



THE CITY OF  
**SAN FERNANDO**  
**ADOPTED BUDGET**

FISCAL YEAR  
2023 - 2024

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SAN FERNANDO,  
CALIFORNIA









# THE CITY OF SAN FERNANDO

## Directory of Officials

Fiscal Year 2023-2024

### ELECTED OFFICIALS

#### CITY COUNCIL

MAYOR

Celeste T. Rodriguez

VICE MAYOR

Mary Mendoza

COUNCILMEMBERS

Joel Fajardo

Cindy Montañez

Mary Solorio

### Executive Management

City Manager

Nick Kimball

Deputy City Manager/Economic Development

Kanika Kith

Chief of Police

Fabian Valdez

City Clerk

Julia Fritz

Director of Community Development

ERIKA RAMIREZ

Director of Finance/City Treasurer

Erica D. Melton

Director of Public Works

Vacant

Director of Recreation and  
Community Services

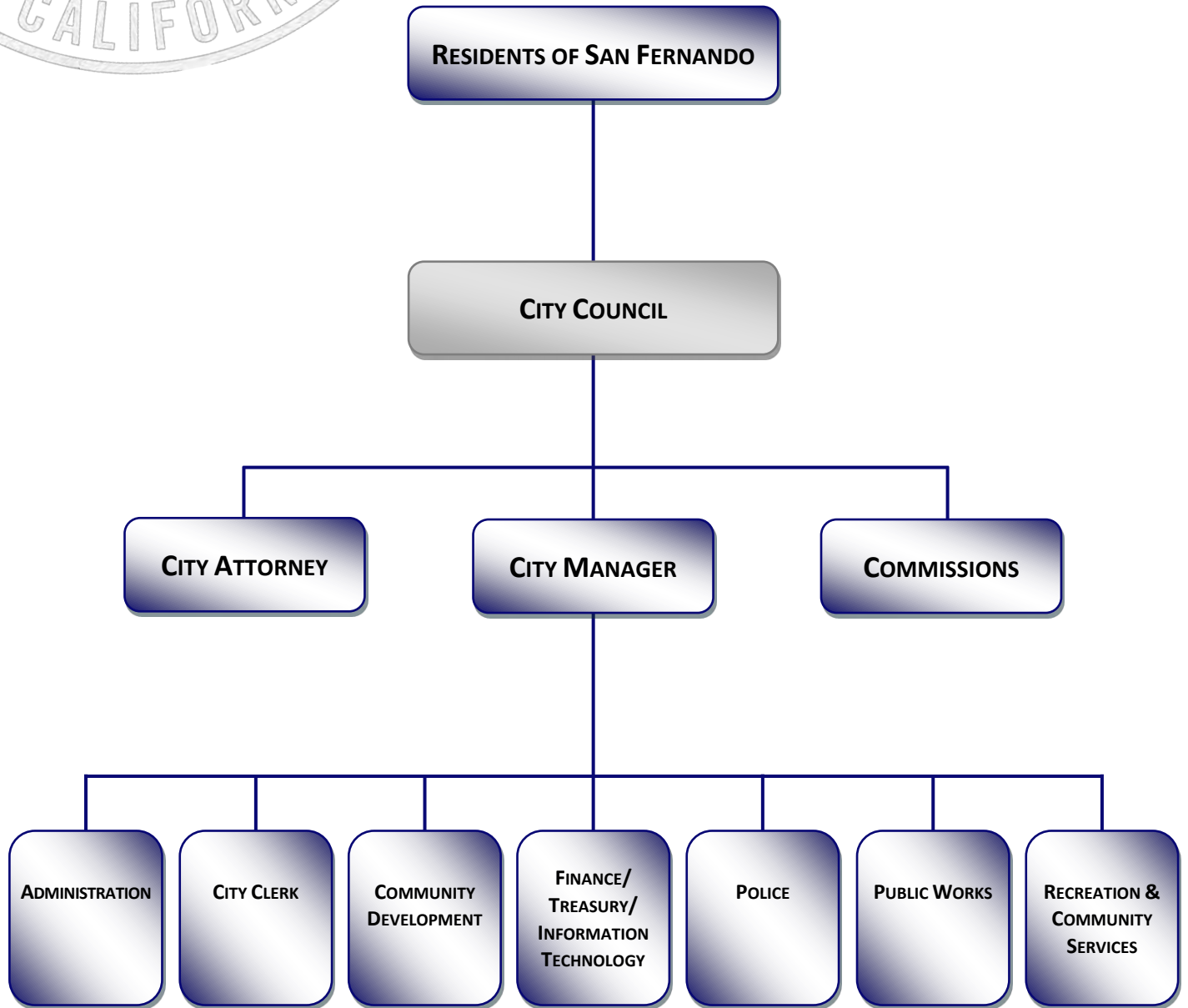
Julian J. Venegas



# THE CITY OF SAN FERNANDO

## ORGANIZATIONAL CHART

FISCAL YEAR 2023-2024



ELECTED  
OFFICIAL



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of San Fernando  
California**

For the Fiscal Year Beginning

**July 01, 2022**

*Christopher P. Morill*

**Executive Director**



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# **SECTION I. INTRODUCTION AND BACKGROUND**



## MEMORANDUM

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**To:** Mayor Celeste T. Rodriguez and Councilmembers

**From:** Nick Kimball, City Manager

**Date:** July 1, 2023

**Subject:** Fiscal Year 2023-2024 Budget Message

I am pleased to present the City of San Fernando Adopted Budget for fiscal year (FY) 2023-2024. The theme of the FY 2023-2024 Budget is *"Let the Dust Settle."* Due to the economic uncertainty predicted by many economists over the next year, the significant number of service enhancements approved by City Council over the last 3 budget cycles, and the return to normal operations post-COVID, *Letting the Dust Settle* will allow staff to complete the recruitments for new staff positions approved by City Council, procure the new equipment approved by City Council, implement the new programs approved by City Council, and measure the impact of those new positions, equipment, and programs on services. Additionally, since there is widespread economic uncertainty, the adopted budget focuses on one-time enhancements and includes minimal on-going enhancements (i.e. new staff positions).

Although the theme of *Let the Dust Settle* seems to indicate a pause in activity, that will certainly not be the case. Utilizing the significant additional resources approved by City Council since 2020, each Department's work plan include continuing to move the City Council's *Strategic Goals 2022-2026* forward.

Since the 2019-2020 budget cycle, 22 new full-time and part-time positions have been approved by City Council and we have welcomed 38 new full-time employees to the City team. We have purchased 20 new vehicles and equipment to serve as a force multiplier in the field. We have invested more than \$2.7 million in technology and communications to improve efficiency, customer service, and public safety. We have implemented a number of organizational changes to reflect the City Council's policy priorities and Strategic Goals, including, but not limited to, creating a new Economic Development Division in the City Manager's Office, a new Housing Division in the Community Development Department, and reorganizing the reporting structure in the Police Department to enhance patrol services. Lastly, since COVID, we have significantly enhanced our outreach and community engagement efforts to educate more community members about the City's programs, capital projects, and services.

The *Strategic Goals 2022-2026* is a living document and, as such, may be reviewed annually by City Council to confirm it continues to address the needs of the community. In January 2023, City Council approved revisions to the *Strategic Goals* to ensure the goals remain clear and relevant. City Council also approved restructuring Ad Hoc Committees to align with the *Strategic Goals*.

## Nick Kimball, CITY MANAGER

### Fiscal Year 2023-2024 Budget Message

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On March 3, 2023, City Council participated in a priority setting workshop to identify priorities for the coming fiscal year, amongst other items of discussion. Many of the comments received from Councilmembers during the workshop centered around continuing in the direction the City is headed: completing capital improvements to safeguard the water system, addressing the condition of streets and sidewalks, and improve new parks; maintaining focus on the tree planting program, beautification program, and financial health of the City; and continuing our focus on public safety, technology, and economic development. The goals that received the most support include: 1) ensuring the Police Department has adequate resources to enhance public safety, 2) investing in water and sewer infrastructure, and 3) focusing on grant funding to implement *Strategic Goals* and priority projects. These priorities are reflected in the work plans and enhancement requests included in the FY 2023-2024 Budget.

With the official end to the COVID-19 declared emergency in February 2023, and the corresponding return of normal operations, the goal of the 2023-2024 Adopted Budget is to take this opportunity to evaluate the effect of the significant number of organizational changes on City services since 2020. By taking an opportunity to *Let the Dust Settle* and evaluating the state of the economy, we will avoid over-extending our financial resources and be well positioned to minimize the impact of an economic recession. We will also be able to focus on moving the *Strategic Goals* forward with our current level of increased resources and gauge the impact of services before making additional investments that may be duplicative or unnecessary.

#### Budget Outreach:

As part of the City's enhanced outreach efforts since COVID, the public was provided the following opportunities to provide input into the City's budget:

#### *Public Meetings:*

- Two (2) Transaction Tax (i.e. Measure A/SF) Town Hall meetings on September 29, 2022 and March 27, 2023.
- Mid-year Budget Item on February 21, 2023.
- City Council priority setting workshop on March 3, 2023.

#### *Requests for Feedback:*

- Community survey completed by approximately 1,175 users of City services in February 2023, who identify as follows:
  - a) Residents of San Fernando: 40%
  - b) Visitors to San Fernando: 21%
  - c) Work in San Fernando: 20%
  - d) Own property in San Fernando: 10%
  - e) Own a business in San Fernando: 6%

## Nick Kimball, CITY MANAGER

### Fiscal Year 2023-2024 Budget Message

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#### *Notification of Opportunities to Participate:*

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

#### *Budget Development*

The FY 2023-2024 City Manager's Adopted Budget provides financial resources to move the City organization forward and achieve the objectives set out through the *Strategic Goals 2022-2026*. The base operating budget, referred to as the Sustainable and Resilient Effort (SRE) Budget, includes the full salary and benefit cost for all City Council approved positions (including salary adjustments required per the various MOUs) as well as the related operations and maintenance (O&M) resources to provide those personnel with training, professional development, office supplies, office equipment, and contract services necessary to execute their base work plan. For Department planning purposes, the base SRE O&M budget remains constant from year-to-year with slight inflationary adjustments, when appropriate. For FY 2023-2024, all prior year one-time enhancements have been removed from the O&M base budget and no inflation adjustment was applied.

After providing departments with their base SRE budget, internal budget meetings were scheduled with the City Manager, Director of Finance, and each respective Department staff. During the budget meetings, staff reviews FY 2022-2023 Accomplishments, Adopted FY 2023-2024 Objectives (i.e., Work Plan), and performance measures. The Department then presents their enhancement request with justification for the request. All Accomplishments, Objectives, and Enhancements are expected to address at least one Strategic Goal and move City services forward.

More than \$5.0 million in enhancement requests were submitted by Departments, with a total of \$585,325 included in the Adopted Budget (\$490,150 in one-time and \$518,150 in ongoing 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.

## Nick Kimball, CITY MANAGER

### Fiscal Year 2023-2024 Budget Message

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This long economic expansion was brought to an abrupt stop in March 2020 as pandemic-induced restrictions led to soaring unemployment and plummeting consumer spending. Governor Newsom officially ended the COVID-19 declared emergency on February 28, 2023. While there has been an economic recovery over the past two years, COVID-19 dramatically altered lives and significantly impacted regional, state, national, and global economies. The actions taken to stabilize the economy throughout the pandemic were unprecedented and will impact global economies for the foreseeable future.

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

#### Federal Economic Outlook<sup>1</sup>

Inflation and the Federal Reserve's response to it (i.e. seven interest rate increases in 2022) were the focus of economic policy in 2022 as prices increased at a pace not seen since stagflation in the 1970's and 1980's. Conversely, Gross Domestic Product (GDP), which is a measure of output for the US economy, increased by only 1.1% in 2022. GDP is expected to grow by approximately 0.8% in 2023 and 1.5% in 2024, which represents very slow growth, by historical standards.

The U.S. labor market has rebounded from the pandemic as well. The unemployment rate, which was 5.4% in 2021, improved to 3.7% by the end of 2022. Despite very low unemployment, the labor pool in the United States continues to shrink as the trend of more workers leaving the workforce then entering it continues. This has created a tight labor market, resulting in increased salaries for many workers.

Inflation became the main economic headline in 2022 as the Consumer Price Index (CPI) rose significantly again in 2022. CPI hit 8.0% in 2022, which is the highest rate since 1979. Inflation is, effectively, a tax on the economy as consumers have to spend more of their disposable income to buy the same amount, or fewer, goods than in the past. The Federal Reserve has been consistently increasing baseline interest rates to increase the value of money and offset inflation. It remains to be seen how the policy of raising interest rates to curb inflation will impact the economy.

Contrary to the strong performance of U.S. stocks in 2020 and 2021, stock markets in 2022 experienced sizeable losses and increased volatility. This suggests pessimism, or at least significant uncertainty, by investors in the Federal Reserve's ability to curb inflation without pushing the country into a recession.

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<sup>1</sup> The information in this section has been taken from 2023 LAEDC Economic Forecast, Moving Beyond the Recovery; [https://laedc.org/wp-content/uploads/2023/02/LAEDC04\\_EcoForecast23\\_Report\\_R3-1-1.pdf](https://laedc.org/wp-content/uploads/2023/02/LAEDC04_EcoForecast23_Report_R3-1-1.pdf) visited 4/25/2023

## Nick Kimball, CITY MANAGER

### Fiscal Year 2023-2024 Budget Message

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**In summary, the national economy shows some stability, with the U.S. GDP reporting solid growth going into 2023 and the labor market experiencing robust job production and record low unemployment. However, continued high inflation, increasing interest rates, continued supply chain disruptions, and a volatile stock market are signaling an economic slowdown over the next year.**

#### California Economic Outlook<sup>2</sup>

California's economy has significantly recovered from the pandemic-induced downturn as many economic indicators are back to their pre-pandemic levels. The focus of California economic policy makers will be the effects of Federal Reserve policy, inflation, and supply chain instability on the California economy. Throughout the pandemic, California experienced its first recorded decline in population since recording began over 100 years ago. This trend continued in 2022 as an additional 210,000 residents left the state. Continued population declines could have long-term implications for California's economic vitality.

Housing affordability continues to be an ongoing public policy challenge and is the primary issue driving the California population flight. California's housing market remains significantly more expensive compared to housing markets throughout much of the United States. California's continued recovery in the years to come will depend on a variety of factors including national and state economic policy and new developments related to the pandemic. Additionally, the housing market, relocation of businesses to other states, and relatively high degree of income inequality, pose continuing challenges for the state.

Although the employment situation in California continued to improve in 2022 (unemployment in December 2022 was 4.1%), a slew of recent layoffs by large technology companies may be cause for concern in 2023. Job growth is expected to slow in 2023, with most of the growth in the Education and Health sectors. Jobs in Manufacturing, Transportation/Trade, Construction, and Financial Activities sectors are expected to contract in 2023 and 2024.

**While California significantly recovered from the pandemic-induced downturn in 2021, and experienced a record budget surplus in 2022, economic challenges remain. The high cost of housing, high inflation, Federal Reserve fiscal policy, and population migration out of California, represent continuing threats to the California economy and are expected to hamper growth in 2023.**

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<sup>2</sup> The information in this section has been taken from 2023 LAEDC Economic Forecast, Moving Beyond the Recovery; [https://laedc.org/wp-content/uploads/2023/02/LAEDC04\\_EcoForecast23\\_Report\\_R3-1-1.pdf](https://laedc.org/wp-content/uploads/2023/02/LAEDC04_EcoForecast23_Report_R3-1-1.pdf) visited 4/25/2023



## Nick Kimball, CITY MANAGER

### Fiscal Year 2023-2024 Budget Message

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#### San Fernando Economic Outlook

The resiliency of San Fernando's local economy was made clear throughout the COVID-19 pandemic. Many of the City's large employers are essential manufacturing and service business such as LAUSD, Pharmavite, Pepsi, Home Depot, Puretek Corp, and Vallarta. Conversely, 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. To support small businesses, the City Council provided \$10,000 grants to 40 small San Fernando businesses and supported the San Fernando Outdoor Market through fee waivers and City staff to close the streets, manage traffic, and provide safety services.

There are a few large projects currently under construction that are expected to open in 2023 and add to the City's economic base. American Fruits and Flavors, which manufactures Monster Energy Drinks, is expected to complete construction of a 165,000 square foot manufacturing facility in the Fall. When fully operational, the new facility will be home to more than 300 jobs. Additionally, a new Target is under construction and is also expected to be completed in Fall 2023. The new Target is expected to add a significant amount of sales tax to the City's General Fund revenue once it is open and fully operational.

The City recently hired a Deputy City Manager/Economic Development to focus on developing and implementing economic development programs, support local businesses to facilitate a business friendly environment, and lead business recruitment and retention efforts. The City also awarded a contract to a consultant to develop a Downtown Master Plan. Development of this Plan includes a significant amount of public outreach to develop a long-term vision for the City's downtown and Maclay commercial corridors. These efforts are critical to make the local economy even more resilient in the long term.

**San Fernando's local economy and customer base proved to be resilient throughout the pandemic. The City has a solid base of retail, manufacturing, personal service, and restaurant businesses that provide sales and business taxes that have consistently grown over the past 10 years. With affordable lease rates, easy access to major transit routes (i.e. Interstate 5, 210 Freeway, and the 118 Freeway) and access to regional transit from the Sylmar Metrolink Station, the local economy is expected to remain stable over the next fiscal year.**

#### *General Fund Overview*

The City is entering FY 2023-2024 in a strong financial position with the resources to continue implementing the *Strategic Goals 2022-2026*. In accordance with the City's Budget Policy, the Adopted General Fund Budget represents a balanced budget. In fact, with \$26,278,215 in projected revenues and \$26,216,915 in Adopted expenditures, there is a budget surplus of approximately \$61,300. This represents a 3% increase in revenues and expenditures from the FY 2022-2023 Adopted Budget.

## Nick Kimball, CITY MANAGER

### Fiscal Year 2023-2024 Budget Message

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#### *Recommended Enhancements*

Continuing with the theme of *Letting the Dust Settle*, City Departments were asked to submit enhancement requests that increase efficiency, improve customer service, cultivate staff skills and morale, develop deferred maintenance plans and address the updated Strategic Goals. By focusing new resources on maximizing the use of current assets, it will allow staff the opportunity to fill the newly added positions and measure the impact on City services.

More than \$5 million in General Fund enhancement requests were requested to improve and enhance City operations for the upcoming fiscal year. A total of \$585,325 in General Fund enhancement requests were approved and included in the Adopted Budget (One-time: \$518,150; Ongoing: \$67,175).<sup>3</sup>

The following enhancements have been approved and included in the FY 2023-2024 Adopted Budget:

- I. Focus on Community First – The City of San Fernando is committed to providing a high standard for service, safety, and quality of life for San Fernando taxpayers.
  - a. *Community Events*. Additional funding included to support Lopez Adobe programming and the Mariachi Master Apprentice Program. Funding also available to enhance childcare services and provide children tables & chairs at community events. (Ongoing: \$3,500; One-time: \$9,000)
  - b. *Increase Efficiency and Customer Service*. Additional funding is included for language translation services; to increase recreational services support by reclassifying a part-time clerk to full-time; and to enhance the use of technology by replacing outdated computers, scanning documents to make them available to the public digitally, maintaining communications equipment, and providing equipment to improve enforcement capabilities. (Ongoing: \$27,000; One-time: \$117,750)
  - c. *Enhance Staff Development and Morale*. Additional funding is included to establish an employee recognition program and holiday event, provide tuition reimbursement per adopted MOUs, increase stipends for commissioners, executive staff and councilmembers, enhancements to the City Council Office, increase training for SFPD staff and provide additional resources to hire new SFPD officers. (Ongoing: \$10,575; One-time: \$122,940)
  - d. *Beautification*. Additional funding is included to increase the City's ability to address graffiti, sidewalk cleaning, illegal dumping, and parks signage; enhancements to the

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<sup>3</sup> A detailed breakdown of enhancement requests is included in the Adopted Budget after the City Manager's Report.

## Nick Kimball, CITY MANAGER

### Fiscal Year 2023-2024 Budget Message

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Pioneer Park Field House; and establish a Park Revitalization Fund for additional park and recreation needs. (Ongoing: \$10,000; One-time: \$110,460)

- II. Preserve Beautiful Homes and Neighborhoods – The City of San Fernando is committed to facilitating common-sense housing policy to preserve the charm of San Fernando and provide natural, safe, neighborhood-centered spaces for residents to play and be active.
  - a. *Increase Productivity and Customer Service*. Additional funding is included for Community Development to supplement staff resources, reduce service times, and provide additional expertise for architectural and design review, planning and development review, building inspection services, and environmental review services. (One-time: \$106,000)
  - b. *Enhance Staff Development and Morale*. Additional funding is included to establish operating and professional development budgets to support staff in the Housing Division. (Ongoing: \$3,500; One-time: \$2,000)
- III. Build Resilient and Reliable Infrastructure – The City of San Fernando is committed to increasing capital expenditures to address critical infrastructure needs, including, but not limited to, addressing deferred maintenance of City buildings, streets, water and sewer systems, and sidewalks.
  - a. *Deferred Maintenance*. Additional funding is included for Public Works to hire a consultant to prepare a comprehensive Facilities Conditions Assessment Report. (One-time: \$25,000)
- IV. Forge Financial Strength and Stability – The City of San Fernando is committed to managing taxpayer funds responsibly, growing the City's revenue streams and protecting minimum reserve balances in accordance with adopted Comprehensive Financial Policies.
  - a. *Revenue Enhancement*. Additional funding is included engage professional services to review the City's fee-based activities (excluding water and sewer rates) and recommend an appropriate cost recovery level. (One-time: \$25,000)
  - b. *Fund Reserve Balance*. The Adopted Budget includes a General Fund budget surplus of \$61,300, which will increase the General Fund reserve to \$7.1 million.

## Nick Kimball, CITY MANAGER

### Fiscal Year 2023-2024 Budget Message

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- V. Emergency Preparedness: Supporting the Community – The City of San Fernando is committed to managing taxpayer funds responsibly, growing the City’s revenue streams and protecting minimum reserve balances in accordance with adopted Comprehensive Financial Policies.
  - a. *Emergency Communication*. Additional funding is included for annual maintenance for the City’s emergency notification system – Everbridge. (Ongoing: \$12,600)

#### *Measure A and Measure SF*

In June 2013, San Fernando voters approved a 0.50% local transaction use tax (Measure A) for a period of seven years. In November 2018, voters approved to extend the tax indefinitely, which will provide financial stability to the City in the foreseeable future. In November 2020, San Fernando voters approved an additional 0.25% local transaction use tax (Measure SF), for a total local transaction use tax of 0.75%. This effort was critical to keep sales tax local and avoid other taxing entities from passing a transaction tax that would otherwise be imposed on San Fernando customers, but spent regionally rather than locally.

Funds raised through these transaction taxes (cumulatively 0.75%) are imperative to the City’s long-term financial stability and will continue be used to pay off existing debt, strengthen rainy day fund reserves, enhance services to the community and provide the financial resources necessary to implement the City’s *Strategic Goals 2022-2026*.

For FY 2023-2024, Measure A/SF funds are budgeted for the following uses:

# Nick Kimball, CITY MANAGER

## Fiscal Year 2023-2024 Budget Message

### **Repayment of Debt**

Repay Retirement Fund	271,327
	<b>271,327</b>

### **Establish Reserves**

General Fund Reserve	61,300
Self Insurance Fund Reserve	850,000
Equipment Replace Fund Reserve	103,375
Pre-fund OPEB	500,000
Appropriated Reserve (for unexpected costs)	85,000
	<b>1,599,675</b>

### **Ongoing Enhancements/Investments**

Employee Recognition Program	1,000
Housing Division Department Supplies	3,500
Everbridge-Emergency Notification System	12,600
Hand Held Ticket Writers for Officers (6)	2,000
Graffiti Removal Supplies	10,000
Program Supplies for Lopez Adobe	3,500
Commission Stipend Increase	6,000
Reclassify One (1) Part-time Office Clerk to Full-time	25,000
Executive Management/City Council Benefit Increases	3,575
	<b>67,175</b>

### **One-Time Enhancements/Investments**

Labor Attorney	45,625
Tuition Assistance	1,500
Professional Records Scanning Services	10,000
Contract Building Official & Plan Check	25,000
On-Call Environmental/Architectural Review & Planning	75,000
Tutorial Video for Building Permit & Online Portal	6,000

Membership & Conference for Housing Division	2,000
Tuition Reimbursement	4,500
Comprehensive User Fee Study	25,000
PC Replacement (Year 1)	35,000
Wall Off IT Room	5,000
2023 Oxnard Police Explorers Channel Island Challenge	9,015
Body Worn Cameras for CSOs (4)	3,750
Post Mandated Training for Detective Lt.	10,000
Post Mandated Training for Patrol	15,000
Background Investigations / Polygraphs	21,800
Facility Condition Assessment Report	25,000
Language Translation Services	64,000
Sidewalk Cleaning - Homeless Services	12,500
Public Arts - Mural Fund	25,000
Commissioner Training - Onsite Consultant	3,500
Citywide Holiday Party	2,000
Graffiti Removal Supplies	5,000
Illegal Dumping/Bulky Items: Staff Detail - Overtime	10,100
City Council Office Furniture	5,000
City Council Travel Conference & Convention Increase	2,500
City Council Memberships & Dues Increase	2,500
Liberty Bell Special Event	2,500
Child Care Services - Community Engagement Events	5,000
Children Tables & Chairs	1,500
Furnish Pioneer Park Field House	4,000
Parks Signage - Vandalism Reporting	2,000
Parks Signage - Do Not Enter/Wrong Way (Las Palmas)	500
Park Revitalization Fund	51,360
	<b>518,150</b>

**Prior-Year Approved Ongoing Enhancements** **2,594,673**

**Total Measure A/SF Uses** **5,051,000**

## **Other Post-Employment Benefits**

The City provides other post-employment benefits (OPEB), specifically, lifetime retiree health benefits, to employees that service retire or disability retire directly from the City of San Fernando. In 2015, the City negotiated a reduction in retiree health care benefits for all employees hired after July 1, 2015. Employees hired before July 1, 2015 that retire from the City will continue to receive fully paid retiree medical insurance. Employees hired after July 1, 2015 and retire from the City will receive the state statutory minimum to be paid toward retiree medical insurance, which is currently \$139 per month. Despite this reduction, the long-term liability for the retiree health benefit is significant.

The City currently funds retiree health on a “pay-as-you-go” basis, which means the City only pays the monthly premium for the 97 retired employees and surviving spouses. The City is not currently pre-funding the cost of retiree health benefits for the 108 current active employees that may qualify for retiree health benefits. According to the most recent actuarial valuation, the City should be setting aside approximately \$2.5 million per year to fully fund future retiree health benefits.

In FY 2022-2023, City Council appropriated \$500,000 to set up and fund a Retiree Health Trust Fund (Section 115). Staff is recommending setting aside another \$500,000 in FY 2023-2024 to pre-fund this benefit and further reduce the City’s long-term liability.

