENT PROGRAM	- - -	- - -	- - - 5,914	- - - 19,086	- - - 8,448	- - - -
Capital Projects	-	-	5,914	19,086	8,448	-
Total Appropriations	-	-	5,914	19,086	8,448	-
ANNUAL SURPLUS/DEFICIT  Ending Balance:	- 49,752	- 49,752	19,086 68,838		60,390	60,390



## PAVEMENT MANAGEMENT FUND

**FUND NO. 050** 

#### **FUND OVERVIEW**

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

## **Fund: Pavement Management Fund**

Resp. Dept: Public Works

Beginning Fund Balance: REVENUES Account Number & Title	13,300 2018 Actual	13,334 2019 Actual	13,753 2020 Actual	2021 Adjusted	14,181 2021 Estimated	14,178 2022 Adopted
3500-0000 INTEREST INCOME 3508-0000 NET INCR/DECR FAIR VAL INVESTMENT <b>Total Revenue</b>	152 (119) <b>34</b>	219 200 <b>419</b>	239 189 <b>428</b>	- - -	153 (156) (3)	- -
APPROPRIATIONS Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
050-311-0000-4270 PROFESSIONAL SERVICES Operations & Maintenance Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-	<u>-</u>
050-311-0000-4600 PARKING LOT IMPROVEMENTS Capital Projects	<u>-</u> -	<u>-</u>	<u>-</u>	-	<u>-</u>	<u>-</u>
050-310-0000-4901 TRANSFER TO GENERAL FUND 050-370-0000-4910 TRANSFER TO GRANT FUND	- -	- -	- -	- -	- -	- -
Transfers  Total Appropriations	-	-	-	-	-	-
ANNUAL SURPLUS/DEFICIT	34	419	428	-	(3)	-

13,334

13,753

14,181

14,178

14,178

Ending Balance:



## **COMMUNITY INVESTMENT FUND**

**FUND NO. 053** 

### **FUND OVERVIEW**

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

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

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

## **Fund: Community Investment Fund**

**Dept: City Manager's Office** 

	Beginning Fund Balance:	(823)	6,972	(2,486)		18,525	21,278
<b>REVENUES</b>		2018	2019	2020	2021	2021	2022
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3954-0000	RECYCLING REVENUE SHARE PROGRAM	20,000	-	20,000	10,000	10,000	-
3607-0000	ICFA COMMUNITY INVESTMENT FUNDS	-	-	-	-	-	-
3607-1307	WOMEN'S RIGHT TO VOTE MURAL PRG.	-	-	_	11,000	-	-
3607-1355	VETERANS PROGRAM	-	-	5,000	-	-	-
3607-1380	L P SR CHECKBOOK	-	-	2,500	-	-	-
3607-3711	HEALTHY SF OPEN ST EVENT		-	3,500	(3,500)	-	-
Total Reve	nues	20,000	-	31,000	17,500	10,000	-

APPROPRIATIONS Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
053-101-0101-4430 ACTIVITIES AND PROGRAMS	2,000	2,000	1,500	2,000	750	-
053-101-0102-4430 ACTIVITIES AND PROGRAMS	-	-	1,750	-	1,000	-
053-101-0103-4430 ACTIVITIES AND PROGRAMS	1,750	2,000	700	2,000	4,553	-
053-101-0104-4430 ACTIVITIES AND PROGRAMS	-	-	-	-	-	-
053-101-0107-4430 ACTIVITIES AND PROGRAMS	120	2,000	-	2,000	-	-
053-101-0108-4430 ACTIVITIES AND PROGRAMS	-	-	-	-	-	-
053-101-0109-4430 ACTIVITIES AND PROGRAMS	2,000	2,000	2,000	2,000	944	-
053-101-0111-4430 ACTIVITIES AND PROGRAMS	2,335	1,458	2,000	2,000	-	-
053-115-0000-4390 ICFA SCHOLARSHIP (ED. COMM)	3,500	-	-	-	-	-
053-101-9818-4430 ACTIVITIES AND PROGRAMS	-	-	-	-	-	-
053-194-1395-4300 5K RUNNING RACE	-	-	-	-	-	-
053-194-9810-4430 SENIOR ORCHESTRA	500	-	-	-	-	-
053-420-1355-4300 VETERANS PROGRAM	-	-	2,039	-	-	-
053-420-1380-4300 L P SR CHECKBOOK	-	-	-	-	-	-
053-420-3711-4260 HEALTHY SF OPENT ST EVENT	-	-	-	-	-	-
053-420-0000-4430 ICFA SCHOLARSHIP (SP. ED. PRGM	-	-	-	-	-	-
Operations & Maintenance Costs	12,205	9,458	9,989	10,000	7,247	-
Total Appropriations	12,205	9,458	9,989	10,000	7,247	-
ANNUAL SURPLUS/DEFICIT	7,795	(9,458)	21,011	7,500	2,753	-
Ending Balance:	6,972	(2,486)	18,525		21,278	21,278



## COMMUNITY DEVELOPMENT SURCHARGE FUND

**FUND NO. 055** 

#### **FUND OVERVIEW**

This fund is used to account for receipts of business license and building related surcharges and disbursements, which fund building ongoing programs to promote disabled accessibility and the City's land management enterprise software. The Senate Bill (SB) 1186 fee is applied to the sale of business license renewals. Local jurisdictions are required to use the funds to increase certified access specialist (CASp) services and compliance with construction-related disability access requirements, primarily for training and retention of CASps to meet the needs of the public. A 10-percent surcharge is applied to all building construction activity fees to support the ongoing license and technical support for the City's land management enterprise software.

- Training and provision of a Certified Access Specialist inspections.
- Ongoing license and support for AIMS land management software.

## Fund: Comm. Development Surcharge Fund

## **Dept: Community Development**

	Beginning Fund Balance:	-	-	33,126		61,098	93,311
REVENUES		2018	2019	2020	2021	2021	2022
Ac	count Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
055-3315-0000	GENERAL PLAN UPDATE SURCHARGI	-	-	4,545	-	9,291	10,000
055-3551-0000	SB1186 STATE FEE	-	11,127	10,833	6,000	11,083	10,000
055-3500-0000	INTEREST INCOME	-	442	855	-	930	-
055-3508-0000	NET INCR/DECR FAIT VAL INVESTME	-	-	872	-	(463)	-
055-3719-0154	AIMS MAINT & DEVELOP SURCHARG	-	39,057	35,827	25,000	36,332	30,000
055-3900-0000	OTHER REVENUE	-	-	· -	· -		<u> </u>
<b>Total Revenue</b>	<del>-</del>	-	50,626	52,932	31,000	57,173	50,000

APPROPRIATIONS  Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
055-135-0000-4260 CONTRACTUAL SERVICES	-	17,500	24,960	25,000	24,960	25,000
055-140-0000-4260 CONTRACTUAL SERVICES	-	-	-	-	-	-
055-140-0000-4270 PROFESSIONAL SERVICES	-	-	-	-	-	-
055-140-0000-4360 PERSONNEL TRAINING	-	=	-	6,000	-	6,000
Operations & Maintenance Costs	=	17,500	24,960	31,000	24,960	31,000
Total Appropriations	-	17,500	24,960	31,000	24,960	31,000
ANNUAL SURPLUS/DEFICIT	-	33,126	27,972	-	32,213	19,000
Ending Balance:	-	33.126	61.098		93.311	112,311



## LOW/MODERATE INCOME HOUSING FUND

**FUND NO. 094** 

#### FUND OVERVIEW

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

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

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

Fund: Low Income Housing Dept: Community Development

Beginning Fund Balanc	e: 3,257,504	3,287,491	3,371,029		3,388,093	3,439,544
REVENUES	2018	2019	2020	2021	2021	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3110-0000 TAX INCREMENT	-	-	-	797,000	-	254,127
3502-0000 INTEREST RECEIVE/RDA LOANS	555	19,425	1,041	-	615	-
3503-0000 REVENUE/RDA LOANS	-	9,532	20,153	-	-	-
3505-0000 EQUITY SHARE	35,909	57,133	-	-	55,021	
Total Revenues	36,464	86,090	21,194	797,000	55,636	254,127

APPROPRIATIONS Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
094-155-0000-4101 SALARIES-PERMANENT EMPLOYEES	-	1,010	3,117	2,500	3,292	3,798
094-155-0000-4120 O.A.S.D.I.	-	77	238	-	252	238
094-155-0000-4124 RETIREMENT	-	-	-	-	589	-
094-155-0000-4124 HEALTH INSURANCE	-	-	725	-	-	725
094-155-0000-4130 WORKER'S COMPENSATION INS.	-	16	49	_	52	49
Personnel Costs	-	1,103	4,130	2,500	4,185	4,810
094-110-0000-4270 PROFESSIONAL SERVICES	-	1,449	-	20,000	-	-
094-155-0000-4270 PROFESSIONAL SERVICES	-	1 440		20,000	-	
Operations & Maintenance Costs	-	1,449	-	20,000	-	-
094-155-0000-4405 INTEREST EXPENSE 094-155-0000-4450 OTHER EXPENSE	6,477	-	-	-	-	-
Capital Costs	6,477	-	<u> </u>	-	<u> </u>	
Total Appropriations	6,477	2,552	4,130	22,500	4,185	4,810
ANNUAL SURPLUS/DEFICIT	29,987	83,538	17,064	774,500	51,451	249,317
Ending Balance:	3,287,491	3,371,029	3,388,093		3,439,544	3,688,861



## **SAFETY REALIGNMENT FUND (AB 109)**

**FUND NO. 101** 

### **FUND OVERVIEW**

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

Fund: AB109 Task Force Fund

Resp. Dept: Police

	Beginning Fund Balance:	17,893	14,107	14,107		14,107	14,107
REVENUES	Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
	NTEREST INCOME B109 TASK FORCE (STATE)	-	<del>-</del> -	-	-	- -	- -
Total Revenue	es	-	-	-	-	-	-

APPROPRIATIONS Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
101-225-0000-4105 OVERTIME	2,499	-	-	-	-	-
101-225-0000-4120 O.A.S.D.I.	36	-	-	-	-	-
101-225-0000-4130 WORKER'S COMPENSATION INS.	500	-	-	-	-	
Personnel Costs	3,035	-	-	-	-	-
101-225-0000-4360 PERSONNEL TRAINING	751	-	-	-	_	_
Operations & Maintenance Costs	751	-	-	-	-	-
Total Appropriations	3,786	-	-	-	-	-
ANNUAL SURPLUS/DEFICIT	(3,786)	-	-	-	-	-
Ending Balance:	14,107	14,107	14,107		14,107	14,107



## **CALIFORNIA ARTS COUNCIL**

**FUND NO. 108** 

#### **FUND OVERVIEW**

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

## **Fund: California Arts Council**

## **Resp. Dept: Recreation & Community Services**

	Beginning Fund Balance:	(1,020)	-	(1,710)		-	(2,000)
REVENUES Acc	count Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
3697-3647 CALIF- 3697-3653 CA AR 3697-3657 CALIF- 3697-3658 CA AR 3697-3659 CA AR	RTS COUNCIL #AIS-16-00134 ORNIA ARTS COUNCIL #AE-EXT-17-15 RTS COUNCIL #YAA-18-5353 ORNIA ARTS COUNCIL #YAA-19-7014 RTS COUNCIL #AS-14-0415 RTS COUNCIL #AS-15-0503	1,020 - - - - -	15,390 - - - - -	1,710 18,000 - -	- - - 20,000 - -	18,000 - -	- - - - -
3697-3657 CA AR	RTS COUNCIL #AIS 16-00118 RTS COUNCIL #AA-19-701	18,000	<del>-</del> -	-	-	<del>-</del>	<u>-</u>
Total Revenue		19,020	15,390	19,710	20,000	18,000	-
APPROPRIATIONS	<b>i</b>	2018	2019	2020	2021	2021	2022
Acc	count Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
108-424-3639-426 108-424-3647-430 108-424-3657-426 108-424-3658-426 108-424-3658-437 108-424-3659-426 108-424-3694-426	CA ARTS COUNCIL #AIS-16-00134 DEPARTMENT SUPPLIES CONTRACTUAL SERVICES CONTRACTUAL SERVICES DEPARTMENT SUPPLIES MEETINGS, MEMBERSHIPS & TRAN CONTRACTUAL SERVICES CONTRACTUAL SERVICES CONTRACTUAL SERVICES DEPARTMENT SUPPLIES	Actual 18,000 - 18,000	Actual  - 17,100  17,100	Actual	Adjusted	20,000 - - 20,000	Adopted
108-424-3639-426 108-424-3647-430 108-424-3657-426 108-424-3658-426 108-424-3658-437 108-424-3659-426 108-424-3694-426 108-424-3659-430	CA ARTS COUNCIL #AIS-16-00134 DEPARTMENT SUPPLIES CONTRACTUAL SERVICES CONTRACTUAL SERVICES DEPARTMENT SUPPLIES CONTRACTUAL SERVICES CO	- - - - - - 18,000	- 17,100 - - - - - - -	- - 18,000 - - - -	- 20,000 - - - - -	- 20,000 - - - - -	Adopted

**Ending Balance:** 

(1,710)

(2,000)

(2,000)



## NATIONAL ENDOWMENT FOR THE ARTS (NEA)

**FUND NO. 109** 

#### FUND OVERVIEW

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

MMAP includes the following required elements:

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

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

Beginning Fund Balance:	(37,090)	(45,292)	(35,584)	(18,149)		(18,149)
REVENUES	2018	2019	2020	2021	2021	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3697-3614 NATIONAL ENDOWMENT FOR ARTS #18295	-	-	50,000	-	-	-
3697-3618 NATIONAL ENDOWMENT ARTS #16-5100-7	55,000	-	-	-	-	-
3697-3638 PARK GRANTS	-	-	-	50,000	-	-
3697-3678 NATIONAL ENDOWMENT ARTS	-	57,000	-	-	-	-
3697-3692 NATIONAL ENDOWMENT FOR ARTS #18582	-	-	-	40,000	-	-
3697-3693 NATIONAL ENDOWMENT ARTS #1847750-5	-	-	=	-	50,000	-
Total Revenues	55,000	57,000	50,000	90,000	50,000	-
APPROPRIATIONS	2018	2019	2020	2021	2021	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
109-424-3614-4260 CONTRACTUAL SERVICES	-	35,584	14,416	-	-	-
109-424-3618-4260 NAT. ENDOW. ARTS #16-5100-705	17,910	-	-	-	-	-
109-424-3637-4260 CONTRACTUAL SERVICES	-	-	-	-	-	-
109-424-3638-4260 CONTRACTUAL SERVICES	-	-	-	50,000	-	-
109-424-3656-4260 CONTRACTUAL SERVICES	-	-	-	-	-	-
109-424-3678-4260 CONTRACTUAL SERVICES	45,292	11,708	-	-	-	-
109-424-3692-4260 CONTRACTUAL SERVICES	-	-	-	40,000	17,348	
109-424-3693-4260 CONTRACTUAL SERVICES	-	-	18,149	-	31,852	-
Operations & Maintenance Costs	63,202	47,292	32,565	90,000	49,200	-
Total Appropriations	63,202	47,292	32,565	90,000	49,200	-
ANNUAL SURPLUS/DEFICIT	(8,202)	9,708	17,435	-	800	-

(45,292)

**Ending Balance:** 

(35,584)

(18,149)

(18,149)

(18,149)



## **OPERATING GRANTS FUND**

FUND No. 110

## **FUND OVERVIEW**

This section provides a consolidated look at operating grants. These funds are restricted and received from several different funding sources to fund specific operating purposes, including law enforcement and parks and recreation.

## Fund: Operating Grants Resp. Dept: Various

Beginning Fund Balance:	-	-	(203)		182,774	266,301
REVENUES	2018	2019	2020	2021	2021	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-3649 YOUTH REINVESTMENT PRG	_	-	232	_	26	-
3640-3672 CENSUS 2020 EDU & OUTREACH ACTIVITIES	_	-	13,509	-	8,717	-
3668-3608 HAZARD MITIGATION PROGRAM	-	-	-	35,000	-	-
3668-3689 COVID-19 GLOBAL OUTBREAK	-	-	-	311,234	311,234	-
3670-3609 PLANNING GRANT PRG 19-PGP-14026	-	-	-	160,000	-	-
3670-3687 LOCAL EARLY ACTION PLANNING GRT (LEAP	-	-	-	150,000	-	-
3696-3625 2019 URBAN AREA SECURITY INITIATIVE UA	-	-	-	-	37,475	-
3696-3627 OFFICE OF TRAFFIC SAFETY STEP PT20155	-	-	7,727	-	30,744	-
3696-3628 OTS SELECTIVE TRAFFIC ENFOR STEP PT210!	-	-	-	33,000	2,201	-
3696-3642 SCHOOL RESOURCE OFFICER	-	-	360,000	-	120 721	-
3696-3649 YOUTH REINVESTMENT PROG BSCC 582-19	-	-	333,333	- 00 224	139,731	-
3696-3662 UASI URBAN AREA SEC. INITIATIVE #C1985 3696-3676 BSCC BEHAVOIORAL HEALTH TRAINING GRT	-	-	2,970	98,334	-	-
3696-3681 ABC-OTS GRANT PROG 21-OTS-14	_	_	2,970	19,900	5,352	_
3696-3683 HOMELESS OUTREACH SERVS TEAM PROJ	_	490	3,643	13,300	1,682	_
3697-3682 HOMELESS SERVICES NO. AO-20-633	_		3,043 -	25,247		_
Total Revenues	-	490	721,414	832,715	537,162	-
APPROPRIATIONS	2018	2019	2020	2021	2021	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
Administration Grants						
110-101-3689-4300 COVID-19 GLOBAL OUTBREAK	_	_	661	-	_	_
110-105-3672-41XX CENSUS 2020 EDU & OUTREACH A	-	_	-	-	1,400	_
110-105-3672-4270 CENSUS 2020 EDU & OUTREACH A	_	-	11,198	-	9,157	-
110-105-3672-4300 CENSUS 2020 EDU & OUTREACH A	-	-	-	-	471	-
110-105-3689-41XX COVID-19 GLOBAL OUTBREAK	-	-	19,682	9,717	9,717	-
110-105-3689-4270 COVID-19 GLOBAL OUTBREAK	-	-	87	-	-	-
110-105-3689-4300 COVID-19 GLOBAL OUTBREAK	-	-	16,731	4,218	4,218	-
110-105-3689-4320 COVID-19 GLOBAL OUTBREAK	-	-	-	995	995	-
110-106-3689-41XX COVID-19 GLOBAL OUTBREAK	-	-	12,943	246	246	-
110-110-3689-4270 COVID-19 GLOBAL OUTBREAK	-	_	8,694	-	-	
Total Administration Grants	-	-	69,996	15,176	26,204	-
City Clerk						
110-115-3689-41XX COVID-19 GLOBAL OUTBREAK	_	_	584	_	_	_
Total City Clerk Grants	-	-	584	-	-	-
,						
Finance Grants						
110-130-3649-41XX YOUTH REINVESTMENT PROG BSC(	-	-	1,135	-	2,632	-
110-130-3689-41XX COVID-19 GLOBAL OUTBREAK	-	-	9,519	6,332	6,332	-
110-130-3689-4300 COVID-19 GLOBAL OUTBREAK	-	-	938	518	518	-
110-135-3689-4260 COVID-19 GLOBAL OUTBREAK	-	-	45	-	-	-
110-190-3689-4132 COVID-19 GLOBAL OUTBREAK	-		9,571	-		
Total Finance Grants	-	-	21,208	6,850	9,482	-
Community Development Grants						
110-140-3689-4300 COVID-19 GLOBAL OUTBREAK	-	-	48	-	-	-
110-150-3609-4270 PLANNING GRANT PRG 19-PGP-14(	-	-		160,000	53,816	-
110-150-3687-4270 LOCAL EARLY ACTION PLANNING G	-	-		150,000	-	-
110-150-3689-41XX COVID-19 GLOBAL OUTBREAK	-	-	10,511	3,155	3,155	-
110-150-3689-4300 COVID-19 GLOBAL OUTBREAK	-		156	-	-	-
110-152-3689-41XX COVID-19 GLOBAL OUTBREAK	-	-	14,402	8,910	8,910	-
110-152-3689-4300 COVID-19 GLOBAL OUTBREAK	-		537	159	159	
Total Community Development Grants	-	-	25,654	322,224	66,040	-