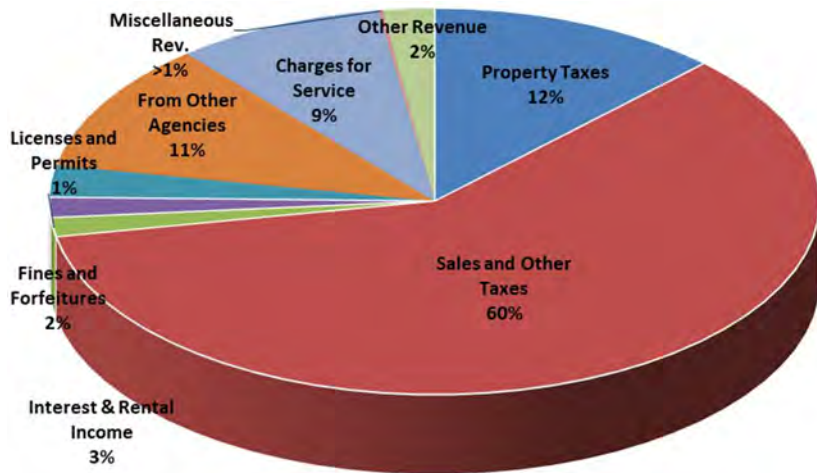
## Nick Kimball, CITY MANAGER

### Fiscal Year 2023-2024 Budget Message

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#### General Fund Revenue

The FY 2023-2024 Adopted Budget projects \$26,011,380 in General Fund revenue. The City's largest revenue source is Sales and Other Taxes, followed by Property Tax and Charges for Service. These three categories account for approximately 80% of General Fund Revenue.



Based on the projected slowing of economic activity over the next fiscal year, revenues are projected to increase by a modest 3.4% from the FY 2022-2023 Adjusted Revenue projections. General Fund revenue highlights are provided below.

- Sales and Other Tax revenue are projected to increase by 4.3% due to modest economic activity and consumer spending.
- Property Tax related revenues are projected to increase by 7.4% to reflect the strong housing market and home remodels leading to increased assessed values.
- Charges for Services are projected to increase by 6.0% primarily due to an adjustment in cost recovery for fee based activities expected to go into effect in 2023.
- Revenue from Other Agencies are projected to decrease by 6.8% due primarily to projected declines in Property Tax In-lieu of Motor Vehicle License Fee revenue from the state, which follows Property Tax revenue trends.
- Admissions Taxes are projected at \$700,000. Admissions Taxes are generated from the admission fee to the Swap Meet. In 2022, the Swap Meet upgraded their facility to make it more attractive to customers. As a discount retail outlet, the Swap Meet has historically increased revenues during a tight economy as high inflation erodes consumers' spending ability.

## Nick Kimball, CITY MANAGER

### Fiscal Year 2023-2024 Budget Message

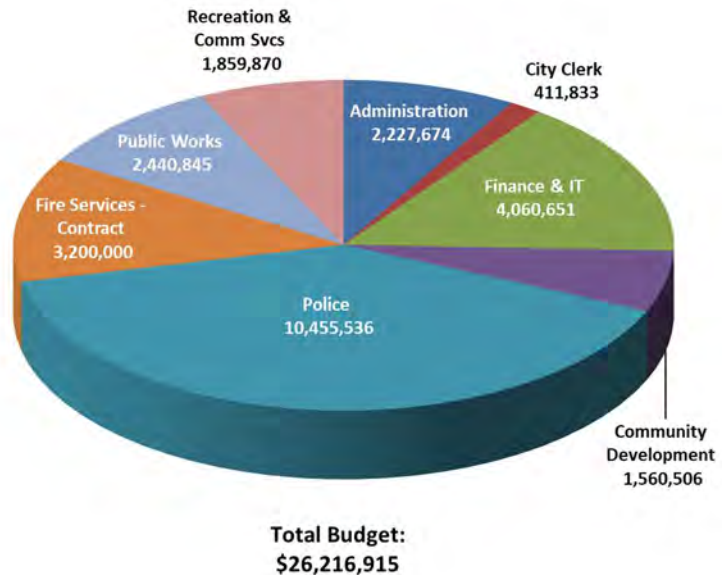
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#### General Fund Expenditures

The FY 2023-2024 Adopted Budget includes \$26,216,915 in General Fund expenditures. The Adopted Budget includes an overall increase of 3.7% in expenditures from the FY 2022-2023 Adjusted Budget predominantly to account for negotiated salary increases that average approximately 4%, but declines due to one-time enhancement reductions.

A total of \$585,325 in General Fund enhancement requests were approved and included in the Adopted Budget (One-time: \$67,175; Ongoing: \$518,190).

Additional information on the adopted enhancements is included in prior sections of this Budget Message.





## Nick Kimball, CITY MANAGER

### Fiscal Year 2023-2024 Budget Message

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#### *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 went into effect 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 \$5,734,699, which includes \$3,793,151 for operations and \$925,111 for capital projects.

Total projected Water Fund revenues are \$5,750,948, resulting in a budget surplus in the Water Fund of \$1,446,951. Staff is continuing to monitor the fund to ensure that there are sufficient reserve balances in the Water Fund while completing critical upgrades to the water system's treatment and storage facilities to significantly increase water resiliency.

The total budget for the Sewer Fund is \$4,059,773, which includes \$2,775,925 for operations and \$1,250,000 for capital improvement payments to City of Los Angeles for the Hyperion Treatment system.

Total projected Sewer Fund revenues are \$4,200,729, resulting in surplus in the Sewer Fund of approximately \$2,659,889. The Sewer Fund reserve balance will be used 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, retirement, 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 \$10,183,359.

## Nick Kimball, CITY MANAGER

### Fiscal Year 2023-2024 Budget Message

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#### Capital Improvements

The FY 2023-2024 budget includes funding for a number of critical capital improvements to address the backlog of deferred maintenance, particularly street resurfacing, sidewalk repair and water system improvements. Funding for capital improvements is provided primarily through Special Revenue, Grant, Capital Funds, and Enterprise Funds.

CATEGORY	CARRYOVER FROM PRIOR YEARS	FY 2023-2024 ADOPTED	TOTAL APPROPRIATION	FUNDING SOURCES
Street & Sidewalk Improvements	\$ -	\$1,830,395	\$1,830,395	SB1, Parking Meter, Water, Sewer, MR, MM Prop C, Gas Tas
Transportation & Safety Improvements	\$8,831,391	\$945,000	\$9,776,391	Safe Routes 1&2, MR, METRO, Prop C, ATP, AQMD, MM, CMAQ, SM Conserv, Luz Rivas
Water System Improvements	\$25,178,527	\$ -	\$25,178,527	Safe Clean Water, Prop 1, LADWP, State (DWR), Water, Hertzberg
<b>TOTAL:</b>	<b>\$34,009,918</b>	<b>\$2,775,395</b>	<b>\$36,785,313</b>	

Major capital projects for the year include Phase III of the Street Resurfacing Program. The current project goal includes 2-Step and 3-Step Slurry Seal treatment of approximately 5 miles of streets, as well as resurfacing of City-owned parking lots. The project will also include analysis of all City streets and alleys and an updated Pavement Management Plan.

Continued efforts are also underway to increase the resiliency of the City's water system, including completion of a new Ion Exchange (IX) nitrate removal treatment system. This project became particularly critical following the shutdown of groundwater extraction Well No. 2A in April 2022 due to elevated nitrate levels in the City's highest producing well. Staff anticipates finalizing this project before the close of the calendar year to get the new treatment system permitted and operational.

More detailed information regarding the FY 2023-2024 Adopted Capital Improvement Program may be found in Appendix A – Capital Improvement Program.

## Nick Kimball, CITY MANAGER

### Fiscal Year 2023-2024 Budget Message

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#### *Conclusion*

The emphasis of the FY 2023-2024 City Manager's Adopted Budget is to *Let the Dust Settle* to allow staff time to fulfill recent City Council approved budget enhancements to move the *Strategic Goals 2022-2026* forward, including, but not limited to, completing the remaining recruitments for new staff positions, procure new equipment, implement new programs, and measure the impact of those new positions, equipment, and programs on services. Additionally, due to the economic uncertainty, recommended enhancements have been limited to minimize the risk of having to make reductions in the future if we do, in fact, experience an economic recession.

#### *Acknowledgments*

I would like to acknowledge the guidance of the City Council, the dedication of Finance Department staff, the City's management team, and City staff that ensure the community receives the highest level of service each and every day. I would also like to provide special acknowledgement to Director of Finance Erica Melton who has worked tirelessly to put together this Adopted Budget. Without her long and tireless hours, this Adopted Budget would not have been possible.

**ENHANCEMENT REQUEST SUMMARY**  
**FY 2023-2024**

**FY 2023-2024 Proposed Budget General Fund Enhancements**

		Request	Ongoing	One-Time	Not
	Dept	Amount	Recommend	Recommend	Recommended
Management Intern	ADM	25,000	-	-	25,000
Labor Attorney	ADM	45,625	-	45,625	-
Employee Recognition Program	ADM	1,000	1,000	-	-
Recruitment Management Software	ADM	10,000	-	-	10,000
AutoCAD Software License	ADM	1,572	-	-	1,572
Tuition Assistance (Morales)	ADM	1,500	-	1,500	-
Professional Records Scanning Services	CLK	10,000	-	10,000	-
Senior Planner	CD	142,192	-	-	142,192
Building Inspector/Plan Examiner	CD	137,143	-	-	137,143
Contract Building Official & Plan Check	CD	25,000	-	25,000	-
On-Call Environmental/Architectural Design Review Svcs & Planning	CD	50,000	-	75,000	(25,000)
Tutorial Video for Building Permit & Online Portal	CD	6,000	-	6,000	-
Tutorial Video for Homeless Outreach	CD	3,000	-	-	3,000
Outreach Materials for Housing Division	CD	6,000	-	-	6,000
Housing Division Department Supplies	CD	1,000	3,500	-	(2,500)
Membership & Conference for Housing Division	CD	2,000	-	2,000	-
Outreach Materials for Code Enforcement	CD	9,000	-	-	9,000
Training for new Code Enforcement Officer	CD	1,650	-	-	1,650
Tuition Assistance (Khrustaleva)	CD	3,000	-	3,000	-
Tuition Assistance (Miranda)	CD	1,500	-	1,500	-
Comprehensive Design Standards	CD	150,000	-	-	150,000
Comprehensive User Fee Study	FIN	25,000	-	25,000	-
PC Replacement Project (Year 1)	FIN	35,000	-	35,000	-
Everbridge - Emergency Notification System	FIN	12,600	12,600	-	-
IT Projects	FIN	7,500	-	-	7,500
Police Records Specialist	PD	75,213	-	-	75,213
Detective Security Gate <sup>1</sup>	PD	60,000	-	-	60,000
Wall Off IT Room	PD	20,000	-	5,000	15,000
Desktop Computers (4) for Patrol Report Room	PD	4,800	-	-	4,800
Handheld Ticket Writers for Officers (6 devices)	PD	2,000	2,000	-	-
Flock System (10 devices)	PD	33,500	-	-	33,500
Plan It Software	PD	4,000	-	-	4,000
Callyo Evidence Collection Software	PD	4,920	-	-	4,920
2023 Oxnard Police Explorers Channel Islands Challenge	PD	9,015	-	9,015	-
(4) Bodyworn Cameras for CSOs	PD	7,500	-	3,750	3,750
Police Sergeant	PD	184,355	-	-	184,355
Office Furniture Replacement	PD	59,776	-	-	59,776
CSO Vehicle Replacement	PD	40,000	-	-	40,000
Update (1) Crown Victoria for Detective Division	PD	2,000	-	-	2,000
LEFTA Software Suite	PD	6,000	-	-	6,000
POST-Mandated Training for Detective Lt.	PD	10,000	-	10,000	-
POST-Mandated Training for Patrol	PD	15,000	-	15,000	-
Background Investigations/Polygraphs	PD	21,800	-	21,800	-
Police Officer (1)	PD	121,290	-	-	121,290
Graffiti Removal Supplies <sup>2</sup>	PW	10,000	10,000	-	-
Administrative Analyst	PW	120,000	-	-	120,000
Grapple Truck	PW	200,000	-	-	200,000
Facility Condition Assessment Report	PW	25,000	-	25,000	-
Mini Power Sweeper	PW	150,000	-	-	150,000
Historical Consultant	RCS	3,500	-	-	3,500
Housekeeping Services Lopez Adobe	RCS	1,500	-	-	1,500
Programming Supplies for Lopez Adobe	RCS	2,000	3,500	-	(1,500)
Traffic Control for SF Valley Mile <sup>3</sup>	RCS	20,000	20,000	-	-
Remodel LP Office	RCS	2,376	-	-	2,376

Repair Rec. Park Slide <sup>3</sup>	RCS	13,850	-	-	13,850
Increase Membership Dues	RCS	330	-	-	330
Increase MMAP Match <sup>3</sup>	RCS	8,000	8,000	-	-
Reclassify Two (2) Part-time Office Clerks to Full-time <sup>4</sup>	RCS	50,000	-	-	50,000
New Position Program Specialist - Senior Programs	RCS	95,710	-	-	95,710
New Position Program Specialist - Social Media	RCS	95,710	-	-	95,710
Reclassify Program Coordinator to RCS Supervisor	RCS	28,350	-	-	28,350
New Computers (5)	RCS	3,314	-	-	3,314
Replace Basketball Retractable Rim System <sup>3</sup>	RCS	7,510	-	-	7,510
Repair Rec. Park Roof	RCS	1,021,080	-	-	1,021,080
Repair Rec. Park HVAC	RCS	350,000	-	-	350,000
Repair Las Palmas Roof	RCS	1,021,080	-	-	1,021,080
Repair Las Palmas HVAC	RCS	350,000	-	-	350,000
<b>Total Proposed Budget Enhancements Recommended:</b>		<b>379,790</b>	<b>60,600</b>	<b>319,190</b>	<b>4,592,971</b>

<b>Additional Enhancement Requests (Not Included in Proposed Budget)</b>	<b>Dept</b>	<b>Request Amount</b>	<b>Ongoing Recommend</b>	<b>One-Time Recommend</b>	<b>Not Recommended</b>
<b>Proposed Budget Adjustments</b>					
Traffic Control for SF Valley Mile <sup>3</sup>	RCS	(20,000)	(20,000)	-	-
Increase MMAP Match <sup>3</sup>	RCS	(8,000)	(8,000)	-	-
<b>Ongoing Requests</b>					
Commission Stipend Increase (\$100/meeting)	VAR	6,000	6,000	-	-
Reclassify One (1) Part-time Office Clerk to Full-time (Las Palmas) <sup>4</sup>	RCS	25,000	25,000	-	-
Executive Management/City Council Benefit Increases (Wellness, Tech, Vehicle) <sup>5</sup>	VAR	3,575	3,575	-	-
<b>One-Time Requests</b>					
Language Translation Services	ADM	64,000	-	64,000	-
Sidewalk Cleaning - Homeless Services	PW	12,500	-	12,500	-
Public Arts - Mural Fund <sup>6</sup>	CD	25,000	-	25,000	-
Commissioner Training - Onsite Consultant	CLK	3,500	-	3,500	-
Participatory Budgeting <sup>7</sup>	FIN	75,000	-	-	75,000
Citywide Holiday Party	ADM	2,000	-	2,000	-
Detective Security Gate <sup>1</sup>	PD	60,000	-	-	60,000
Graffiti Removal Supplies <sup>2</sup>	PW	5,000	-	5,000	-
Illegal Dumping/Bulky Items Option A: Staff Detail - Overtime	PW	10,100	-	10,100	-
Illegal Dumping/Bulky Items Option B: Republic Sweeping Services	PW	498,515	-	-	498,515
City Council Office Furniture (3 desks, couch, chairs & coffee table)	ADM	5,000	-	5,000	-
City Council Travel Conference & Convention Increase (\$5,000/Councilmember)	ADM	2,500	-	2,500	-
City Council Memberships & Dues Increase (\$700/Councilmember) <sup>8</sup>	ADM	2,500	-	2,500	-
Liberty Bell Special Event	RCS	2,500	-	2,500	-
Child Care Services - Community Engagement Events	RCS	5,000	-	5,000	-
Children Tables & Chairs	RCS	1,500	-	1,500	-
Furnish Pioneer Park Field House (Refrigerator, Stove & Misc. Furniture)	RCS	4,000	-	4,000	-
Parks Signage - Vandalism Reporting	RCS	2,000	-	2,000	-
Parks Signage - Do Not Enter/Wrong Way (Las Palmas)	RCS	500	-	500	-
Park Revitalization Fund <sup>3</sup>	RCS	51,360	-	51,360	-
Repair Rec. Park Slide <sup>3</sup>		13,850	-	13,850	-
Replace Basketball Retractable Rim System <sup>3</sup>		7,510	-	7,510	-
Las Palmas Park - Elevator Upgrade		2,000	-	2,000	-
Traffic Control for SF Valley Mile		20,000	-	20,000	-
Increase MMAP Match		8,000	-	8,000	-
<b>Total Additional General Fund Enhancement Requests:</b>		<b>205,535</b>	<b>6,575</b>	<b>198,960</b>	<b>633,515</b>
<b>Total General Fund Enhancements Adopted</b>		<b>585,325</b>	<b>67,175</b>	<b>518,150</b>	<b>5,226,486</b>

**FY 2023-2024 Additional Non-General Fund Enhancement Requests <sup>9</sup>**

	Request Amount	Ongoing Recommend	One-Time Recommend	Not Recommended
Sidewalk Repairs	TBD	-	-	-
Power Wash City Hall (ARPA)	80,000	-	-	80,000
Free Trolley Rides (Measure R)	4,000	-	-	4,000
<b>Total Additional Non-General Fund Enhancements Requests</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84,000</b>

**FY 2023-2024 Measure A/SF Funds: Establish Reserves**

	Request Amount	Ongoing Recommend	One-Time Recommend
Unappropriated General Fund Reserves <sup>10</sup>	61,300		<b>61,300</b>
Self Insurance Fund Reserve	850,000		<b>850,000</b>
Equipment Replacement Fund Reserve	103,375		<b>103,375</b>
Pre-Fund OPEB	500,000		<b>500,000</b>
Appropriated Reserve	85,000	-	<b>85,000</b>
<b>Total Measure A/SF Reserves:</b>	<b>1,599,675</b>	<b>-</b>	<b>1,599,675</b>

<b>Total Enhancements Request</b>	<b>2,185,000</b>	<b>67,175</b>	<b>2,117,825</b>
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**Total Proposed General Fund Expenditures** **26,216,915**

**Total Projected General Fund Revenues** **26,278,215**

**General Fund Annual Surplus/Deficit** **61,300**

**NOTES:**

<sup>1</sup> Detective Security Gate not recommended in Proposed Budget, but requested for reconsideration as an additional enhancement during Budget Session #3.

<sup>2</sup> Included in Proposed Budget, but additional funding requested during Budget Session #3.

<sup>3</sup> Park Revitalization Fund developed as gap funding pool for various RCS enhancement requests.

<sup>4</sup> Two PT Office Clerks (2) reclassification to FT not recommended in Proposed Budget, but one (1) reclassification requested for reconsideration as an additional enhancement during Budget Session #2.

<sup>5</sup> Increase in benefits for Executive Management/City Council: Wellness Reimbursement (from \$600/yr to \$750/yr); Technology Reimbursement (from \$100/mo to \$125/mo); and Auto Allowance (from \$300/mo to \$400/mo)

<sup>6</sup> Amount estimated to establish initial Public Arts - Mural Fund.

<sup>7</sup> Amount estimated to establish initial Participatory Budgeting funding, based on discussion with City of Los Angeles Reforms for Equity and Public Acknowledgment of Institutional Racism (L.A. REPAIR) participatory budget pilot program.

<sup>8</sup> Increase funding and expand line item to include attendance at events for non-political organizations that support San Fernando.

<sup>9</sup> Non-General Fund Enhancements not discussed during 6/20/2023 Budget Adoption. To be re-presented at a later date.

<sup>10</sup> General Fund Balance surplus, funding not appropriated





CITY OF SAN FERNANDO

# FY 2022-2026 Strategic Goals

March 2023





# Historic & Visionary

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

The 2021-2026 City-wide Strategic Goals articulate goals and objectives that the City of San Fernando will work to achieve over a five-year period. The Strategic Goals provide context for budget development and revenue priorities to ensure the City Council, City Manager, Department Directors, City Commissions and all city employees are working to achieve the City's long-term vision, goals and objectives. The Strategic Goals are reviewed annually and will be amended by City Council as needed.

Adopted: April 19, 2021

Revised: January 17, 2023



# 2022 - 2026 Strategic Goals

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



I. FOCUS ON COMMUNITY FIRST



II. CULTIVATING A STRONGER  
LOCAL ECONOMY



III. PRESERVE BEAUTIFUL HOMES AND  
NEIGHBORHOODS



IV. STRENGTHEN CLIMATE RESILIENCE  
AND ENVIRONMENTAL JUSTICE





## 2022 - 2026 Strategic Goals (continued)



V. ENHANCE PUBLIC  
TRANSPORTATION TO MOVE SAN  
FERNANDO



VI. BUILD RESILIENT AND RELIABLE  
INFRASTRUCTURE



VII. FORGE FINANCIAL STRENGTH AND  
STABILITY



VIII. EMERGENCY PREPAREDNESS:  
SUPPORTING THE COMMUNITY





# I. FOCUS ON COMMUNITY FIRST

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

## Strategies:

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





## II. CULTIVATING A STRONGER LOCAL ECONOMY

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

### Strategies:

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





### III. PRESERVE BEAUTIFUL HOMES AND NEIGHBORHOODS

**Goal:** The City of San Fernando is committed to facilitating common-sense housing policy to preserve the charm of San Fernando and provide natural, safe, neighborhood-centered spaces for residents to play and be active.

**Strategies:**

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





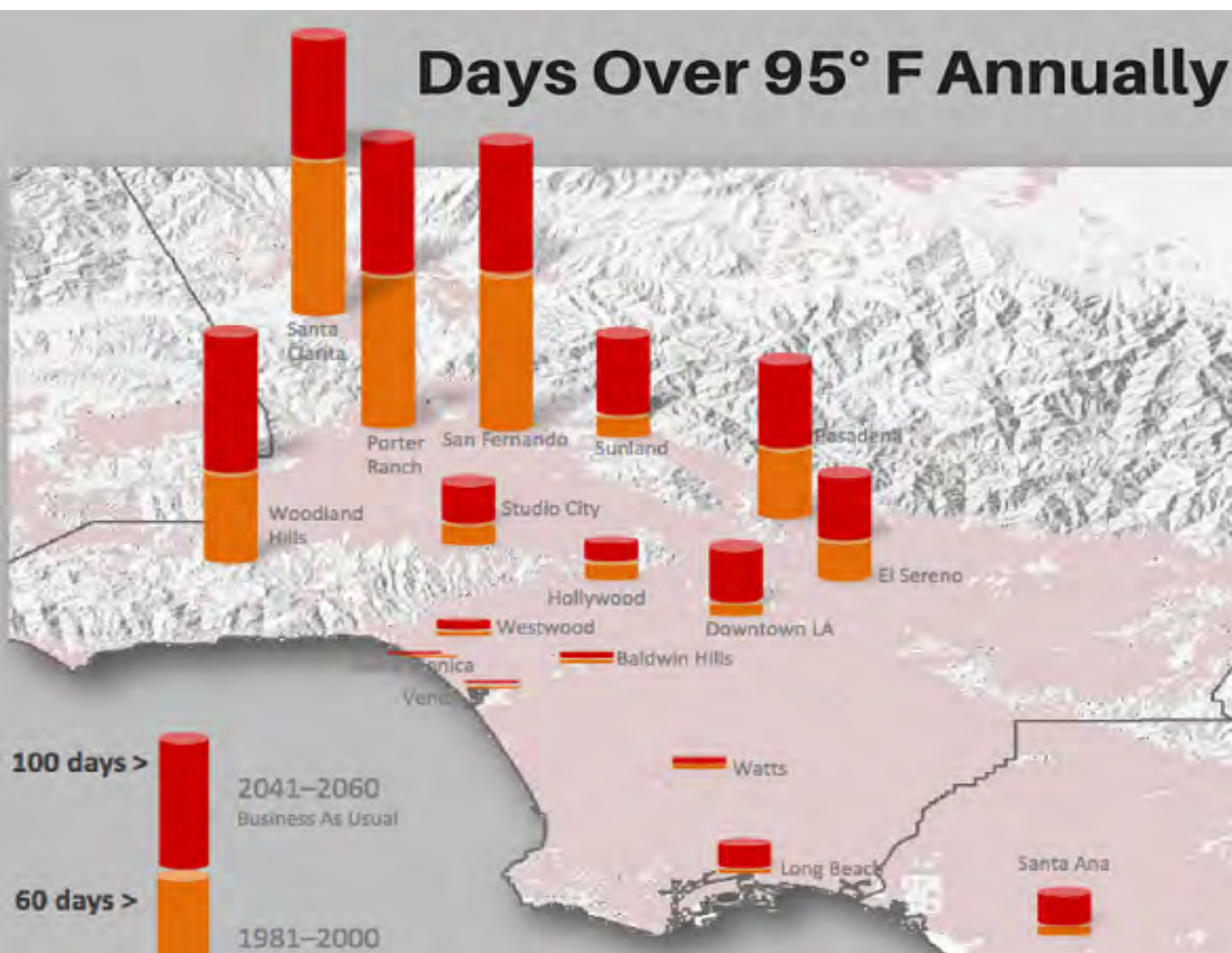


## IV. STRENGTHEN CLIMATE RESILIENCE AND ENVIRONMENTAL JUSTICE

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

### Strategies:

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





## V. ENHANCE PUBLIC TRANSPORTATION TO MOVE SAN FERNANDO

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

### Strategies:

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







## VI. BUILD RELIABLE AND RESILIENT INFRASTRUCTURE

**Goal:** The City of San Fernando is committed to increasing capital expenditures to address critical infrastructure needs, including, but not limited to, addressing deferred maintenance of City buildings, streets, water and sewer systems, and sidewalks.

**Strategies:**

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



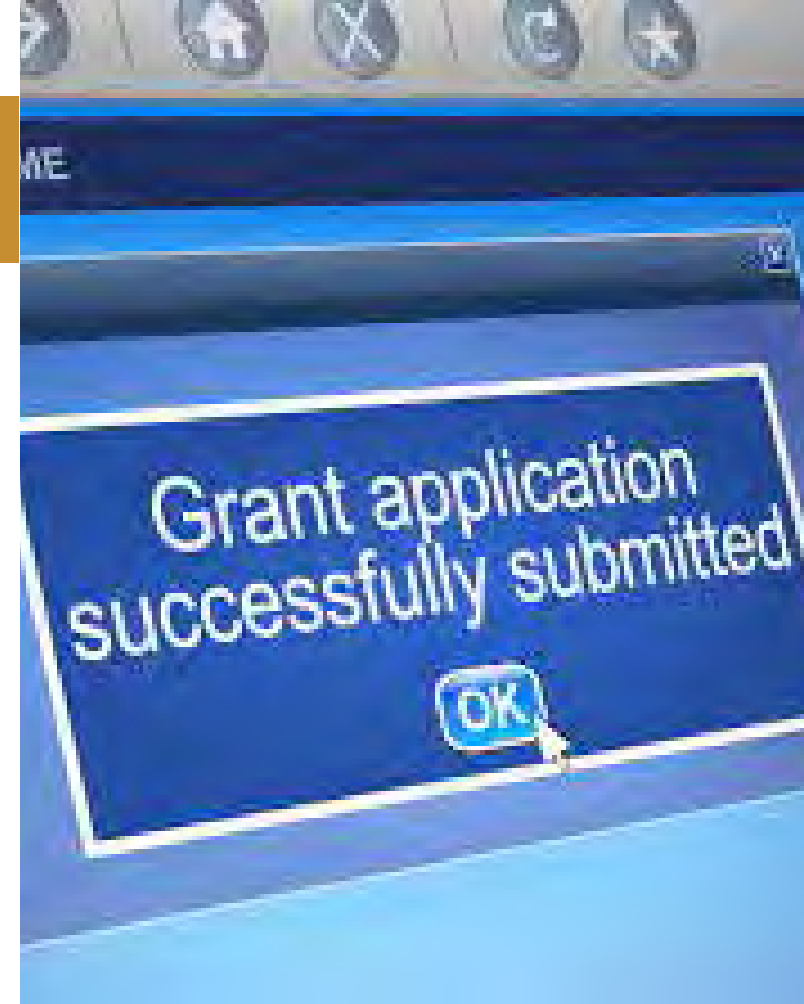


## VII. FORGE FINANCIAL STRENGTH AND STABILITY

**Goal:** The City of San Fernando is committed to managing taxpayer funds responsibly, growing the City's revenue streams and protecting minimum reserve balances in accordance with adopted Comprehensive Financial Policies.

**Strategies:**

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



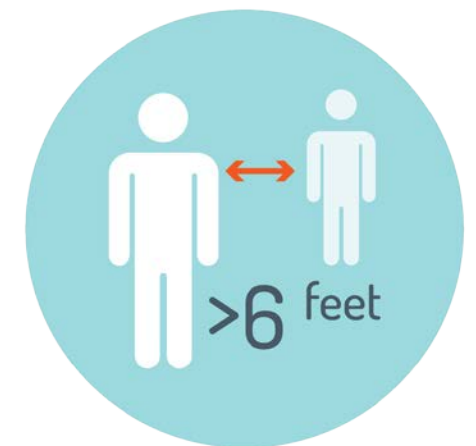


## VIII. EMERGENCY PREPAREDNESS: SUPPORTING THE COMMUNITY

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

### Strategies:

1. Continually review and update the Emergency Operations Plan, including providing Emergency Operations Center training to City staff and emergency response personnel to ensure effective inter-department and inter-agency coordination during an emergency response.
2. Foster relationships with regional agencies, local businesses, and community based organizations to improve the City's emergency response capacity through partnerships and mutual aid..
3. Increase capability to disseminate timely and relevant information to the community through effective communication channels and community partners.
  - a. Leverage community partnerships to maximize outreach during emergency response and recovery, including financial assistance and other resources available to residents and businesses.
  - b. Utilize emergency communication capability (ALERT San Fernando) appropriately to ensure important information is actively pushed out to the community.
- 4) Leverage federal, state, and regional resources through the Federal Emergency Management Agency (FEMA), California Office of Emergency Services (CalOES), mutual aid from Los Angeles County and surrounding cities to increase our capacity and ability to effectively prepare, respond, and recover from an emergency.





## CITY LEADERSHIP

### CITY COUNCIL

Mayor Celeste Rodriguez

Vice Mayor Mary Mendoza

Councilmember Cindy Montañez

Councilmember Mary Solorio

Councilmember Joel Fajardo

### CITY MANAGER AND DIRECTORS

City Manager Nick Kimball

Deputy City Manager Kanika Kith

City Clerk Julia Fritz

Police Chief Fabian Valdez

Director of Finance Erica Melton

Director of Community

Development Erika Ramirez

Director of Recreation and

Community Services Julian Venegas

Director of Public Works (Vacant)







## 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



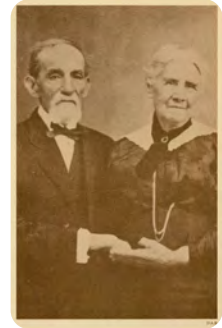
a sense of privacy; yet it is only minutes from downtown Los Angeles and only minutes away from other centers of commercial activity, thanks to a network of freeways and nearby airports. The City combines modern metropolitan conveniences with a close-knit community of friendly, civic-minded residents.

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:** 24,244

#### **RACIAL COMPOSITION:**

• Hispanic or Latino (of any race)	22,499
• White alone	1,055
• Black or African American alone	215
• Asian alone	252
• American Indian/Alaska Native alone	185
• Native Hawaiian and Other Pacific Islander	5
• Some other race alone	11
• Two or More Races	22

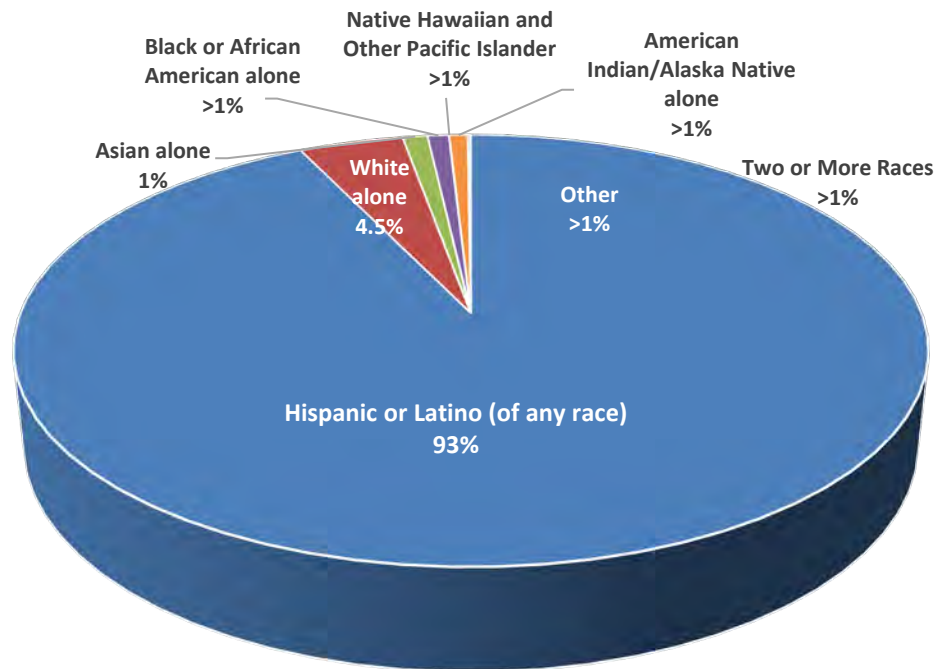


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<sup>1</sup> All demographic information was gathered from the United States Census Bureau; 2020 American Community Survey (ACS) 5-year estimates visited 10/13/2022.



## RACIAL COMPOSITION (CONTINUED):



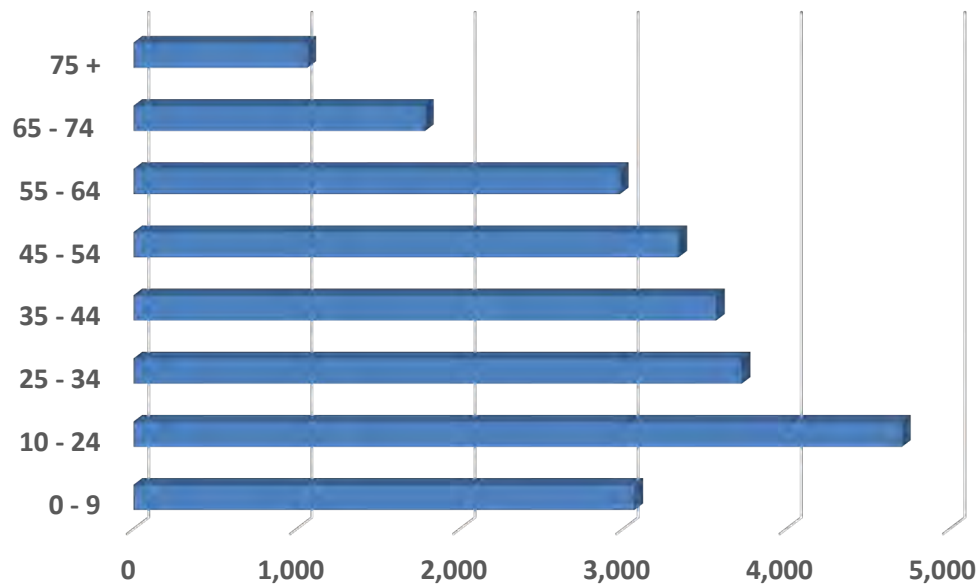
**MEDIAN AGE:** 36.7 years

## AGE COMPOSITION:

• 0 - 9	3,069
• 10 - 24	4,708
• 25 - 34	3,727
• 35 - 44	3,570
• 45 - 54	3,339
• 55 - 64	2,980
• 65 - 74	1,786
• 75 +	1,065



## AGE COMPOSITION (CONTINUED):



## HOUSEHOLDS/INCOME:

- Number of Households 6,466
- Median Household Income \$60,655
- Median Single Family Residential House Price \$650,000
- Median Gross Rent \$1,393

## SCHOOLS:

- Elementary 7
- Intermediate 5
- High School 1
- Adult 0



## LAND USE:

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

## Community Profile

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**REGISTERED VOTERS:** 12,216

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



**NUMBER OF PARKS:** 7

**NUMBER OF MILES OF STREETS:** 50.1

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



	# of Employees	% of Total Employment
<b>TOP 10 EMPLOYERS:</b>		
Los Angeles Unified School District	2,145	18.03%
Pharmavite LLC	343	2.88%
Pepsi Beverages Company	320	2.69%
The Home Depot	300	2.52%
Los Angeles County Superior Court *	250	2.10%
Puretek Corporation	196	1.65%
Production Resource Group LLC (PRG)	151	1.27%
Northeast Valley Health Group	150	1.26%
Vallarta Supermarkets**	144	1.21%
Ricon Corp	118	0.99%

**BUDGET GUIDE**

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

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

An effective budget document:

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

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

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

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

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

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

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

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

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

### **BUDGET DEVELOPMENT PROCESS TIMELINE**

The City of San Fernando's fiscal year begins each July 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 un-appropriated fund balances or contingency reserves.



# FISCAL YEAR 2023-2024 BUDGET CALENDAR

Time Frame	Task	Department(s)
January - April 2023	Review and calculate revenue projections for General Fund, Special Revenue Funds, Enterprise Funds and Capital Projects Funds.	Finance
January 17, 2023	Agenda item to discuss Citywide Strategic Goals.	Administration
February 2023	Review/Update salary projections.	Personnel, Finance
February 21, 2023	City Council update and presentation: <ul style="list-style-type: none"> <li>FY 2021-2022 Audited Financial Statements</li> <li>FY 2022-2023 Mid-year Budget</li> <li>FY 2023-2024 Budget Kickoff</li> </ul>	Administration, Finance
March – May 2023	Public Engagement: <ul style="list-style-type: none"> <li>2023/2024 Citywide Priorities Survey Release</li> <li>Citizens' Academy: Finance Presentation</li> <li>Local Transaction Tax Town Hall Meeting</li> <li>Commission Meeting Presentations</li> <li>2023/2024 Proposed Budget Virtual Town Hall Meeting</li> </ul>	Administration, Finance
March 3, 2023	Facilitated study session to set City Council priorities for FY 2023-2024.	All Departments
March 7, 2023	City Manager meets with Department Heads to discuss the budget schedule and provide direction regarding budget guidelines.	All Departments
March 8 - 24, 2023	Departments review and complete budget forms.	All Departments
March 27 - 31, 2023	Preliminary review of department budget forms, including review of enhancement and Capital requests.	Administration, Finance
April 10 - 14, 2023	City Manager/Finance Director meetings with Department Heads to discuss budget requests.	All Departments
April 18, 2023	Finalize City Manager's recommendations.	Administration, Finance
April 2023	Prepare Proposed Budget document.	Administration, Finance
May 1, 2023	Provide Proposed Budget to City Council and post to the City's website.	Administration, Finance
May 15, 2023 May 22, 2023 May 30, 2023 June 5, 2023	Budget Study Sessions.	All Departments
May/June 2023	Update Proposed Budget based on City Council direction.	Administration, Finance
June 1, 2023	Publish Notice of Public Hearing for budget adoptions.	City Clerk
June 20, 2023	Budget hearing and adoption, including adopting of Gann Limit.	Administration, Finance
July 1, 2023	Post adopted budget to the City's Finance system.	Finance
October 2023	Produce Adopted Budget Book, distribute to City Council, post to the City's website, and submit for GFOA Award.	Finance





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**ACCOUNTING AND BUDGETARY BASIS**

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

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

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

**Accounting Structure and Terminology**

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

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

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

## Fund Structure

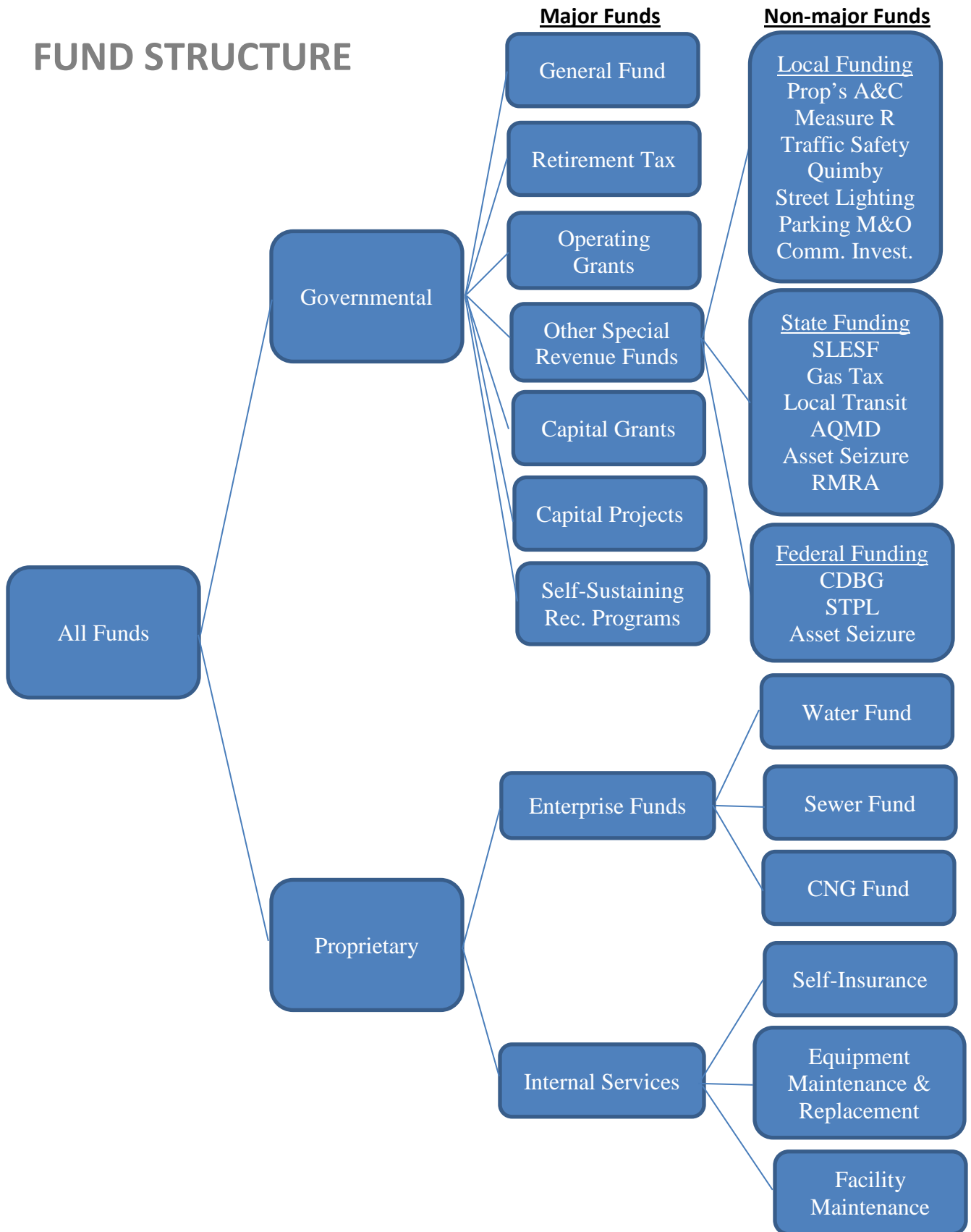
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Fiduciary Funds are used to account for resources that are held by the City as a trustee or agent for parties outside the government and that cannot be used to support the City's own programs. The City has two Fiduciary funds, which are not included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

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

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

# FUND STRUCTURE





### **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. 8242**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN FERNANDO, CALIFORNIA, ADOPTING A BUDGET FOR THE FISCAL YEAR 2023-2024 AND ESTABLISHING ESTIMATED REVENUES AND APPROPRIATIONS AS DESCRIBED HEREIN**

**WHEREAS**, the City Council has received and considered a proposed budget for Fiscal Year 2023-2024, commencing July 1, 2023, and ending June 30, 2024; and

**WHEREAS**, the City Council has reviewed and modified the proposed budget and conducted a Public Hearing on the budget on June 20, 2023; and

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

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

**SECTION 1:** An annual budget for the City of San Fernando for the fiscal year beginning July 1, 2023 and ending June 30, 2024, a copy of which is on file in the City Clerk's Office (the "Annual Budget"), is hereby adopted; that Annual Budget being the proposed budget, as amended, modified and corrected in open study sessions before the City Council.

**SECTION 2:** The sums of money set forth in the Annual Budget are hereby appropriated from the revenues and the reserves of the City of San Fernando to the respective funds and accounts therein set forth for expenditure during Fiscal Year 2023-2024 for each of the several objects of Salaries and Wages, Operations and Maintenance, Capital Outlay and Public Improvements.

**SECTION 3:** The sums of money set forth in Exhibits "1", "2", "3", "4", "5", "6" and "7" are hereby appropriated to the following named departments, offices, agencies and activities of the City for expenditures during Fiscal Year 2023-2024 as shown in Exhibits "1", "2", "3", "4", "5", "6" and "7".

**SECTION 4:** Work programs in the published adopted budget shall be revised to reflect necessary updates and direction from the City Council on May 22, 2023, May 30, 2023, and June 5, 2023.

**SECTION 5:** Account balances that are encumbered as of June 30, 2023 may be carried over and re-budgeted in the fiscal year 2023-2024 budget with the approval of the City Manager or his/her designee.

**SECTION 6:** The unexpended account balances, as of June 30, 2023, for Capital expenditures, capital grants, and Capital Improvement Projects may be carried over and re-budgeted in the fiscal year 2023-2024 budget with the approval of the City Manager or his/her designee, provided it does not exceed the prior year adjusted budget.

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

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

**SECTION 9:** The City Manager or his/her designee is authorized to increase revenues and appropriations to cover contract costs incurred in connection with tax audits that are incurred on a contingency fee basis, provided the adjustment to revenues equals or exceeds the adjustment to appropriations.

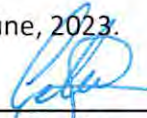
**SECTION 10:** The City Manager or his/her designee is authorized to increase revenues and appropriations to cover contract costs such as reimbursable planning services, recreation enrichment classes, youth sports programs or other services that will be reimbursed by an applicant, provided the adjustment to revenues equals or exceeds the adjustment to appropriations.

**SECTION 11:** The Purchasing Officer is authorized hereunder to proceed with purchases of goods and services under Blanket Purchase Orders for vendors identified in Exhibit "7" provided the total cost for goods and services does not exceed the "not-to-exceed" amount for each vendor. The Purchasing Officer is authorized to increase each Blanket Purchase Order identified in Exhibit "7" in an amount not-to-exceed the Purchasing Officer's purchasing authority of \$25,000 per Blanket Purchase Order.

**SECTION 12:** No such carry overs or transfers authorized pursuant to the foregoing paragraphs shall be construed as establishing additional regular positions without prior approval of the City Council.

**SECTION 13:** The City Manager or his/her designee is authorized to carry over any unspent funds from the Community Investment funds from all prior fiscal years.

**PASSED, APPROVED, AND ADOPTED** this 20<sup>th</sup> day of June, 2023.

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

**ATTEST:**

  
\_\_\_\_\_  
Julia Fritz, City Clerk

CERTIFICATION

I, City Clerk of the City of San Fernando, California, do hereby certify that the foregoing is a full, true, and correct copy of Resolution No. 8242 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 20<sup>th</sup> day of June, 2023, by the following vote of the City Council:

**AYES:** Solorio, Fajardo, Mendoza, Rodriguez - 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 6<sup>th</sup> day of July, 2023.

  
Julia Fritz, City Clerk



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## **SECTION II. BUDGET OVERVIEW**



CITY OF SAN FERNANDO						CITY OF SAN FERNANDO							
FUND NO.	FUND NAME	Actual Beginning Balance July 1, 2022	Adjusted Revenues FY 2022-2023	Adjusted Expenditures FY 2022-2023	Adjusted Ending Balance June 30, 2023	Adopted Revenues FY 2023-2024	Transfers In	Total Resources	Adopted Operating Expenditures FY 2023-2024	Capital Expense	Transfers Out	Total Requirements	Estimated Ending Balance June 30, 2024
<b>General Fund:</b>													
001	General Fund	\$ 10,231,041	\$ 25,408,948	\$ 28,517,986	\$ 7,122,003	\$ 24,082,236	\$ 2,195,979	\$ 26,278,215	\$ 25,964,222	\$ -	\$ 252,693	\$ 26,216,915	\$ 7,183,303
<b>Total General Fund:</b>						<b>\$ 24,082,236</b>	<b>\$ 2,195,979</b>	<b>26,278,215</b>	<b>25,964,222</b>	<b>-</b>	<b>252,693</b>	<b>26,216,915</b>	<b>\$ 7,183,303</b>
<b>Special Revenue Funds:</b>													
002	Supplemental Law Enforcement Services	\$ 193,224	150,000	150,000	\$ 193,224	\$ 150,000		150,000	\$ -	-	150,000	150,000	\$ 193,224
007	Proposition "A" - Transit Development Fund	\$ 255,623	619,232	605,724	\$ 269,131	\$ 689,224		689,224	619,011	-	50,559	669,570	\$ 288,785
008	Proposition "C" - Transit Development Fund	\$ 457,046	500,934	744,182	\$ 213,798	\$ 563,814		563,814	218,000	462,704	16,138	696,842	\$ 80,770
009	Proposition "C" - Discretionary	\$ 21,177	753,381	775,376	\$ (818)	\$ -		-	-	-	-	-	\$ (818)
010	Grant Fund	\$ 7,340,126	27,746,051	43,911,387	\$ (8,825,210)	\$ -		-	-	-	-	-	\$ (8,825,210)
011	State Gas Tax Fund	\$ 71,119	721,383	792,002	\$ 500	\$ 674,693		674,693	27,886	25,000	270,572	323,458	\$ 351,735
012	Measure R Fund	\$ 1,185,891	375,701	1,560,392	\$ 1,200	\$ 422,860		422,860	180,022	240,000		420,022	\$ 4,038
013	Traffic Safety Fund	\$ 7,558	-	-	\$ 7,558	\$ 2,500		2,500	-	-	-	-	\$ 10,058
014	Cash In-Lieu of Parking	\$ 494,494	-	-	\$ 494,494	\$ -		-	-	-	-	-	\$ 494,494
015	Local Transportation Fund (SB 325)	\$ (22,927)	23,311	23,311	\$ (22,927)	\$ -		-	-	-	-	-	\$ (22,927)
016	Air Quality Management District Fund	\$ 141,856	30,000	-	\$ 171,856	\$ 28,000		28,000	-	-	-	-	\$ 199,856
017	Recreation Self Sustaining Fund	\$ (7,268)	272,744	279,510	\$ (14,034)	\$ 264,300	51,360	315,660	259,403	51,360		310,763	\$ (9,137)
018	Retirement Fund	\$ 9,435,544	4,888,379	4,772,765	\$ 9,551,158	\$ 4,778,922	201,201	4,980,123	4,982,365	-	405,832	5,388,197	\$ 9,143,084
019	Quimby Act Fees	\$ 2	-	-	\$ 2	\$ -		-	-	-	-	-	\$ 2
020	State Asset Seizure	\$ 9,859	-	9,961	\$ (102)	\$ -		-	-	-	-	-	\$ (102)
021	Federal Asset Seizure	\$ 8,573	-	8,763	\$ (190)	\$ -		-	-	-	-	-	\$ (190)
022	STPL	\$ 5,349	250,887	250,887	\$ 5,349	\$ -		-	-	-	-	-	\$ 5,349
023	Measure W Fund - SCW Program	\$ 350,273	280,000	445,000	\$ 185,273	\$ 283,000		283,000	-	394,000	10,290	404,290	\$ 63,983
024	Measure M Fund	\$ 1,409,850	425,794	1,841,791	\$ (6,147)	\$ 450,000		450,000	-	345,000		345,000	\$ 98,853
025	Road Maintenance and Rehab (SB1)	\$ 1,537,258	564,259	2,101,017	\$ 500	\$ 584,584		584,584	-	655,000		655,000	\$ (69,916)
026	Community Development Block Grant	\$ (26,995)	303,639	303,639	\$ (26,995)	\$ 51,503		51,503	51,503	-		51,503	\$ (26,995)
027	Street Lighting	\$ 386,556	327,550	327,550	\$ 386,556	\$ 325,000		325,000	203,199	114,504	27,685	345,388	\$ 366,168
029	Parking Maintenance Operations	\$ 329,356	208,289	376,863	\$ 160,782	\$ 204,550		204,550	202,757	-	29,552	232,309	\$ 133,023
030	Mall Maintenance Operations	\$ (107,269)	85,000	90,259	\$ (112,528)	\$ 53,000		53,000	9,050	-		9,050	\$ (68,578)
032	Capital Outlay	\$ 1,857,537	3,053,194	4,859,983	\$ 50,748	\$ -		-	-	-	-	-	\$ 50,748
050	Pavement Fund	\$ 13,651	-	-	\$ 13,651	\$ -		-	-	-	-	-	\$ 13,651
053	Community Investment Fund	\$ 18,766	17,500	17,500	\$ 18,766	\$ 10,000	25,000	35,000	35,000	-		35,000	\$ 18,766
055	Comm. Development Surcharge Fund	\$ 120,263	50,000	32,402	\$ 137,861	\$ 50,000		50,000	36,662	-	1,440	38,102	\$ 149,759
094	Low Income Housing	\$ 2,159,196	700	84,021	\$ 2,075,875	\$ 700		700	108,865	-		108,865	\$ 1,967,710
101	AB109 Task Force Fund	\$ 14,107	-	-	\$ 14,107	\$ -		-	-	-	-	-	\$ 14,107
108	California Arts Council	\$ -	19,000	19,000	\$ -	\$ -		-	-	-	-	-	\$ -
109	National Endowment for the Arts	\$ 11,480	55,000	56,600	\$ 9,880	\$ -		-	-	-	-	-	\$ 9,880
110	Operating Grants	\$ (189,304)	1,792,453	2,022,104	\$ (418,954)	\$ -		-	-	-	-	-	\$ (418,954)
111	DUI Avoid Campaign	\$ 3,056	-	-	\$ 3,056	\$ -		-	-	-	-	-	\$ 3,056
119	Office of Comm. Oriented Policing	\$ (12,053)	-	-	\$ (12,053)	\$ -		-	-	-	-	-	\$ (12,053)
121	American Rescue Plan Act	\$ 7,527	5,568,340	5,575,867	\$ -	\$ -		-	-	-	-	-	\$ -
<b>Total Special Revenue Funds:</b>						<b>\$ 9,586,650</b>	<b>277,561</b>	<b>9,864,211</b>	<b>6,933,723</b>	<b>2,287,568</b>	<b>962,068</b>	<b>10,183,359</b>	<b>\$ 4,206,219</b>