## Fund: Operating Grants Resp. Dept: Various

APPROPRIATIONS (Cont.)	2018	2019	2020	2021	2021	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
POLICE GRANTS						
110-220-3625-4500 2019 URAB AREA SECURITY INITIAT	_	_	37,475	-	585	-
110-220-3662-4500 UASI URBAN AREA SEC. INITIATIVE	_	_	, -	98,334	-	-
110-222-3689-41XX COVID-19 GLOBAL OUTBREAK	-	_	8,290	-	-	-
110-222-3689-4300 COVID-19 GLOBAL OUTBREAK	-	_	5,380	45	45	-
110-224-3689-41XX COVID-19 GLOBAL OUTBREAK	-	_	15,790	2,360	2,360	-
110-225-3627-4105 OFFICE OF TRAFFIC SAFETY STEP PT	-	_	6,387	-	26,744	-
110-225-3627-4120 OFFICE OF TRAFFIC SAFETY STEP PT	-	_	122	_	-	-
110-225-3627-4129 OFFICE OF TRAFFIC SAFETY STEP P1	-	_	-	_	-	-
110-225-3627-4130 OFFICE OF TRAFFIC SAFETY STEP P1	-	_	1,218	_	-	-
110-225-3627-4300 OFFICE OF TRAFFIC SAFETY STEP PI	-	_	-,	-	4,000	-
110-225-3628-4105 OTS SELECTIVE TRAFFIC ENFOR STE	_	_	_	23,600	3,907	-
110-225-3628-4120 OTS SELECTIVE TRAFFIC ENFOR STE	_	_	_	400	-	-
110-225-3628-4130 OTS SELECTIVE TRAFFIC ENFOR STE	_	_	_	5,500	-	_
110-225-3628-4300 OTS SELECTIVE TRAFFIC ENFOR STE	_	_	_	500	_	_
110-225-3628-4370 OTS SELECTIVE TRAFFIC ENFOR STE	_	_	_	3,000	275	_
110-225-3676-4360 BSCC BEHAVIORAL HEALTH TRAINI	_	_	_	3,000	495	_
110-225-3681-4105 ABC-OTS GRANTS PROG. 21-OTS-1	_	_	_	15,631	11,010	_
110-225-3681-4120 ABC-OTS GRANTS PROG. 21-OTS-1	_	_	_	289	160	_
110-225-3681-4129 ABC-OTS GRANTS PROG. 21-OTS-1	_	_	_	-	19	_
110-225-3681-4130 ABC-OTS GRANTS PROG. 21-OTS-1	_	_	_	3,980	2,161	_
110-225-3683-4105 HOMELESS OUTREACH SERVS TEAN	_	482	4,358	3,380	4,590	
110-225-3683-4100 HOMELESS OUTREACH SERVS TEAM	_	14	4,338	_	4,390	-
110-225-3683-4129 HOMELESS OUTREACH SERVS TEAM	_	14	31	_	26	
110-225-3683-4130 HOMELESS OUTREACH SERVS TEAM	_	197	872	_	918	_
110-225-3689-41XX COVID-19 GLOBAL OUTBREAK	_	197	5,598	_	-	
110-225-3689-4300 COVID-19 GLOBAL OUTBREAK	_	_	3,338 770	_	_	_
110-250-3689-4500 COVID-19 GLOBAL OUTBREAK	_	-	5,634	_	-	-
Total Police Grants		693	91,988	153,639	57,363	
Total Police Grants	-	093	91,900	155,059	37,303	-
Public Works Grants						
110-310-3608-4270 HAZARD MITIGATION PROGRAM	-	-	-	35,000	26,250	-
110-310-3689-41XX COVID-19 GLOBAL OUTBREAK	-	-	5,060	570	570	-
110-311-3689-41XX COVID-19 GLOBAL OUTBREAK	-	-	407	125	125	-
110-311-3689-4300 COVID-19 GLOBAL OUTBREAK	-	-	1,321	-	-	-
110-320-3689-41XX COVID-19 GLOBAL OUTBREAK	-	-	2,108	1,191	1,191	-
110-320-3689-4300 COVID-19 GLOBAL OUTBREAK	-	-	349	-	-	-
110-344-3689-41XX COVID-19 GLOBAL OUTBREAK	-	-	452	101	101	-
110-360-3689-41XX COVID-19 GLOBAL OUTBREAK	-	-	4,663	2,283	2,283	-
110-370-3689-4300 COVID-19 GLOBAL OUTBREAK	-	-	88	-	-	-
110-381-3689-41XX COVID-19 GLOBAL OUTBREAK	-	-	4,332	1,555	1,555	-
110-383-3689-4310 COVID-19 GLOBAL OUTBREAK	-	_	368	176	, 176	-
110-390-3689-41XX COVID-19 GLOBAL OUTBREAK	-	_	8,175	1,525	1,525	-
110-390-3689-4260 COVID-19 GLOBAL OUTBREAK	-	_	25,611	, -	-	-
110-390-3689-4300 COVID-19 GLOBAL OUTBREAK	_	_	17,600	2,645	2,645	-
Total Public Works Grants	_	_	70,534	45,171	36,421	-

## Fund: Operating Grants Resp. Dept: Various

APPROPRIATIONS (Cont.) Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
Recreation and Community Service Grants						
110-420-3649-41XX YOUTH REINVESTMENT PROG BSC	-	-	2,877	-	7,278	-
110-420-3689-41XX COVID-19 GLOBAL OUTBREAK	-	-	16,862	1,182	1,182	-
110-420-3689-4300 COVID-19 GLOBAL OUTBREAK	-	-	33	687	687	-
110-420-3711-4260 HEALTHY SF OPEN ST EVENT	-	-	-	-	-	-
110-422-3649-4270 YOUTH REINVESTMENT PRG BSCC!	-	-	213,686	686,314	245,455	-
110-422-3649-4300 YOUTH REINVESTMENT PRG BSCC!	-	-	-	35,516	-	-
110-422-3649-4370 YOUTH REINVESTMENT PRG BSCC!	-	-	-	62,757	-	-
110-422-3649-4450 YOUTH REINVESTMENT PRG BSCC !	-	-	-	1,727	-	-
110-422-3682-4270 HOMELESS SERVICES NO. AO-20-63	-	-	-	21,247	-	-
110-422-3682-4300 HOMELESS SERVICES NO. AO-20-63	-	-	-	4,000	-	-
110-422-3689-41XX COVID-19 GLOBAL OUTBREAK	-	-	10,033	-	-	-
110-422-3689-4300 COVID-19 GLOBAL OUTBREAK	-	-	342	109	109	-
110-423-3689-41XX COVID-19 GLOBAL OUTBREAK	-	-	14,640	3,403	3,414	-
Total Recreation and Community Service Grants	-	-	258,473	816,942	258,125	-
Total Appropriations	-	693	538,437	1,360,002	453,635	-
ANNUAL SURPLUS/DEFICIT	-	(203)	182,977	15,773	279,037	-
Ending Balance:	-	(203)	182,774		266,301	266,301



# MTA TRANSIT ORIENTED DEVELOPMENT (TOD) PLANNING GRANT

**FUND NO. 113** 

#### **FUND OVERVIEW**

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

## MAJOR PROJECTS/PROGRAMS

• Specific Plan 5 was completed and adopted by City Council in December 2017.

## **Fund: MTA TOD Planning Grant**

## **Resp. Dept: Community Development**

Beginning Fund Balance:	(12,895)	-	-		-	-
REVENUES Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
3670-3673 METRO TOD PLANNING GRT PROG	37,391	-	-	-	-	-
Total Revenue	37,391	-	-	-	-	-
APPROPRIATIONS	2018	2019	2020	2021	2021	2022
Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
113-150-3673-4101 SALARIES-PERMANENT EMPLOYEE	-	-	-	-	-	-
Personnel Costs	-	<u>-</u> -	<u>-</u> -	-	<u>-</u>	<u>-</u> -
	- - 24,496	<del>-</del> -	<del>-</del> -	<u>-</u> - -	- - -	<u>-</u> -
Personnel Costs	24,496 24,496	- - -	- - -	- - -	- - -	- - -
Personnel Costs  113-150-3673-4270 PROFESSIONAL SERVICES	<u> </u>	- - - -	- - - -	- - -	- - -	- - - -
Personnel Costs  113-150-3673-4270 PROFESSIONAL SERVICES Operations & Maintenance Costs	24,496	- - - -	- - - -	-	- - - -	- - - -



## <u>CALIFORNIA STATE GRANT –</u> HOUSING RELATED PARKS (HRP)

**FUND NO. 118** 

#### **FUND OVERVIEW**

The Housing Related Parks (HRP) Program is administered by the California Department of Housing and Community Development. The purpose of the HRP Program is to increase the overall supply of housing affordable to lower income households by providing financial incentives to cities and counties with documented housing starts for newly constructed units affordable to very low or low-income households. The HRP Program provides assistance to cities and counties by offering grants for the creation of new parks or rehabilitation or improvements to existing parks.

## MAJOR PROJECTS/PROGRAMS

Received grant in 2017 to make improvements at Layne Park.

**Fund: Housing Related Parks Grant** 

**Resp. Dept: Public Works** 

Beginning Fund Balance:	-	-	-		-	-
REVENUES Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
3697-0881 STATE FUNDS	113,650	-	-	-	-	_
Total Revenues	113,650	-	-	-	-	-
APPROPRIATIONS Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
				•		•
118-423-0000-4500 CAPITAL EXPENSE	-	-	-	-	-	-
118-423-0000-4500 CAPITAL EXPENSE 118-423-0000-4600 CAPITAL PROJECTS	- 113,650	- -	- -	, - -	- -	· - -
	113,650 113,650	- - -	- - -	- - -	- - -	- - -
118-423-0000-4600 CAPITAL PROJECTS		- -	-	- - -	- - -	-
118-423-0000-4600 CAPITAL PROJECTS Capital Projects	113,650	- - -	- - - -	- - -	- - -	



## COMMUNITY ORIENTED POLICING SERVICES (COPS) GRANT

**FUND NO. 119** 

#### **FUND OVERVIEW**

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

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

## MAJOR PROJECTS/PROGRAMS

• Police Officer hired to fill the position funded by the grant.

**Fund: COPS Grant** 

**Resp. Dept: Police Department** 

	Beginning Fund Balance:	(8,125)	-	-		(12,053)	(12,053)
REVENUES	Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
3696-3641 CO	PS SAFE SCHOOLS	53,707	49,342	-	-	-	_
<b>Total Revenue</b>		53,707	49,342	-	-	-	-

APPROPRIATIONS Account Number & Title	2018 Actual	2019 Actual	2020 Actual	2021 Adjusted	2021 Estimated	2022 Adopted
119-225-3641-4101 SALARIES-PERMANENT EMPLOYEE	31,196	33,831	8,543	-	-	-
119-225-3641-4105 OVERTIME	-	-	-	-	-	-
119-225-3641-4120 O.A.S.D.I.	452	490	124	-	-	-
119-225-3641-4126 HEALTH INSURANCE	2,920	3,027	904	-	-	-
119-225-3641-4124 RETIREMENT	3,589	3,900	495	-	-	-
119-225-3641-4128 DENTAL INSURANCE	270	270	45	-	-	-
119-225-3641-4129 RETIREE HEALTH SAVINGS	720	720	180	-	-	=
119-225-3641-4130 WORKERS COMPENSATION INS.	6,239	6,766	1,709	-	-	=
119-225-3641-4134 LONG TERM DISABILITY INSURANCE	116	240	38	-	-	=
119-225-3641-4136 OPTICAL INSURANCE	60	60	10	-	-	=
119-225-3641-4138 LIFE INSURANCE	20	38	6	-	-	
Personnel Costs	45,582	49,342	12,053	-	-	-
Total Appropriations	45,582	49,342	12,053	-	-	-
ANNUAL SURPLUS/DEFICIT	8,125	-	(12,053)	-	-	-
Ending Balance:	-	-	(12,053)		(12,053)	(12,053)



### SPECIAL REVENUE, CAPITAL, AND GRANT FUNDS

### ALCOHOL BEVERAGE CONTROL (ABC) GRANT

**FUND NO. 120** 

### **FUND OVERVIEW**

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

### **Fund: ABC Alcohol Beverage Control Grant**

Resp. Dept: Police

	Beginning Fund Balance:	-	(9,809)	-		-	-
REVENUES		2018	2019	2020	2021	2021	2022
Account Num	ber & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
2525 2742 11 221 221 221		22.555					
3696-3713 ALCOHOLIC BEV	ERAGE CONTROL (ABC) GR	28,577	9,809	-		-	
Total Revenues		28,577	9,809	-	-	-	-
APPROPRIATIONS		2018	2019	2020	2021	2021	2022
Account Num	ber & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
	S-TEMPORARY & PART TIME	1,373	-	-	-	-	-
120-225-0000-4105 OVERTI	IME	28,343	-	-	-	-	-
120-225-0000-4120 O.A.S.D	).l.	489	-	-	-	-	-
120-225-0000-4130 WORKE	ER'S COMPENSATION INS. $\_$	5,939	-	-	-	-	-
Personnel Costs		36,144	-	-	-	-	-
120-225-0000-4300 DEPAR	TMENT SUDDITES	_	_	_	_	_	_
120-225-0000-4360 PERSON		2,242	_	_	_	_	_
Operations & Maintenance C	_	2,242	-	-	-		
,		,					
Total Appropriations		38,386	-	-	-	-	-
ANNUAL SURPLUS/DEFICIT		(9,809)	9,809	-	-	-	-
	Ending Balance:	(9,809)	-	-		-	-



### SECTION VI. APPENDIX



**APPENDIX A** 



### **GLOSSARY OF TERMS**

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

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

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

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

**Amortization** – An accounting term that refers to the process of allocating the cost of an asset over a period of time. It also refers to the repayment of loan principal over time.

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

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

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

**Arbitrage** - The simultaneous purchase and sale of the same asset in different markets in order to profit from tiny differences in the asset's listed price.

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

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

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

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

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

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

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

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

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

**CJPIA** – California Joint Powers Insurance Authority.

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

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

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

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

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

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

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

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

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

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

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

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

**Deficit** - The excess of expenditures over revenues during an accounting period, or in the case of enterprise funds, the excess of expense over income during an accounting period.

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

**Depreciation** - A reduction in the value of an asset with the passage of time, due in particular to wear and tear.

**Derivative** - A contract between two or more parties whose value is based on an agreed-upon underlying financial asset (like a security) or set of assets (like an index).

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

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

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

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

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

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

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

**Fiduciary Fund** – A fiduciary fund is used in governmental accounting to report on assets held in trust for others. When financial statements are prepared for fiduciary funds, they are presented using the economic resources measurement focus and the accrual basis of accounting.

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

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

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

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

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

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

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

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

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

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

**Government Finance Officers Association (GFOA)** - founded in 1906, represents public finance officials throughout the United States and Canada.

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

**Governmental Fund** – Fund used to account for tax-supported activities.

**Grant** - Contributions of cash or other assets from another governmental agency or other organization to be used or expended for a specific purpose, activity or facility.

**HUD** - The United States Department of Housing and Urban Development.

**Infrastructure-** The physical assets of the City, i.e. Facilities that support the daily life and growth of the City, for example, roads, water lines, and sewers.

**Interfund Transfers** - A transfer of funds between departments/ funds for specific purposes as approved by the appropriate authority.

**Internal Service Fund** – Fund used to accumulate and allocate costs internally among an entity's various internal support functions.

**Investment Revenue** – Revenue received as interest from the investment of funds not immediately required to meet cash disbursement obligations.

**Key Objective** – A statement of specific direction, purpose or intent based on the needs of the community and the goals established for a specific program.

**Levy** - To impose taxes, special assessments, or charges for the support of city activities.

**Licenses and Permits -** Revenue category that accounts for recovering costs associated with regulating business activity.

**Line-Item Budget** – A budget that list detailed expenditure categories, (salary, materials, telephone service, travel, etc.) separately, along with the amount budgeted for each specified category.

**Major Fund** – A Fund whose assets, liabilities, revenues, or expenditures/expenses are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

**Mission Statement** - A broad statement that describes the reason for existence of an organization or organizational unit, such as a department.

**Municipal** - In its broadest sense, an adjective which denotes the state and all subordinate units of government. In a more restricted sense, an adjective which denotes a city or village, as opposed to other local government.

**Non-Major Fund** – Included in the governmental activities column in the government-wide financial statements and are disclosed in the notes to the financial statements and in other supplementary information

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Proprietary Fund** – Fund used to account for business-type activities (i.e. activities supported, at least in part, by user fees or charges).

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

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

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

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

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

**RMRA** – The Road Maintenance and Rehabilitation Account, established by SB 1: The Road Repair and Accountability Act of 2017, provides state funding to cities and counties to repair transportation related infrastructure. These funds are accounted for in a separate Special Fund.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



APPENDIX B



# CAPITAL IMPROVEMENT PROGRAM FISCAL YEAR 2021-2022 & FISCAL YEAR 2022-2023



### Capital Improvement Program Project Status (FY2021-22 and FY2022-23)

	Road Infrastructure Projects						
Project Number	Project Name	Program Year		Strategic Goals			
		FY2021-22	FY2022-23				
0182	Pico Street Resurfacing Project	\$548,574		VI.2.a – Street Resurfacing			
0560	Annual Street Resurfacing Project	\$3,004,687	\$1,600,000 (estimate)	VI.2.a – Street Resurfacing			
0552 0553	Safe Routes to School Project- Cycles 1 and 2	\$2,483,370		V.3 – Pedestrian-focused Improvements			
0565	Glenoaks Boulevard Bridge over the Pacoima Creek Safety Improvements	\$126,740		V.3 – Pedestrian-focused Improvements			
0000	Phase 2 Bus Shelter Project	\$313,520		V.5 – Beautify and Update Bus Stops			
0550/0551	Pacoima Wash Bikeway Project	\$500,000	\$1,453,000	V.7 – Improve City's Trail Network			
0510	Citywide Traffic Signal Synchronization Project		\$969,220	V – Reducing Traffic Congestion			
0562	HSIP Cycle 8 Traffic Signal Improvements		\$1,177,816	V – Reducing Traffic Congestion			
0000	Parking Lots Re-Surfacing Project		\$86,035	II.7 – Investment in Public Infrastructure			
		Water Sys	tem Projects				
Project Number	Project Name	Progra	m Year	Strategic Goals			
		FY2021-22	FY2022-23				
0620/XXXX	San Fernando Recreation Park Infiltration System Project	\$3,000,000	\$7,230,964	IV.3 – Safeguard Local Water Supply			
0716	Reservoir 4 Replacement Project	\$3,800,000	\$1,000,000	IV.3 – Water Storage Improvements			
0635	Water Main Replacement Project	\$643,000	\$500,000	IV.3 – Water Resiliency; VI.1 – Reliable Infrastructure			



### Capital Improvement Program Project Status (FY2021-22 and FY2022-23)

0857	Nitrate Treatment System	\$1,600,000		IV.3.e – Continue to use 100% local groundwater supply
0000	Electrical Panel Upgrades – Well 2A, MWD	\$180,000		IV.3 – Water Resiliency; VI.1 – Reliable Infrastructure
0000	Booster Pumps – Arroyo, Hubbard, MWD	\$105,000		IV.3 – Water Resiliency; VI.1 – Reliable Infrastructure
0000	Water Network/GIS Data Conversion	\$80,000		VI.1 – Reliable Infrastructure
0000	Wrought Iron Fence Replacement – Lower Reservoir	\$135,000		IV.3 – Water Resiliency; VI.1 – Reliable Infrastructure
0000	Lower Reservoir Site Improvements		\$456,000	IV.3 – Water Resiliency; VI.1 – Reliable Infrastructure
		Sewer Sys	tem Projects	
Project Number	Project Name	Progra	m Year	Strategic Goals
		FY2021-22	FY2022-23	
0000	Sewer Main Replacement Project	\$535,000	\$500,000	VI.1 – Reliable Infrastructure



**Title: Pico Street Resurfacing Project** 

**Program Years:** FY2021-22

Strategic Goals: VI.2.a – Street Resurfacing

Project: 0182

SOURCES					
Fund	nd Account Number Allocation				
		Carryover from Previous Years	FY2021-22 Funds		
CDBG	026-3693-0182	\$498,574	\$0		
SB1	025-XXXX-0182	\$0	\$50,000		
Subtotals from previous and new Fiscal Years:		\$498,574	\$50,000		
Total Sources:		\$548,574			

USES					
Activity	Account Number	Cost			
Engineering/Administration/Construction Management	026-311-0182-4600	\$50,000			
Construction	025/026-311-0182-4600	\$498,574			
Total Uses		\$548,574			

### **Project Description:**

Resurfacing Pico Street between from Kalisher Street to South Brand Boulevard; includes removing and replacing sidewalk, curb and gutter. The design of project is being completed and project will go out to bid in the Fall/Winter of 2021.