CITY OF SAN FERNANDO					CITY OF SAN FERNANDO								
FUND NO.	FUND NAME	Actual Beginning Balance July 1, 2022	Adjusted Revenues FY 2022-2023	Adjusted Expenditures FY 2022-2023	Adjusted Ending Balance June 30, 2023	Adopted Revenues FY 2023-2024	Transfers In	Total Resources	Adopted Operating Expenditures FY 2023-2024	Capital Expense	Transfers Out	Total Requirements	Estimated Ending Balance June 30, 2024
<b>Enterprise and Internal Service Funds:</b>													
006	Self Insurance	\$ 800,836	2,419,641	2,666,905	\$ 553,572	\$ 2,359,641	60,000	2,419,641	2,815,000	-		2,815,000	\$ 158,213
041	Equipment Maintenance/Replacement	\$ 1,023,743	689,592	994,100	\$ 719,235	\$ 842,025		842,025	569,378	-		569,378	\$ 991,882
043	Facility Maintenance	\$ 110,067	1,620,000	1,809,808	\$ (79,741)	\$ 1,575,000		1,575,000	1,606,564	-		1,606,564	\$ (111,305)
070	Water	\$ 6,204,619	5,750,948	10,524,866	\$ 1,430,701	\$ 5,750,948		5,750,948	3,793,151	925,111	1,016,437	5,734,699	\$ 1,446,950
072	Sewer	\$ 3,853,614	4,187,061	5,112,291	\$ 2,928,384	\$ 4,059,773	140,956	4,200,729	2,775,925	1,250,000	443,298	4,469,223	\$ 2,659,889
073	Refuse/Environmental	\$ 50,272	-	51,000	\$ (728)	\$ -		-	(2,630)	2,630		-	\$ (728)
074	Compressed Natural Gas	\$ 146,129	255,000	396,364	\$ 4,765	\$ 169,000		169,000	113,426	-		113,426	\$ 60,339
<b>Total Enterprise and Internal Service Funds:</b>		<b>\$ 12,189,280</b>	<b>14,922,242</b>	<b>21,555,334</b>	<b>\$ 5,556,188</b>	<b>\$ 14,756,387</b>	<b>\$ 200,956</b>	<b>14,957,343</b>	<b>8,033,339</b>	<b>2,177,741</b>	<b>1,459,735</b>	<b>15,308,291</b>	<b>\$ 5,205,241</b>
<b>TOTAL ALL CITY FUNDS:</b>					<b>\$ 17,203,558</b>	<b>\$ 48,425,273</b>	<b>2,674,496</b>	<b>51,099,769</b>	<b>40,931,284</b>	<b>4,465,309</b>	<b>2,674,496</b>	<b>51,708,564</b>	<b>\$ 16,594,763</b>

Funds with Significant Change in Fund Balance		% Change	Discussion of Change in Fund Balance:
<u>Special Funds</u>			
008	Prop C Fund	-62%	Reserve funds are appropriated to fund street resurfacing/reconstruction projects.
011	Gas Tax Fund	70247%	Funds are being accumulated to fund future street resurfacing/reconstruction projects.
012	Measure R Fund	237%	Reserve funds are appropriated to fund street resurfacing/reconstruction projects.
016	Air Quality Management District Fund	16%	Funds are being accumulated to purchase low emission City vehicles.
017	Recreation Self Sustaining Fund	-35%	Reserve funds are appropriated to re-open park programs and special events after COVID-19 restrictions.
024	Measure M Fund	-1708%	Reserve funds are appropriated to fund street resurfacing and citywide traffic signal synchronization projects.
025	Road Maintenance & Rehab (SB1) Fund	-14083%	Reserve funds are appropriated to fund street resurfacing/reconstruction projects.
029	Parking Maintenance Operations	-17%	Reserve funds are appropriated to fund future capital improvements at City owned parking lots.
030	Mall Maintenance Operations	-39%	This account tracks the financial operations of the Mall Business Improvement District to improve transparency and financial accountability.
<u>Proprietary Funds:</u>			
006	Self Insurance	-71%	Funds are appropriated to cover the increase to insurance premiums.
041	Equipment Replacement Fund	38%	Funds are being accumulated to replace vehicles and installation of equipment.
043	Facility Maintenance Fund	40%	Funds are appropriated to fund City wide building improvements.

**CITY OF SAN FERNANDO**  
**GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS**  
**SUMMARY OF REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES AND**  
**FISCAL YEAR 2023-2024**

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.

	<b>Governmental Funds</b>	<b>Special Funds</b>	<b>Proprietary Funds</b>	<b>Total: All Funds</b>
<b>Revenue - by Type</b>				
Property Taxes	3,245,000	4,980,123	-	8,225,123
Sales and Other Taxes	15,684,475	2,993,482	-	18,677,957
Licenses and Permits	418,500	-	-	418,500
Fines and Forfeitures	444,000	-	-	444,000
Interest & Rental Income	701,761	-	-	701,761
From Other Agencies	2,853,000	1,613,045	-	4,466,045
Charges for Service	635,500	-	14,756,387	15,391,887
Miscellaneous Revenue	50,500	-	-	50,500
Other Revenue	49,500	-	-	49,500
<b>Total Revenue - by Type</b>	<b>24,082,236</b>	<b>9,586,650</b>	<b>14,756,387</b>	<b>48,425,273</b>
Other Financing Sources	2,195,979	277,561	200,956	2,674,496
<b>Total Revenue and Other Financing Sources</b>	<b>26,278,215</b>	<b>9,864,211</b>	<b>14,957,343</b>	<b>51,099,769</b>
<b>Expenditure - by Type</b>				
Personnel	16,405,165	5,335,796	3,941,720	25,682,681
Operating	6,733,634	1,597,927	7,211,174	15,542,735
Capital Expenses	9,000	2,287,568	2,175,111	4,471,679
Internal Service Charges	2,816,423	-	520,551	3,336,974
<b>Total Expenditure by Type</b>	<b>25,964,222</b>	<b>9,221,291</b>	<b>13,848,556</b>	<b>49,034,068</b>
Other Financing Uses	252,693	962,068	1,459,735	2,674,496
<b>Total Expenditures and Other Financing Uses</b>	<b>26,216,915</b>	<b>10,183,359</b>	<b>15,308,291</b>	<b>51,708,564</b>
<b>Beginning Fund Balance:</b>	<b>\$ 7,122,003</b>	<b>\$ 4,525,367</b>	<b>\$ 5,556,188</b>	<b>\$ 17,203,558</b>
<b>Total Budget Surplus(Deficit)</b>	<b>61,300</b>	<b>(319,148)</b>	<b>(350,948)</b>	<b>(608,796)</b>
<b>Ending Fund Balance:</b>	<b>\$ 7,183,303</b>	<b>\$ 4,206,219</b>	<b>\$ 5,205,241</b>	<b>\$ 16,594,763</b>

**CITY OF SAN FERNANDO**  
**GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS**  
**SUMMARY OF REVENUES BY FUND - 5 YEAR HISTORY**  
**FISCAL YEAR 2023-2024**

<b>Governmental Funds</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adjusted</b>	<b>2024 Adopted</b>
001 General Fund	21,439,204	24,912,061	23,364,460	25,408,948	26,278,215
<b>Total Governmental Funds</b>	<b>\$ 21,439,204</b>	<b>\$ 24,912,061</b>	<b>\$ 23,364,460</b>	<b>\$ 25,408,948</b>	<b>\$ 26,278,215</b>

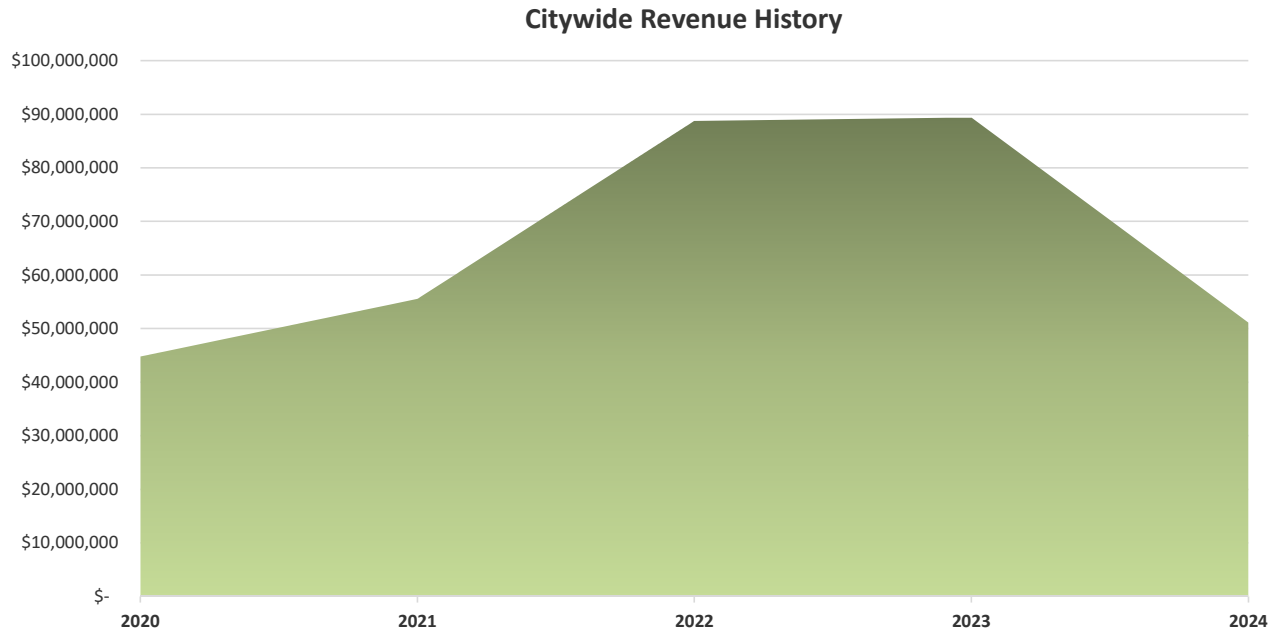
<b>Special Funds</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adjusted</b>	<b>2024 Adopted</b>
002 SLESF	160,495	157,226	153,640	150,000	150,000
007 Proposition A	493,906	502,533	633,085	619,232	689,224
008 Proposition C	419,249	413,092	510,802	500,934	563,814
009 Proposition C - Discretionary	664	(4)	(817)	753,381	-
010 Capital Grants	286,417	4,788,338	8,632,751	27,746,051	-
011 State Gas Tax	569,328	553,159	583,343	721,383	674,693
012 Measure R	341,490	307,383	353,831	375,701	422,860
013 Traffic Safety	5,663	936	3,076	-	2,500
014 Cash In-Lieu of Parking	13,760	57,595	(18,989)	-	-
015 Local Transportation	6,035	30,000	2,083	23,311	-
016 AQMD	25,883	41,064	18,392	30,000	28,000
017 Recreation Self Sustaining	126,370	40,094	153,724	272,744	315,660
018 Retirement	4,712,106	4,927,113	35,945,724	4,888,379	4,980,123
019 Quimby Act	5	-	(6)	-	-
020 State Asset Seizure	1,458	7,287	(149)	-	-
021 Federal Asset Seizure	270	(2)	(331)	-	-
022 STPL	168	(1)	(206)	250,887	-
023 Measure W	-	269,938	262,851	280,000	283,000
024 Measure M	355,476	357,690	395,951	425,794	450,000
025 Road Maintenance and Rehab	451,733	472,522	438,405	564,259	584,584
026 CDBG	44,026	148,472	490,597	303,639	51,503
027 Street Lighting	363,624	361,153	332,854	327,550	325,000
029 Parking & Maintenance Operations	214,644	134,037	204,807	208,289	204,550
030 Mall Maintenance	75,917	29,024	50,113	85,000	53,000
032 Capital Outlay	25,000	-	1,941,050	3,053,194	-
050 Pavement Fund	428	(3)	(527)	-	-
053 Community Investment Fund	31,000	10,000	11,553	17,500	35,000
055 Comm. Development Surcharge Fund	52,932	57,173	51,911	50,000	50,000
094 Low Income Housing	492,163	952,389	471	700	700
101 AB109 Task Force Fund	-	-	20	-	-
108 California Arts Council	19,710	18,000	2,000	19,000	-
109 National Endowment for the Arts	50,000	50,000	90,000	55,000	-
110 Operating Grants	721,414	177,162	672,887	1,792,453	-
111 DUI Avoid Campaign	-	-	-	-	-
119 COPS Grant	-	-	-	-	-
120 Alcohol Beverage Control Grant	-	-	-	-	-
121 American Rescue Plan Act Funds	-	2,909,170	137,122	5,568,340	-
<b>Total Special Funds</b>	<b>10,061,334</b>	<b>17,772,538</b>	<b>52,052,019</b>	<b>49,082,721</b>	<b>9,864,211</b>

**CITY OF SAN FERNANDO  
GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS  
SUMMARY OF REVENUES BY FUND - 5 YEAR HISTORY  
FISCAL YEAR 2023-2024**

<b>Proprietary Funds</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adjusted</b>	<b>2024 Adopted</b>
006 Self Insurance	1,591,998	1,217,332	2,171,322	2,419,641	2,419,641
041 Equipment Maint/Replacement	1,058,453	835,089	600,146	689,592	842,025
043 Facility Maintenance	1,755,927	1,611,074	1,484,849	1,620,000	1,575,000
070 Water	4,862,625	4,985,098	5,165,852	5,750,948	5,750,948
072 Sewer	3,781,670	4,040,178	3,774,711	4,187,061	4,200,729
073 Refuse	1,708	115	4,519	-	-
074 Compressed Natural Gas	192,297	141,676	126,841	255,000	169,000
<b>Total Proprietary Funds</b>	<b>13,244,678</b>	<b>12,830,562</b>	<b>13,328,241</b>	<b>14,922,242</b>	<b>14,957,343</b>

<b>Total Citywide Revenues</b>	<b>\$ 44,745,216</b>	<b>\$ 55,515,161</b>	<b>\$ 88,744,720</b>	<b>\$ 89,413,911</b>	<b>\$ 51,099,769</b>
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**CITY OF SAN FERNANDO**  
**GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS**  
**SUMMARY OF APPROPRIATIONS BY FUND - 5 YEAR HISTORY**  
**FISCAL YEAR 2023-2024**

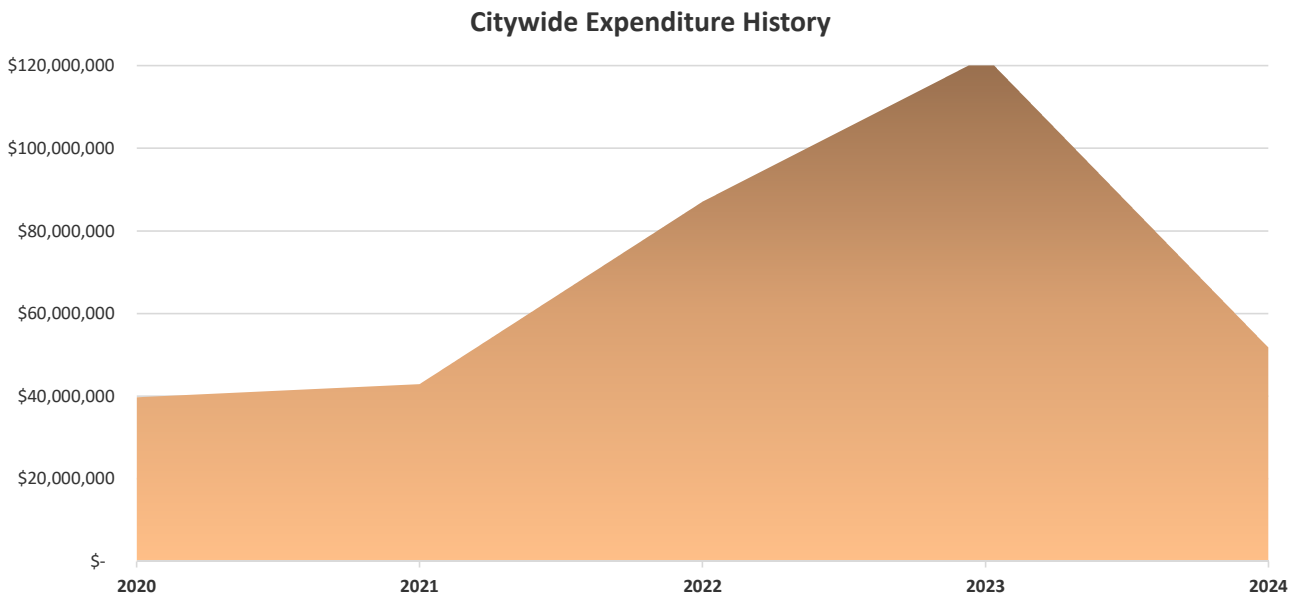
		2020	2021	2022	2023	2024
	<b>Governmental Funds</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Adopted</b>
001	General Fund	19,632,204	20,779,137	22,605,232	28,517,986	26,216,915
	<b>Total Governmental Funds</b>	<b>\$ 19,632,204</b>	<b>\$ 20,779,137</b>	<b>\$ 22,605,232</b>	<b>\$ 28,517,986</b>	<b>\$ 26,216,915</b>

		2020	2021	2022	2023	2024
	<b>Special Funds</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Adopted</b>
002	SLESF	125,000	125,000	125,004	150,000	150,000
007	Proposition A	495,692	490,588	461,223	605,724	669,570
008	Proposition C	254,161	534,207	672,264	744,182	696,842
009	Proposition C - Discretionary	-	-	-	775,376	-
010	Capital Grants	645,032	1,696,967	3,900,080	43,911,387	-
011	State Gas Tax	671,026	487,875	517,537	792,002	323,458
012	Measure R	618,974	1,114,925	696,558	1,560,392	420,022
013	Traffic Safety	-	-	-	-	-
014	Cash In-Lieu of Parking	-	-	-	-	-
015	Local Transportation	6,035	30,000	25,010	23,311	-
016	AQMD	6,369	-	-	-	-
017	Recreation Self Sustaining	151,816	36,346	188,747	279,510	310,763
018	Retirement	4,534,801	4,738,686	38,254,003	4,772,765	5,388,197
019	Quimby Act	-	-	-	-	-
020	State Asset Seizure	30,296	6,392	-	9,961	-
021	Federal Asset Seizure	-	-	-	8,763	-
022	STPL	-	-	-	250,887	-
023	Measure W	-	52,387	130,129	445,000	404,290
024	Measure M	179,233	13,261	62,280	1,841,791	345,000
025	Road Maintenance and Rehab	351,815	-	66,782	2,101,017	655,000
026	CDBG	27,803	148,117	515,411	303,639	51,503
027	Street Lighting	270,570	215,621	323,941	327,550	345,388
029	Parking and Maintenance Ops	243,799	166,073	218,261	376,863	232,309
030	Mall Maintenance Operations	94,037	41,732	126,553	90,259	9,050
032	Capital Outlay Fund	5,914	8,448	143,903	4,859,983	-
050	Pavement Fund	-	-	-	-	-
053	Community Investment Fund	9,989	7,247	14,065	17,500	35,000
055	Comm. Surcharge Fund	24,960	24,960	24,960	32,402	38,102
094	Low Income Housing	4,130	4,185	3,836	84,021	108,865
101	AB109 Task Force Fund	-	-	-	-	-
108	California Arts Council	18,000	20,000	-	19,000	-
109	National Endowment for the Arts	32,565	49,200	61,172	56,600	-
110	Operating Grants	538,437	439,867	782,260	2,022,104	-
111	DUI Avoid Campaign	-	-	-	-	-
119	Office of Comm. Oriented Policing	12,053	-	-	-	-
120	Alcohol Beverage Control Grant	-	-	-	-	-
121	American Rescue Plan Act Funds	-	112,878	129,595	5,575,867	-
	<b>Total Special Funds</b>	<b>9,352,507</b>	<b>10,564,961</b>	<b>47,443,575</b>	<b>72,037,856</b>	<b>10,183,359</b>

**CITY OF SAN FERNANDO**  
**GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS**  
**SUMMARY OF APPROPRIATIONS BY FUND - 5 YEAR HISTORY**  
**FISCAL YEAR 2023-2024**

<b>Proprietary Funds</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adjusted</b>	<b>2024 Adopted</b>
006 Self Insurance Fund	879,803	1,707,565	2,093,786	2,666,905	2,815,000
041 Equipment Maint/Replacement	865,116	582,241	620,069	994,100	569,378
043 Facility Maintenance	1,562,567	1,592,586	1,539,889	1,809,808	1,606,564
070 Water	4,311,623	4,460,948	7,144,525	10,524,866	5,734,699
072 Sewer	2,960,921	3,057,870	5,399,636	5,112,291	4,469,223
073 Refuse	3,284	5,960	3,403	51,000	-
074 Compressed Natural Gas	136,837	95,616	164,488	396,364	113,426
<b>Total Proprietary Funds</b>	<b>10,720,152</b>	<b>11,502,786</b>	<b>16,965,796</b>	<b>21,555,334</b>	<b>15,308,291</b>

<b>Total Citywide Expenditures</b>	<b>\$ 39,704,863</b>	<b>\$ 42,846,884</b>	<b>\$ 87,014,603</b>	<b>\$ 122,111,175</b>	<b>\$ 51,708,564</b>
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**CITY OF SAN FERNANDO**  
**GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS**  
**SUMMARY OF APPROPRIATIONS BY FUND - BY TYPE**  
**FISCAL YEAR 2023-2024**

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.

<b>Governmental Funds</b>		<b>Personnel</b>	<b>Operating</b>	<b>Capital Expenses</b>	<b>Internal Svs. Chrg.</b>	<b>Total Budget</b>
001	General Fund	16,405,165	6,733,634	9,000	3,069,116	26,216,915
<b>Total General Fund</b>		<b>\$ 16,405,165</b>	<b>\$ 6,733,634</b>	<b>\$ 9,000</b>	<b>\$ 3,069,116</b>	<b>\$ 26,216,915</b>

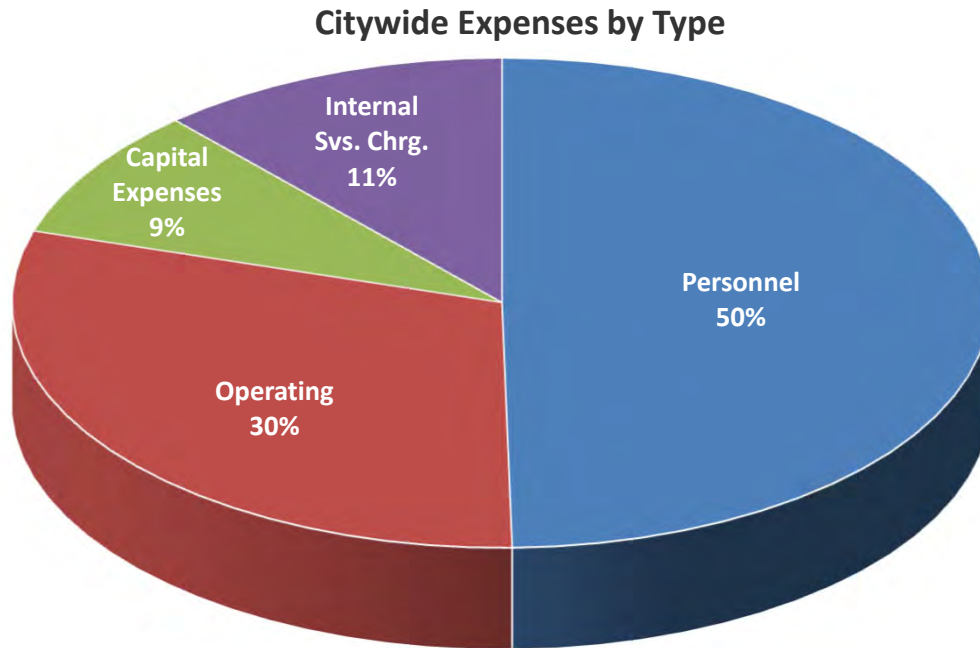
  

<b>Special Funds</b>		<b>Personnel</b>	<b>Operating</b>	<b>Capital Expenses</b>	<b>Transfers Out</b>	<b>Total Budget</b>
002	SLESF	-	-	-	150,000	150,000
007	Proposition A	66,852	552,159	-	50,559	669,570
008	Proposition C	-	218,000	462,704	16,138	696,842
009	Proposition C - Discretionary	-	-	-	-	-
010	Capital Grants	-	-	-	-	-
011	State Gas Tax	-	27,886	25,000	270,572	323,458
012	Measure R	-	180,022	240,000	-	420,022
013	Traffic Safety	-	-	-	-	-
014	Cash In-Lieu of Parking	-	-	-	-	-
015	Local Transportation	-	-	-	-	-
016	AQMD	-	-	-	-	-
017	Recreation Self Sustaining	87,500	171,903	51,360	-	310,763
018	Retirement	4,982,365	-	-	405,832	5,388,197
019	Quimby Act	-	-	-	-	-
020	State Asset Seizure	-	-	-	-	-
021	Federal Asset Seizure	-	-	-	-	-
022	STPL	-	-	-	-	-
023	Measure W	-	-	394,000	10,290	404,290
024	Measure M	-	-	345,000	-	345,000
025	Road Maintenance and Rehab Act	-	-	655,000	-	655,000
026	CDBG	-	51,503	-	-	51,503
027	Street Lighting	78,949	124,250	114,504	27,685	345,388
029	Parking and Maintenance Operations	86,265	116,492	-	29,552	232,309
030	Mall Maintenance Operations	-	9,050	-	-	9,050
032	Capital Outlay Fund	-	-	-	-	-
050	Pavement Fund	-	-	-	-	-
053	Community Investment Fund	-	35,000	-	-	35,000
055	Comm. Dev. Surcharge Fund	-	36,662	-	1,440	38,102
094	Low/Mod Income Housing Fund	33,865	75,000	-	-	108,865
101	AB109 Task Force Fund	-	-	-	-	-
108	California Arts Council	-	-	-	-	-
109	National Endowment for the Arts	-	-	-	-	-
110	Operating Grants	-	-	-	-	-
111	DUI Avoid Campaign	-	-	-	-	-
119	Office of Comm. Oriented Policing	-	-	-	-	-
120	Alcohol Beverage Control Grant	-	-	-	-	-
121	American Rescue Plan Act Fund	-	-	-	-	-
<b>Total Special Funds</b>		<b>5,335,796</b>	<b>1,597,927</b>	<b>2,287,568</b>	<b>962,068</b>	<b>10,183,359</b>

**CITY OF SAN FERNANDO**  
**GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS**  
**SUMMARY OF APPROPRIATIONS BY FUND - BY TYPE**  
**FISCAL YEAR 2023-2024**

<i>Proprietary Funds</i>	Personnel	Operating	Capital Expenses	Internal Svs. Chrg.	Total Budget
006 Self Insurance Fund	-	2,815,000	-	-	2,815,000
041 Equipment Maint/Replacement	224,578	262,200	-	82,600	569,378
043 Facility Maintenance	659,678	744,630	-	202,256	1,606,564
070 Water	2,036,472	1,598,637	925,111	1,174,479	5,734,699
072 Sewer	1,020,991	1,678,507	1,250,000	519,725	4,469,223
073 Refuse	-	-	-	-	-
074 Compressed Natural Gas	-	112,200	-	1,226	113,426
<b>Total Proprietary Funds</b>	<b>3,941,720</b>	<b>7,211,174</b>	<b>2,175,111</b>	<b>1,980,286</b>	<b>15,308,291</b>

<b>Total Citywide Expenditures</b>	<b>\$ 25,682,681</b>	<b>\$ 15,542,735</b>	<b>\$ 4,471,679</b>	<b>\$ 6,011,470</b>	<b>\$ 51,708,564</b>
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**CITY OF SAN FERNANDO**  
**GOVERNMENTAL, SPECIAL AND PROPRIETARY FUNDS**  
**SUMMARY OF TRANSFERS AND OTHER INTERFUND PAYMENTS**  
**FISCAL YEAR 2023-2024**

FUND	DESCRIPTION	AMOUNT FROM	AMOUNT TO
<b><u>OPERATIONS RELATED TRANSFERS:</u></b>			
<b>Transfers FROM General Fund TO Other Funds to Support Operations:</b>			
FROM: 001	General Fund	(76,360)	
TO: 017 420	Recreation Self-Sustaining Fund		51,360
053 150	Community Investment Fund		25,000
		<u>(76,360)</u>	<u>76,360</u>
<b>Transfers FROM Other Funds TO the General Fund to Support Operations:</b>			
FROM: 002	Supplemental Law Enforcement Services (SLESF)	(150,000)	
011	Gas Tax Fund	(250,000)	
070 381	Water	(60,000)	
072 360	Sewer	(60,000)	
TO: 001	General Fund		520,000
		<u>(520,000)</u>	<u>520,000</u>
<b>Payments FROM Other Funds TO the General Fund per Cost Allocation Plan:</b>			
FROM: 007	Proposition A	(50,559)	
008	Proposition C	(16,138)	
011	State Gas Tax Fund	(20,572)	
018	Retirement Fund	(405,832)	
023	Measure W Fund - SCW Program	(10,290)	
027	Street Lighting	(27,685)	
029	Parking M & O	(29,552)	
055	Community Development Surcharge	(1,440)	
070 381	Water	(743,047)	
072 360	Sewer	(370,864)	
TO: 001 3795	General Fund		1,675,979
		<u>(1,675,979)</u>	<u>1,675,979</u>
<b>Payment FROM Water Funds TO the Self Insurance Fund for Property Insurance:</b>			
FROM: 070 381	Water	(60,000)	
TO: 006	Self Insurance Fund		60,000
		<u>(60,000)</u>	<u>60,000</u>
<b><u>DEBT RELATED TRANSFERS</u></b>			
<b>Payments FROM General Fund and Enterprise Funds TO Retirement Fund to Repay Retirement Loan:</b>			
FROM: 001	General Fund	(176,333)	
070	Water	(12,434)	
072	Sewer	(12,434)	
TO: 018	Retirement Fund		201,201
		<u>(201,201)</u>	<u>201,201</u>
<b>Payment FROM Water Fund TO Sewer Fund to Loan:</b>			
FROM: 070	Water Fund	(140,956)	
TO: 072	Sewer Fund		140,956
		<u>(140,956)</u>	<u>140,956</u>
<b>TOTAL INTERFUND TRANSFERS/PAYMENTS</b>		<b>(2,674,496)</b>	<b>2,674,496</b>

**CITY OF SAN FERNANDO**  
**CITYWIDE POSITION SUMMARY BY DEPARTMENT**  
**FISCAL YEAR 2023-2024**

<b>ADMINISTRATION</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adjusted</b>	<b>2024 Adopted</b>
City Manager	1.00	1.00	1.00	1.00	1.00
Deputy City Manager/Economic Development	0.00	0.00	0.00	1.00	1.00
Assistant To The City Manager	0.00	0.00	1.00	1.00	1.00
Economic Development Manager	0.00	0.00	1.00	0.00	0.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00
Administration Intern	0.00	0.00	0.46	0.46	0.46
Personnel Manager	1.00	1.00	1.00	1.00	1.00
Personnel Technician	1.00	1.00	1.00	1.00	1.00
Personnel Assistant	0.70	0.70	1.00	1.00	1.00
Office Clerk (FTE)	0.00	0.00	0.00	0.46	0.46
<b>TOTAL ADMINISTRATION DEPARTMENT</b>	<b>4.70</b>	<b>4.70</b>	<b>7.46</b>	<b>7.92</b>	<b>7.92</b>
<b>CITY CLERK</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adjusted</b>	<b>2024 Adopted</b>
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk/Management Analyst	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk (FTE)	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CITY CLERK DEPARTMENT</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>COMMUNITY DEVELOPMENT</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adjusted</b>	<b>2024 Adopted</b>
Director of Community Development	1.00	1.00	1.00	1.00	1.00
Building & Safety Supervisor	1.00	1.00	0.00	0.00	0.00
Associate Planner	1.00	1.00	1.00	1.00	1.00
Community Development Secretary	1.00	1.00	0.00	0.00	0.00
Community Development Technician	0.00	0.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	0.00	1.00	1.00
Community Preservation Officer	2.00	2.00	2.00	3.00	3.00
Community Preservation Officer (FTE)	0.95	0.95	0.95	0.95	0.95
City Maintenance Helper - Graffiti (FTE)	0.75	0.75	0.75	0.00	0.00
Management Intern	0.00	0.00	0.46	0.46	0.46
Housing Coordinator	0.00	0.00	0.00	1.00	1.00
<b>TOTAL COMMUNITY DEVELOPMENT DEPT</b>	<b>7.70</b>	<b>7.70</b>	<b>7.16</b>	<b>9.41</b>	<b>9.41</b>

**CITY OF SAN FERNANDO**  
**CITYWIDE POSITION SUMMARY BY DEPARTMENT**  
**FISCAL YEAR 2023-2024**

<b>FINANCE</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adjusted</b>	<b>2024 Adopted</b>
Director of Finance/City Treasurer	1.00	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	1.00	1.00
Treasury Manager	1.00	1.00	0.00	0.00	0.00
Senior Account Clerk	2.00	2.00	0.00	0.00	0.00
Accounting Technician	0.00	0.00	2.00	2.00	2.00
Payroll Technician	1.00	1.00	1.00	1.00	1.00
Office Clerk	1.00	1.00	0.00	0.00	0.00
Treasurer Assistant	0.00	0.00	1.00	1.00	1.00
Finance Office Specialist	1.00	1.00	0.00	0.00	0.00
Accounting Assistant	0.00	0.00	1.00	1.00	1.00
Management Intern	0.00	0.00	0.46	0.46	0.46
Information Technology System Administrator	0.00	0.00	0.00	1.00	1.00
<b>TOTAL FINANCE DEPARTMENT</b>	<b>8.00</b>	<b>8.00</b>	<b>7.46</b>	<b>8.46</b>	<b>8.46</b>

<b>POLICE</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adjusted</b>	<b>2024 Adopted</b>
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	23.00	23.00	27.00	27.00	27.00
Administrative Assistant	1.00	1.00	0.00	0.00	0.00
Police Executive Assistant	0.00	0.00	1.00	1.00	1.00
Senior Desk Officer	0.00	0.00	0.00	1.00	1.00
Police Desk Officer	8.00	8.00	8.00	7.00	7.00
Management Analyst	0.00	0.00	0.00	1.00	1.00
Police Records Administrator	1.00	1.00	1.00	1.00	1.00
Police Records Specialist	1.46	1.46	2.00	2.00	2.00
Property Control Officer	1.00	1.00	1.00	1.00	1.00
Community Service Officer (FTE)	3.00	3.00	3.00	3.00	3.00
Crossing Guard (FTE)	1.00	1.00	1.00	1.00	1.00
Junior Cadet (FTE)	1.50	1.50	1.96	1.96	1.96
<b>TOTAL POLICE DEPARTMENT</b>	<b>48.96</b>	<b>48.96</b>	<b>53.96</b>	<b>54.96</b>	<b>54.96</b>

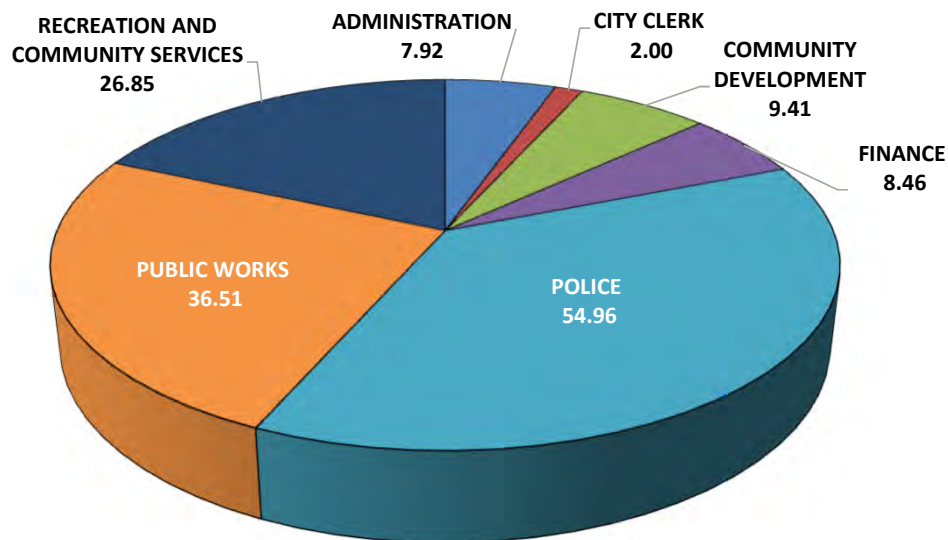
**CITY OF SAN FERNANDO**  
**CITYWIDE POSITION SUMMARY BY DEPARTMENT**  
**FISCAL YEAR 2023-2024**

<b>PUBLIC WORKS</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adjusted</b>	<b>2024 Adopted</b>
Director of Public Works/City Engineer	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Civil Engineering Assistant II	2.00	2.00	2.00	2.00	2.00
Office Specialist	2.00	2.00	0.00	0.00	0.00
Executive Assistant	0.00	0.00	1.00	1.00	1.00
Public Works Technician	0.00	0.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	0.00	0.00	0.00
Management Intern (FTE)	0.00	0.00	0.46	0.46	0.46
City Electrician	0.00	0.00	1.00	1.00	1.00
Electrical Supervisor	1.00	1.00	0.00	0.00	0.00
Bldg. Maintenance Worker/Electrical Helper	1.00	1.00	0.00	0.00	0.00
Operations Manager	0.00	0.00	1.00	1.00	1.00
Equipment & Materials Supervisor	1.00	1.00	0.00	0.00	0.00
Public Works Supervisor	0.00	0.00	0.00	1.00	1.00
City Mechanic	1.00	1.00	1.00	1.00	1.00
Public Works Superintendent	3.00	3.00	2.00	1.00	1.00
Water Superintendent	0.00	0.00	0.00	1.00	1.00
Maintenance Worker	8.00	8.00	7.00	6.00	6.00
Field Supervisor II	3.00	3.00	2.00	0.00	0.00
Field Supervisor I	1.00	1.00	1.00	0.00	0.00
Water Supervisor	0.00	0.00	0.00	2.00	2.00
Senior Maintenance Worker	6.00	6.00	4.00	2.00	2.00
Senior Water Worker	0.00	0.00	0.00	1.00	1.00
Water Worker I	0.00	0.00	0.00	1.00	1.00
Water Worker II	0.00	0.00	0.00	2.00	2.00
Meter Technician	1.00	1.00	1.00	0.00	0.00
Cross Connection Specialist	0.00	0.00	0.00	1.00	1.00
Senior Water System Operator	0.00	0.00	0.00	1.00	1.00
Water Pumping Operator / Backflow Technician	1.00	1.00	2.00	0.00	0.00
Water Operations Manager	0.00	0.00	1.00	1.00	1.00
Senior Park Maintenance Worker	0.00	0.00	0.00	1.00	1.00
Street Tree Trimmer	0.00	0.00	0.00	1.00	1.00
Senior Sewer Worker	0.00	0.00	0.00	1.00	1.00
Sewer Worker	0.00	0.00	0.00	1.00	1.00
City Maintenance Helper - Graffiti (FTE)	0.00	0.00	0.00	0.75	0.75
Maintenance Helper (FTE)	0.80	0.80	2.76	2.30	2.30
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>34.80</b>	<b>34.80</b>	<b>32.22</b>	<b>36.51</b>	<b>36.51</b>

**CITY OF SAN FERNANDO  
CITYWIDE POSITION SUMMARY BY DEPARTMENT  
FISCAL YEAR 2023-2024**

<b>RECREATION AND COMMUNITY SERVICES</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adjusted</b>	<b>2024 Adopted</b>
RCS Director	1.00	1.00	1.00	1.00	1.00
Office Specialist	2.00	2.00	0.00	0.00	0.00
Administrative Assistant	0.00	0.00	1.00	1.00	1.00
Executive Assistant	0.00	0.00	1.00	1.00	1.00
Community Services Supervisor	1.00	1.00	1.00	2.00	2.00
Cultural Arts Supervisor	1.00	1.00	0.00	0.00	0.00
Recreation Coordinator	0.00	0.00	1.00	2.00	2.00
Recreation Supervisor	1.00	1.00	1.00	0.00	0.00
Aquatic Supervisor	0.00	0.00	0.00	0.00	0.00
Program Specialist	1.75	1.75	1.00	2.00	2.00
Management Intern (FTE)	0.00	0.00	0.46	0.46	0.46
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	0.00	0.00	0.00
Office Clerk (FTE) <sup>1</sup>	0.00	0.00	0.48	0.96	1.48
<b>TOTAL RECREATION &amp; COMMUNITY SERVICES DEPARTMENT</b>	<b>23.96</b>	<b>23.96</b>	<b>23.85</b>	<b>26.33</b>	<b>26.85</b>
<b>TOTAL POSITIONS (FULL TIME EQUIVALENT)</b>	<b>130.12</b>	<b>130.12</b>	<b>134.11</b>	<b>145.59</b>	<b>146.11</b>

**TOTAL FTEs BY DEPARTMENT**



**NOTES:**

<sup>1</sup> Reclassification of one (1) Part-Time Office Clerk to Full-Time

## **FINANCIAL PLANNING STRATEGIC GOALS**

### **FISCAL YEAR 2023-2024**

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

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

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

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

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



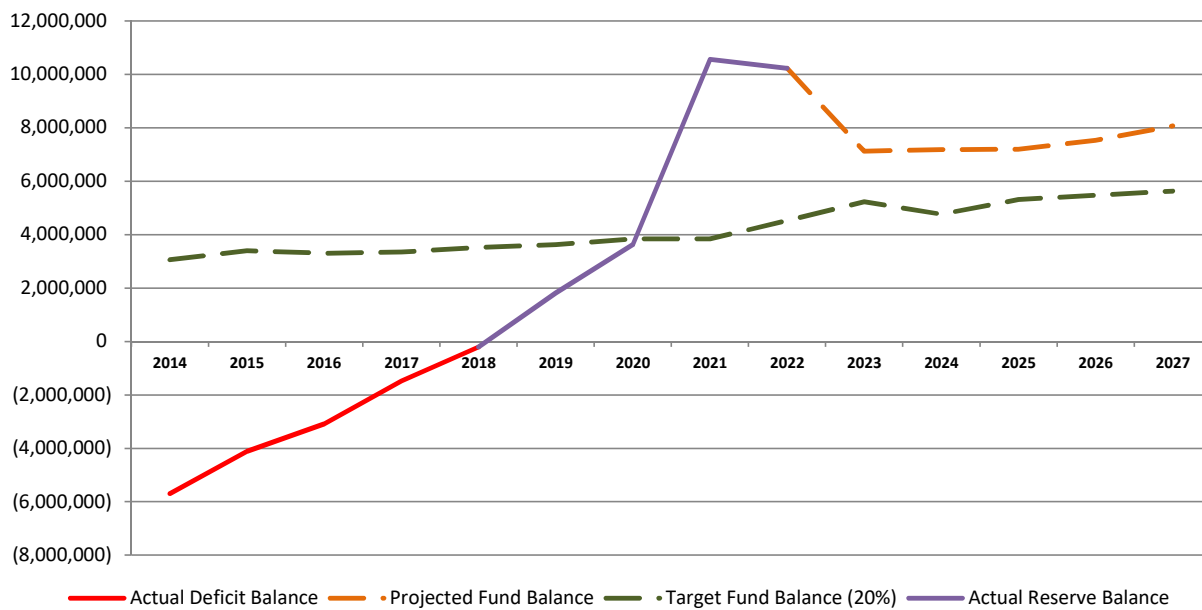
**CITY OF SAN FERNANDO**  
**GENERAL FUND FIVE-YEAR FORECAST**  
**SUMMARY OF PROJECTED REVENUES AND EXPENDITURES**

	Actual 2021	Actual 2022	Adjusted 2023	Adopted 2024	Projected 2025	Projected 2026	Projected 2027
<b>REVENUES</b>							
Property Taxes	3,149,175	3,198,090	3,021,225	3,245,000	3,660,000	3,843,000	3,985,538
Sales Tax	10,243,406	12,268,564	12,048,867	12,489,975	12,989,574	13,509,157	14,049,523
Franchise Fees	741,355	775,995	714,286	739,500	763,425	788,137	813,663
Other Taxes	4,958,943	5,270,067	5,308,557	5,283,000	5,432,000	5,593,750	5,760,394
Licenses and Permits	361,819	373,668	419,700	513,500	534,715	556,818	579,846
Fines and Forfeitures	498,845	433,689	465,600	444,000	461,570	479,837	498,829
Use of Money & Property	582,209	60,133	683,589	637,261	650,616	664,263	678,208
Fees and Charges	559,400	562,962	597,274	604,500	629,615	655,818	683,156
Miscellaneous Revenue	127,415	140,128	118,000	123,000	126,240	129,577	133,015
Cost Allocation Revenue	1,738,328	1,519,568	1,511,850	1,678,479	1,729,318	1,781,168	1,834,573
Transfers In	450,000	473,040	520,000	520,000	527,500	535,225	543,182
<b>Operating Revenue</b>	<b>23,410,895</b>	<b>25,075,904</b>	<b>25,408,948</b>	<b>26,278,215</b>	<b>27,504,574</b>	<b>28,536,750</b>	<b>29,559,927</b>
Sale of Property	1	900	-	-	-	-	-
Other One-Time	1,501,165	-	-	-	-	-	-
<b>One-time Revenue</b>	<b>1,501,166</b>	<b>900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>24,912,061</b>	<b>25,076,804</b>	<b>25,408,948</b>	<b>26,278,215</b>	<b>27,504,574</b>	<b>28,536,750</b>	<b>29,559,927</b>
<b>EXPENDITURES</b>							
Personnel Expenses	11,858,432	12,814,311	15,682,065	16,409,165	16,919,815	17,448,673	17,996,462
Operating Expense	5,429,156	5,623,570	6,781,046	6,426,941	6,542,499	6,738,774	6,940,937
Capital Outlay	-	5,180	32,000	9,000	-	-	-
Transfers/Internal Service Charges	1,913,765	4,162,171	6,022,875	3,371,809	3,118,526	3,168,804	3,219,967
<b>Operating Expenditures</b>	<b>19,201,353</b>	<b>22,605,231</b>	<b>26,159,076</b>	<b>23,821,188</b>	<b>26,580,840</b>	<b>27,356,251</b>	<b>28,157,367</b>
Debt Reduction	-	620,000	226,333	271,327	275,000	275,000	275,000
Transfer to Equipment Replacement	-	197,000	-	-	-	-	-
ERF Pre-fund replacements	-	-	130,875	103,375	150,000	150,000	150,000
Transfer to SIF	-	-	750,000	850,000	100,000	100,000	100,000
Facility Maintenance Cap Improv	-	130,000	-	-	250,000	250,000	250,000
Capital Expense	1,498,189	59,193	55,000	-	55,000	-	-
Other One-time Expense	79,598	75,000	836,082	851,835	76,500	78,030	79,591
One-time Expenses Enhancements	-	1,717,803	360,620	319,190	-	-	-
<b>One-time Expenditures</b>	<b>1,577,787</b>	<b>2,798,996</b>	<b>2,358,910</b>	<b>2,395,727</b>	<b>906,500</b>	<b>853,030</b>	<b>854,591</b>
<b>TOTAL EXPENDITURE</b>	<b>20,779,140</b>	<b>25,404,227</b>	<b>28,517,986</b>	<b>26,216,915</b>	<b>27,487,340</b>	<b>28,209,281</b>	<b>29,011,957</b>
LESS: Est. Budget Savings**	-	-	-	-	-	-	-
<b>Operating Surplus(Deficit)</b>	<b>4,209,542</b>	<b>2,470,672</b>	<b>(750,128)</b>	<b>2,457,027</b>	<b>923,733</b>	<b>1,180,499</b>	<b>1,402,560</b>
<b>Total Budget Surplus(Deficit)</b>	<b>4,132,921</b>	<b>(327,424)</b>	<b>(3,109,038)</b>	<b>61,300</b>	<b>17,233</b>	<b>327,469</b>	<b>547,970</b>

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

	Actual 2021	Actual 2022	Adjusted 2023	Adopted 2024	Projected 2025	Projected 2026	Projected 2027
<b>Beginning Fund Balance</b>	6,425,544	10,558,465	10,231,041	7,122,003	7,183,304	7,200,537	7,528,006
Budget Surplus + Est. Savings	4,132,921	(327,424)	(3,109,038)	61,300	17,233	327,469	547,970
<b>Ending Fund Balance</b>	<b>10,558,465</b>	<b>10,231,041</b>	<b>7,122,003</b>	<b>7,183,304</b>	<b>7,200,537</b>	<b>7,528,006</b>	<b>8,075,976</b>
<b>Reserve %</b>	<b>55%</b>	<b>45%</b>	<b>27%</b>	<b>30%</b>	<b>27%</b>	<b>28%</b>	<b>29%</b>

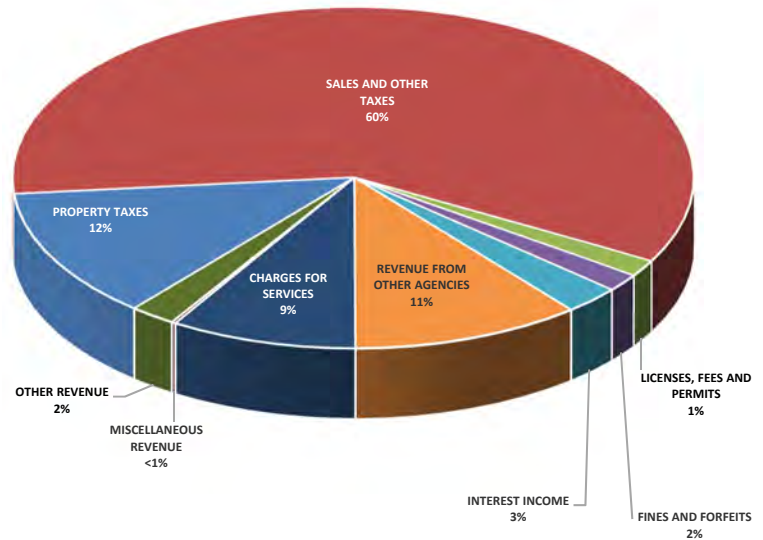
**General Fund: Projected Fund Balance**



# **SECTION III. GENERAL FUND OVERVIEW**

### Revenue Analysis – Major General Fund Revenues

The total projected General Fund revenue for FY 2023-2024 is \$26,278,215 which represents an increase of 3.4% from the adjusted FY 2022-2023 revenues. The primary drivers for the projected increase are: 1) 4.3% increase in Sales Tax to reflect continued moderate growth in local sales, 2), and 7.4% increase in Property Tax revenue from continued local investment and 3) 5.6% increase in Revenue from Other Agencies projected from increased motor license vehicle fees, which follows Property Tax Revenue trends.

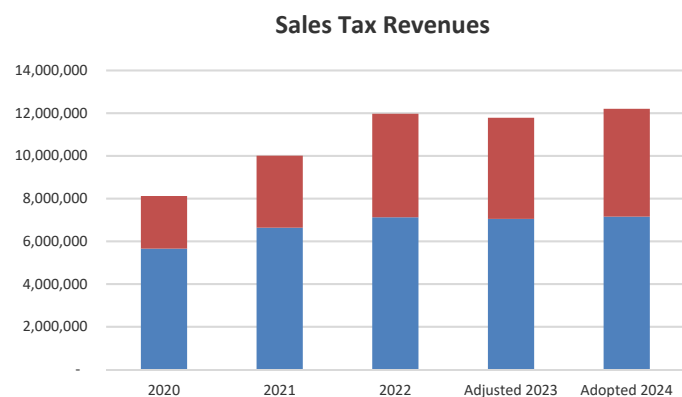


The following section provides a brief analysis of the City's top revenue sources and a discussion of the basis for the FY 2023-2024 projection.

#### 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 \$5.1 million, which is an increase of 6.8% from the adjusted FY 2022-2023 revenues.

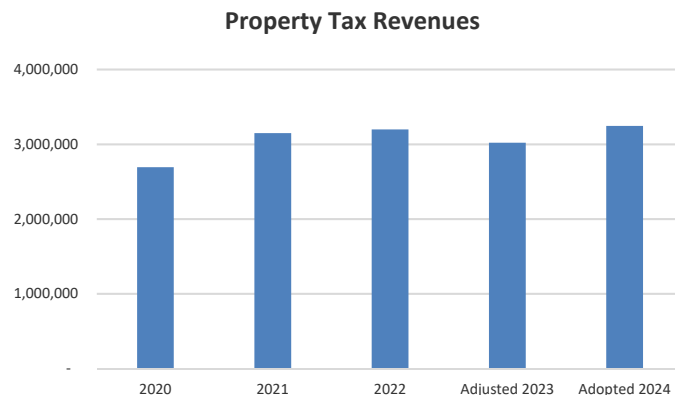


Sales, use and transaction tax (Sales Tax) is the City’s largest revenue, accounting for almost 60% of total General Fund revenues. Since Sales Tax revenue is a function of business and consumer spending on tangible personal property, it is highly sensitive to economic cycles. The resiliency of San Fernando’s 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. With increasing business activity in the City underway as a result of new partnerships and strategic development in coordination with the new Economic Development Division.