Title: Annual Street Resurfacing Project

**Program Years:** FY2021-22

**Strategic Goals:** VI.2.a – Street Resurfacing

Project: 0560

SOURCES				
Fund	Account Number	Alloc	ation	
		Carryover from Previous Years	FY2021-22 Funds	
SB1	025-3623-0560	\$501,915	\$687,015	
Measure R	012-3210-0560	\$56,228	\$338,902	
Measure M	024-3210-0560	\$50,852	\$508,902	
Prop C	008-3210-0000	\$0	\$552,977	
Annual Street Resurfacing Project	011-XXXX-0560	\$52,896	\$0	
Capital Outlay (General Fund)	032-XXXX-0000	\$0	\$255,000	
Subtotals from previous and new Fiscal Years:		\$661,891	\$2,342,796	
Total Sources:		\$3,00	4,687	

USES						
Activity	Account Number	Cost				
Pavement Design/Construction Management	025/012/024/008/032-311-0560-4600	\$	450,703			
Street Construction	025/012/024/008/032-311-0560-4600	\$	2,553,984			
Total Uses		\$	3,004,687			

### **Project Description:**

The project will consist of: pavement design, field inspection, and construction management services for street repaving and sidewalk improvements; paving of approximately 18.5 miles of roads; repairs to sidewalks; drive approaches and curb and gutter; installation of access ramps; striping and pavement markings. Pavement treatments include Slurry Seal (16.3 miles), Overlay (1.9 miles), Reconstruction (0.3 miles).



Title: Safe Routes to School Project – Cycles 1 and 2

**Program Years:** FY2021-22

**Strategic Goals:** V.3 – Pedestrian-focused Improvements

Project: 0552 (Cycle 1); 0553 (Cycle 2)

SOURCES				
Fund	Account Number	Allocation		
		Carryover from Previous Years	FY2021-22 Funds	
Safe Routes to School (Cycle 1)	010-3686-0552	\$994,124	\$0	
Safe Routes to School (Cycle 2)	010-3686-0553	\$999,850	\$0	
Measure R	012-3946-0000	\$39,396	\$450,000	
Subtotals from previous and new Fiscal Years:		\$2,033,370	\$450,000	
Total Sources:		\$2,48	3,370	

USES					
Activity	Account Number	Cost			
Engineering/Design/Construction Management	012-311-0552/0553-4600	\$	372,505		
Construction	010-311-0552/0553-4600	\$	2,110,865		
Total Uses		\$	2,483,370		

### **Project Description:**

Safe Routes to School Project - Cycles 1 and 2 - consist of safety improvements around the vicinities of three elementary schools (O'Meleveny, Morningside, and Gridley) and San Fernando Middle School. The improvements include perpendicular curb ramps, raised crosswalks, chokers, pedestrian refuge islands, medians, bulb outs, lane reductions for drop-off/pick-up loading zones, high visibility crosswalks, bicycle lanes, advanced stop bars and legends, solar flashers, countdown signals and signage. The City was awarded a grant for \$994,124 for the Federal Cycle 1 Safe Routes to School (SRTS) Program in 2007 and \$999,850 for Federal Cycle 2 SRTS in 2009. The City has until 2025 to complete the project.



Title: Glenoaks Boulevard Bridge over the Pacoima Creek Safety Improvements

**Program Years:** FY2021-22

**Strategic Goals:** VI.1 – Reliable Infrastructure

Project: 0565

SOURCES				
Fund	Account Number	Allocation		
	Number	Carryover from Previous Years	FY2021-22 Funds	
Measure R	012-3210-0000	\$34,240	\$20,000	
SB1	025-3623-0000	\$72,500	\$0	
Subtotals from previous and new Fiscal Years:		\$106,740	\$20,000	
Total Sources:		\$126,740		

USES			
Activity	Account Number	Cost	
Design/Construction Management/Inspection	012/025-311-0565-4600	\$	20,000
Construction	012/025-311-0565-4600	\$	106,740
Total Uses		\$	126,740

### **Project Description:**

The project consists of bolting a Caltrans Type 7 Chain link railing to the side of the existing deck without modifying the existing steel barrier. Holes will be drilled at regular intervals into the side of the deck. Threaded stainless steel reinforcing rods will be inserted into the holes and bonded with a chemical adhesive. The threaded rods will be used to secure plates upon which posts for the Caltrans Type 7 Chain link railing would be welded.



Title: Phase 2 Bus Shelter Project

**Program Years:** FY2021-22

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

Project: 0000

SOURCES					
Fund	Account	Allocation			
	Number				
		Carryover from Previous Years	FY2021-22 Funds		
FTA 5309 Grant	010-3686-XXXX	\$250,816	\$0		
Prop C	008-3686-0551	\$0	\$62,704		
Subtotals from previous and new Fiscal Years:		\$250,816	\$62,704		
Total Sources:		\$313,520			

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

### **Project Description:**

The City is using the remainder of FTA funds left over from the Phase 1 Bus Shelter project to upgrade approximately 15 bus stops by adding shade structures and updating benches. Locations of bus stops to be upgraded will be determined based on usage volumes and ADA compatibility on sidewalk.



**Title:** Pacoima Wash Bikeway Project
Program Years: FY2021-22 & FY2022-23

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

**Project:** 0550/0551

SOURCES				
Fund	Account	Allocation		
	Number			
		Carryover from Previous Years	FY2021-22 Funds	
ATP Cycle 3	010-3686-0550	\$973,000	\$0	
AQMD/MSRC AB2766	010-3686-0551	\$354,000	\$0	
Measure R	012-3210-0551	\$398,000	\$0	
Measure M	024-3210-0551	\$228,000	\$0	
Subtotals from previous and new Fiscal		\$1,953,000	\$0	
Years:				
Total Sources:		\$1,953,000		

USES			
Activity	Account Number	Cost	
Construction Engineering	010/012/024-311-0551-4600	\$	250,000
Construction	010/012/024-311-0551-4600	\$	1,507,700
Contingency (10%)	010/012/024-311-0551-4600	\$	195,300
Total Uses		\$	1,953,000

### **Project Description:**

Construct bike path that extends a 1.2-mile length of the Pacoima Wash within the City of San Fernando, from roughly 4<sup>th</sup> Street to 8<sup>th</sup> Street. It will also include a pedestrian/bike bridge over the Pacoima Wash at 8<sup>th</sup> Street.



Title: Citywide Traffic Signal Synchronization Project

**Program Years:** FY2022-23

**Strategic Goals:** V – Reducing Traffic Congestion

Project: 0510

SOURCES				
Fund	Account	Allocation		
	Number			
		Carryover from Previous Years	FY2021-22 Funds	
Prop C 25% Grant	009-3686-0510	\$775,376	\$0	
Measure M	024-3210-0510	\$193,844	\$0	
Subtotals from previous and new Fiscal Years:		\$969,220	\$0	
Total Sources:		\$969,220		

USES			
Activity	Account Number	Cost	
Design	009/024-371-0510-4600	\$	414,000
Construction Engineering	009/024-371-0510-4600	\$	97,684
Construction	009/024-371-0510-4600	\$	360,614
Project Administration	009/024-371-0510-4600	\$	96,922
Total Uses		\$	969,220

### **Project Description:**

The proposed project will improve the flow of traffic along two major north-south arterials and four major east-west arterials within the City as well as improve the efficiency of LACMTA bus line operations by providing bus speed improvements that will reduce traffic queuing.

The project consists of the synchronization of 35 signalized intersections along the following arterials within the City of San Fernando: Truman Street, Hubbard Street, Maclay Avenue, Glenoaks Boulevard, Brand Boulevard and San Fernando Mission Boulevard.



Title: HSIP Cycle 8 Traffic Signal Improvements

**Program Years:** FY2021-22 & FY2022-23

**Strategic Goals:** V – Reducing Traffic Congestion

**Project:** 0562

SOURCES			
Fund	Account	Allocation	
	Number		
		Carryover from Previous Years	FY2021-22 Funds
HSIP Grant	010-311-0562	\$1,096,000	\$0
Measure M	024-311-0562	\$81,816	\$0
Measure R	012-311-0562	\$0	\$0
Subtotals from previous and new Fiscal Years:		\$1,177,816	\$0
Total Sources:		\$1,177,816	

USES			
Activity	Account Number	Cost	
Design	012-311-0562-4600	\$	40,000
Construction Engineering	010/024-311-0562-4600	\$	125,000
Construction	010/024-311-0562-4600	\$	1,012,816
Total Uses		\$	1,177,816

### **Project Description:**

The project includes the installation of larger signal heads, additional street lighting and protected left turn signal phases where left turns currently exist and all appurtenant work necessary to have a fully functional system. A total of nine intersection form part of this project. The intersections include: First Street at Hubbard Avenue; First Street at N Maclay Avenue; San Fernando Road at N Brand Boulevard; San Fernando Road at N Maclay Avenue; San Fernando Road at Hubbard Avenue; Truman Street at Wolfkskill Street; Truman Street at N Brand Boulevard; Truman Street at N Maclay Avenue and Truman Street at Hubbard Avenue.



**Title: Parking Lot Improvements** 

**Program Years:** FY2022-23

**Strategic Goals:** II.7 – Investment in Public Infrastructure

Project: 0000

SOURCES				
Fund	Account Number	Allocation		
		Carryover from Previous Years	FY2021-22 Funds	
Parking Meter Revenue- Streets	029-3850-0000	\$86,035	\$0	
Subtotals from previous and new Fiscal Years:		\$86,035	\$0	
Total Sources:		\$86,035		

USES			
Activity	Account Number	Cost	
Re-paving of City Owned Parking Lots	029-335-0000-4600	\$	86,035
Total Uses		\$	86,035

### **Project Description:**

Re-surfacing of City owned parking lots.



## WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM

FISCAL YEAR 2021-2022 & FISCAL YEAR 2022-2023



Title: San Fernando Regional Park Infiltration Project

**Program Years:** FY2021-22 & FY2022-23

**Strategic Goals:** IV.3 – Safeguard Local Water Supply

**Project:** 0620/XXXX

SOURCES				
Fund	Account	Allocation		
	Number			
		Carryover from Previous Years	FY2021-22 Funds	
Safe Clean Water(Regional) Program	010-3686-0620	\$9,201,200	\$0	
Prop 1 IRWM Program	010-3686-XXXX	\$1,029,764	\$0	
Subtotals from previous and new Fiscal Years:		\$10,230,964	\$0	
Total Sources:		\$10,230,964		

USES			
Activity	Account Number	Cost	
Construction/Implementation	010-310-0620-4600 & 010-310- XXXX-4600	\$	10,929,764
O&M (three years)	010-310-0620-4600	\$	301,200
Total Uses		\$	11,230,964

### **Project Description:**

The project consists of constructing a below-ground retention/infiltration basin (system) that will allow for the filtering of approximately 423 acres of water run-off and help to recharge groundwater sources with approximately 200 acre-feet of storm water annually. The system will be situated beneath open space and baseball field areas within Recreation Park. This project is currently \$1 million short, but staff is working with LADWP regarding an MOU to cover the gap in funding since they are a major beneficiary of the project.



Title: Reservoir 4 Replacement Project
Program Years: FY2021-22 & FY2022-23

**Strategic Goals:** IV.3 – Water Storage Improvements

Project: 0716

SOURCES				
Fund	Account	Allocation		
	Number			
		Carryover from Previous Years	FY2021-22 Funds	
State of California Funding - DWR	010-3686-0716	\$4,750,000	\$0	
Water Fund	070-3686-XXXX	\$50,000	\$0	
Subtotals from previous and new Fiscal Years:		\$4,800,000	\$0	
Total Sources:		\$4,800,000		

USES			
Activity	Account Number	Cost	
Design and Specs	010-385-0716-4600	\$	545,335
Construction	010-385-0716-4600	\$	4,204,665
Match Requirement	070-385-0716-4600	\$	50,000
Total Uses		\$	4,800,000

### **Project Description:**

City is planning to replace an existing 1MG concrete reservoir with a new 1.1MG rectangular reservoir. The existing Upper Reservoir is a partially buried, circular reinforced concrete reservoir that was damaged due to seismic activity and has been operating at reduced capacity to avoid leakage. Due to this damage, the reservoir needs to be replaced to protect the public from catastrophic failure during major earthquake or natural disaster, provide increased operational flexibility, effectively meet water demands, and maximize groundwater supplies.



**Title:** Water Main Replacement Project **Program Years:** FY2021-22 & FY2022-23

**Strategic Goals:** IV.3 – Water Resiliency; VI.1 – Reliable Infrastructure

Project: 0635

SOURCES			
Fund	Account	Allocation	
	Number		
		Carryover from Previous Years	FY2021-22 Funds
Sale of Water	070-3810-0000	\$350,000	\$0
Water Fund – Street Resurfacing	070-3810-0560	\$293,220	\$0
Subtotals from previous and new Fiscal Years:		\$643,220	\$0
Total Sources:		\$643,220	

USES			
Activity	Account Number	Cost	
Main Replacement Various Streets	070-385-0635-4600	\$	643,000
Total Uses		\$	643,000

### **Project Description:**

Annual water main replacement projects FY 2021-22 & 2022-23.

Note: \$500,000 to be allocated to project in FY2022-23



Title: Nitrate Treatment System – Well 2A/3A

**Program Years:** FY2021-22

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

Project: 0857

SOURCES				
Fund	Account Number	Allocation		
	Number	Carryover from Previous Years	FY2021-22 Funds	
Sale of Water	070-3810-0000	\$0	\$1,600,000	
Subtotals from previous and new Fiscal Years:		\$0	\$1,600,000	
Total Sources:		\$1,600,000		

USES				
Activity	Account Number	Cost		
IX Treatment System installation for Well 3A	070-385-0000-4260	\$	1,500,000	
IX Treatment System – Engineering Design 2A/3A	070-385-0000-4270		100,000	
Total Uses		\$	1,600,000	

### **Project Description:**

The second phase of the nitrate treatment system at Well 3A will allow for all four wells in the City's water system to operate and ensure resiliency and a consistent water supply. Includes funding for engineering design of third phase of treatment system at Well 2A.



Title: Electrical Panel Upgrades – Well 2A and MWD

**Program Years:** FY2021-22

**Strategic Goals:** IV.3 – Water Resiliency; VI.1 – Reliable Infrastructure

Project: 0000

SOURCES				
Fund	Account Number	Allocation		
		Carryover from Previous Years	FY2021-22 Funds	
Sale of Water	070-3810-0000	\$50,000	\$130,000	
Subtotals from previous and new Fiscal Years:		\$50,000	\$130,000	
Total Sources:		\$180,000		

USES			
Activity	Account Number	Cost	
Well 2A and MWD Electrical Panel Upgrades	070-385-0000-4260	\$	180,000
Total Uses		\$	180,000

### **Project Description:**

The electrical panels at the MWD pump station and at Well 2A are outdated and undersized. New upgraded panels are required at both critical facilities to ensure resiliency of our water system.



Title: Booster Pumps – Arroyo, Hubbard and MWD

**Program Years:** FY21-22

**Strategic Goals:** IV.3 – Water Resiliency; VI.1 – Reliable Infrastructure

Project: 0000

SOURCES				
Fund	Account Number	Allocation		
	Number	Carryover from Previous Years	FY2021-22 Funds	
Sale of Water	070-3810-0000	\$0	\$105,000	
Subtotals from previous and new Fiscal Years:		\$0	\$105,000	
Total Sources:		\$105,000		

USES				
Activity	Account Number	Cost		
Booster Pump replacement at Hubbard, Arroyo and MWD	070-385-0000-4260	\$	105,000	
stations				
Total Uses		\$	105,000	

### **Project Description:**

The booster pumps at the Arroyo, Hubbard, and MWD pump stations are aging and not able to keep up with water demand. New booster pumps are required at these critical facilities to ensure resiliency of our water system.



Title: Water Network/GIS Data Conversion

**Program Years:** FY2021-22

**Strategic Goals:** VI.1 – Reliable Infrastructure

Project: 0000

SOURCES				
Fund	Account Number	Allocation		
		Carryover from Previous Years	FY2021-22 Funds	
Sale of Water	070-3810-0000	\$80,000	\$0	
Subtotals from previous and new Fiscal Years:		\$80,000	\$0	
Total Sources:		\$80,000		

USES			
Activity	Account Number	Cost	
Water Network/GIS Data Conversion	070-385-0000-4270	\$	80,000
Total Uses		\$	80,000

### **Project Description:**

A water network/GIS data conversion for entire water system. This will allow the Water Division to track existing conditions of water mains, valves, booster pumps, hydrants, wells, reservoirs, IX treatment system, and other water infrastructure on a GIS-based mapping database.



Title: Wrought Iron Fence Replacement: Lower Reservoir

**Program Years:** FY2021-22

**Strategic Goals:** IV.3 – Water Resiliency; VI.1 – Reliable Infrastructure

Project: 0000

SOURCES				
Fund	Account	Allocation		
	Number			
		Carryover from Previous Years	FY2021-22 Funds	
Sale of Water	070-3810-0000	\$135,000	\$0	
Subtotals from previous and new Fiscal Years:		\$135,000	\$0	
Total Sources:		\$135,000		

USES					
Activity	Account Number	Cost			
Wrought Iron Fence: Lower Reservoir	070-385-0000-4600	\$	135,000		
Total Uses		\$	135,000		

### **Project Description:**

The Installation of Wrought Iron Fence around Lower Reservoir for security purposes.



**Title: Lower Reservoir Site Improvement** 

**Program Years:** FY2022-23

**Strategic Goals:** IV.3 – Water Resiliency; VI.1 – Reliable Infrastructure

Project: 0000

SOURCES				
Fund	Account	Allocation		
	Number			
		Carryover from Previous Years	FY2021-22 Funds	
Sale of Water	070-3810-0000	\$0	\$0	
Subtotals from previous and new Fiscal Years:		\$0	\$0	
Total Sources:		\$0		

USES					
Activity	Account Number	Cost			
Well 4A building expansion and upgrades	070-385-0000-4600	\$	300,000		
Gate and Roadway expansion	070-385-0000-4600	\$	156,000		
Total Uses		\$	456,000		

### **Project Description:**

Well 4A building expansion for proper weather proof of site Electrical panel, on-site Chlorine Generation system upgrade, and salt pallet storage.

Gate and approach expansion for Ion Exchange system. Roadway expansion and new asphalt is needed for Ion exchange bulk salt deliveries.

Note: Project will be funded in FY2022-23.



## SEWER SYSTEM CAPITAL IMPROVEMENT PROGRAM

FISCAL YEAR 2021-2022 & FISCAL YEAR 2022-2023



Title: Sewer Main Replacement Project
Program Years: FY2021-22 & FY2022-23
Strategic Goals: VI.1 – Reliable Infrastructure

Project: 0000

SOURCES			
Fund	Account	Allocation	
	Number		
		Carryover from	FV2024 22 F
		Previous Years	FY2021-22 Funds
Sewer Service Charges	072-3810-0000	\$235,000	\$0
Sewer Fund – Street Resurfacing	072-3745-0560	\$300,624	\$0
Subtotals from previous and new Fiscal		\$535,624	\$0
Years:			
Total Sources:		\$535,	624

USES			
Activity	Account Number	Cost	
Sewer Rehabilitation Various Streets	072-365-0000-4260	\$	535,624
Total Uses		\$	535,624

#### **Project Description:**

Annual sewer main replacement projects FY 2021-22 and FY 2022-23.