Locally, sales taxes have shown consistent growth over the several years but appear to be leveling off following COVID-19 recovery. With economic uncertainty looming, Sales Tax revenues are estimated to increase slightly by 4.3% in FY 2023-2024 due to nominal growth in business & industry and continued consumer push of restaurant industries. Additional details regarding sales tax projections can be found in the 5-year General Fund Projection Section.

### Property Tax

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



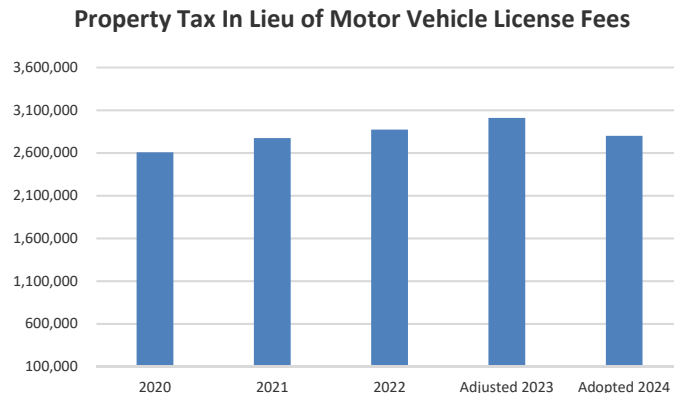
The City receives approximately fifteen cents for every dollar in property tax paid by property owners in San Fernando. The remaining amount is distributed to Los Angeles County agencies and local school districts. Property Tax accounts for 12% of General Fund revenue.

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 2023 due to strong market conditions and local investment. The median of a Single Family Residential sales price has increased from \$545,000 to \$700,000 over the last three 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 by 8.9% in FY 2023-2024.

#### Property Tax In-Lieu of Motor Vehicle License Fee

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

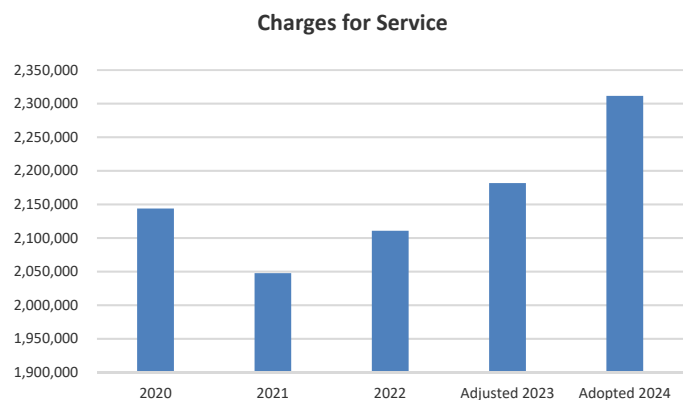


Property Tax In-lieu of Motor Vehicle License Fee accounts for more than 11% of General Fund revenue.

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 by approximately 8.9%. With the automotive industry experiencing a decline, Property Tax In-lieu of VLF is projected to decrease by 6.9% in FY 2023-2024.

#### Charges for Services

San Fernando charges fees for various services it provides to users who derive a direct benefit from the provision of those services. Some examples include construction permit and inspection fees, livescan fingerprint fees, special police services, and administrative charges to the Enterprise and Special Revenue funds. Administrative charges are intended to reimburse the City for



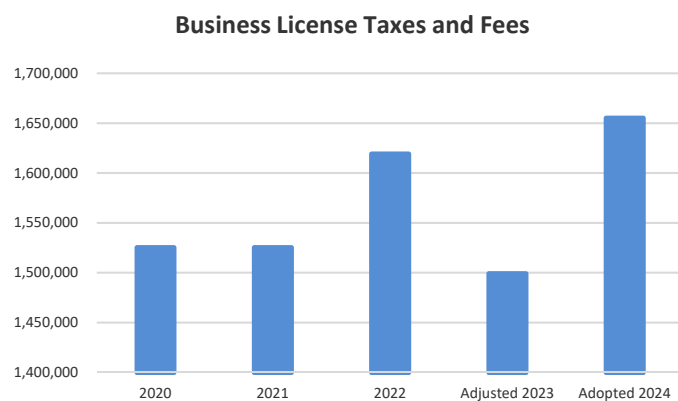
costs incurred to support non-General Fund operations including, but are not limited to; recruiting and benefit administration services; billing, accounts payable, payroll and accounting services; and information technology services.

Charges for Services are the City's fourth largest revenues source, accounting for 9% of total General Fund revenues.

Charges for Services are projected based on historical trends, known upcoming events (e.g. large development project or special event), and changes in the cost to provide the service (i.e. increase in personnel costs). Charges for Services are projected to increase by 6.0% primarily due increases in the City's fee schedule coupled with continued growth in zoning and planning permits. A Comprehensive User Fee Study is planned for FY 2023 – 2024 to further evaluate citywide charges for services.

#### 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 6% of General Fund revenue.



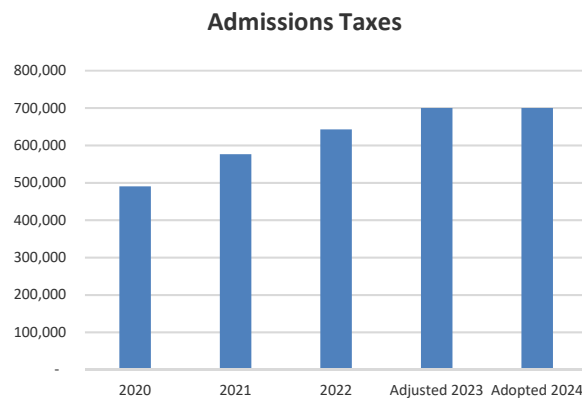
Business License revenue is very sensitive to economic conditions and due to the COVID-19 pandemic and restrictions many businesses suffered especially small businesses that provide in person services, including restaurants, bars, hair salons, laundry services, niche retail, etc. that rely on personal interaction and are often incompatible with remote operations. The prior fiscal year demonstrated continued growth in business licensing and economic development activity in the City.

In FY 2023-2024, the City is projecting continued business growth with an increase of 10.4% over prior year adjusted revenues.

### Admissions Tax

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

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

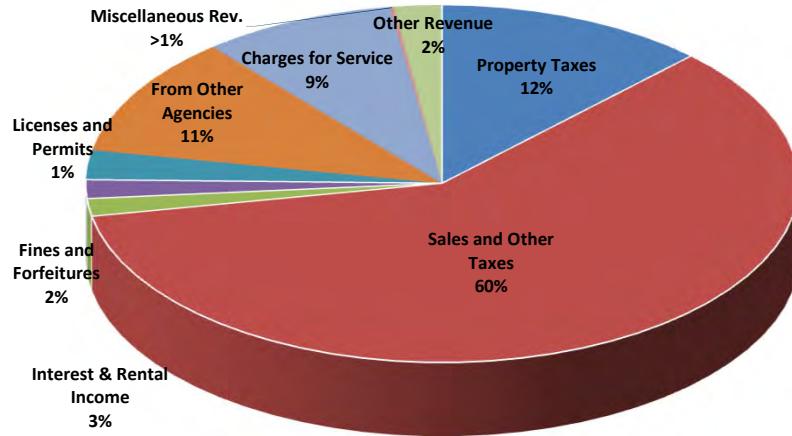


The primary driver for Admissions Tax revenues is the privately owned and operated swap meet in the City. Swap meet vendors sell new and used goods, typically at deeply discounted prices. Similar to other discount retailers, attendance at the swap meet has proven to be anti-cyclical in that, when the economy is depressed, the demand for discount goods increases and as the economy improves the demand for discount goods declines. As the economy continues to recover, Admission Tax revenues are projected to remain flat in the upcoming year at \$700,000.

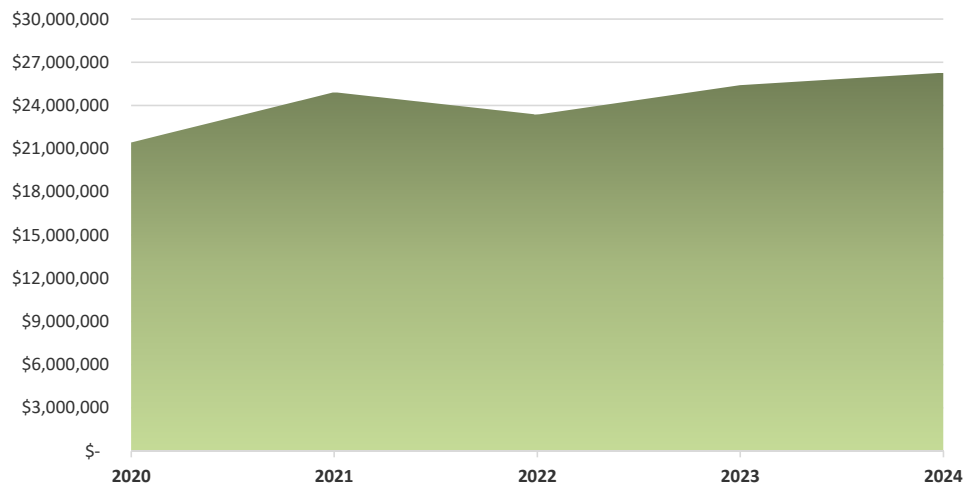


**CITY OF SAN FERNANDO  
GENERAL FUND  
SUMMARY OF REVENUE BY TYPE - 5 YEAR HISTORY  
FISCAL YEAR 2023-2024**

<b>General Fund Revenue</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adjusted</b>	<b>2024 Adopted</b>
Property Taxes	2,694,034	3,149,175	2,700,000	3,021,225	3,245,000
Sales and Other Taxes	11,136,940	13,141,928	13,665,274	15,037,153	15,684,475
Licenses and Permits	463,392	361,279	313,625	394,700	418,500
Fines and Forfeitures	595,337	498,845	464,800	465,600	444,000
Interest & Rental Income	874,154	581,430	590,000	633,589	701,761
From Other Agencies	2,682,138	2,818,555	2,847,000	3,062,057	2,853,000
Charges for Service	2,143,990	2,047,671	2,237,723	2,181,624	2,311,479
Miscellaneous Revenue	54,681	40,621	30,000	50,000	50,500
Other Revenue	794,538	2,272,557	516,038	563,000	569,500
<b>Total Revenue</b>	<b>\$ 21,439,204</b>	<b>\$ 24,912,061</b>	<b>\$ 23,364,460</b>	<b>\$ 25,408,948</b>	<b>\$ 26,278,215</b>



**General Fund Revenue History**



**CITY OF SAN FERNANDO**  
**GENERAL FUND**  
**PROJECTED REVENUE DETAIL**  
**FISCAL YEAR 2023-2024**

Account Number & Title		2020	2021	2022	2023	2023	2024
		Actuals	Actuals	Actuals	Adjusted	Estimated	Adopted
<b>3100</b>	<b>PROPERTY TAXES</b>						
3110-0000	SECURED PROPERTY TAXES-CY	1,916,475	2,054,318	2,099,638	2,150,000	3,878,364	2,300,000
3120-0000	UNSECURED PROPERTY TAXES C/Y	-	-	-	-	22,525	-
3130-0000	PRIOR YEARS PROPERTY TAXES	(6,035)	(10,431)	4,997	-	(61,258)	-
3142-0000	RESIDUAL TAX REVENUE	640,078	951,970	904,565	730,000	44,780	750,000
3146-0000	CITY PASS THROUGH - TAXING ENTITY	115,268	141,580	147,125	121,225	378,666	150,000
3150-0000	PROPERTY TAX PENALTIES & INT	28,248	11,738	41,766	20,000	66,406	45,000
		<u>2,694,034</u>	<u>3,149,175</u>	<u>3,198,090</u>	<u>3,021,225</u>	<u>4,329,484</u>	<u>3,245,000</u>
<b>3200</b>	<b>SALES AND OTHER TAXES</b>						
3210-0000	SALES AND USE TAXES	5,657,514	6,642,200	7,122,876	7,050,000	6,929,697	7,152,775
3210-3201	TRANSACTION SALES TAX - 1/2 CENT	2,466,243	2,213,676	18,548	-	50,564	-
3210-3202	MEASURE SF SALES TAX 1/4 CENT	-	1,155,138	4,831,172	4,731,275	5,063,609	5,051,000
3211-0000	P.S.A.F.	221,646	232,392	295,968	267,592	279,454	286,200
3230-0000	FRANCHISES	143,024	153,428	173,933	147,286	214,433	153,500
3231-0000	CABLE TV FRANCHISE	185,005	192,172	199,774	186,000	188,885	166,000
3232-0000	VEHICLE TOW FRANCHISE FEE	25,355	31,861	28,997	29,000	24,124	20,500
3234-0000	REPUBLIC SERVS INC FRANCHISE FEES	357,246	363,894	373,291	352,000	506,495	399,500
3240-0000	BUSINESS LICENSE TAXES	1,424,880	1,473,559	1,525,589	1,400,000	1,658,436	1,550,000
3240-3243	SWAPMEET BUSINESS LICENSE	34,404	30,799	36,980	34,000	39,664	40,000
3240-3245	BUSINESS LICENSE PROCESSING FEE	65,846	20,720	56,402	65,000	72,760	65,000
3250-0000	DOCUMENTARY TAXES	65,455	55,869	98,098	75,000	38,113	100,000
3260-0000	ADMISSION TAXES	490,322	576,220	642,675	700,000	638,509	700,000
		<u>11,136,940</u>	<u>13,141,928</u>	<u>15,404,302</u>	<u>15,037,153</u>	<u>15,704,741</u>	<u>15,684,475</u>
<b>3300</b>	<b>LICENSES, FEES AND PERMITS</b>						
3320-0000	CONSTRUCTION PERMITS	378,484	284,111	262,647	315,000	432,562	330,500
3325-0000	COMMERCIAL AND HOME OCCUPANCY PE	25,493	20,068	23,881	23,000	19,814	24,500
3330-0000	PLANNING REVIEW	36,863	35,442	28,896	32,000	27,058	35,500
3335-0000	GARAGE SALE PERMITS	1,535	1,128	1,785	1,700	1,685	2,000
3345-0000	ATM TRANSACTION FEE	(1,223)	(514)	1,365	2,000	1,828	1,500
3350-0000	BUSINESS LICENSE PERMITS	7,450	6,660	7,905	7,000	7,025	8,500
3390-0000	BANNER AND SIGN PERMITS	14,789	14,384	10,950	14,000	16,368	16,000
		<u>463,392</u>	<u>361,279</u>	<u>337,429</u>	<u>394,700</u>	<u>506,341</u>	<u>418,500</u>
<b>3400</b>	<b>FINES AND FORFEITS</b>						
3410-0000	VEHICLE CODE FINES	-	15	524	-	-	-
3415-0000	VEHICLE REPOSSESSION FEES	650	950	660	800	1,020	1,000
3420-0000	GENERAL COURT FINES	2,892	4,869	4,073	3,800	4,134	5,000
3425-0000	CODE ENFORCEMENT CITATIONS	12,060	16,890	12,428	11,000	18,453	13,000
3430-0000	PARKING CITATIONS	579,735	476,121	416,004	450,000	394,634	425,000
3435-0000	ANIMAL CONTROL VIOLATIONS	-	-	-	-	-	-
		<u>595,337</u>	<u>498,845</u>	<u>433,689</u>	<u>465,600</u>	<u>418,240</u>	<u>444,000</u>
<b>3500</b>	<b>INTEREST INCOME</b>						
3500-0000	INTEREST INCOME	108,614	78,123	135,569	-	379,349	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	96,447	(59,377)	(779,280)	-	(491,500)	-
3509-0000	INTEREST INCOME - LEASES	-	-	13,281	-	12,438	-
3510-0000	FILMING REVENUE	124,462	540	36,239	25,000	60,331	95,000
3520-0000	RENTAL INCOME	544,631	562,144	616,410	608,589	630,488	606,761
3525-0000	LEASE REVENUE	-	-	43,559	-	27,133	-
		<u>874,154</u>	<u>581,430</u>	<u>65,778</u>	<u>633,589</u>	<u>618,239</u>	<u>701,761</u>

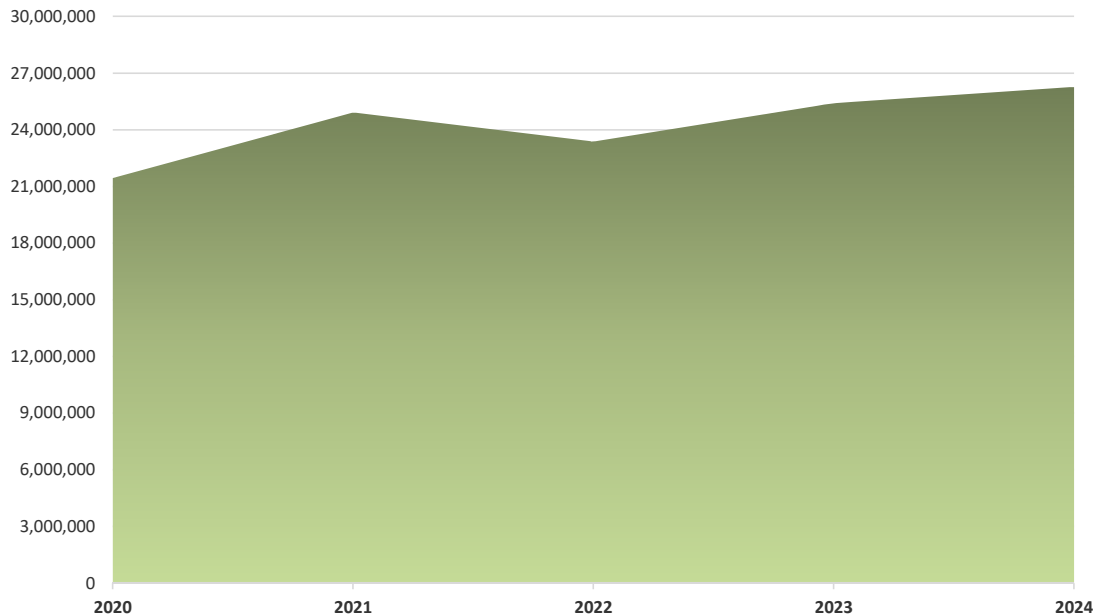
**CITY OF SAN FERNANDO  
GENERAL FUND  
PROJECTED REVENUE DETAIL  
FISCAL YEAR 2023-2024**

Account Number & Title		2020	2021	2022	2023	2023	2024
		Actuals	Actuals	Actuals	Adjusted	Estimated	Adopted
<b>3600</b>	<b>REVENUE FROM OTHER AGENCIES</b>						
3605-0000	MOTOR VEHICLE IN-LIEU TAX	19,721	18,488	28,597	16,000	-	18,000
3605-3110	PROP TAX IN LIEU OF MOTR VHCL LIC FEES	2,607,512	2,774,444	2,872,882	3,009,057	3,077,453	2,800,000
3625-0000	HOMEOWNERS PROPERTY TAX RELIEF	8,927	8,844	8,844	9,500	15,517	10,000
3655-0000	P.O.S.T. REIMBURSEMENT	21,894	4,444	17,397	15,000	25,579	11,500
3668-3689	COVID-19 GLOBAL OUTBREAK	-	-	17,845	-	-	-
3685-0000	CALIF REIMB FOR MANDATED COSTS	18,015	10,223	11,586	7,500	13,029	6,000
3688-0000	CORRECTIONS TRAINING	6,068	2,112	6,864	5,000	6,952	7,500
3690-0000	REDEVELOPMENT AGENCY REIMB.	-	-	-	-	-	-
3696-3641	COPS HIRING PROGRAM	-	-	-	-	-	-
3699-0000	MISCELLANEOUS REIMBURSEMENTS	-	-	-	-	4,235	-
		2,682,138	2,818,555	2,964,015	3,062,057	3,142,765	2,853,000
<b>3700</b>	<b>CHARGES FOR SERVICES</b>						
3705-0000	ZONING & PLANNING FEES	83,565	109,026	123,914	90,000	117,395	129,000
3706-0000	PUBLIC NOTIFICATION FEES	122	-	247	440	775	500
3708-0000	ENVIRONMENTAL ASSESSMENT FEES	2,400	-	4,800	2,000	-	2,000
3710-0000	DUPLICATING FEES	19,089	15,850	19,050	17,000	20,363	21,000
3712-0000	CODE ENFORCEMENT INSPECTION ORDER	3,258	3,782	6,687	3,500	4,704	6,000
3714-0000	INSPECTION UPON RESALE PROGRAM	18,265	22,800	26,880	19,000	14,640	24,000
3715-0000	SPECIAL POLICE SERVICES	151,581	149,683	95,012	165,000	101,185	150,000
3715-0039	TREASURY FORFEITURE	-	-	1,047	-	-	-
3720-0000	FINGERPRINT SERVICES	28,831	33,020	30,368	33,000	33,103	35,500
3723-0000	DUI RECOVERY COST PROGRAM	2,684	-	-	-	1,004	-
3725-0000	BOOKING & PROCESSING FEE REIMB	9,563	10,870	3,910	-	22	-
3726-0000	VEHICLE INSPECTION FEES	9,230	4,940	2,330	8,570	3,780	4,500
3728-0000	VENDOR INSPECTION FEES	14,821	8,013	19,620	15,000	24,386	17,500
3730-0000	ENGINEERING & INSPECTION FEES	82,037	94,530	119,760	85,000	55,051	104,500
3738-0000	SPECIAL EVENT SERVICES	926	-	-	1,264	-	-
3740-0000	WEED ABATEMENT	-	16,951	-	-	-	-
3770-1335	SNACK BAR	-	-	-	-	205	-
3777-0000	FACILITY RENTAL	52,913	1,319	30,594	75,000	68,940	30,500
3780-0000	COURT COMMITMENT PROGRAM	39,980	22,051	41,197	100,000	16,550	40,000
3781-0000	IMPOUNDED VEHICLES	27,515	31,775	31,889	25,000	25,970	29,500
3783-0000	VEHICLE ADMIN. PROCESSING FEE	7,080	7,630	9,205	7,500	6,325	9,000
3785-0000	ALARM FEES	27,890	28,479	27,047	25,000	27,448	31,500
3789-0000	POLICE ADMINISTRATIVE FEES	1,151	813	568	500	3,951	500
3795-0000	ADMINISTRATIVE OVERHEAD	1,561,089	1,486,139	1,516,764	1,508,850	1,508,850	1,675,979
		2,143,990	2,047,671	2,110,888	2,181,624	2,034,648	2,311,479
<b>3800</b>	<b>MISCELLANEOUS REVENUE</b>						
3855-0000	PARKING METER REV-CIVIC CENTER	54,681	40,621	50,426	50,000	50,689	50,500
3890-0195	RELAY FOR LIFE	-	-	-	-	-	-
		54,681	40,621	50,426	50,000	50,689	50,500

**CITY OF SAN FERNANDO  
GENERAL FUND  
PROJECTED REVENUE DETAIL  
FISCAL YEAR 2023-2024**

Account Number & Title	2020	2021	2022	2023	2023	2024
	Actuals	Actuals	Actuals	Adjusted	Estimated	Adopted
3900 OTHER REVENUE						
3900-0000 OTHER REVENUE	-	-	-	-	-	-
3901-0000 MISCELLANEOUS REVENUE	12,501	62,998	35,119	30,000	14,276	32,000
3910-0000 SALE OF PROPERTY & EQUIPMENT	-	1	900	-	-	-
3920-0000 GENERAL CITY ELECTION	-	2,976	-	-	-	-
3930-0000 MALL MAINTENANCE LEVY	-	-	-	-	-	-
3945-0000 BOND/LOAN PROCEEDS	-	1,498,189	-	-	-	-
3947-0000 SA ADMINISTRATIVE COST ALLOWANCE	250,000	250,000	-	-	-	-
3949-0000 SOLID WASTE ADMIN FEES	2,949	193	361	1,000	126	500
3950-0000 PROPERTY DAMAGE REIMBURSEMENT	8,531	6,204	323	10,000	40,586	15,000
3960-0000 AREA B ASSESSMENT ADMIN LEVY	1,752	1,996	2,443	2,000	2,245	2,000
3961-0000 TRANSFER FROM GAS TAX FUND	273,805	205,000	228,036	250,000	250,000	250,000
3963-0000 TRANSFER FROM TRAFFIC SAFETY	-	-	-	-	-	-
3972-0000 TRNSFR FROM COPS SLESF FUND 2	125,000	125,000	125,004	150,000	150,000	150,000
3976-0000 TRANSFER-FIRE RETIREMENT TRNSF	-	-	-	-	-	-
3978-0000 TRANS FROM RETIREMENT TAX FUND	-	-	-	-	-	-
3979-0000 TRANSFER FROM PAVEMENT MGMT	-	-	-	-	-	-
3992-0000 TRANSFER FROM SEWER	60,000	60,000	60,000	60,000	60,000	60,000
3995-0000 TRANSFER FROM THE WATER FUND	60,000	60,000	60,000	60,000	60,000	60,000
	794,538	2,272,557	512,186	563,000	577,233	569,500
<b>TOTAL GENERAL FUND PROJECTED REVENUE</b>	<b>\$ 21,439,204</b>	<b>\$ 24,912,061</b>	<b>\$ 25,076,804</b>	<b>\$ 25,408,948</b>	<b>\$ 27,382,379</b>	<b>\$ 26,278,215</b>

**General Fund Revenue History**



**GENERAL FUND**  
**SUMMARY OF APPROPRIATIONS BY DIVISION - 5 YEAR HISTORY**  
**FISCAL YEAR 2023-2024**

		2020	2021	2022	2023	2024
		Actual	Actual	Actual	Adjusted	Adopted
<b>ADMINISTRATION</b>						
01-101	City Council	194,027	155,139	218,120	179,000	251,991
01-105	Administration	397,705	420,361	532,325	709,396	708,025
01-106	Personnel*	366,003	392,400	462,976	561,627	569,646
01-107	Economic Development**	-	-	-	284,421	298,012
01-110	City Attorney	219,343	225,347	242,830	259,919	250,000
01-112	Labor Attorney	91,999	114,445	195,760	371,334	150,000
01-500	Fire Services - Contract	2,916,856	2,819,881	3,193,147	3,062,793	3,200,000
<b>Total Administration Department</b>		<b>4,185,934</b>	<b>4,127,573</b>	<b>4,845,158</b>	<b>5,428,490</b>	<b>5,427,674</b>

		2020	2021	2022	2023	2024
		Actual	Actual	Actual	Adjusted	Adopted
<b>CITY CLERK</b>						
01-115	City Clerk	321,153	280,973	349,537	380,622	408,833
01-116	Elections	54,140	47,301	2,322	61,641	3,000
<b>Total City Clerk Department</b>		<b>375,293</b>	<b>328,274</b>	<b>351,859</b>	<b>442,263</b>	<b>411,833</b>