Note: \$500,000 to be allocated to project in FY2022-23

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APPENDIX C





## **Historic & Visionary**

As the home of the Fernandeño-Tataviam indigenous people and incorporated in 1911, the City of San Fernando is one of California's charming historic small towns.

The *City-wide Strategic Goals* articulate goals and objectives that the City of San Fernando will work to achieve over the next five years. The Strategic Goals provide context for budget development and revenue priorities to ensure the City Council, the City Manager, Department Directors, City Commissions and all city employees are working to achieve the City's long-term vision, goals and objectives. The Strategic Goals are reviewed annually and will be amended by City Council as needed.

## 2022-2027 Strategic Goals

The strategic goals guiding the development of the fiscal year 2021-2022 budget are:



I. FOCUS ON COMMUNITY FIRST



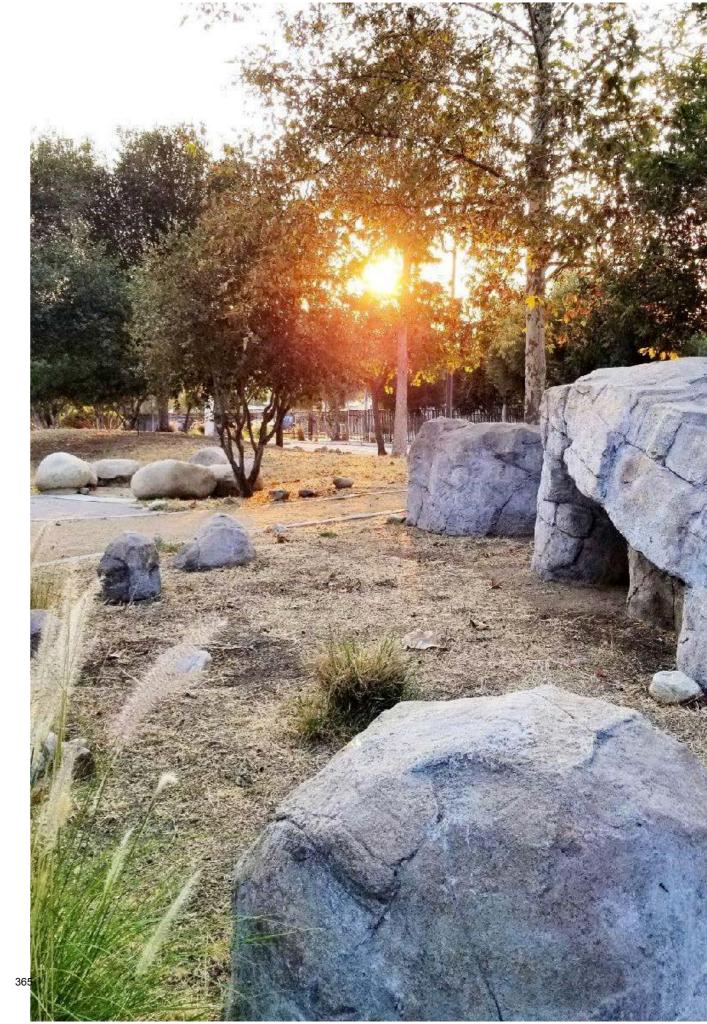
II. SUPPORT ECONOMIC RECOVERY: STRONGER THAN EVER



III. PRESERVE BEAUTIFUL HOMES AND NEIGHBORHOODS



IV. STRENGTHEN CLIMATE RESILIENCE AND ENVIRONMENTAL JUSTICE



# 2022-2027 Strategic Goals (continued)



V. ENHANCE PUBLIC
TRANSPORTATION TO MOVE SAN
FERNANDO



VI. BUILD RESILIENT AND RELIABLE INFRASTRUCTURE



VII. FORGE FINANCIAL STRENGTH AND STABILITY



VIII. COVID-19: RESPONDING TO A PANDEMIC



### I. FOCUS ON COMMUNITY FIRST

The City Council's focus is on enhancing the quality of life and community satisfaction in San Fernando. Working to implement the following goals will put the Focus on Community First:

- 1. Provide a high standard for service and quality of life for San Fernando taxpayers, residents and community members through our top-notch San Fernando Police Department, community-based public safety programming, efficient service delivery, access to local government, and excellent public service.
- 2. Provide opportunities for community engagement to further develop strategic goals and ensure they are consistent with community needs.
- 3. Create a public engagement policy and strategy to pro-actively seek community feedback on major City decisions.
- 4. Increase San Fernando Police Department resources for personnel, equipment, training and community-based policing options.
- 5. Explore opportunities to expand recreation and sports programs, senior programs, and the *Healthy San Fernando* initiative.
- Improve the City's use of technology to enhance customer service, work more efficiently, improve transparency for residents, businesses and other stakeholders, and increase community access to broadband.
- 7. Increase opportunities and support for residents to secure basic needs, and obtain quality education, decent work, and family services.



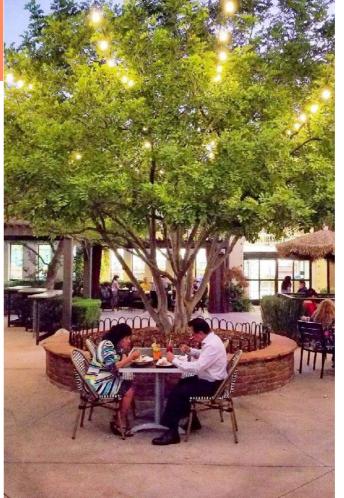




## II. SUPPORT ECONOMIC RECOVERY: STRONGER THAN EVER

The City Council's intent is to facilitate a strong recovery from the long-term financial impacts of the Great Recession and near term impacts of the COVID-19 pandemic by focusing on economic development, championing place-making efforts, and supporting the business community. To achieve this, the City has the following goals to Recover Stronger Than Ever:

- 1. Pursue economic development opportunities to bolster the City's revenue and promote the City's healthy business climate, top-notch City services, historic neighborhoods and arts and cultural resources.
- 2. Integrate and highlight San Fernando's history, art and culture into cultural and economic development plans. Support economic development efforts, including music and arts projects/programs, that highlight San Fernando's native American and Latin American roots.
- 3. Provide technical and financial assistance programs for small business retention, expansion and recruitment. (Business One-Stop Center)
- 4. Enhance the historic downtown business corridor through the creation of a Downtown Master Plan, architectural design and signage standards, business development support and pedestrian focused improvements.
- 5. Attract and retain private investment in all of the City's business corridors and support place-making efforts.
- 6. Attract well-paying jobs to the City's industrial corridors and commercial zones by focusing on growing industries including, but not limited to, climate resiliency research and development, clean energy and other emerging technologies, and arts and entertainment.
- 7. Beautify the Civic Center through investment in public buildings and infrastructure, including modernizing the City's Police Station, City Hall and Public Works support facilities, and supporting the Los Angeles Unified School District efforts to restore and rehabilitate the historic San Fernando Auditorium and Morningside Auditorium to be used as a public theatre.



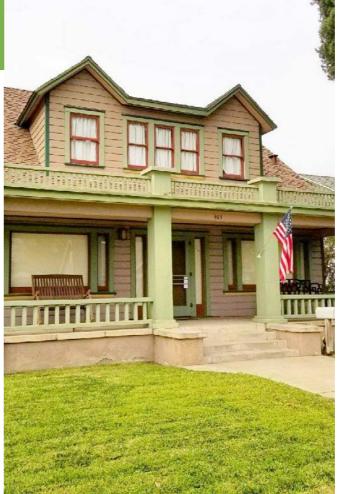




## III. PRESERVE BEAUTIFUL HOMES AND NEIGHBORHOODS

The City Council recognizes the beautiful architecture of our homes and desirable characteristics of our neighborhoods. To preserve this, the City will work toward the following goals to Preserve our Beautiful Homes and Neighborhoods:

- 1. Facilitate common-sense housing policy to preserve the charm of San Fernando.
- 2. Promote home ownership and first time homeowner programs, particularly programs that provide home ownership opportunities for current San Fernando residents/renters.
- 3. Explore programs that provide technical assistance, architectural guidance, and financial support for the preservation and restoration of historic residential homes.
- 4. Explore programs that provide technical assistance, architectural guidance, and financial support for home rehabilitation for low-and moderate-income homeowners.
- 5. Develop a Homeless Plan and policies to support unsheltered and under housed individuals and families.
  - Update accessory dwelling unit and junior accessory dwelling unit ordinance to improve the City's affordable housing supply.
  - b) Develop policies for individuals dwelling in vehicles and other sheltered locations.
- 6. Develop policies, financial literacy and financial incentives to address displacement pressures for individuals and families that are functionally under-housed.

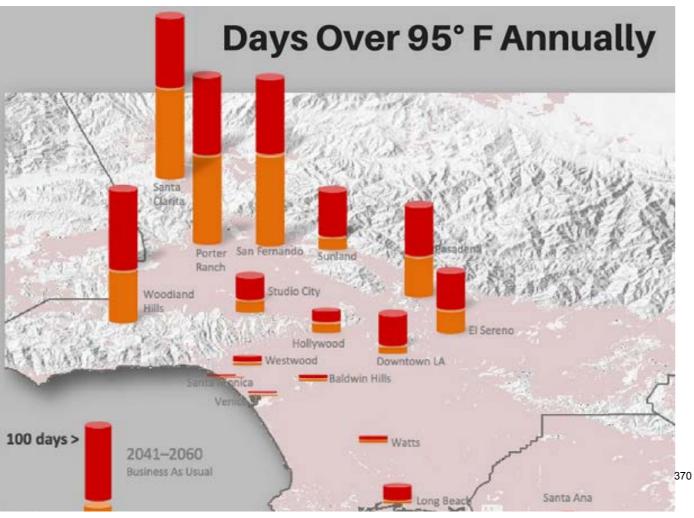












## IV. STRENGTHEN CLIMATE RESILIENCE AND ENVIRONMENTAL JUSTICE

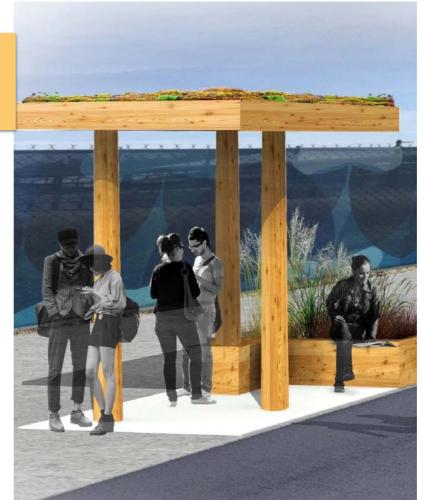
The City Council understands the City's responsibility to be good stewards of the environment and the positive impact environmental responsibility has on the health and well-being of residents. Working to achieve the following goals will Strengthen Climate Resilience and Environmental Justice:

- Protect public health and the City's natural resources by promoting energy efficient capital
  improvements, developing plans to reduce climate-related risks, and supporting federal and
  state legislative efforts to increase climate resilience and adaptation funding for impacted
  communities like San Fernando.
- 2. Invest in tree planting and care efforts and strengthen the City's urban forest to improve air quality, expand native habitat and address extreme heat and heat island impacts.
  - a) Increase tree canopy coverage by 33% by the end of fiscal year 2027 (i.e. add approximately 2,000 trees).
  - b) Seek resources to develop and implement an Urban Forest Management Plan.
- 3. Safeguard the City's water quality and local water supply through risk, resiliency and redundancy improvements, infiltration projects, treatment and storage improvements, and conservation programs.
  - a) Complete the *San Fernando Park Infiltration Project* by the end of fiscal year 2025. Once completed, this project will infiltrate up to 400-acre feet of water annually (130.3 million gallons) and prevent this captured water from going into the Pacoima Wash, a tributary to the Los Angeles River.
  - b) Pursue funding to restore and rehabilitate 8<sup>th</sup> Street Natural Park to achieve maximum water capture and infiltration.
  - c) Move forward with *Green Streets* and other stormwater capture projects, such as the Carlisle Green Street project and stormwater capture improvements at South Maclay and Parking Lot 4 (Truman and Brand Blvd).
  - d) Plan, design and build the Pacoima Wash Greenway to address flooding and stormwater compliance and expand open space.
  - e) Continue to use 100% local ground water supply to meet residential and commercial water demand through projects like a Phase 2 of nitrate treatment plant for wells 2A and 3A to provide resiliency for the City's water supply.
- 4. Reduce the City's carbon footprint through energy efficient facility improvements, aggressive waste and food reduction, recycling and reuse, and alternative energy vehicles and equipment.

## V. ENHANCE PUBLIC TRANSPORTATION TO MOVE SAN FERNANDO

The City Council understands the critical role regional and local public transportation networks play in providing a way for our essential workers to get to work, reducing traffic congestion, and reducing our carbon footprint. The following goals provide a framework to Enhance Public Transportation and Move San Fernando:

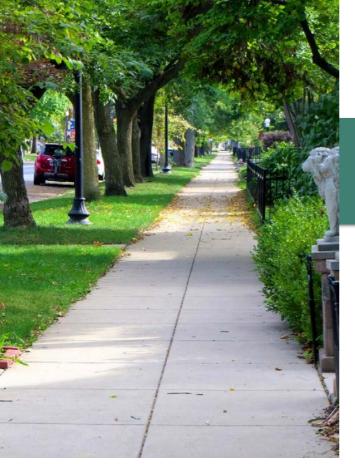
- 1. Enhance regional and local public transportation options that benefit residents as well as employees, visitors, and customers of San Fernando businesses and cultural institutions.
- 2. Ensure the East Valley Regional Light Rail and Metrolink projects servicing San Fernando are developed responsibly with adequate mitigation for traffic, pedestrian and parking impacts to not create an undue hardship to the City's residents and businesses.
- 3. Pursue funding to construct projects identified in Metro's First/Last Mile Plan, the City's *Safe and Active Streets Plan*, and other planning efforts that support access to public transportation and pedestrian-focused improvements.
- 4. Provide affordable local transportation, including the ability to offer the Mission City Transit service without charging a fare.
- 5. Beautify and update bus stops by making them more user friendly, attractive, clean and architecturally consistent.
- 6. Support and prioritize deployment of transportation electrification and alternative fuels through the promotion of electric charging and clean natural gas public stations.
- 7. Improve the City's Trails Network including increased maintenance of the Mission City Bike Trail and completing the Pacoima Wash Greenway.

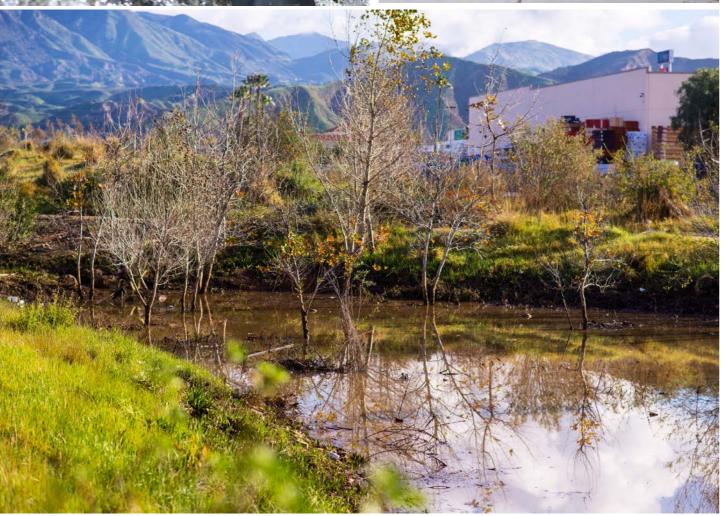












## VI. BUILD RESILIENT AND RELIABLE INFRASTRUCTURE

The City Council recognizes the costly impact of deferred maintenance of the City's aging infrastructure, including streets, sidewalks, water and sewer transmission lines, sports fields and courts, and public buildings. The following goals will help reduce the long-term cost of deferred maintenance and provide direction to Build Resilient and Reliable Infrastructure:

- 1. Increase capital expenditures to address critical infrastructure needs, including, but not limited to, addressing deferred maintenance of city streets, water and sewer systems, and sidewalks.
- 2. Leverage federal, state and county transportation funding to maximize residential and commercial street paving each year.
  - a) Goal to spend at least \$2,000,000 per year to resurface at least 2 miles of residential streets per year.
  - b) After resurfacing, slurry seal residential streets every 5 years.
- 3. Develop a sidewalk replacement program to increase safety and walkability throughout the City.

## VII. FORGE FINANCIAL STRENGTH AND STABILITY

The City Council holds their fiduciary responsibility to San Fernando taxpayers in highest regard and values strong financial management practices. The following goals will ensure the City continues to Forge Financial Strength and Stability:

- 1. Manage and grow the City's revenues and reserve balances in a number of critical funds, including, but not limited to, the General Fund, Self-Insurance Fund, Equipment Replacement Fund and Enterprise Funds in accordance with the City's Comprehensive Financial Policies.
- 2. Review and update the City's Comprehensive Financial Policies biannually. Policy areas address in the Comprehensive Financial Policies include: 1) Long-term Financial Planning, 2) Auditing, Financial Reporting and Disclosure, 3) Revenue Collection, 4) Investment and Cash Management, 5) Capital Assets and Capital Improvement Projects, 6) Financial Reserves and Fund Balances, 7) Post-employment Benefit Funding, 8) Grant Administration, 9) User Fees and Service Charges, 10) Cost Allocation, and 11) Debt Management.
- 3. Review and update the City's Investment Policy annually.
- 4. Implement strategies to reduce long-term pension and other postemployment benefits (i.e. retiree health) liabilities.
- 5. Invest in a Grant Manager, or Grant Management Services, to secure funds to implement strategic goals and priority projects.
- 6. Continue to submit and receive the Government Financial Officers Association (GFOA) Awards for Excellence in Financial Reporting and Budget Preparation.







## VIII. COVID-19: RESPONDING TO A PANDEMIC

The City Council has made response to the COVID-19 pandemic the highest priority since it first declared a local state of emergency on Monday, March 16, 2020. The City's COVID-19 response effort now shifts away from the outreach, education and enforcement phase to the vaccination and recovery phase, which are reflected in the goals below. The following short-term goals are expected to be completed in the first year of this Strategic Goals cycle and may be removed from future updates of this document:

- 1. Work with elected officials, state and county agencies, and community partners to vaccinate 75% of the 65+ senior population and eligible general population by December 31, 2021, while continuing the free COVID-19 testing program.
- 2. Increase capability to disseminate timely and relevant information to the community through effective communication channels and community partners.
  - a) Leverage community partnerships to maximize outreach for vaccine distribution, updated health order information, financial programs available to residents and businesses, and available technical/financial assistance programs.
  - b) Utilize emergency communication capability (ALERT San Fernando) appropriately to ensure important information is actively pushed out to the community.
- 3. Support federal, state and local funding for COVID-19 relief programs, especially for most impacted communities.







## 2021-2022 CITY LEADERSHIP

### **CITY COUNCIL**

Mayor Sylvia Ballin
Vice Mayor Mary Mendoza
Councilmember Cindy Montañez
Councilmember Hector Pacheco
Councilmember Celeste Rodriguez

### **CITY MANAGER AND DIRECTORS**

City Manager Nick Kimball
City Clerk Julia Fritz
Police Chief Anthony Vairo
Director of Finance Diego Ibañez
Director of Public Works Matt Baumgardner
Director of Recreation and Community Services
Julian Venegas
Director of Community Development: Vacant



The City of San Fernando was incorporated on August 31, 1911









## APPENDIX D

EXHIBIT A

2016 INSTALLMENT SALE PAYMENTS SCHEDULE

	Interest	Principal	
<b>Payment Date</b>	Installment	Installment	Total
12/01/2016	\$ 65,798.02		\$ 65,798.02
06/01/2017	49,143.75	\$ 65,000	114,143.75
12/01/2017	48,493.75		48,493.75
06/01/2018	48,493.75	80,000	128,493.75
12/01/2018	47,293.75		47,293.75
06/01/2019	47,293.75	85,000	132,293.75
12/01/2019	46,018.75		46,018.75
06/01/2020	46,018.75	85,000	131,018.75
12/01/2020	44,318.75		44,318.75
06/01/2021	44,318.75	90,000	134,318.75
12/01/2021	42,518.75	<b></b>	42,518.75
06/01/2022	42,518.75	95,000	137,518.75
12/01/2022	40,618.75		40,618.75
06/01/2023	40,618.75	95,000	135,618.75
12/01/2023	38,718.75		38,718.75
06/01/2024	38,718.75	100,000	138,718.75
12/01/2024	36,218.75	100,000	36,218.75
06/01/2025	36,218.75	105,000	141,218.75
12/01/2025	33,593.75	103,000	33,593.75
06/01/2026	33,593.75	110,000	143,593.75
12/01/2026	30,843.75	110,000	30,843.75
06/01/2027	30,843.75	115,000	145,843.75
12/01/2027	28,543.75	113,000	28,543.75
06/01/2028	28,543.75	120,000	148,543.75
12/01/2028	26,143.75	120,000	26,143.75
06/01/2029	26,143.75	125,000	151,143.75
12/01/2029	23,643.75	123,000	23,643.75
06/01/2030	23,643.75	130,000	153,643.75
12/01/2030	21,693.75	150,000	21,693.75
06/01/2031	21,693.75	135,000	156,693.75
12/01/2031	19,668.75	155,000	19,668.75
06/01/2032	19,668.75	140,000	159,668.75
12/01/2032	17,568.75	140,000	17,568.75
06/01/2033	17,568.75	145,000	162,568.75
12/01/2033	15,393.75	143,000	15,393.75
06/01/2034	15,393.75	150,000	165,393.75
12/01/2034	13,050.00	150,000	13,050.00
06/01/2035	13,050.00	155,000	168,050.00
12/01/2035	10,628.13	155,000	10,628.13
06/01/2036	10,628.13	155,000	165,628.13
12/01/2036	8,206.25	133,000	8,206.25
06/01/2037	8,206.25	160,000	168,206.25
12/01/2037	5,606.25	100,000	5,606.25
06/01/2038	5,606.25	170,000	3,606.25 175,606.25
12/01/2038	2,843.75	1 / 0,000	2,843.75
		175 000	*
06/01/2039	2,843.75	175,000	177,843.75



APPENDIX E

CITY OF SA	CITY OF SAN FERNANDO P		POLICY/PROCEDURE
NUMBER		SUBJECT	
ORIGINAL ISSUE	EFFECTIVE	1	CENEDAL FINANCIAL DOLLOV
11/03/2014	11/03/2014		GENERAL FINANCIAL POLICY
CURRENT ISSUE	EFFECTIVE	CATEGORY	
12/05/2016	12/05/2016		FINANCE
SUPERSEDES			·

#### Section 1. Purpose.

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

#### Section 2. Statement of Policy.

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

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

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

Financial principles included in this Policy are:

<u>Chapter 1</u>: Long-term Financial Planning

Chapter 2: Auditing, Financial Reporting and Disclosure

Chapter 7: Post-employment Benefit Funding

<u>Chapter 3</u>: Revenue Collection <u>Chapter 8</u>: Grant Administration

<u>Chapter 4</u>: Investment and Cash Management <u>Chapter 9</u>: User Fees and Service Charges

Chapter 5: Capital Assets and Capital Improvement Projects Chapter 10: Cost Allocation

<u>Chapter 6</u>: Financial Reserves and Fund Balances <u>Chapter 11</u>: Debt Management

#### CHAPTER 1: LONG-TERM FINANCIAL PLANNING

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

	GENERAL FINANCIAL POLICY Page 3			
13.	The City will seek additional intergovernmental funding and grants, with a priority on funding one-time capital projects. Grant-funded projects that require multi-year support will be reviewed by City Council.			
14.	The City will not rely on one-time revenue sources to fund operations. One-time revenues sources, whenever possible, will be used to fund one-time projects, augment reserve balances or fund unfunded liabilities.			
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#### CHAPTER 2: AUDITING, FINANCIAL REPORTING, AND DISCLOSURE

#### Preparation of Financial Statements

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

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

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

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

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

### Independent Audit Firm

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

#### CHAPTER 3: REVENUE COLLECTION AND ACCOUNTS RECEIVABLE

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

#### Write Off Bad Debt

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

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

GENERAL FINANCIAL POLICY Page 6			
CHAPTER 4: INVESTMENT AND CASH MANAGEMENT			
1. Cash and investment programs will be maintained in accordance with California Government Code Section 53600 seq. and the City's adopted <u>Investment Policy</u> to ensure that proper controls and safeguards are maintained. Pursua to State law, the City, at least annually, revises, and the City Council affirms, a detailed Investment Policy.	et ant		
2. Reports on the City's investment portfolio and cash position shall be presented to the City Council by the City Treasuron at least a quarterly basis, in conformance with the California Government Code.	rer		
3. City funds shall be managed in a prudent and diligent manner with emphasis on safety, liquidity, and yield, in that ord	er.		
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#### CHAPTER 5: CAPITAL ASSETS AND CAPITAL IMPROVEMENT PLAN

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

Buildings 50 years
Infrastructure Up to 50 years
Improvements Other than Buildings 20 years
Furniture and Equipment Up to 30 years
Vehicles and Related Equipment Up to 8 years

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

### CHAPTER 6: FINANCIAL (FUND) RESERVES AND FUND BALANCES

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

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

#### Governmental Funds and Fund Balance Defined

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

#### Proprietary Funds and Net Working Capital Defined

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

#### Governmental Fund Reserves (Fund Balance)

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

#### <u>CLASSIFICATIONS</u> <u>NATURE OF RESTRICTION</u>

Non-Spendable Cannot be readily converted to cash

Restricted Externally imposed restrictions

Committed City Council imposed commitment

Assigned City Manager/Finance Director assigned purpose/intent

Unassigned Residual balance not otherwise restricted

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

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

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

- 4. <u>Assigned Fund Balance:</u> That portion of a fund balance that includes amounts that are constrained by the City's intent to be used for specific purposes, but that are not restricted or committed. This policy hereby delegates the authority to the City Manager or Finance Director to modify or create new assignments of fund balance. Constraints imposed on the use of assigned amounts may be changed by the City Manager or Finance Director. Appropriations of balances are subject to the Budget Policy concerning budget adoption and administration. Examples of assigned fund balance may include, but are not limited to:
  - a. <u>Reserves for Encumbrances:</u> Purchase Orders and contracts executed by the City express intent to purchase goods or services. Generally, such documents include a cancellation clause, where the City would then only be responsible to pay for goods received or services provided. The City recognizes the obligation to pay for these goods and services as a reservation of fund balance, but because the City can ultimately free itself of this obligation if necessary, it does not meet the requirements of the more restrictive fund balance categorizations.
  - b. <u>Change in Fair Market Value of Investments</u>: As dictated by GASB 31, the City is required to record investments at their fair value (market value). This accounting practice is necessary to insure that the City's investment assets are shown at their true value as of the balance sheet. However, in a fluctuating interest rate environment, this practice records market value gains or losses which may never be actually realized. The City Manager or Finance Director may elect to reserve a portion of fund balance associated with an unrealized market value gain. However, it is impractical to assign a portion of fund balance associated with an unrealized market value loss.

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

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

#### General Fund Surplus

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

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

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

#### Proprietary Fund Reserves (Net Working Capital)

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

#### 1. Water, Sewer and Refuse Funds

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

#### 2. <u>Internal Service Funds</u>

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

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

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

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

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

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

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

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

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

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

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

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

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

#### CHAPTER 7: POST-EMPLOYMENT BENEFIT FUNDING

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

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

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

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

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

Individual departments are encouraged to investigate sources of funding relevant to their respective departmental activities.  The department applying for a grant or receiving a restricted donation will generally be considered the Program Administrator of the grant. The Finance Department may assist in the financial administration and reporting of the grant, but the Program Administrator is ultimately responsible for meeting all terms and conditions of the grant, insuring that only allowable costs are chaged to the grant program and adhering to City budgeling and purchasing procedures. Individual Departments and Program Administrators are not authorized to execute grant contracts. Grant contracts shall be reviewed by the City Altorney's Office and executed by the City Manager and/or City Council.  Refer to the City's Grant Management Policy for detailed information.	GENERAL FINANCIAL POLICY Page 15
The department applying for a grant or receiving a restricted donation will generally be considered the Program Administrator of the grant. The Finance Department may assist in the financial administration and reporting of the grant, but the Program Administrator is ultimately responsible for meeting all terms and conditions of the grant, insuring that only allowable costs are charged to the grant program and adhering to City budgeting and purchasing procedures. Individual Departments and Program Administrators are not authorized to execute grant contracts. Grant contracts shall be reviewed by the City Attorney's Office and executed by the City Manager and/or City Council.  Refer to the City's Grant Management Policy for detailed information.	CHAPTER 8: GRANT ADMINISTRATION
of the grant. The Finance Department may assist in the financial administration is ultimately responsible for meeting all terms and conditions of the grant, insuring that only allowable costs are charged to the grant program and adhering to City budgeting and purchasing procedures. Individual Departments and Program Administrators are not authorized to execute grant contracts. Grant contracts shall be reviewed by the City Attorney's Office and executed by the City Manager and/or City Council.  Refer to the City's Grant Management Policy for detailed information.	Individual departments are encouraged to investigate sources of funding relevant to their respective departmental activities.
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#### CHAPTER 9: USER FEES AND SERVICE CHARGES

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

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

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

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

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

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

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

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

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

#### **Enterprise Fund Fees and Rates**

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

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CHAPTER 10: COST ALLOCATION PLAN
A Cost Allocation Plan allows the City to fairly and completely allocate its administrative and overhead costs to all divisions. This allows the General Fund to recover costs from Enterprise Funds, Grant Funds, and also determines the overhead costs on the hourly rates of staff providing fee based services. A cost allocation study should be prepared by the Finance Department, either internally or using an outside consultant, at least biennially (i.e., every two years).
Office of Management and Budget Circular A-87 (OMB A-87) Plan: Using actual expenditures and documented time allocations, the OMB A-87 Plan follows the guidelines outlined by the Federal government through OMB Circular A-87. This plan is used for Federal grant administrative cost recovery.
<u>Total Cost Plan:</u> When grant regulations are not an issue, a Total Cost Plan, which uses the costs that the OMB A-87 Plan disallows, is able to allocate all indirect costs like the private sector routinely does. This plan is recommended whenever the goal is to fully allocate indirect costs for interfund transfers and fee calculations.

#### CHAPTER 11: DEBT MANAGEMENT

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

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

#### Conditions and Purposes Of Debt Issuance

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

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

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

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

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

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

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

#### Use of Alternative Debt Instruments

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

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

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

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

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

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

8. The findings of a thorough risk management assessment.

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

The City will properly manage the risks as follows:

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

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

#### **Refunding Guidelines**

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

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

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

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

#### Market Communication, Administration, and Reporting

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

- 1. Ensure the rating agencies are provided updated financial information of the City as it becomes publically available.
- 2. Communicate with credit analysts at each agency as often as is requested by the agencies.
- 3. Prior to each proposed new debt issuance, schedule meetings or conference calls with agency analysts and provide a thorough update on the City's financial position, including the impacts of the proposed debt issuance.

<u>Continuing Disclosure Compliance:</u> The City shall remain in compliance with Security and Exchange Commission Rule 15c2-12 by filing its annual financial statements and other financial and operating data for the benefit of its bondholders within 270 days of the close of the fiscal year, or as required in any such agreement for any debt issue. The City shall maintain a log or file evidencing that all continuing disclosure filings have been made promptly.

<u>Debt Issue Record-Keeping:</u> A copy of all debt-related records shall be retained at the City's offices. At minimum, these records shall include all official statements, bond legal documents/transcripts, resolutions, trustee statements, leases, and title reports for each City financing (to the extent available).

<u>Arbitrage Rebate:</u> The use of bond proceeds and their investments must be monitored to ensure compliance with all Internal Revenue Code Arbitrage Rebate Requirements. The Chief Financial Officer shall ensure that all bond proceeds and investments are tracked in a manner which facilitates accurate calculation; and, if a rebate payment is due, such payment is made in a timely manner.

#### **Credit Ratings**

The City will consider published ratings agency guidelines regarding best financial practices and guidelines for structuring its capital funding and debt strategies to maintain the highest possible credit ratings consistent with its current operating and capital needs.

#### Legal Debt Limit

Section 18 of Article XVI of the California Constitution defines the absolute maximum legal debt limit for the City; however, it is not an effective indicator of the City's affordable debt capacity.

#### **Affordability**

Prior to the issuance of debt to finance a project, the City will carefully consider the overall long-term affordability of the proposed debt issuance. The City shall not assume more debt without conducting an objective analysis of the City's ability to assume and support additional debt service payments. The City will consider its long-term revenue and expenditure trends, the impact on operational flexibility and the overall debt burden on the tax payers. The evaluation process shall include a

review of generally accepted measures of affordability and will strive to achieve and or maintain debt levels consistent with its current operating and capital needs. The Finance Director shall review benchmarking results of other California cities of comparable size with the City's Financial Planning and Budget Subcommittee prior to any significant project financing.

<u>General Fund-Supported Debt:</u> General Fund Supported Debt generally includes Certificates of Participation (COPs) and Lease Revenue Bonds (LRBs) which are lease obligations that are secured by an installment sale or by a lease-back arrangement between the City and another public entity. The general operating revenues of the City are pledged to pay the lease payments, which are, in turn, used to pay debt service on the bonds or Certificates of Participation.

These obligations do not constitute indebtedness under the State constitutional debt limitation and, therefore, are not subject to voter approval.

Payments to be made under valid leases are payable only in the year in which use and occupancy of the leased property is available, and lease payments may not be accelerated. Lease financing requires the fair market rental value of the leased property to be equal to or greater than the required debt service or lease payment schedule. The lessee (City) is obligated to place in its Annual Budget the rental payments that are due and payable during each fiscal year the lessee has use of the leased property.

The City should strive to maintain its net General Fund-backed debt service at or less than eight percent (8%) of available annually budgeted revenue. This ratio is defined as the City's annual debt service requirements on Certificates of Participation and Lease Revenue Bonds compared to total General Fund Revenues net of interfund transfers. This ratio, which pertains to only General Fund-backed debt, is often referred to as "lease burden."

<u>Revenue Bonds:</u> Long-term obligations payable solely from specific pledged sources, in general, are not subject to a debt limitation. Examples of such long-term obligations include those which achieve the financing or refinancing of projects provided by the issuance of debt instruments that are payable from restricted revenues or user fees (Enterprise Revenues) and revenues generated from a project.

In determining the affordability of proposed revenue bonds, the City will perform an analysis comparing projected annual net revenues (exclusive of depreciation which is a non-cash related expense) to estimated annual debt service. The City should strive to maintain a coverage ratio of one hundred twenty-five percent (125%) using historical and/or projected net revenues to cover annual debt service for bonds. The City may require a rate increase to cover both operations and debt service costs, and create debt service reserve funds to maintain the required coverage ratios.

<u>Special Districts Financing:</u> The City's Special Districts primarily consist of 1913/1915 Act Assessment Districts (Assessment Districts). The City will consider requests for Special District formation and debt issuance when such requests address a public need or provide a public benefit. Each application will be considered on a case by case basis, and the Finance Department may not recommend a financing if it is determined that the financing could be detrimental to the debt position or the best interests of the City.

<u>Conduit Debt:</u> Conduit financing provides for the issuance of securities by a government agency to finance a project of a third party, such as a non-profit organization or other private entity. The City may sponsor conduit financings for those activities that have a general public purpose and are consistent with the City's overall service and policy objectives. Unless a compelling public policy rationale exists, such conduit financings will not in any way pledge the City's faith and credit.

#### Structure of Debt

<u>Term of Debt:</u> Debt will be structured with the goal of distributing the payments for the asset over its useful life so that benefits

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more closely match costs for both current and future residents. Borrowings by the City should be of a duration that does not exceed the useful life of the improvement that it finances. The standard term of long-term borrowing is typically fifteen to thirty years.

Rapidity of Debt Payment: Accelerated repayment schedules reduce debt burden faster and reduce total borrowing costs. The Finance Department will amortize debt through the most financially advantageous debt structure and to the extent possible, match the City's projected cash flow to the anticipated debt service payments. "Backloading" of debt service will be considered only when one or more of the following occur:

- 1. Natural disasters or extraordinary or unanticipated external factors make payments on the debt in early years prohibitive.
- 2. The benefits derived from the debt issuance can clearly be demonstrated to be greater in the future than in the present.
- 3. Such structuring is beneficial to the City's aggregate overall debt payment schedule or achieves measurable interest savings.
- 4. Such structuring will allow debt service to more closely match project revenues during the early years of the project's operation.

<u>Level Payment:</u> To the extent practical, bonds will be amortized on a level repayment basis, and revenue bonds will be amortized on a level repayment basis considering the forecasted available pledged revenues to achieve the lowest rates possible. Bond repayments should not increase on an annual basis in excess of two percent (2%) without a dedicated and supporting revenue funding stream.

<u>Serial Bonds, Term Bonds, and Capital Appreciation Bonds:</u> For each issuance, the City will select serial bonds or term bonds, or both. On the occasions where circumstances warrant, Capital Appreciation Bonds (CABs) may be used. The decision to use term, serial, or CAB bonds is driven based on market conditions.

<u>Reserve Funds:</u> The City shall strive to maintain the fund balance of governmental or proprietary funds (based on the security for the debt) at a level equal to or greater than the maximum annual debt service of existing obligations.

#### <u>Tax-Exempt and Tax-Advantaged Bonds - Post Issuance Tax Compliance</u>

The purpose of these Post-Issuance Tax Compliance Procedures is to establish policies and procedures in connection with tax-exempt obligations, including general obligations bonds, certificates of participation, tax-exempt leases, bond anticipation notes, and also any type of "tax-advantaged" obligations (collectively, "Bonds") issued by or on behalf of the City of San Fernando (the "City"), including entities controlled by the City, such as community facilities districts or joint powers agencies (collectively, the "Issuer"), in order to ensure that the Issuer complies with all applicable post-issuance requirements of federal income tax law needed to preserve the tax-exempt or other advantaged status of the Bonds.

#### General

Ultimate responsibility for all matters relating to the Issuer's financings, including any refunding and refinancing, rests with the Director of Finance of the Issuer (the "Responsible Officer").

#### Post-Issuance Compliance Requirements

#### External Advisors / Documentation

It is the policy of the Issuer to actively participate in discussions of its tax and state law compliance requirements during and after each issuance of Bonds. Such discussions will be with bond and tax counsel, as well as any financial advisor for the Bond issue, and other parties. The Responsible Officer shall be familiar with the representations and covenants made by the Issuer in the documents executed for the Bond issue, including, as necessary, being briefed by tax counsel on the particular requirements, as set forth in the tax document (e.g., a Tax Certificate) for each Bond issue, prior to signing such document.

The Responsible Officer and other appropriate Issuer personnel shall consult with bond counsel and other legal counsel and advisors, as needed, throughout the Bond issuance process to identify requirements and to establish procedures necessary or appropriate so that the Bonds will continue to qualify for the appropriate tax status. Those requirements and procedures shall be documented in a district or issuer resolution(s), Tax Certificate(s) and/or other documents finalized at or before issuance of the Bonds. Those requirements and procedures shall include future compliance with applicable arbitrage rebate requirements and all other applicable post-issuance requirements of federal tax law throughout (and in some cases beyond) the term of the Bonds.

The Responsible Officer and other appropriate Issuer personnel also shall consult with bond counsel and other legal counsel and advisors, as needed, following issuance of the Bonds to ensure that all applicable post-issuance requirements in fact are met. This shall include consultation in connection with future contracts with respect to the use or sale of Bond-financed assets, and future contracts with respect to the use of output or throughput of Bond-financed assets (e.g., solar leases).

Whenever necessary or appropriate, the Issuer shall engage expert advisors (each a "Rebate Service Provider") to assist in the calculation of arbitrage rebate payable in respect of the investment of Bond proceeds, to prepare written rebate reports and to assist the Issuer with any requisite filings of rebate-related forms required by and payments to the Internal Revenue Service (the "IRS").