		2020	2021	2022	2023	2024
		Actual	Actual	Actual	Adjusted	Adopted
<b>FINANCE</b>						
01-130	Finance Administration	652,054	731,350	747,198	999,699	1,042,932
01-131	Treasury	128,848	89,427	-	-	-
01-135	Information Technology	403,885	365,450	425,887	673,467	718,519
01-180	Retirement Health Premiums	908,004	1,011,782	1,038,911	1,500,000	1,500,000
01-190	Non-Departmental	743,369	858,048	2,310,424	3,597,741	799,200
<b>Total Finance Department</b>		<b>2,836,159</b>	<b>3,056,057</b>	<b>4,522,421</b>	<b>6,770,907</b>	<b>4,060,651</b>

		2020	2021	2022	2023	2024
		Actual	Actual	Actual	Adjusted	Adopted
<b>COMMUNITY DEVELOPMENT</b>						
01-140	Building and Safety	197,936	191,954	83,569	159,681	194,652
01-150	Planning/Administration	418,574	433,013	391,683	658,081	447,371
01-151	Economic Development**	55,335	42,065	33,955	-	-
01-152	Community Preservation	418,341	527,313	387,771	545,383	713,736
01-155	Low/Moderate Income Housing	-	-	-	97,012	204,747
<b>Total Community Development</b>		<b>1,090,186</b>	<b>1,194,346</b>	<b>896,978</b>	<b>1,460,157</b>	<b>1,560,506</b>

		2020	2021	2022	2023	2024
		Actual	Actual	Actual	Adjusted	Adopted
<b>POLICE</b>						
01-222	Police Admin	1,083,093	1,127,825	1,384,071	1,738,168	1,815,991
01-224	Detectives	1,208,833	1,163,289	1,247,076	1,117,688	1,212,229
01-225	Patrol	6,064,215	6,817,236	6,394,565	7,035,352	7,030,705
01-226	Reserves/Explorers	50,856	50,458	62,281	70,031	73,528
01-230	Community Service	270,667	306,590	226,198	316,519	317,833
01-250	Emergency Services	-	-	3,742	1,250	5,250
<b>Total Police Department</b>		<b>8,677,664</b>	<b>9,465,397</b>	<b>9,317,932</b>	<b>10,279,008</b>	<b>10,455,536</b>



**GENERAL FUND**  
**SUMMARY OF APPROPRIATIONS BY DIVISION - 5 YEAR HISTORY**  
**FISCAL YEAR 2023-2024**

		2020	2021	2022	2023	2024
		Actual	Actual	Actual	Adjusted	Adopted
<b>PUBLIC WORKS</b>						
01-310	PW Administration	572,071	623,282	736,703	1,034,751	875,400
01-311	Street Maintenance	256,650	432,280	250,118	674,465	698,984
01-312	Graffiti Removal	-	-	-	48,882	81,383
01-320	Equipment Maintenance	-	-	2,441	-	-
01-343	Street Sweeping	29,775	34,700	34,700	36,435	36,435
01-346	Streets, Trees, & Parkways	121,111	60,782	116,244	310,997	426,000
01-370	Traffic Safety	149,906	142,921	89,505	320,672	322,643
01-371	Traffic Signals	49,507	57,837	81,898	-	-
01-390	Facility Maintenance***	-	-	804	-	-
<b>Total Public Works</b>		<b>1,179,142</b>	<b>1,351,802</b>	<b>1,312,414</b>	<b>2,426,202</b>	<b>2,440,845</b>

		2020	2021	2022	2023	2024
		Actual	Actual	Actual	Adjusted	Adopted
<b>RECREATION &amp; COMM SERVICES</b>						
01-420	Administration	483,862	723,152	534,805	490,255	390,461
01-422	Community Services	158,897	113,196	117,395	363,641	319,482
01-423	Recreation	482,262	354,470	523,929	641,698	732,798
01-424	Special Events	162,805	64,871	182,341	215,366	417,129
01-430	Aquatics	-	-	-	-	-
<b>Total Recreation &amp; Comm Services</b>		<b>1,287,826</b>	<b>1,255,689</b>	<b>1,358,469</b>	<b>1,710,960</b>	<b>1,859,870</b>

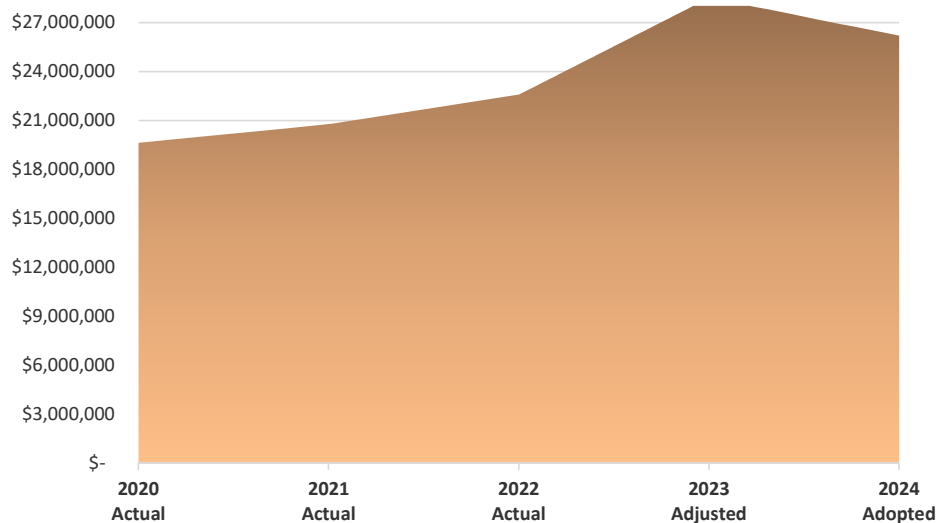
<b>TOTAL GENERAL FUND</b>	<b>\$ 19,632,204</b>	<b>\$ 20,779,137</b>	<b>\$ 22,605,232</b>	<b>\$ 28,517,986</b>	<b>\$ 26,216,915</b>
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\* The Personnel Division moved from Administration in Fiscal Year 2018-2019 and Reverted to Administration in Fiscal Year 2019-2020.

\*\* Economic Development Division Moved from Community Development to Administration in Fiscal Year 2022-2023.

\*\*\*Division 341 was Separated from General Fund and Moved to a Special Fund in Fiscal Year 2019-2020 and Division 390 was Converted to an Internal Service Fund in Fiscal Year 2015-2016.

**General Fund Expenditure History**



**CITY OF SAN FERNANDO**  
**GENERAL FUND**  
**SUMMARY OF APPROPRIATIONS BY DIVISION - BY TYPE**  
**FISCAL YEAR 2023-2024**

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.

<b>ADMINISTRATION</b>		<b>Personnel</b>	<b>Operating</b>	<b>Capital Expenses</b>	<b>Internal Svc. Chrg.</b>	<b>Total Budget</b>
01-101	City Council	98,060	128,775	5,000	20,156	251,991
01-105	Administration	589,182	31,393	-	87,450	708,025
01-106	Personnel	444,093	44,235	-	81,318	569,646
01-107	Economic Development	214,730	53,600	-	29,682	298,012
01-110	City Attorney	-	250,000	-	-	250,000
01-112	Labor Attorney	-	150,000	-	-	150,000
01-500	Fire Services - Contract	-	3,200,000	-	-	3,200,000
<b>Total Administration Department</b>		<b>1,346,065</b>	<b>3,858,003</b>	<b>5,000</b>	<b>218,606</b>	<b>5,427,674</b>

<b>CITY CLERK</b>		<b>Personnel</b>	<b>Operating</b>	<b>Capital Expenses</b>	<b>Internal Svc. Chrg.</b>	<b>Total Budget</b>
01-115	City Clerk	316,196	42,444	-	50,193	408,833
01-116	Elections	-	3,000	-	-	3,000
<b>Total City Clerk Department</b>		<b>316,196</b>	<b>45,444</b>	<b>-</b>	<b>50,193</b>	<b>411,833</b>

<b>FINANCE</b>		<b>Personnel</b>	<b>Operating</b>	<b>Capital Expenses</b>	<b>Internal Svc. Chrg.</b>	<b>Total Budget</b>
01-130	Finance Administration	686,833	239,514	-	116,585	1,042,932
01-135	Information Technology	174,670	517,399	-	26,450	718,519
01-180	Retirement Health Premiums	1,500,000	-	-	-	1,500,000
01-190	Non-Departmental	105,800	693,400	-	-	799,200
<b>Total Finance Department</b>		<b>2,467,303</b>	<b>1,450,313</b>	<b>-</b>	<b>143,035</b>	<b>4,060,651</b>

<b>COMMUNITY DEVELOPMENT</b>		<b>Personnel</b>	<b>Operating</b>	<b>Capital Expenses</b>	<b>Internal Svc. Chrg.</b>	<b>Total Budget</b>
01-140	Building and Safety	97,755	79,761	-	17,136	194,652
01-150	Planning/Administration	267,237	128,400	-	51,734	447,371
01-151	Economic Development	-	-	-	-	-
01-152	Community Preservation	531,843	43,100	-	138,793	713,736
01-155	Low/Moderate Income Housing	170,103	5,500	-	29,144	204,747
<b>Total Community Development</b>		<b>1,066,938</b>	<b>256,761</b>	<b>-</b>	<b>236,807</b>	<b>1,560,506</b>

<b>POLICE</b>		<b>Personnel</b>	<b>Operating</b>	<b>Capital Expenses</b>	<b>Internal Svc. Chrg.</b>	<b>Total Budget</b>
01-222	Police Administration	1,279,642	251,049	-	285,300	1,815,991
01-224	Detectives	957,454	30,116	-	224,659	1,212,229
01-225	Patrol	5,802,148	89,890	-	1,138,667	7,030,705
01-226	Reserves/Explorers	39,552	22,365	-	11,611	73,528
01-230	Community Service	256,176	4,065	-	57,592	317,833
01-250	Emergency Services	-	5,250	-	-	5,250
<b>Total Police Department</b>		<b>8,334,972</b>	<b>402,735</b>	<b>-</b>	<b>1,717,829</b>	<b>10,455,536</b>

**CITY OF SAN FERNANDO**  
**GENERAL FUND**  
**SUMMARY OF APPROPRIATIONS BY DIVISION - BY TYPE**  
**FISCAL YEAR 2023-2024**

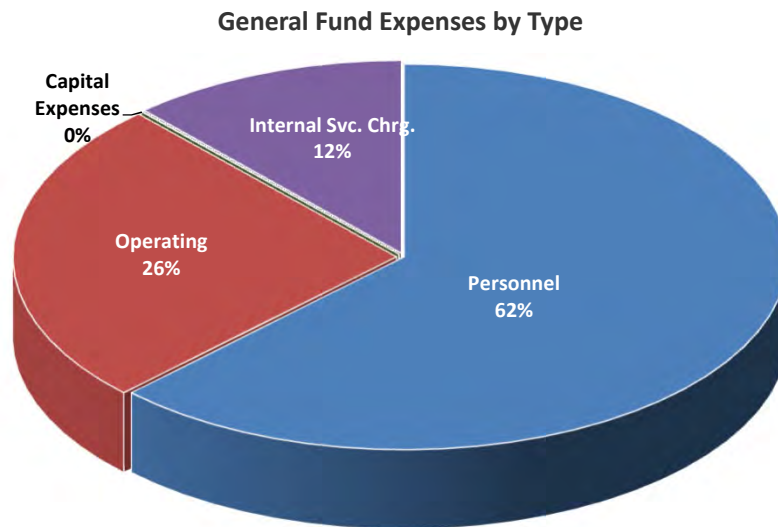
The total budget for each General Fund division, by department. This summary provides an overview of each division's budget in each of the four main categories: Personnel, Maintenance and Operating Expenses (M & O), Capital/Transfers, and Internal Service Charges.

<b>PUBLIC WORKS*</b>		<b>Personnel</b>	<b>Operating</b>	<b>Capital Expenses</b>	<b>Internal Svc. Chrg.</b>	<b>Total Budget</b>
01-310	Public Works Administration	535,857	253,727	-	85,816	875,400
01-311	Street Maintenance	413,960	154,068	-	130,956	698,984
01-312	Graffiti Removal	53,395	17,520	-	10,468	81,383
01-343	Street Sweeping	-	36,435	-	-	36,435
01-346	Streets, Trees, & Parkways	341,363	10,500	-	74,137	426,000
01-370	Traffic Safety	188,569	49,708	-	84,366	322,643
<b>Total Public Works</b>		<b>1,533,144</b>	<b>521,958</b>	<b>-</b>	<b>385,743</b>	<b>2,440,845</b>

<b>RECREATION &amp; COMM SERVICES</b>		<b>Personnel</b>	<b>Operating</b>	<b>Capital Expenses</b>	<b>Internal Svc. Chrg.</b>	<b>Total Budget</b>
01-420	RCS Administration	278,719	60,117	-	51,625	390,461
01-422	Community Services	252,125	17,450	-	49,907	319,482
01-423	Recreation	557,611	12,173	-	163,014	732,798
01-424	Cultural Arts and Special Events	252,092	108,680	4,000	52,357	417,129
<b>Total Recreation &amp; Comm Services</b>		<b>1,340,547</b>	<b>198,420</b>	<b>4,000</b>	<b>316,903</b>	<b>1,859,870</b>

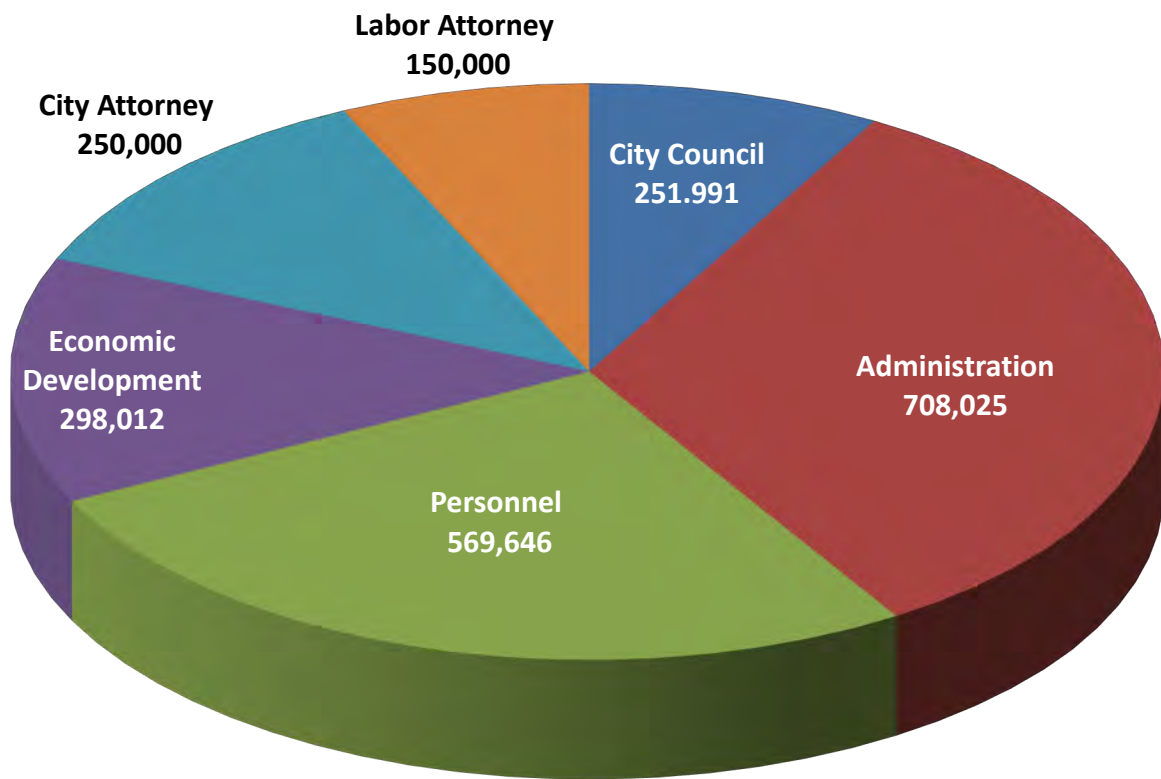
<b>TOTAL GENERAL FUND</b>		<b>\$ 16,405,165</b>	<b>\$ 6,733,634</b>	<b>\$ 9,000</b>	<b>\$ 3,069,116</b>	<b>\$ 26,216,915</b>
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\*Excludes Special Revenue and Enterprise Funded expenditures.



## **SECTION IV. DEPARTMENT BUDGETS**

# ADMINISTRATION DEPARTMENT



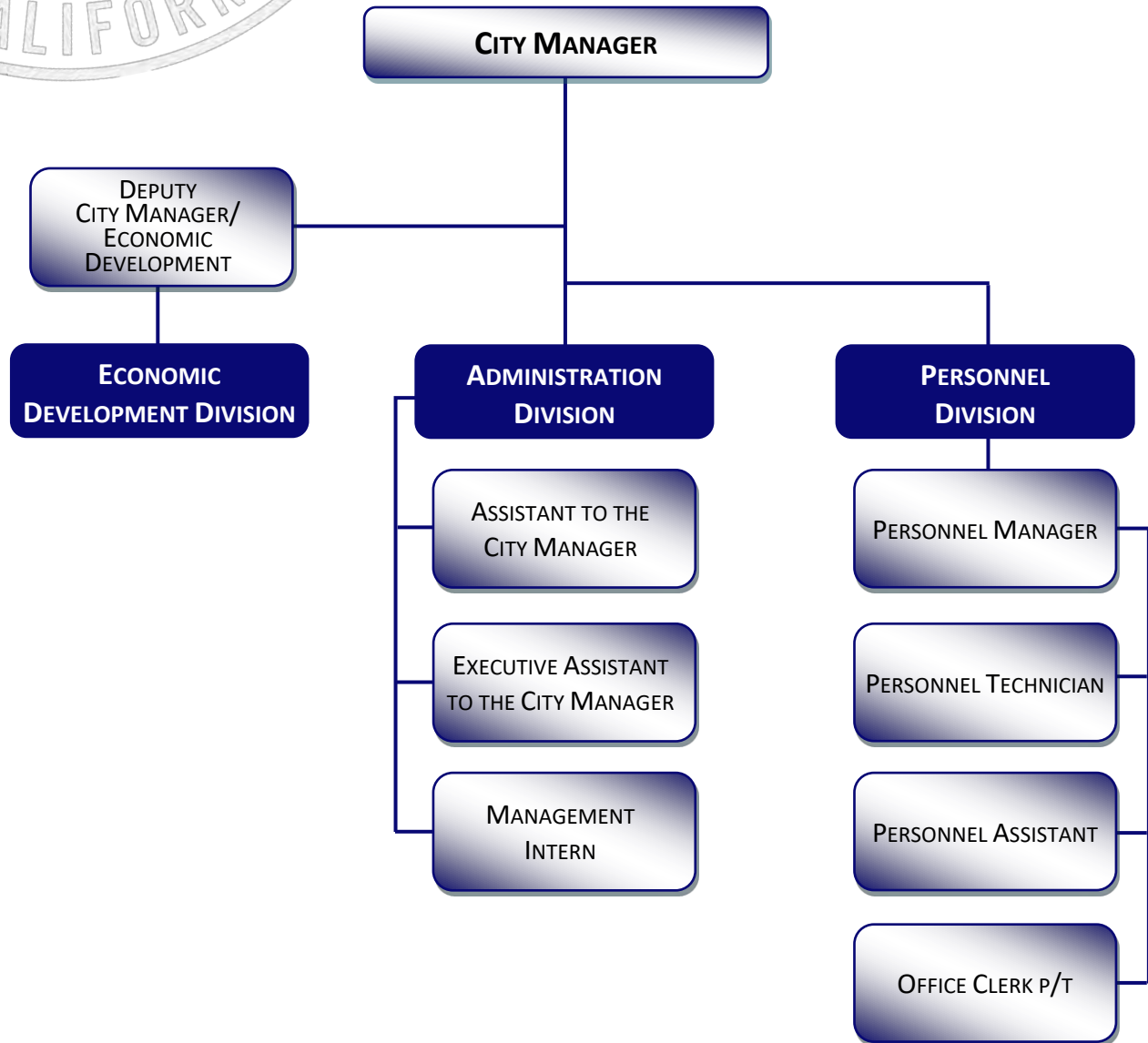


# THE CITY OF SAN FERNANDO

## ORGANIZATIONAL CHART

### ADMINISTRATION DEPARTMENT

FISCAL YEAR 2023-2024





## **MISSION STATEMENT**

The mission of the Administration Department is to sustain and enhance the quality of life in San Fernando and strives to create a vibrant and economically sustainable community by implementing City Council policies, developing and maintaining responsive City programs and services within approved budgetary guidelines, providing leadership to City staff, maintaining and planning for fiscal integrity, and 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, Economic Development, 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, implementing economic development policies and programs, and setting overall fiscal policy.

## **ACCOMPLISHMENTS FOR FY 2022-2023**

1. Guided the City's effort to develop a spending program for American Rescue Plan Act funds. (Strategic Goal VII)
2. Moved City Council's Strategic Goals forward by supporting City Council Ad Hoc Committees, facilitating strong community outreach (including social media and email campaigns), and pursuing grant funding. (Strategic Goal I.1 and VII.4)
3. Enhanced the level of service and taxpayer value provided to the San Fernando community by adding public safety, water system, economic development, infrastructure/facility maintenance, and customer support resources with the goal of restructuring and reimaging City services. (Strategic Goal I)
4. Initiated a Downtown Master Plan to help guide future developments and champion place-making efforts to revitalize the City's historic downtown and commercial corridors. (Strategic Goals II.4 and II.5)
5. Continued to work with Los Angeles Metro to ensure appropriate traffic counts and studies are conducted prior to moving forward with construction of Phase 2 (i.e. Van Nuys Station to San Fernando/Sylmar Station) for the San Fernando segment of the East San Fernando Valley Light Rail Transit Project. (Strategic Goal V.2)
6. Completed labor negotiations with the City's largest bargaining group, San Fernando Public Employees Association, in a manner that supports the City Council's Strategic Goals.

## ACCOMPLISHMENTS FOR FY 2022-2023

7. Received grant funding to support critical efforts, including, but not limited to improvements to the City's water system (treatment systems), Pacoima Wash Bike Path, mental wellness resources for the community, and Urban Greening funding to support the Carlisle Green Alley project. Submitted federal and state funding requests as well as grant applications for additional key projects including continued improvements to the City's water system (new reservoir), Citywide broadband expansion, a climate action and resilience plan, and illegal dumping initiatives (Strategic Goal VII.4)
8. Enhanced legislative advocacy efforts through the development and adoption of a Legislative Advocacy Policy and Legislative Platform. Submitted a number of letters to legislators supporting/opposing proposed legislation impacting San Fernando residents, and provided letters of support to a number of local organizations pursuing grants, federal and state budget allocations, and other funding opportunities that benefit the San Fernando community.
9. Completed a number of critical policy initiatives, including a Coyote Co-existence Plan, Homelessness Action Plan, and Community Engagement Framework including Language Access Initiatives. (All Strategic Goals)

## OBJECTIVES FOR FY 2023-2024

1. Move City Council's Strategic Goals forward by supporting City Council Ad Hoc Committees, facilitating strong community outreach (including social media and email campaigns), and pursuing grant funding. (Strategic Goal I.1 and VII.4)
2. Complete the Downtown Master Plan to help guide future developments and champion place-making efforts to revitalize the City's historic downtown and commercial corridors. (Strategic Goals II.4 and II.5)
3. Establish a Business and Community Resource Center in City Hall to assist businesses and residents with available technical and financial resources to help improve the quality of life for residents, business community, and visitors of San Fernando (Strategic Goals I.1, I.7, and II.3)
4. Continue to 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.2)

**ACCOMPLISHMENTS FOR FY 2022-2023**

5. Complete executive recruitment for vacant Director of Community Development and Director of Public Works positions. Complete labor negotiations with two bargaining units, San Fernando Management Group and San Fernando Police Civilian Association. (Strategic Goal VII.3.)
6. Continue to enhance legislative advocacy efforts, pursuant to the Legislative Advocacy Policy, by updating the Legislative Platform for 2024 priorities, submit letters of support/opposition to local legislators in accordance with the 2024 priorities, and provide letters of support to local organizations pursuing grants, federal and state budget allocations, and other funding opportunities that will benefit the San Fernando community. (Strategic Goal I.6, IV.4, and V.5)

**Enhancement to Services:**

7. Employee Recognition Program. (\$1,000) (Strategic Goal II.3)

**PERFORMANCE MEASURES**

<b>ADMINISTRATION</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Adopted</b>
A. # of Net New Business Licenses	205	176	200	200
B. \$ of Sales and Business Tax Revenue	\$11,536,092*	\$13,591,564	\$13,114,217	\$13,200,000
C. \$ of Grants Received	\$20,268,333	\$12,204,613	\$19,390,753	\$20,000,000
D. # of Agenda Items Presented to Council	248	246	250	250
E. # City Council Ad Hoc Meetings Supported	**	**	35	35
F. # of New Hires	23	46	65	2,500
G. Avg. # Days (Time) from Conditional to Final Hire Offer	**	**	30	25
H. # of Social Media Posts	2,297	2,403	2,500	18
I. # of Email Engagement Campaigns	134	170	225	275
J. # Legislative Advocacy Letters	10	15	18	36
K. # Professional Development Hours Completed	**	**	**	25

\* FY 2021 Includes 1<sup>st</sup> Year of Measure SF Funding

\*\* Not Previously Tracked

**FUNDING SUMMARY FOR FY 2023-2024**
**SOURCES:**

	2020	2021	2022	2023	2024
ADMINISTRATION	Actual	Actual	Actual	Estimated	Adopted
General Revenue	4,185,934	4,127,573	4,845,158	5,385,407	5,427,674
<b>TOTAL FUNDING SOURCES</b>	<b>4,185,934</b>	<b>4,127,573</b>	<b>4,845,158</b>	<b>5,385,407</b>	<b>5,427,674</b>

**USES:**

	2020	2021	2022	2023	2024
ADMINISTRATION	Actual	Actual	Actual	Estimated	Adopted
01-101 City Council	194,027	155,139	218,120	179,000	251,991
01-105 Administration	397,705	420,361	532,325	709,396	708,025
01-106 Personnel	366,003	392,400	462,976	561,627	569,646
01-107 Economic Development <sup>(1)</sup>	-	-	-	306,009	298,012
01-110 City Attorney	219,343	225,347	242,830	200,625	250,000
01-112 Labor Attorney	91,999	114,445	195,760	278,750	150,000
01-500 Fire Services - Contract	2,916,856	2,819,881	3,193,147	3,150,000	3,200,000
<b>TOTAL FUNDING USES</b>	<b>4,185,934</b>	<b>4,127,573</b>	<b>4,845,158</b>	<b>5,385,407</b>	<b>5,427,674</b>

<sup>1</sup> Economic Development Division moved from Community Development to Administration in Fiscal Year 2022-2023

**PERSONNEL:**

	2020	2021	2022	2023	2024
ADMINISTRATION	Actual	Actual	Actual	Estimated	Adopted
City Manager	1.00	1.00	1.00	1.00	1.00
Deputy City Manager/Econ. Development	0.00	0.00	0.00	1.00	1.00
Assistant To The City Manager	0.00	0.00	1.00	1.00	1.00
Economic Development Manager	0.00	0.00	1.00	0.00	0.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00
Administration Intern	0.00	0.00	0.46	0.46	0.46
Personnel Manager	1.00	1.00	1.00	1.00	1.00
Personnel Technician	1.00	1.00	1.00	1.00	1.00
Office Clerk (FTE)	0.00	0.00	0.00	0.46	0.46
<b>TOTAL ADMINISTRATION PERSONNEL</b>	<b>4.70</b>	<b>4.70</b>	<b>7.46</b>	<b>7.92</b>	<b>7.92</b>