#### Role of the Bond Issuer

It is the Issuer's responsibility to know how Bond proceeds will be invested, and that such funds shall only be invested in permitted investments, as set forth in the authorizing resolution or other document pertaining to a given Bond issue. The investment earnings must be tracked and quantified, as the Issuer may not be able to keep all or a portion of said earnings, depending upon whether or not certain arbitrage rebate conditions are met. The investment activity data is a key component of rebate analysis and the Issuer will make sure such data is readily available for the Rebate Service Provider.

The documents governing the Issuer's tax-exempt debt obligations may provide for Bond proceeds to be administered by a trustee or any other agent, including a commercial bank or City official (as used herein, a "Trustee"), and the Issuer shall arrange for such Trustee to provide regular, periodic (e.g., monthly) statements regarding the investments and transactions involving Bond proceeds.

Unless otherwise provided as in the prior paragraph, unexpended Bond proceeds shall be tracked by the Issuer, and the investment of Bond proceeds shall be managed or overseen by the Responsible Officer. The Responsible Officer shall maintain records and shall prepare regular, periodic statements to the Issuer regarding the investments and transactions involving Bond proceeds.

#### Arbitrage Rebate and Yield

The Issuer has obligations to prepare or cause to be prepared calculations related to rebate for each Bond issue. Unless the

applicable Tax Certificate or other document sets forth bond counsel has advised the Issuer that arbitrage rebate will not be applicable to an issue of Bonds:

- The Issuer shall engage the services of a qualified Rebate Service Provider (if not performed internally), and the Issuer or the Trustee shall deliver periodic statements concerning the investment of Bond proceeds to the Rebate Service Provider on a prompt basis;
- Upon request, the Responsible Officer and other appropriate Issuer personnel shall provide to the Rebate Service Provider additional documents and information reasonably requested by the Rebate Service Provider;
- The Responsible Officer and other appropriate Issuer personnel shall monitor efforts of the Rebate Service Provider and assure payment of required rebate amounts, if any, no later than 60 days after each 5-year anniversary of the issue date of the Bonds, and no later than 60 days after the last Bond of each issue is redeemed; and
- During the construction period of each capital project financed in whole or in part by Bonds, the Responsible Officer and other appropriate Issuer personnel shall monitor the investment and expenditure of Bond proceeds and shall consult with the Rebate Service Provider to determine compliance with any applicable exceptions from the arbitrage rebate requirements during each 6-month spending period up to 6 months, 18 months or 24 months, as applicable, following the issue date of the Bonds.

The Issuer shall retain copies of all arbitrage reports, investment and expenditure records, and trustee statements as described below under "Record Keeping Requirements."

#### Allocation of Bond Proceeds

Within the proper timelines, which are currently no later than 18 months after expenditure or the project's placed-in-service date, but in no event after 5 years from the date of issuance of the applicable issue of new money bonds, the Issuer will allocate Bond proceeds to expenditures for rebate and private use purposes.

#### Use of Bond Proceeds

In order to preserve the tax-exempt or tax-advantaged status of the Bonds, the Issuer is responsible for making sure that the facilities financed or refinanced with Bond proceeds cannot be used by private businesses (or non-profit corporations or the U.S. Government) in amounts that exceed the permitted limits, or sold while the Bonds are outstanding, unless a remedial action is taken to preserve the tax-exempt or tax-advantaged status. The Responsible Officer and other appropriate Issuer personnel shall:

- Monitor the use of Bond proceeds, the use of Bond-financed assets (e.g., facilities, furnishings or equipment) and the use of output or throughput of Bond-financed assets throughout the term of the Bonds (and in some cases beyond the term of the Bonds) to ensure compliance with covenants and restrictions set forth in applicable Issuer resolutions and Tax Certificates;
- Maintain records identifying the assets or portion of assets that are financed or refinanced with proceeds of each issue of Bonds;
- Consult with Bond Counsel and other professional expert advisers in the review of any contracts or arrangements involving use or sale of Bond-financed facilities to ensure compliance with all covenants and restrictions set forth in applicable district or Issuer resolutions and Tax Certificates:

- Maintain records for any contracts or arrangements involving the use or sale of Bond-financed facilities as might be necessary or appropriate to document compliance with all covenants and restrictions set forth in applicable district or Issuer resolutions and Tax Certificates; and
- Meet at least [annually] with personnel responsible for Bond-financed assets to identify and discuss any existing or planned use or sale of Bond-financed, assets or output or throughput of Bond-financed assets, to ensure that those uses are consistent with all covenants and restrictions set forth in applicable district or Issuer resolutions and Tax Certificates.

All relevant records and contracts shall be maintained as described below.

#### Record Keeping Requirements

The Issuer will adopt, incorporate and follow procedures to maintain appropriate records while the Bonds are outstanding and up to 3 years afterward. The Issuer acknowledges that it is both prudent practice to maintain comprehensive records, but it is also necessary in the event that the IRS requests such documents in the course of an examination.

Unless otherwise specified in applicable district or Issuer resolutions or Tax Certificates, the Issuer shall maintain the following documents for the term of each issue of Bonds (including refunding Bonds, if any) plus at least three years:

- A copy of the Bond closing transcript(s) and other relevant documentation delivered to the Issuer at or in connection with closing of the issue of Bonds;
- A copy of all material documents relating to capital expenditures financed or refinanced by Bond proceeds, including (without limitation) construction contracts, purchase orders, invoices, trustee requisitions and payment records, as well as documents relating to costs reimbursed with Bond proceeds and records identifying the assets or portion of assets that are financed or refinanced with Bond proceeds;
- A copy of all contracts and arrangements involving private use of Bond-financed assets or for the private use of output or throughput of Bond-financed assets; and
- Copies of all records of investments, investment agreements, arbitrage reports and underlying documents, including trustee statements.

#### Section 3. Authority.

By order of City Council Resolution No. 7767 adopted by the City Council on December 5, 2016.



## APPENDIX F

CITY OF SA	AN FERNANDO	POLICY/PROCEDURE
NUMBER		SUBJECT
ORIGINAL ISSUE	EFFECTIVE	DUDGET DOLLOV
11/03/2014	11/03/2014	BUDGET POLICY
CURRENT ISSUE	EFFECTIVE	CATEGORY
12/05/2016	12/05/2016	FINANCE
SUPERSEDES		

#### Section 1. Purpose.

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

#### Section 2. Statement of Policy.

The Annual Budget, as adopted by the City Council, establishes the total appropriation provided for each City Department's operations. Expenditures may not exceed budgeted appropriations at the Department level within a fund. Budgeted appropriations are legally limited to the amount authorized by the City Council for each fund in the Annual Budget document, plus supplemental or increased appropriations individually approved by the City Manager or City Council.

In addition to setting the legal expenditure limit, the Annual Budget sets forth a strategic resource allocation plan that addresses the City Council's Strategic Goals. The Annual Budget is a policy document, financial plan, operations guide, and communication device all in one. To that end, an effective Annual Budget document:

- Determines the quality and quantity of City programs and services for the upcoming fiscal year;
- Details expenditure requirements and the estimated revenue available to meet those requirements;
- Aligns the activities of individual City Departments with the City Council's goals and priorities;
- Sets targets and provides a means of measuring actual accomplishments against goals; and
- Serves as a communication device to promote the City's vision and direction, fiscal health and vitality, and the value the public is getting for its tax dollars.

Through the Annual Budget document, the City demonstrates financial accountability to residents, customers, and the community-at-large. Additionally, the Annual Budget provides the legal authority for expenditures and a means for control of municipal operations throughout the fiscal year. Accordingly, the City's Code mandates that a budget be adopted by Resolution on or before July 20<sup>th</sup> of each fiscal year (Chapter 2, Article VI, Division 2, Section 2-648). However, if the budget is not adopted by July 1<sup>st</sup>, a Continuing Budget Resolution must be adopted to provide legal spending authority through July 20<sup>th</sup> (see Section 3.C. Budget Preparation and Adoption).

The budget development process provides Department Heads with an opportunity to justify departmental work programs, propose changes in services, and recommend revisions in organizational structure and work methods. It also enables the City Manager to review City operations and make appropriate recommendations to the City Council.

Presentation of the City Manager's proposed budget to the City Council provides an opportunity to explain City programs and

#### BUDGET POLICY Page 2

organizational structures. It also allows the City Council to judge the adequacy of the proposed operating programs, determine basic organizational and personnel staffing patterns, and establish the level of City services to be rendered with the available resources.

In order to accomplish these objectives, the Annual Budget combines a detailed explanation of estimated financial resources for the ensuing fiscal year with proposed expenditures, supported by sufficient information on the proposed programs and activities to assess the appropriateness of the recommended levels of services.

#### A. Structurally Balanced Budget

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

The City will avoid the use of one time revenues to fund ongoing operations. One-time revenue may be appropriated to bridge short-term gaps in available resources and to pay off loan balances.

#### B. The Operating Budget, Capital Budget, and Capital Improvement Plan

The Annual Budget document contains information about the City's operating and capital programs for a particular fiscal year. Typically, when one refers to the City's Annual Budget, the meaning is the combination of the operating and capital budgets. The operating budget details the funding for the day-to-day operations and obligations of the City for a particular fiscal year including, but not limited to, employee salary and benefit costs, utility expenses, office expenses and building maintenance costs. The capital budget details planned expenditures for the same fiscal year to construct, maintain, or improve the City's capital assets.

The Capital Improvement Plan (CIP) is a separate multi-year planning document that details planned expenditures on capital projects. Capital projects include, but are not limited to, street and alley maintenance, construction or renovation of municipal buildings, improvements to recreation centers and playgrounds, and water main and sewerage system replacement. The CIP connects planned capital project expenditures to the financial resources to be used to fund the project and identifies the timeframe in which both the financing and work will take place. Capital improvement projects typically carry considerable future impact, meaning, they have a life span of at least five years or more. Consequently, they may be financed over a longer period of time in order to equitably spread the cost of the project across generations of users. Due to long-term nature of the CIP and potentially complex nature of capital project financing, the CIP may be presented in a separate document.

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

#### C. Basis of Budgeting

To be consistent with accounting principles and the City's financial statements, the City uses the modified accrual basis for budgeting<sup>1</sup> for all General, Special Revenue, Debt Service, and Capital Projects Funds. Exceptions are as follows:

<sup>1</sup> This means that revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

## BUDGET POLICY Page 3

- Capital expenditures within the Enterprise Funds are recorded as assets on an accounting basis but are shown as expenditures on a budgetary basis.
- Depreciation of capital assets and amortization of various deferred charges are recorded on an accounting basis only.
- Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on an accounting basis but are shown as expenditures on a budgetary basis.

#### Section 3. Procedure.

The procedures for public hearing, budget adoption, budget appropriations, amendments, and transfers, shall be as specified in the City of San Fernando City Code, Chapter 2, Article VI, Division 2, Section 2-646 through Section 2-651.

The City of San Fernando's fiscal year begins each July 1<sup>st</sup> and concludes on June 30<sup>th</sup>. In accordance with fundamental democratic principles, the City embraces the notion and practice of citizen participation, especially in key planning and resource allocation activities. Therefore, the development of the budget process begins early in the prior fiscal year to ensure adequate planning and community input into that planning. Departments obtain citizen input through Council, Committee and Commission meetings, public hearings, study sessions, and other forms of written and oral communication. Additional methods for soliciting general, or targeted, public input may be implemented as directed by the City Council or City Manager.

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

- 1. Strategic Planning and Program Assessment;
- 2. Budget Directive and Departmental Submittal; and
- 3. Budget Preparation and Adoption.

#### A. Strategic Planning and Program Assessment

*Strategic Planning* is a process that brings into alignment the community's priorities and needs, City Council goals and priorities, and City operations. The City Council's strategic goals and priorities are used as a roadmap to realize the community vision through building a budget that effectively utilizes City resources.

*Program Assessment* is designed to elicit evaluation of current service delivery efforts, as well as to provide baseline and performance information on the services (activities) that a Department currently provides. Program Assessment is conducted around five main critical questions:

- 1. What service does the program provide?
- 2. *Why* does the City provide the service?
- 3. *How* is the service provided?
- 4. How Well is the service provided? and
- 5. What is the *Impact* of the program on the community?

Program Assessment is a critical component of the budget Development process. Before focusing on dollars, Departments should focus on these questions and engaged in linking past assumptions and decisions with current issues.

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

#### B. Budget Directive and Departmental Submittal

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

A City Manager Review is then conducted to provide each department with the opportunity to present an overview of their proposed budget, including increases, reductions, and/or other significant budgetary changes. The purpose of the City Manager Review is to finalize decisions regarding departmental budget requests and to discuss other outstanding issues.

#### C. Budget Preparation and Adoption

Once the City Manager Reviews have taken place and all departmental budget issues are resolved, the Finance Department prepares the City Manager's Proposed Budget. The Proposed Budget includes changes made subsequent to the City Manager Reviews and any other City Manager-directed changes.

The City Manager presents the Proposed Budget to the City Council in one or more workshop study sessions, typically held in May. Although public comment is welcome throughout the workshop study sessions, a specially designated Public Hearing is expressly held for public participation. Subsequent to the Public Hearing, the City Manager will ask the City Council to adopt the Annual Budget with any necessary revisions made between the time of the publication of the Proposed Budget and the date of adoption. The Annual Budget is effective July 1st, and the printed document is available within ninety (90) days of budget adoption.

The City's Code mandates that a budget be adopted by Resolution on or before July 20<sup>th</sup> of each fiscal year (SFCC Sec. 2-648). However, the City's fiscal year ends on June 30<sup>th</sup> (SFCC Sec. 2-646) and all appropriations expire at the end of the fiscal year (SFCC Sec. 2-649). Consequently, in the event budget discussions extend beyond June 30<sup>th</sup>, City Council must adopt a resolution approving funding operations until the final budget is adopted.

### D. Adjustments to the Adopted Budget

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

The City Council may, at any regular or special meeting, amend or supplement the Annual Budget by motion adopted by three affirmative votes authorizing the transfer of unused balances appropriated for one purpose to another purpose or to appropriate available funds not included in the budget.

Sec. 2-651 of the City Code authorizes the Finance Director to transfer budget amounts within salary accounts and within Maintenance and Operations accounts at his/her discretion. Budget transfers between funds, departments or divisions, transfers affecting assets and transfers between capital outlay accounts shall first be approved by the City Council. The City Council may confer additional administrative transfer authority to the City Manager, Finance Director, or other designee, within the adopted budget resolution provided the amount of the transfer does not exceed the adopted budget, plus supplemental or increased appropriations approved by the City Manager or City Council. Transfers requiring City Council approval shall be

#### **BUDGET POLICY**

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submitted as agenda items and approved in accordance with the City Code Section 2-650. City Council approval is also required for all transfers from un-appropriated fund balances or contingency reserves.

#### E. Carryover Appropriations

The City's Code states that all appropriations unexpended or unencumbered at the end of each fiscal year shall expire and revert to the un-appropriated fund balance for the fund from which it was appropriated. Any unexpended encumbering funds from the next preceding fiscal year shall likewise expire and revert to the respective fund balances if they have not been fully expended prior to the end of the accrual period. The City Council may authorize the City Manager, Finance Director, or other designee, to carryover appropriations for unexpended account balances required to complete approved capital projects within the adopted budget resolution.

#### F. Appropriated Reserve

The City Council may appropriate a certain amount of funding to be used as a contingency for unanticipated, non-emergency needs that are identified during the fiscal year. The Appropriated Reserve may be used to alleviate unanticipated expenditures, revenue shortfalls due to an unexpected economic slowdown or recession, or to fund one-time, high priority programs/activities. The amount budgeted as Appropriated Reserve is subject to City Council approval and requires no maximum or minimum appropriation in any given year.

The City Manager shall approve the use of Appropriated Reserves in accordance with all applicable City policies. Upon approval by the City Manager, the Finance Department is authorized to transfer funds from the Appropriated Reserve account to the appropriate operating account, if applicable, without additional City Council approval. Funds that are not expended in a particular fiscal year will be returned to the General Fund's Unappropriated Reserve and may then be re-appropriated in the subsequent year.

#### G. Non-budgeted Funds and Accounts

The City Council does not adopt appropriations in Fiduciary Funds and accounts. Fiduciary Funds are used to account for assets held in trust by the government for the benefit of individuals or other entities and include, but are not limited to, the Successor Agency to the San Fernando Redevelopment Agency.

Fiduciary accounts are used within various funds to track customer deposits or other pass through monies that are held by the City until they are either refunded or paid to another entity on behalf of the customer. These are typically recorded in liability accounts on the City's Balance Sheet.

#### H. Proposition 4 (Gann) Appropriation Limit

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

The appropriations limit is calculated by determining appropriations financed by proceeds of taxes in the 1978-1979 base year and adjusting the limit each subsequent year for changes in the cost of living and population. This Appropriation Limit is the maximum limit of proceeds from taxes the City may collect or spend each year. Budgeted appropriations are limited to actual revenues if they are lower than the limit. The Appropriations Limit may be amended at any time during the fiscal year to reflect new data.

BUDGET POLICY Page 6								
I. Reference								
City of San Fernando City Code, Chapter 2, Article VI, Division 2, Section 2-646 through Section 2-651.								
Section 4: Exceptions								
There will be no exceptions to this procedure, except as may be approved by the City Council.								
Section 5. Authority.								
By order of City Council Resolution No. 7766 adopted by the City Council on December 5, 2016.								
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## APPENDIX G

#### **RESOLUTION NO. 8066**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN FERNANDO, CALIFORNIA, ADOPTING THE ANNUAL INVESTMENT POLICY FOR FISCAL YEAR 2021-2022

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

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

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

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

**SECTION 2.** The City Clerk shall certify to the adoption of this resolution and shall cause a certified resolution to be filed in the Office of the City Clerk.

PASSED, APPROVED, AND ADOPTED THIS 7th day of June, 2021.

ATTEST:

Sylvia Ballin, Mayor of the City of San

Fernando, California

#### **CERTIFICATION**

I, City Clerk of the City of San Fernando, California, do hereby certify that the foregoing is a full, true, and correct copy of Resolution No. 8066 which was regularly introduced and adopted by the City Council of the City of San Fernando, California, at a regular meeting thereof held on the 7<sup>th</sup> day of June, 2021, by the following vote of the City Council:

AYES:

Rodriguez, Pacheco, Mendoza, Ballin - 4

NAYS:

None

**ABSENT:** 

Montañez - 1

**ABSTAINED:** 

None

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of San Fernando, California, this <u>15+h</u> day of June, 2021.

Julia Fritz, City Clerk



St H 1 EI ( 11 H 1EC								
POLICY/PROCEDURE								
SUBJECT	ISSUANCE							
	ORIGINAL DATE	EFFECTIVE						
INIVECTATENT DOLLOW	05/15/2017	05/05/2017						
INVESTMENT POLICY	CURRENT DATE	EFFECTIVE						
	05/17/2021	06/7/2021						
CATEGORY	POLICY NO.	SUPERSEDES						
FINANCE	FIN-	05/18/2020						

#### **MANAGEMENT POLICY/PROCEDURES**

#### SECTION I. PURPOSE

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

#### SECTION II. STATEMENT OF POLICY

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

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

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

Criteria for selecting investments and the order of priority are:

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

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

#### **Authorized Investments**

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

#### 1. U.S. Treasuries

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

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

#### 2. <u>U.S. Agencies</u>

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

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

#### 3. Bankers' Acceptances

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

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

#### 4. Commercial Paper

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

#### 5. Certificates of Deposit

- a) Negotiable Certificates of Deposit issued by nationally or state chartered banks or state or federal savings institutions. Purchases of negotiable certificates of deposit may not exceed 30% of the City's Investment Cash at the time of purchase. Investment in any one institution may not exceed more than 5% of the City's Investment Cash at the time of purchase. Cash will be invested only in FDIC Insured certificates.
- b) Time Deposits Non Negotiable and collateralized in accordance with the California Government Code, may be purchased through banks or savings and loan associations. Since time deposits are not liquid, no more than 25% of the investment portfolio may be invested in this investment type. Investment in any one institution may not exceed more than 5% of the City's Investment Cash at the time of purchase. Cash will be invested only in fully collateralized certificates. Collateral for a given investment must be 110% of principal for government securities collateral and 150% of principal for first mortgage collateral.
- c) For investments greater than \$100,000 the institution must maintain \$100 million in assets. For investments greater than \$300,000 the institution must maintain at least \$300 million in assets.
- d) The city will not invest in any institution less than five years old.

#### 6. Repurchase Agreements

- a) No more than 20% of the cost value of the portfolio may be invested in repurchase agreements at any time; and
- b) The maturity of repurchase agreements shall not exceed 75 days.

In order to conform with provisions of the Federal Bankruptcy Code which provides for the liquidation of securities held as collateral for repurchase agreements, the only securities acceptable as collateral shall be securities that are direct obligations of, or that are fully guaranteed as to principal and interest by, the

United States Government such as Treasury bills, Treasury notes or Treasury bonds with less than a five year maturity.

#### 7. Local Agency Investment Fund (LAIF)

a) The City may invest in the LAIF established by the State Treasurer for the benefit of local agencies up to the maximum permitted by State Law.

#### 8. Municipal Bonds

a) Municipal Securities of any California local agency including bonds, notes, warrants or other indebtedness, provided the issuer has a minimum credit rating of "AA" by one of the following: Moody's, Standard & Poor's, or Fitch. Municipal bonds shall be limited to a 60 months maximum maturity.

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

#### 9. Corporate Medium Term Notes

- a) Corporate Medium Term Notes, provided the issuer has a minimum credit rating of "AA" by one of the following: Moody's, Standard & Poor's, or Fitch. Corporate bonds shall be limited to a 60 months maximum maturity.
- b) Issued by a domestic corporation having assets in excess of \$500 million; Issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States.
- c) The aggregate total of all purchased medium term notes may not exceed 30% of the cost value of the portfolio; and
- d) No more than 5% of the cost value of the portfolio may be invested in notes issued by one corporation.

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

#### 10. Money Market Mutual Funds

- a) Must have a rating of AAA/Aaa or an equivalent by one or more national rating agencies with no load maintained at \$1 par value;
- b) No more than 20% of portfolio value may be invested;

- c) Investment in a single mutual fund will not to exceed 10% of the cost value (book value) of the total portfolio exclusive of the fiscal agent cash portfolio; and
- d) The City's investment in any specific mutual fund will not exceed 2% of that mutual fund's total assets.

#### **Considerations for Investments**

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

#### **City Constraints**

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

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

The basic premise underlying the City's investment philosophy is, and will continue to be, to insure that money is always safe and available when needed.

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

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#### **Investment Strategy**

- 1. When making an investment decision, the purchase of an investment is made with the intent of holding that investment to maturity.
- 2. Cash flow projections are fully utilized to balance the liquidity needs at all times.
- 3. At least bi-weekly, economic forecasts are obtained from financial experts in the field through bankers and brokers.
- 4. Close rapport is maintained with the City Manager, Finance Director, Public Works and other departments having a significant impact on cash flow.

- 5. The City will invest all City and Successor Agency to the Redevelopment Agency funds and the estimated checking accounts float, except for those amounts required by the City's banks to pay for bank services furnished to the City.
- 6. Depending on market conditions, time deposits are maintained in commercial banks and savings and loan institutions. Particular attention is paid to investment opportunities available from financial institutions within the City of San Fernando so as to contribute to the economic vitality of the community.
- 7. Safekeeping: Securities purchased from brokers/dealers shall be held in third party safekeeping by the City's third party custodian. Said securities shall be held in the name of the City of San Fernando with the trustee executing investment transactions as directed by the Treasurer.

#### **Prohibited and Restricted Investments**

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

#### **Investment Policy Adoption**

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

#### SECTION III. EXCEPTIONS

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

#### SECTION IV. AUTHORITY

By order of City Council Resolution No. 8066, Policy adopted by the City Council on June 7, 2021.



APPENDIX H

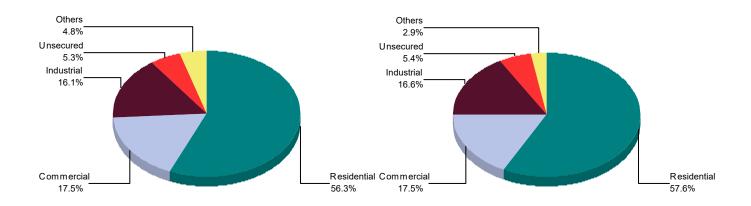
# THE CITY OF SAN FERNANDO 2020/21 USE CATEGORY SUMMARY

### **BASIC PROPERTY VALUE TABLE**

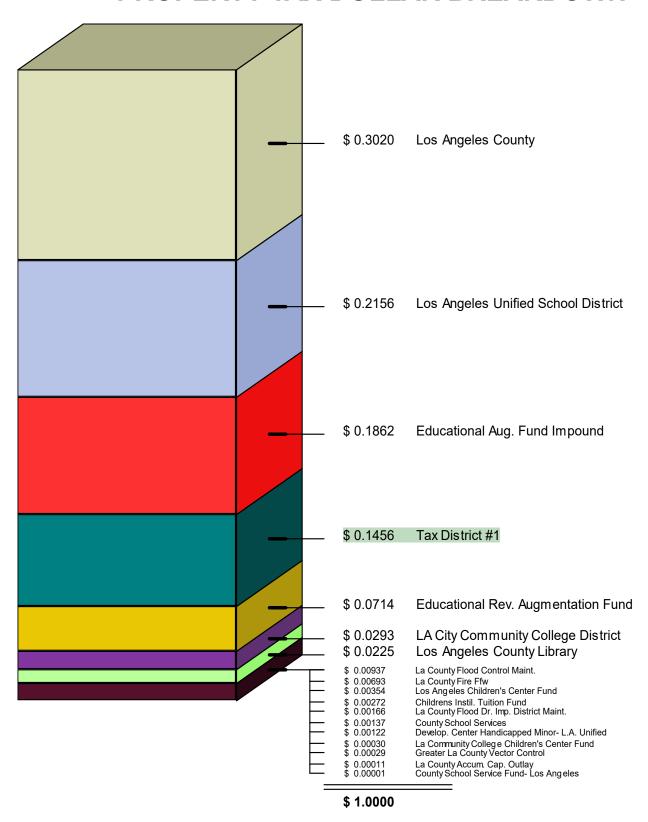
Category	Parcels	Assessed Valu	е	Net Taxable Val	ue
Residential	4,272	\$1,267,212,775	(56.3%)	\$1,253,423,537	(57.6%)
Commercial	398	\$393,539,235	(17.5%)	\$380,580,840	(17.5%)
Industrial	173	\$362,289,983	(16.1%)	\$361,668,495	(16.6%)
Govt. Owned	1	\$538,476	(0.0%)	\$538,476	(0.0%)
Institutional	45	\$41,219,322	(1.8%)	\$10,776,122	(0.5%)
Miscellaneous	1	\$1,396,749	(0.1%)	\$1,396,749	(0.1%)
Recreational	7	\$5,515,404	(0.2%)	\$5,515,404	(0.3%)
Vacant	119	\$28,851,726	(1.3%)	\$26,206,586	(1.2%)
Exempt	158	\$11,820,698	(0.5%)	\$0	(0.0%)
SBE Nonunitary	[2]	\$26,100	(0.0%)	\$26,100	(0.0%)
Cross Reference	[12]	\$17,855,940	(0.8%)	\$17,855,940	(0.8%)
Unsecured	[683]	\$118,725,103	(5.3%)	\$118,512,081	(5.4%)
TOTALS	5,174	\$2,248,991,511		\$2,176,500,330	

#### **ASSESSED VALUE**

#### **NET TAXABLE VALUE**



# THE CITY OF SAN FERNANDO PROPERTY TAX DOLLAR BREAKDOWN



# THE CITY OF SAN FERNANDO 2020/21 ROLL SUMMARY

**Taxable Property Values** 

	Secured	Nonunitary Utilities	Unsecured
Parcels	5,016	2	683
TRAs	9	2	8
Values			
Land	1,135,824,568	26,100	0
Improvements	979,930,096	0	0
Personal Property	2,411,386	0	72,574,320
Fixtures	253,560	0	46,150,783
Aircraft	0	0	0
Total Value	\$2,118,419,610	\$26,100	\$118,725,103
Exemptions			
Real Estate	58,201,426	0	0
Personal Property	2,091,035	0	169,422
Fixtures	165,000	0	43,600
Aircraft	0	0	0
Homeowners*	12,978,000	0	0
Total Exemptions*	\$60,457,461	\$0	\$213,022
Total Net Value	\$2,057,962,149	\$26,100	<u>\$118,512,081</u>

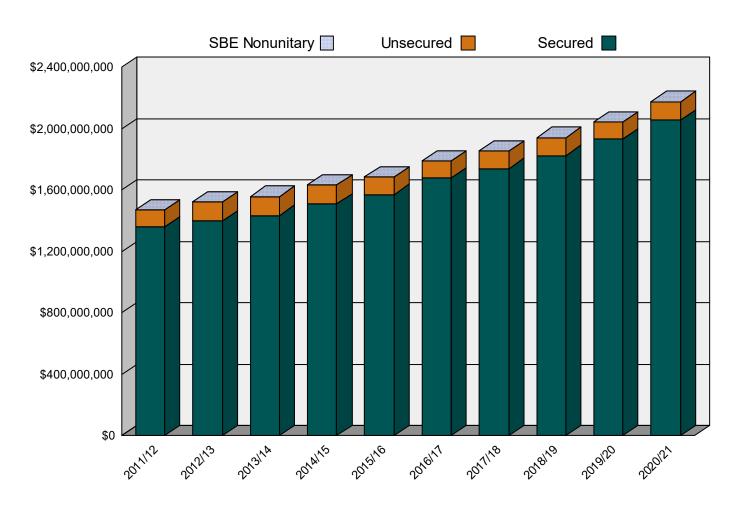
Combined Values	Total
Total Values	\$2,237,170,813
Total Exemptions	\$60,670,483
Net Total Values	\$2,176,500,330

<sup>\*</sup> Note: Homeowner Exemptions are not included in Total Exemptions

### THE CITY OF SAN FERNANDO **NET TAXABLE ASSESSED VALUE HISTORY**

2011/12 - 2020/21 Taxable Property Values

Lien Year	Secured	Unsecured	SBE Nonunitary	Net Total AV	% Change
2011/12	\$1,362,476,479	\$108,145,377	\$22,100	1,470,643,956	
2012/13	\$1,400,532,953	\$121,871,794	\$22,100	1,522,426,847	3.52%
2013/14	\$1,435,393,976	\$124,425,059	\$22,100	1,559,841,135	2.46%
2014/15	\$1,509,769,132	\$122,621,128	\$22,100	1,632,412,360	4.65%
2015/16	\$1,571,446,966	\$114,207,014	\$22,100	1,685,676,080	3.26%
2016/17	\$1,678,026,782	\$113,200,408	\$22,100	1,791,249,290	6.26%
2017/18	\$1,742,203,875	\$112,403,426	\$26,100	1,854,633,401	3.54%
2018/19	\$1,826,640,333	\$115,627,875	\$26,100	1,942,294,308	4.73%
2019/20	\$1,933,925,798	\$111,592,898	\$26,100	2,045,544,796	5.32%
2020/21	\$2,057,962,149	\$118,512,081	\$26,100	2,176,500,330	6.40%
				Average % Change	5.17%



<sup>\*</sup> Net AV changes less than two percent are in purple font. Negative Net AV percent changes are in red.

# THE CITY OF SAN FERNANDO ASSESSED VALUE OF TAXABLE PROPERTY

2011/12 - 2020/21 Taxable Property Values

Category	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Residential	810,126,651	832,506,508	867,056,835	923,896,596	957,625,272	1,023,912,662	1,070,024,605	1,134,933,214	1,195,481,281	1,253,423,537
Commercial	261,113,099	264,508,361	274,269,669	279,949,485	298,635,774	320,409,250	328,575,573	341,339,174	363,074,783	380,580,840
Industrial	254,802,905	258,909,717	261,395,589	263,990,591	274,576,052	283,710,434	296,848,115	306,565,163	317,648,622	361,668,495
Govt. Owned	359,000				22	497,472	507,420	517,567	527,918	538,476
Institutional	8,810,685	7,499,084	5,241,755	12,818,555	6,617,462	9,881,090	10,083,084	11,411,230	10,903,194	10,776,122
Miscellaneous							1,316,189	1,342,512	0	1,396,749
Recreational	3,107,159	3,168,989	3,232,056	3,531,816	4,698,209	4,769,618	4,864,697	4,961,677	5,060,597	5,515,404
Vacant	20,976,115	22,231,280	21,094,134	22,471,299	25,027,236	21,847,596	22,970,250	21,682,458	22,863,684	26,206,586
SBE Nonunitary	22,100	22,100	22,100	22,100	22,100	22,100	26,100	26,100	26,100	26,100
Cross Reference	3,180,865	11,709,014	3,103,938	3,110,790	4,266,939	12,998,660	7,013,942	3,887,338	18,365,719	17,855,940
Unsecured	108,145,377	121,871,794	124,425,059	122,621,128	114,207,014	113,200,408	112,403,426	115,627,875	111,592,898	118,512,081
Exempt	[12,322,868]	[12,322,868]	[11,877,558]	[11,877,558]	[11,849,384]	[11,820,698]	[11,820,698]	[11,820,698]	[11,820,698]	[11,820,698]
TOTALS	1,470,643,956	1,522,426,847	1,559,841,135	1,632,412,360	1,685,676,080	1,791,249,290	1,854,633,401	1,942,294,308	2,045,544,796	2,176,500,330
Total Direct Rate	0.73170	0.73694	0.39186	0.38353	0.38306	0.36884	0.36854	0.36433	0.34975	0.34140

#### Notes:

Exempt values are not included in Total.

In 1978 the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1%, based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum of 2%). With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

# THE CITY OF SAN FERNANDO 2020/21 TOP TEN PROPERTY TAXPAYERS

**Top Property Owners Based On Net Values** 

Owner	Secured % of		ι	Jnsecure	Combine	e <b>d</b> % of	Primary Use &		
	Parcels	Value	Net AV	Parcels	Value	Net AV	Value	Net AV	Primary Agency
PHARMAVITE LLC     (Pending Appeals On Parcels)				1	\$38,259,820	32.28%	\$38,259,820	1.76%	Unsecured Successor Agency
2) REXFORD INDUSTRIAL 1145 ARROYO LLC	1	\$30,459,036	1.48%				\$30,459,036	1.40%	Industrial Successor Agency
3) REXFORD INDUSTRIAL 1150 AVIATION LLC	1	\$30,287,880	1.47%				\$30,287,880	1.39%	Industrial Successor Agency
4) REXFORD INDUSTRIAL-1245 AVIATION LLC	2	\$26,576,610	1.29%				\$26,576,610	1.22%	Industrial Successor Agency
5) SFVS COMPANY LLC (Pending Appeals On Parcels)	3	\$24,266,920	1.18%				\$24,266,920	1.11%	Commercial Successor Agency
6) 315 PARTNERS LLC	2	\$24,010,765	1.17%				\$24,010,765	1.10%	Commercial Successor Agency
7) FOOTHILL HD RETAIL CENTER LLC	1	\$22,071,580	1.07%				\$22,071,580	1.01%	Commercial Successor Agency
8) REXFORD INDUSTRIAL 1175 AVIATION LLC	1	\$18,200,676	0.88%				\$18,200,676	0.84%	Industrial Successor Agency
9) AHI GLENOAKS INC	1	\$17,940,735	0.87%				\$17,940,735	0.82%	Industrial Successor Agency
10) SAN FERNANDO GATEWAY LLC	2	\$16,622,258	0.81%				\$16,622,258	0.76%	Industrial Successor Agency
Top Ten Total	14	\$210,436,460	10.23%	1	\$38,259,820	32.28%	\$248,696,280	11.43%	
City Total		\$2,057,988,249			\$118,512,081		\$2,176,500,330		

# THE CITY OF SAN FERNANDO 2011/12 TOP TEN PROPERTY TAXPAYERS

**Top Property Owners Based On Net Values** 

Owner	Secured % of			ι	Jnsecure	-	Combine		Primary Use &	
	Parcels	Value	% of Net AV	Parcels	Value	% of Net AV	Value	% of Net AV	Primary Agency	
CPF SAN FERNANDO LLC     (Pending Appeals On Parcels)	7	\$69,354,801	5.09%				\$69,354,801	4.72%	Industrial Successor Agency	
2) PHARMAVITE LLC				1	\$39,563,692	36.58%	\$39,563,692	2.69%	Unsecured Successor Agency	
3) SFVS COMPANY LLC (Pending Appeals On Parcels)	3	\$19,942,752	1.46%				\$19,942,752	1.36%	Commercial Successor Agency	
4) FOOTHILL HD RETAIL CENTER LLC	1	\$18,840,859	1.38%				\$18,840,859	1.28%	Commercial Successor Agency	
5) AHI GLENOAKS INC	1	\$15,314,658	1.12%				\$15,314,658	1.04%	Industrial Successor Agency	
6) SAN FERNANDO GATEWAY LLC	2	\$14,189,185	1.04%				\$14,189,185	0.96%	Industrial Successor Agency	
7) 315 PARTNERS LLC (Pending Appeals On Parcels)	2	\$13,539,038	0.99%				\$13,539,038	0.92%	Commercial Successor Agency	
8) SAN FERNANDO ASSOCIATES	4	\$10,065,121	0.74%				\$10,065,121	0.68%	Industrial Successor Agency	
9) SAN FERNANDO VALLEY AUTOMOTIVE LLC	5	\$8,446,810	0.62%				\$8,446,810	0.57%	Commercial Successor Agency	
10) NNN CALIFORNIA AUTO SERVICES LLC (Pending Appeals On Parcels)	2	\$8,099,581	0.59%	1	\$149,986	0.14%	\$8,249,567	0.56%	Commercial Successor Agency	
Top Ten Total	27	\$177,792,805	13.05%	2	\$39,713,678	36.72%	\$217,506,483	14.79%		
City Total		\$1,362,498,579			\$108,145,377		\$1,470,643,956			

# THE CITY OF SAN FERNANDO DIRECT & OVERLAPPING PROPERTY TAX RATES

(RATE PER \$100 OF TAXABLE VALUE)

Last 10 Fiscal Years										
Agency	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Basic Levy <sup>1</sup>	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
La Community College District	0.03530	0.04875	0.04454	0.04017	0.03575	0.03596	0.04599	0.04621	0.02717	0.04016
Los Angeles Unified School District	0.16819	0.17561	0.14644	0.14688	0.12971	0.13110	0.12219	0.12323	0.12552	0.13993
Metropolitan Water District	0.00370	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350
Tax District #1	0.28420	0.28420	0.25654	0.24832	0.24763	0.23247	0.23238	0.22734	0.21213	0.20357
Total Direct & Overlapping <sup>2</sup> Tax Rates	1.49138	1.51206	1.45102	1.43887	1.41660	1.40302	1.40406	1.40028	1.36832	1.38716
City's Share of 1% Levy Per Prop 13 <sup>3</sup>	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560
Voter Approved City Debt Rate	0.28420	0.28420	0.25654	0.24832	0.24763	0.23247	0.23238	0.22734	0.21213	0.20357
Redevelopment Rate⁴	1.28790									
Total Direct Rate⁵	0.73170	0.73694	0.39186	0.38353	0.38306	0.36884	0.36854	0.36433	0.34975	0.34140

#### Notes:

In 1978, California voters passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.

<sup>3</sup>City's Share of 1% Levy is based on the City's share of the general fund tax rate area with the largest net taxable value within the City. The ERAF portion of the City's Levy has been subtracted where known.

\*Redevelopment Rate is based on the largest RDA tax rate area and only includes rate(s) from indebtedness adopted prior to 1989 per California State statute. RDA direct and overlapping rates are applied only to the incremental property values. The approval of ABX1 26 eliminated Redevelopment from the State of California for the fiscal year 2012/13 and years thereafter.

Total Direct Rate is the weighted average of all individual direct rates applied by the City/Agency preparing the statistical section information and excludes revenues derived from aircraft. Beginning in 2013/14 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas. Challenges to recognized enforceable obligations are assumed to have been resolved during 2012/13. For the purposes of this report, residual revenue is assumed to be distributed to the City/Agency in the same proportions as general fund revenue.

<sup>&</sup>lt;sup>2</sup>Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all property owners.

	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Direct Debt		•	
240.01 SAN FERNANDO 2016 INSTALLMENT SALE AGREEMENT	2,380,000	100.000	2,380,000
240.01 SAN FERNANDO PREMIUM	102,800	100.000	102,800
Total Direct Debt			2,482,800
Overlapping Debt			
*310.30 METROPOLITAN WATER DISTRICT	13,101,783	0.137	17,904
805.55 LA CCD DS 2003 TAXABLE SERIES 2004B	2,115,000	0.226	4,777
805.56 LA CCD DS 2001 TAXABLE SERIES 2004A	31,555,000	0.226	71,274
805.65 LA CCD DS 2008, 2009 TAXABLE SER B	75,000,000	0.226	169,405
805.66 LA CCD DS 2008, 2010 TAX SERIES D	125,000,000	0.226	282,341
805.67 LA CCD DS 2008, 2010 TAX SER E (BABS)	900,000,000	0.226	2,032,856
805.69 LA CCD DS 2008 2012 SERIES F	19,000,000	0.226	42,916
805.70 LA CCD DS 2013 REF BONDS	12,270,000	0.226	27,715
805.71 LA CCD DS 2008 SERIES G	33,670,000	0.226	76,051
805.73 LA CCD DS 2015 REF SERIES A	203,235,000	0.226	459,053
805.74 LA CCD DS 2015 REF SERIES B	205,540,000	0.226	464,259
805.75 LA CCD DS 2015 REF SERIES C	190,920,000	0.226	431,237
805.76 LA CCD DS 2008 SERIES I	173,700,000	0.226	392,341
805.78 LA CCD DS 2016 REF BONDS	239,880,000	0.226	541,824
805.82 LA CCD DS 2016 SERIES B	2,193,365,000	0.226	4,954,218
887.86 LOS ANGELES UNIF DS 2002 SERIES E	200,000,000	0.276	552,633
887.89 LOS ANGELES UNIF DS 2005 SERIES H	249,040,000	0.276	688,138
887.92 LOS ANGELES UNIF MEASURE R SERIES KRY BABS	363,005,000	0.276	1,003,042
887.93 LOS ANGELES UNIF MEASURE Y 2009 SERIES KRY BABS	806,795,000	0.276	2,229,307
887.98 LOS ANGELES UNIF MEASURE R 2010 SERIES RY BABS	477,630,000	0.276	1,319,770
887.99 LOS ANGELES UNIF MEASURE Y 2010 SERIES RY BABS	772,955,000	0.276	2,135,802
888.55 LOS ANGELES UNIF DS 2005 2010 SERIES J-1 QSCBS	134,415,000	0.276	371,411
888.56 LOS ANGELES UNIF DS 2005 2010 SERIES J-2 QSCBS	70,670,000	0.276	195,273
888.57 LOS ANGELES UNIF DS 2011 REFUNDING BOND SERIES A 1	52,305,000	0.276	144,527
888.58 LOS ANGELES UNIF DS 2011 REFUNDING BOND SERIES A 2	131,825,000	0.276	364,254
888.59 LOS ANGELES UNIF DS 2012 REFUNDING BOND SERIES A	79,965,000	0.276	220,956
888.60 LOS ANGELES UNIF DS 2014 REF BOND SERIES A	39,990,000	0.276	110,499
888.61 LOS ANGELES UNIF DS 2014 REF BOND SERIES B	126,165,000	0.276	348,615
888.62 LOS ANGELES UNIF DS 2014 REF BOND SERIES C	767,245,000	0.276	2,120,024
888.63 LOS ANGELES UNIF DS 2014 REF BOND SERIES D	115,040,000	0.276	317,874
888.68 LOS ANGELES UNIF DS 2015 REF BONDS SERIES A	218,260,000	0.276	603,088
888.69 LOS ANGELES UNIF DS 2008 SERIES A 2016	377,985,000	0.276	1,044,435
888.70 LOS ANGELES UNIF DS 2016 REF BONDS SERIES A	267,465,000	0.276	739,050
888.71 LOS ANGELES UNIF DS 2016 REF BONDS SERIES B	498,240,000	0.276	1,376,719
888.72 LOS ANGELES UNIF DS 2017 REF BONDS SER A PROP BB	113,455,000	0.276	313,495
888.73 LOS ANGELES UNIF DS 2017 REF BONDS SER A MEAS K	921,240,000	0.276	2,545,537

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

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

	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Overlapping Debt (Continued)			
888.74 LOS ANGELES UNIF DS 2005 SERIES M 1 2018	111,265,000	0.276	307,443
888.76 LOS ANGELES UNIF DS 2008 SERIES B 1 2018	1,034,935,000	0.276	2,859,695
888.78 LOS ANGELES UNIF DS 2019 REF 2002 SER D MEAS K	142,765,000	0.276	394,483
888.79 LOS ANGELES UNIF DS 2019 REF 2004 SER I MEAS R	316,820,000	0.276	875,426
888.80 LOS ANGELES UNIF DS 2019 REF 2005 SER F MEAS Y	85,710,000	0.276	236,831
888.82 LOS ANGELES UNIF MEASURE R 2020 SERIES RYQ	829,000,000	0.276	2,290,663
888.83 LOS ANGELES UNIF MEASURE Y 2020 SERIES RYQ	302,000,000	0.276	834,476
888.84 LOS ANGELES UNIF MEASURE Q 2020 SERIES RYQ	907,190,000	0.276	2,506,715
888.85 LOS ANGELES UNIF SERIES RYQ 2020B	196,310,000	0.276	542,437
Total Overlapping Debt			39,560,791
Total Direct and Overlapping Debt			42,043,591

2020/21 Assessed Valuation: \$1,392,740,763 After Deducting \$783,759,567 Incremental Value.

Debt To Assessed Valuation Ratios:

Direct Debt

Overlapping Debt

2.84%

Total Debt

3.02%

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

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	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Direct Debt		•	
240.01 1998 & 2006 BONDS	11,276,175	100.000	11,276,175
Total Direct Debt			11,276,175
Overlapping Debt			
*310.30 METROPOLITAN WATER DISTRICT	94,031,705	0.109	102,392
805.52 L. A. CCD DS 2003 SERIES B	68,950,000	0.253	174,221
805.55 L. A. CCD DS 2003 TAXABLE SERIES 2004B	15,010,000	0.253	37,927
805.56 L. A. CCD DS 2001 TAXABLE SERIES 2004A	74,615,000	0.253	188,535
805.57 LACC DS REFUNDING 2001 SERIES 2005A	430,410,000	0.253	1,087,548
805.58 LA CCD DS 2001, 2006 SERIES B	382,575,000	0.253	966,680
805.59 LA CCD DS 2003, 2006 SERIES C	284,050,000	0.253	717,730
805.60 LACC DS 2001, 2008 SER E-1	275,580,000	0.253	696,328
805.62 LACC DS 2003, 2008 SERIES F-1	344,915,000	0.253	871,522
805.63 LACC DS 2003, 2008 TAXABLE SER F-2	3,805,000	0.253	9,614
805.64 LACC DS 2008, 2009 TAXABLE SERIES A	350,000,000	0.253	884,370
805.65 LACC DS 2008, 2009 TAXABLE SER B	75,000,000	0.253	189,508
805.66 LACC DEBT 2008, 2010 TAX SERIES D	175,000,000	0.253	442,185
805.67 LACC DEBT 2008, 2010 TAX SER E (BABS)	900,000,000	0.253	2,274,096
805.68 LACC DS 2008, 2010 SERIES C	125,000,000	0.253	315,847
887.51 LOS ANGELES UNIFIED DS 1997 SERIES A	64,120,000	0.314	201,020
887.55 LOS ANGELES USD DS 1997 SERIES E	15,665,000	0.314	49,111
887.56 LOS ANGELES USD DS 2002 REFUNDING BOND	210,440,000	0.314	659,743
887.57 LOS ANGELES USD DS 1997 SERIES F	82,930,000	0.314	259,991
887.58 LOS ANGELES USD DS 2002 SERIES A	35,000,000	0.314	109,727
887.61 LOS ANGELES UNIFIED DS 2004 SERIES C 2004	36,905,000	0.314	115,700
887.63 LOS ANGELES UNIFIED DS 2004 REFUNDING BONDS A-1	90,165,000	0.314	282,673
887.64 LOS ANGELES UNIFIED DS 2004 REFUNDING BONDS A-2	127,080,000	0.314	398,404
887.65 LOS ANGELES UNIFIED DS 2004 SERIES E	229,210,000	0.314	718,588
887.66 LOS ANGELES UNIFIED DS 2005 REFUNDING BONDS A-1	346,750,000	0.314	1,087,084
887.67 LOS ANGELES DS 2005 REFUNDING BONDS A-2	120,925,000	0.314	379,108
887.68 LA USD DS 2004 SERIES F	436,035,000	0.314	1,366,998
887.69 LA USD DS 2006 REFUNDING SERIES A	132,325,000	0.314	414,847
887.70 LA USD DS 2005 SERIES A (2006)	255,210,000	0.314	800,100
887.71 LA USD DS 2005 SERIES B (2006)	334,290,000	0.314	1,048,021
887.72 LA USD DS 2005 SERIES C (2006)	449,130,000	0.314	1,408,052
887.73 LA USD DS 2005 SERIES D (2006)	882,535,000	0.314	2,766,804
887.75 LOS ANGELES UNIF DS 2006 REF BDS SER B	558,340,000	0.314	1,750,432
887.76 LOS ANGELES UNIF DS 2007 REF BDS SER A-1	1,133,525,000	0.314	3,553,674
887.77 LOS ANGELES UNIF DS 2007 REF BDS SER A-2	136,055,000	0.314	426,541
887.78 LOS ANGELES UNIF DS 2002 SER B (2007)	234,740,000	0.314	735,925
887.79 LOS ANGELES UNIF DS 2007 REF BDS SER B	24,650,000	0.314	77,279

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		Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
Overlap	ping Debt (Continued)		-	
887.80	LOS ANGELES UNIF DS 2002 SER C	518,525,000	0.314	1,625,610
887.81	LOS ANGELES UNIF DS 2004 SER H	141,145,000	0.314	442,499
887.82	LOS ANGELES UNIF DS 2005 SER E	29,680,000	0.314	93,049
887.83	LOS ANGELES UNIF DS 2002 SER D	141,250,000	0.314	442,828
887.84	LOS ANGELES UNIF DS 2004 SER I	5,615,000	0.314	17,603
887.85	LOS ANGELES UNIF DS 2005 SER F	145,250,000	0.314	455,368
887.86	LOS ANGELES UNIF DS 2002 SERIES E	157,165,000	0.314	492,722
887.87	LOS ANGELES UNIF DS 2004 SERIES J	130,450,000	0.314	408,969
887.88	LOS ANGELES UNIF DS 2005 SER G	3,795,000	0.314	11,912
887.89	LOS ANGELES UNIF DS 2005 SER H & 2010	768,490,000	0.314	2,409,266
887.90	LAUSD 2009 REFUNDING MEASURE R BONDS	55,570,000	0.314	174,216
887.92	LAUSD MEASURE R SERIES KRY BABS	200,000,000	0.314	627,013
887.93	LAUSD MEAURE Y 2009 SERIES KRY BABS	363,005,000	0.314	1,138,044
887.94	LAUSD 2009 REFUNDING PROP BB BONDS	73,335,000	0.314	229,910
887.98	LAUSD MEASURE R 2010 SERIES RY BABS	806,795,000	0.314	2,529,355
887.99	LAUSD MEASURE Y 2010 SERIES RY BABS	1,250,585,000	0.314	3,920,665
888.51	LAUSD 2010 REFUNDING SERIES A PROP BB	407,805,000	0.314	1,278,495
888.52	LAUSD 2010 REFUNDING SERIES A (MEASURE K)	156,000,000	0.314	489,070
Total Ove	erlapping Debt		_	44,354,920
Total D	irect and Overlapping Debt			55,631,095

2011/12 Assessed Valuation: \$940,235,873 After Deducting \$530,408,083 Incremental Value.

Debt To Assessed Valuation Ratios:

Direct Debt
1.20%
Overlapping Debt
4.72%
Total Debt
5.92%

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

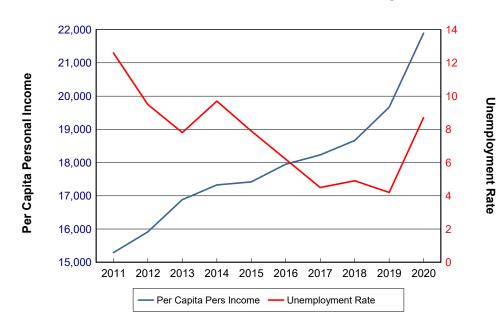
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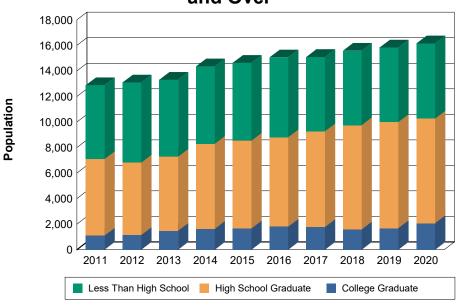
## THE CITY OF SAN FERNANDO DEMOGRAPHIC AND ECONOMIC STATISTICS

Calendar Year	Population	Personal Income (In Thousands)	Per Capita Personal Income	Unemployment Rate	Median Age	% of Pop 25+ with High School Degree	% of Pop 25+ with Bachelor's Degree
2011	23,752	\$363,168	\$15,290	12.6%	28.0	55.1%	8.6%
2012	24,079	\$383,169	\$15,913	9.5%	28.2	52.1%	8.8%
2013	24,222	\$408,964	\$16,884	7.8%	29.4	54.7%	11.1%
2014	24,232	\$419,892	\$17,328	9.7%	32.2	57.8%	11.4%
2015	24,533	\$427,281	\$17,416	7.9%	32.3	58.3%	11.4%
2016	24,486	\$439,563	\$17,951	6.2%	32.2	58.5%	12.0%
2017	24,602	\$448,470	\$18,228	4.5%	32.2	61.4%	11.8%
2018	24,918	\$465,038	\$18,662	4.9%	33.3	62.6%	10.2%
2019	25,207	\$495,710	\$19,665	4.2%	34.3	63.1%	10.7%
2020	24,754	\$541,863	\$21,889	8.7%	35.5	63.6%	12.9%

### **Personal Income and Unemployment**



## Education Level Attained for Population 25 and Over



#### **Notes and Data Sources:**

Population: California State Department of Finance. Unemployment Data: California Employment Development Department

2000-2009 Income, Age, and Education Data: ESRI - Demographic Estimates are based on the last available Census. Projections are developed by incorporating all of the prior census data released to date. Demographic Data is totaled from Census Block Groups that overlap the City's boundaries

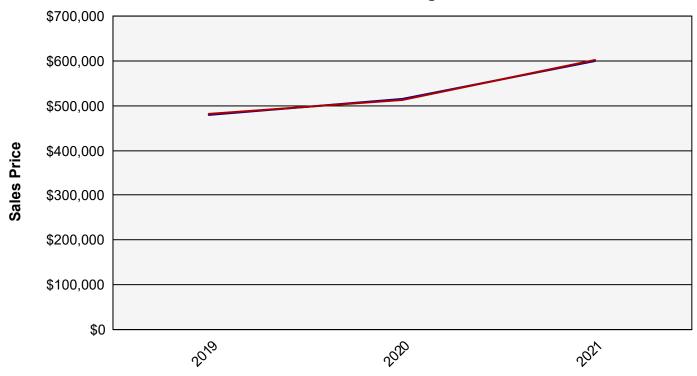
2010 and later - Income, Age and Education Data - US Census Bureau, most recent American Community Survey

# THE CITY OF SAN FERNANDO SALES VALUE HISTORY

Single Family Residential Full Value Sales (01/01/2019 - 8/31/2021)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2019	112	\$480,781	\$480,000	
2020	88	\$513,358	\$515,000	7.29%
2021	83	\$602,422	\$600,000	16.50%





Year

<sup>\*</sup>Sales not included in the analysis are quitclaim deeds, trust transfers, timeshares, and partial sales.

### **CITY OF SAN FERNANDO**

### **TOP 25 SALES TAX PRODUCERS**

#### FOR FISCAL YEAR 2011-12

Business Name	Business Category
Acey Decy Lighting	Repair Shop/Equip. Rentals
American Maintenance Supply	Plumbing/Electrical Supplies
Arco	Service Stations
Arroyo Building Materials	Building Materials
Casco	Contractors
Del Taco	Quick-Service Restaurants
El Pollo Loco	Quick-Service Restaurants
Food 4 Less	Grocery Stores
Goodman Distribution	Contractors
Home Depot	Building Materials
Honda Lease Trust	Auto Lease
Jack in the Box	Quick-Service Restaurants
JC Penney	Department Stores
Lucky Pacific 76	Service Stations
McDonalds	Quick-Service Restaurants
Nachos Ornamental Supply	Contractors
Payless Foods	Grocery Stores
Pep Boys	Automotive Supply Stores
Pharmavite	Drugs/Chemicals
Pool & Electrical Products	Plumbing/Electrical Supplies
Sams Club	Discount Dept Stores
Taco Bell	Quick-Service Restaurants
Truman 76	Service Stations
Valu Plus	Grocery Stores
WSS	Shoe Stores

### Percent of Fiscal Year Total Paid By Top 25 Accounts = 68.24%

\* Firms Listed Alphabetically Period: July 2011 Thru June 2012 Printed 07/28/2021

Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HdL Companies

### **CITY OF SAN FERNANDO**

### **TOP 25 SALES TAX PRODUCERS**

#### FOR FISCAL YEAR 2020-21

Business Name	Business Category
Arco	Service Stations
Arroyo Building Materials	Building Materials
Casco	Contractors
CCAP Auto Lease	Auto Lease
CVS Pharmacy	Drug Stores
El Pollo Loco	Quick-Service Restaurants
El Super	Grocery Stores
Enterprise Rent A Car	Transportation/Rentals
Ferguson Enterprises	Plumbing/Electrical Supplies
Ganas Auto	Used Automotive Dealers
Goodman Distribution	Contractors
Home Depot	Building Materials
Malbros Ready Mix Concrete	Contractors
McDonalds	Quick-Service Restaurants
Nachos Ornamental Supply	Contractors
Pool & Electrical Products	Plumbing/Electrical Supplies
Rydell Chrysler Dodge Jeep Ram	New Motor Vehicle Dealers
Smart & Final	Grocery Stores
T L Shield & Associates Inc	Contractors
T Mobile	Electronics/Appliance Stores
Taco Bell	Quick-Service Restaurants
Truman Fuel	Service Stations
Vallarta Supermarket	Grocery Stores
Walgreens	Drug Stores
WSS	Shoe Stores

### Percent of Fiscal Year Total Paid By Top 25 Accounts = 72.97%

\* Firms Listed Alphabetically Period: July 2020 Thru March 2021 Printed 07/28/2021

Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HdL Companies

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

Adjusted for Economic Data	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	2020
Apparel Stores	\$ 9,209	\$ 9,728	\$ 9,453	\$ 9,430	\$ 10,410	\$ 11,449	\$ 11,799	\$ 12,327	\$ 12,339	\$ 11,132
Food Stores	11,838	13,558	15,747	13,755	14,084	15,033	15,638	16,028	16,136	16,719
Eating and Drinking Places	45,551	48,887	52,953	54,674	61,166	66,331	72,037	76,042	78,622	72,890
Building Materials	71,175	69,340	86,283	90,292	96,112	102,799	114,463	121,603	124,505	128,552
Auto Dealers and Supplies	24,743	28,834	47,098	83,207	89,543	105,444	103,648	110,564	127,816	140,869
Service Stations	17,810	19,006	17,864	16,736	15,301	13,545	12,927	14,988	14,421	9,974
Other Retail Stores	57,935	56,220	55,367	57,219	63,804	64,667	64,567	38,801	34,390	36,281
All Other Outlets	79,442	81,690	87,476	94,761	111,953	123,957	127,396	143,143	150,691	191,185
Total	\$ 317,705	\$ 327,264	\$ 372,242	\$ 420,075	\$ 462,373	\$ 503,224	\$ 522,474	\$ 533,496	\$ 558,921	\$ 607,601

Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HdL Companies

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the City's revenue.