**CITY COUNCIL****DIVISION No. 101****DIVISION OVERVIEW**

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

The City Council also sits as the Board of Directors for the Public Financing Authority, 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**

		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
001-101-0000-4101	SALARIES-PERMANENT EMPLOYEES	67,694	63,285	61,879	39,600	59,195	42,125
001-101-0000-4111	COMMISSIONER'S REIMBURSEMENT	-	-	3,000	3,000	2,750	3,000
001-101-0000-4120	O.A.S.D.I.	6,566	6,192	6,063	2,662	5,905	6,244
001-101-0000-4126	HEALTH INSURANCE	44,102	34,862	27,438	54,376	30,048	46,673
001-101-0000-4128	DENTAL INSURANCE	5,427	5,148	3,729	-	3,940	-
001-101-0000-4130	WORKER'S COMPENSATION INS.	-	956	1,677	-	3,485	-
001-101-0000-4136	OPTICAL INSURANCE	1,230	1,006	669	-	672	-
001-101-0000-4138	LIFE INSURANCE	437	423	450	450	468	468
<b>Personnel Costs</b>		<b>125,455</b>	<b>111,872</b>	<b>104,904</b>	<b>100,088</b>	<b>106,463</b>	<b>98,510</b>
001-101-0000-4260	CONTRACTUAL SERVICES	-	-	19,325	-	50	-
001-101-0000-4270	PROFESSIONAL SERVICES	11,075	2,202	3,750	6,000	4,400	72,500
001-101-0000-4300	DEPARTMENT SUPPLIES	3,938	1,097	5,140	7,575	6,530	5,075
001-101-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	15	-	500	-	-	-
001-101-0000-4390	VEHICLE ALLOW & MILEAGE	18,134	18,187	18,048	18,000	18,187	18,500
001-101-0101-4140	WELLNESS BENEFIT - S. BALLIN	600	600	600	600	600	-
001-101-0101-4220	PHONE & PAGER - S. BALLIN	-	-	-	-	-	-
001-101-0101-4370	MEETINGS & TRAVEL - S. BALLIN	3,143	-	3,531	2,250	-	-
001-101-0101-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS	100	-	100	100	-	-
001-101-0102-4140	WELLNESS BENEFIT - H. PACHECO	175	600	389	300	103	-
001-101-0102-4220	PHONE & PAGER - H. PACHECO	636	618	603	900	341	-
001-101-0102-4370	MEETINGS & TRAVEL - H. PACHECO	2,727	-	3,346	2,250	-	-
001-101-0102-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS	-	-	-	100	-	-
001-101-0103-4140	WELLNESS BENEFIT - J. FAJARDO	551	600	-	300	600	750
001-101-0103-4220	PHONE & PAGER - J. FAJARDO	232	111	-	-	-	-
001-101-0103-4370	MEETINGS & TRAVEL - J. FAJARDO	143	-	-	2,250	-	5,000
001-101-0103-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS	10	-	-	100	-	700
001-101-0104-4140	WELLNESS BENEFIT C. RODRIGUEZ	-	-	-	600	271	750
001-101-0104-4220	PHONE & PAGER C RODRIGUEZ	-	-	-	-	-	-
001-101-0104-4370	MEETINGS & TRAVEL - C RODRIGUEZ	-	25	4,425	4,500	1,503	5,000
001-101-0104-4380	MEMBERSHIPS & SUBSCRIPTIONS - C RODRIGUE	-	1,000	-	200	-	700
001-101-0107-4140	WELLNESS BENEFIT M. MENDOZA	-	-	141	600	600	750
001-101-0107-4220	PHONE & PAGER M MENDOZA	-	-	-	-	-	-
001-101-0107-4370	MEETINGS & TRAVEL - M MENDOZA	-	50	4,125	4,500	1,417	5,000
001-101-0107-4380	MEMBERSHIPS & SUBSCRIPTIONS - M MENDOZA	-	100	-	200	-	700
001-101-0108-4140	WELLNESS BENEFIT - C. MONTANEZ	-	-	-	600	-	750
001-101-0108-4220	PHONE & PAGER - C MONTAÑEZ	-	242	552	-	614	-
001-101-0108-4370	MEETINGS & TRAVEL - C MONTAÑEZ	-	-	-	4,500	-	5,000
001-101-0108-4380	SUBSCRIPTIONS, DUES & MMBRSHIPS - C MONT	-	-	-	200	-	700
001-101-0109-4370	MEETINGS & TRAVEL - A. LOPEZ	3,374	-	-	-	-	-
001-101-0109-4380	SUBSCRIPTIONS, DUES & MEMBRSHIPS	(103)	-	-	-	-	-
001-101-0111-4140	WELLNESS BENEFIT - R. GONZALEZ	123	-	-	-	-	-
001-101-0111-4220	PHONE & PAGER - R. GONZALEZ	75	-	-	-	-	-
001-101-0111-4370	MEETINGS & TRAVEL - R. GONZALEZ	3,518	-	-	-	-	-
001-101-0111-4380	SUBSCRIPTIONS, DUES & MEMBERSHIPS	1,000	-	-	-	-	-
001-101-0113-4140	WELLNESS BENEFIT - M. SOLORIO	-	-	-	300	-	750
001-101-0113-4370	MEETINGS & TRAVEL - M. SOLORIO	-	-	-	2,250	1,447	5,000
001-101-0113-4380	M. SOLORIO - SUBSCRIPTION DUES	-	-	-	100	-	700
001-105-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	2,329	2,329	-	-	-
<b>Operations &amp; Maintenance Costs</b>		<b>49,465</b>	<b>27,761</b>	<b>66,904</b>	<b>59,275</b>	<b>36,663</b>	<b>128,325</b>

Account Number & Title (cont'd)	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimated	2024 Adopted
001-101-0000-4706 LIABILITY CHARGE	2,371	-	8,364	7,065	7,068	7,895
001-101-0320-4741 EQUIP MAINT CHARGE	-	-	-	-		
001-101-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	-		
001-101-0000-4743 FACILITY MAINTENANCE CHARGE	16,073	15,506	12,948	12,572	12,576	12,261
<b>Internal Service Charges</b>	<b>18,444</b>	<b>15,506</b>	<b>21,312</b>	<b>19,637</b>	<b>19,644</b>	<b>20,156</b>
001-101-0000-4500 CAPITAL EXPENSES	664	-	-	-	4,990	5,000
<b>Capital Costs</b>	<b>664</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,990</b>	<b>5,000</b>
001-101-0000-4932 TRANSFER TO CAPITAL OUTLAY FD	-	-	25,000	-	-	-
<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>	<b>194,027</b>	<b>155,139</b>	<b>218,120</b>	<b>179,000</b>	<b>167,760</b>	<b>251,991</b>

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

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

		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
001-105-0000-4101	SALARIES-PERMANENT EMPLOYEES	274,657	271,084	358,259	461,196	486,276	496,986
001-105-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	7,454	4,074	47	5,252
001-105-0000-4105	OVERTIME	966	3,119	1,259	-	275	-
001-105-0000-4120	O.A.S.D.I.	17,229	16,270	22,817	28,950	31,361	31,488
001-105-0000-4124	RETIREMENT	(1,176)	-	-	-	-	-
001-105-0000-4126	HEALTH INSURANCE	37,308	38,966	46,299	57,198	49,753	40,959
001-105-0000-4128	DENTAL INSURANCE	2,491	2,491	2,715	352	3,165	352
001-105-0000-4129	RETIREE HEALTH SAVINGS	-	-	500	1,800	1,299	1,800
001-105-0000-4130	WORKER'S COMPENSATION INS.	4,190	4,134	8,318	6,416	14,862	7,587
001-105-0000-4134	LONG TERM DISABILITY INSURANCE	1,449	1,584	1,884	2,399	2,933	3,108
001-105-0000-4136	OPTICAL INSURANCE	600	600	457	215	364	600
001-105-0000-4138	LIFE INSURANCE	180	180	203	293	281	300
001-105-0000-4140	WELLNESS BENEFIT REIMBURSEMENT	600	600	600	600	600	750
001-105-3649-XXXX	YOUTH REINVESTMENT PROG BSCC 582-1	780	-	-	-	-	-
001-105-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	31,080	11,517	-	-	-
<b>Personnel Costs</b>		<b>339,273</b>	<b>370,108</b>	<b>462,281</b>	<b>563,493</b>	<b>591,216</b>	<b>589,182</b>
001-105-0000-4220	TELEPHONE	772	950	774	800	661	800
001-105-0000-4230	ADVERTISING	-	-	-	-	-	-
001-105-0000-4260	CONTRACTUAL SERVICES	1,550	1,887	1,675	2,660	1,745	2,660
001-105-0000-4270	PROFESSIONAL SERVICES	2,169	3,548	590	10,003	12,462	3,003
001-105-0000-4300	DEPARTMENT SUPPLIES	4,497	1,607	5,691	7,500	3,074	8,500
001-105-0000-4360	PERSONNEL TRAINING	-	-	50	2,000	-	2,000
001-105-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	5,123	4,679	4,393	7,500	7,903	7,500
001-105-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	2,290	2,960	3,588	3,230	3,487	3,230
001-105-0000-4390	VEHICLE ALLOW & MILEAGE	3,621	3,610	3,610	3,600	3,714	3,700
001-105-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	689	-	-	-
<b>Operations &amp; Maintenance Costs</b>		<b>20,022</b>	<b>19,241</b>	<b>21,060</b>	<b>37,293</b>	<b>33,046</b>	<b>31,393</b>
001-105-0000-4706	LIABILITY CHARGE	6,264	-	23,100	55,430	55,428	47,848
001-105-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-105-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-105-0000-4743	FACILITY MAINTENANCE CHARGE	32,146	31,012	25,884	53,180	53,184	39,602
<b>Internal Service Charges</b>		<b>38,410</b>	<b>31,012</b>	<b>48,984</b>	<b>108,610</b>	<b>108,612</b>	<b>87,450</b>
<b>Division Total</b>		<b>397,705</b>	<b>420,361</b>	<b>532,325</b>	<b>709,396</b>	<b>732,874</b>	<b>708,025</b>



**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 biweekly personnel changes for payroll processing, 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**

		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
001-106-0000-4101	SALARIES-PERMANENT EMPLOYEES	187,892	203,824	286,837	319,735	331,965	326,377
001-106-0000-4103	WAGES-PERMANENT EMPLOYEES	33,645	38,393	223	29,907	12,706	25,356
001-106-0000-4105	OVERTIME	51	-	1,966	-	682	-
001-106-0000-4120	O.A.S.D.I.	16,952	18,530	22,111	22,929	24,342	24,890
001-106-0000-4124	RETIREMENT	(894)	-	-	-	-	-
001-106-0000-4126	HEALTH INSURANCE	43,331	45,762	45,917	54,412	44,425	57,220
001-106-0000-4128	DENTAL INSURANCE	4,276	3,767	3,255	1,264	2,812	1,302
001-106-0000-4129	RETIREE HEALTH SAVINGS	-	-	3,403	1,200	2,177	1,200
001-106-0000-4130	WORKER'S COMPENSATION INS.	3,395	3,701	4,401	5,098	6,890	5,423
001-106-0000-4134	LONG TERM DISABILITY INSURANCE	908	944	1,075	1,261	1,425	1,380
001-106-0000-4136	OPTICAL INSURANCE	771	657	600	215	600	600
001-106-0000-4138	LIFE INSURANCE	225	225	266	293	251	345
<b>Personnel Costs</b>		<b>290,553</b>	<b>315,803</b>	<b>370,054</b>	<b>436,314</b>	<b>428,275</b>	<b>444,093</b>
001-106-0000-4220	TELEPHONE	802	597	585	800	1,043	800
001-106-0000-4230	ADVERTISING	2,917	3,676	8,258	19,035	5,719	11,535
001-106-0000-4260	CONTRACTUAL SERVICES	12,716	16,208	19,545	22,000	20,256	17,000
001-106-0000-4270	PROFESSIONAL SERVICES	6,114	6,109	4,849	6,000	4,399	6,000
001-106-0000-4300	DEPARTMENT SUPPLIES	3,390	6,265	4,856	5,000	4,928	5,000
001-106-0000-4320	DEPARTMENT EQUIPMENT MAINT	13	-	-	500	20	500
001-106-0000-4360	PERSONNEL TRAINING	-	150	175	250	-	250
001-106-0000-4365	TUITION REIMBURSEMENT	-	1,500	-	-	-	1,500
001-106-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	190	-	-	500	-	500
001-106-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	411	225	175	450	175	450
001-106-0000-4390	VEHICLE ALLOW & MILEAGE	63	-	-	200	34	200
001-106-0000-4430	ACTIVITIES AND PROGRAMS	-	-	-	500	-	500
<b>Operations &amp; Maintenance Costs</b>		<b>26,616</b>	<b>34,731</b>	<b>38,442</b>	<b>55,235</b>	<b>36,574</b>	<b>44,235</b>
001-106-0000-4706	LIABILITY CHARGE	5,438	-	19,536	29,470	29,472	36,076
001-106-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-106-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-106-0000-4743	FACILITY MAINTENANCE CHARGE	43,397	41,866	34,944	40,608	40,608	45,242
<b>Internal Service Charges</b>		<b>48,835</b>	<b>41,866</b>	<b>54,480</b>	<b>70,078</b>	<b>70,080</b>	<b>81,318</b>
001-106-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
<b>Capital Costs</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>		<b>366,003</b>	<b>392,400</b>	<b>462,976</b>	<b>561,627</b>	<b>534,929</b>	<b>569,646</b>

NOTE: Division 106 (Administration Department) was changed to division 133 (Finance Department) in FY 2018-2019, then back to Division 106 (Administration Department). For budgetary purposes these two divisions have been combined.

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

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

**Dept: Administration**  
**Div: Economic Development**

Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimated	2024 Adopted
001-107-0000-4101 SALARIES-PERMANENT EMPLOYEES	-	-	-	210,419	27,020	193,116
001-107-0000-4103 WAGES-PERMANENT EMPLOYEES	-	-	-	-	-	-
001-107-0000-4105 OVERTIME	-	-	-	-	-	-
001-107-0000-4120 O.A.S.D.I.	-	-	-	12,035	2,109	12,563
001-107-0000-4124 RETIREMENT	-	-	-	-	-	-
001-107-0000-4126 HEALTH INSURANCE	-	-	-	26,970	-	2,570
001-107-0000-4128 DENTAL INSURANCE	-	-	-	-	-	-
001-107-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	1,800	515	1,200
001-107-0000-4130 WORKER'S COMPENSATION INS.	-	-	-	3,183	436	2,867
001-107-0000-4134 LONG TERM DISABILITY INSURANCE	-	-	-	1,512	311	1,470
001-107-0000-4136 OPTICAL INSURANCE	-	-	-	-	-	-
001-107-0000-4138 LIFE INSURANCE	-	-	-	90	23	94
001-107-0000-4140 WELLNESS BENEFIT REIMBURSEMENT	-	-	-	-	-	750
<b>Personnel Costs</b>	-	-	-	<b>256,009</b>	<b>30,414</b>	<b>214,630</b>
001-107-0000-4230 ADVERTISING	-	-	-	-	-	4,000
001-107-0000-4260 CONTRACTUAL SERVICES	-	-	-	-	-	10,000
001-107-0000-4270 PROFESSIONAL SERVICES	55,335	42,065	88,141	28,412	15,392	25,000
001-107-0000-4300 DEPARTMENT SUPPLIES	-	-	-	-	2,362	4,000
001-107-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	-	-	5,150
001-107-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	-	-	-	1,850
001-107-0000-4390 VEHICLE ALLOW & MILEAGE	-	-	-	-	554	3,700
<b>Operations &amp; Maintenance Costs</b>	<b>55,335</b>	<b>42,065</b>	<b>88,141</b>	<b>28,412</b>	<b>18,308</b>	<b>53,700</b>
001-107-0000-4706 LIABILITY CHARGE	-	-	-	-	-	17,421
001-107-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	-	-	-	12,261
<b>Internal Service Charges</b>	-	-	-	-	<b>18,862</b>	<b>29,682</b>
<b>Division Total</b>	<b>55,335</b>	<b>42,065</b>	<b>88,141</b>	<b>284,421</b>	<b>48,722</b>	<b>298,012</b>

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



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

The City Attorney serves as the Chief Legal Officer for the City of San Fernando, 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 Law Organization, LLP, to provide City Attorney services.

**Dept: Administration****Div: City Attorney**

Account Number & Title	2020	2021	2022	2023	2023	2024
	Actual	Actual	Actual	Adjusted	Estimated	Adopted
001-110-0000-4270 PROFESSIONAL SERVICES	219,343	225,347	238,021	259,919	306,165	250,000
001-110-3689-4270 COVID-19 GLOBAL OUTBREAK	-	-	441	-	-	-
001-110-0098-4270 SUCCESSOR AGENCY TO THE RDA	-	-	4,368	-	-	-
<b>Operations &amp; Maintenance Costs</b>	<b>219,343</b>	<b>225,347</b>	<b>242,830</b>	<b>259,919</b>	<b>306,165</b>	<b>250,000</b>

**LEGAL SERVICES (LABOR ATTORNEY)****DIVISION NO. 112****DIVISION OVERVIEW**

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

**Dept: Administration**  
**Div: Labor Attorney**

Account Number & Title	2020	2021	2022	2023	2023	2024
	Actual	Actual	Actual	Adjusted	Estimated	Adopted
001-112-0000-4270 PROFESSIONAL SERVICES	91,999	114,445	195,760	371,334	370,710	150,000
Operations & Maintenance Costs	91,999	114,445	195,760	371,334	370,710	150,000



**FIRE SERVICES****DIVISION No. 500****DIVISION OVERVIEW**

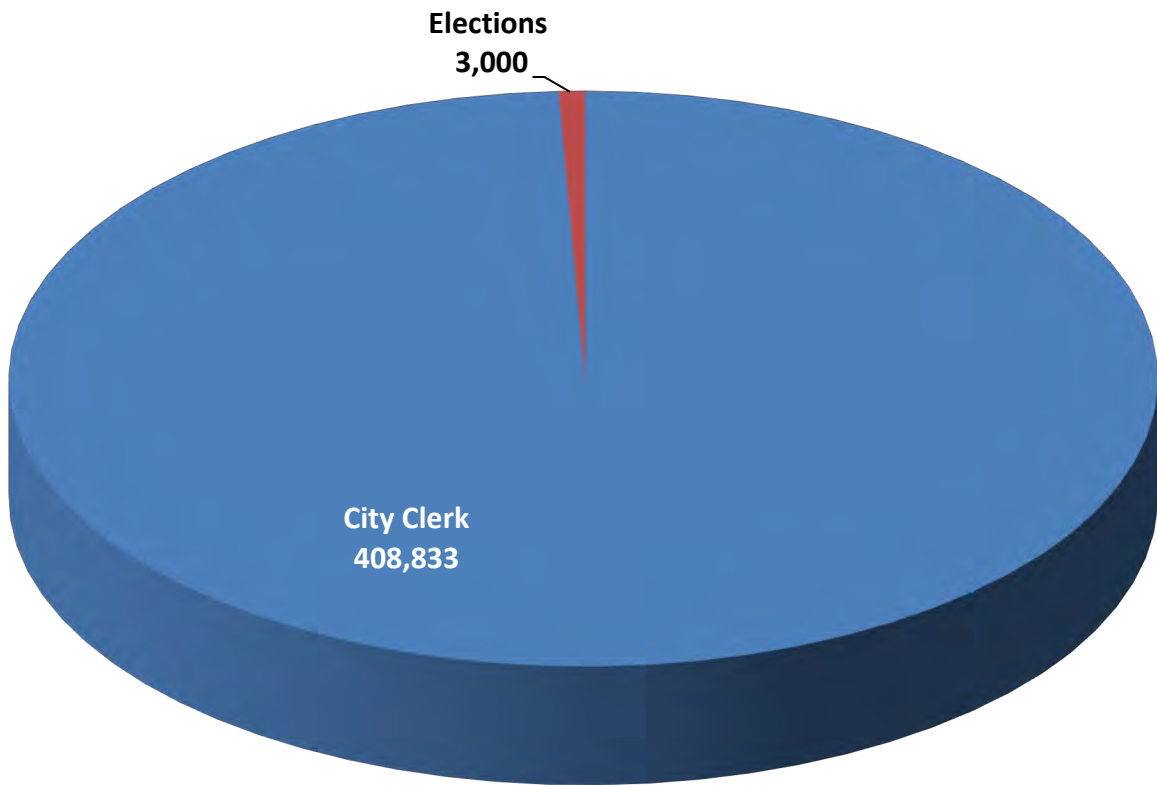
Fire services are provided by the Los Angeles City Fire Department (LAFD) on a contractual basis. The services provided by the LAFD include, but are not limited to, fire suppression, fire prevention, inspection, paramedic, emergency medical technician functions, and emergency medical response.

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

Account Number & Title	2020 Actual	2021 Actual	2022 Adjusted	2023 Proposed	2022 Estimated	2023 Adopted
001-500-0000-4260 CONTRACTUAL SERVICES	2,916,856	2,819,881	3,193,147	3,062,793	3,062,793	3,200,000
<b>Operations &amp; Maintenance Costs</b>	<b>2,916,856</b>	<b>2,819,881</b>	<b>3,193,147</b>	<b>3,062,793</b>	<b>3,062,793</b>	<b>3,200,000</b>



# CITY CLERK DEPARTMENT



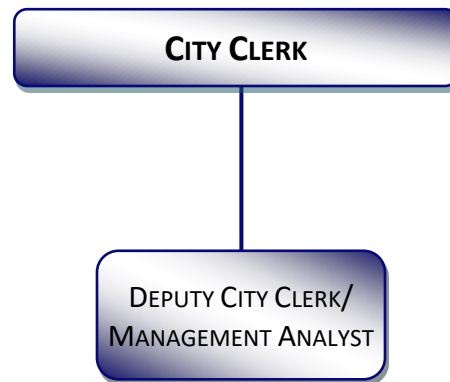


# THE CITY OF SAN FERNANDO

## ORGANIZATIONAL CHART

CITY CLERK DEPARTMENT

FISCAL YEAR 2023-2024



## **MISSION STATEMENT**

The City Clerk Department is dedicated to providing courteous, professional, and efficient customer services to the City Council, City staff, and the community in an ethical and neutral manner while ensuring the governmental process is transparent and open, ensure integrity in the democratic process and provide instant access to public records to enhance public trust in local government.

## **DEPARTMENT OVERVIEW**

The City Clerk Department is responsible for administering federal, state and local laws pertaining to elections, the Brown Act, the Public Records Act, the Political Reform Act, and AB1234 Ethics Training compliance; oversees City records management; provides legislative support functions including the preparation of agendas and minutes; ensures City compliance with Fair Political Practices Commission (FPPC) regulations regarding annual disclosure statements and campaign contribution statements; prepares and maintains a complete and accurate record of all City Council legislative actions; safeguards the City seal; and implement process improvement and workflows with document digitization; and performs a variety of other administrative duties in support of the City Council as assigned.

## **ACCOMPLISHMENTS FOR FY 2022-2023**

1. Coordinated with the County of Los Angeles Elections Division, the City's November 8, 2022 General Municipal Election to fill three Councilmember seats for the full 4-year terms; coordinate in-person Vote Centers at San Fernando Recreation Park and Las Palmas Park; monitored activities associated with the permanent Vote-by-Mail Ballot Boxes at City Hall and Pioneer Park; coordinated two "Register to Vote" community engagement events held at the Rudy Ortega Jr. Park during movie night; and at the National Night Out and registered 3 new voters. (Strategic Goal I.1, I.2 and I.6)
2. Expanded knowledge of Edgesoft/Saira Software program to increase public transparency to ensure municipal records are readily available and easily accessible to all. (Strategic Goal I.1 and IV.4)
3. Explored and researched Agenda and Meeting Management Software programs and presented recommendation to the City Manager. (Strategic Goal I.1, I.6 and II.1)



## ACCOMPLISHMENTS FOR FY 2022-2023

4. Increased professional development training courses and increased responsibilities for the Deputy City Clerk/Management Analysts and City Clerk associated with complex City Clerk duties, including, but not limited to regulations for the Fair Policy Practices Commission, Ralph M. Brown Act, and on General Municipal Elections. Invest succession planning and staff retention. (Strategic Goal I.1, I.6 and VII.)

## OBJECTIVES FOR FY 2023-2024

1. Continue conversion of documents to digital format in order to capture City Council's legislative history from 1911 to current including but not limited to minutes, contracts, ordinances, resolutions and minutes. (Strategic Goal II.1 and IV.4)
2. Refine and oversee the management of all City Commissions, Committee, Liaison and Ad hoc Committees, to include, developing a "Commissioner Handbook/Guidelines" policy to foster opportunities for meaningful citizen involvement and individual enrichment. (Strategic Goal I.2, I.3 and I.6)
3. Adopt an updated City-wide records retention and destruction policy and procedure. (Strategic Goal I.6)
4. Continue and expand on training, professional development for the City Clerk and Deputy City Clerk/Management Analysts, associated with complex City Clerk duties, including, but not limited to regulations for the Fair Policy Practices Commission, Ralph M. Brown Act, and on General Municipal Elections. Invest succession planning and staff retention. (Strategic Goal I.1, I.6 and VII.)

## PERFORMANCE MEASURES

CITY CLERK	2021 Actual	2022 Actual	2023 Estimated	2024 Adopted
A. # of Agenda Packets Produced	26	32	27	30
B. # of Minutes Approved	38	69	80	120
C. # of Ordinances	4	9	7	7
D. # of Resolutions	59	81	80	80
E. # of Contracts	44	35	45	44
F. # Public Records Requests	161	199	230	250
G. # Records Digitized	**	**	**	
H. # Trainings Conducted	2	2	2	2
I. # Professional Development Hours Completed	20	22	55	60

*\*\* Not Previously Tracked*

**FUNDING SUMMARY FOR FY 2023-2024**

**SOURCES:**

	2020	2021	2022	2023	2024
CITY CLERK	Actual	Actual	Actual	Estimated	Adopted
General Revenue	375,293	328,274	351,859	442,263	408,058
General City Election	-	2,976	-	-	-
<b>TOTAL FUNDING SOURCES</b>	<b>375,293</b>	<b>331,250</b>	<b>351,859</b>	<b>442,263</b>	<b>408,058</b>

**USES:**

	2020	2021	2022	2023	2024
CITY CLERK	Actual	Actual	Actual	Estimated	Adopted
01-115 City Clerk	316,021	38,844	-	50,193	408,833
01-116 Elections	-	3,000	-	-	3,000
<b>TOTAL FUNDING USES</b>	<b>316,021</b>	<b>41,844</b>	<b>-</b>	<b>50,193</b>	<b>411,833</b>

**PERSONNEL:**

	2020	2021	2022	2023	2024
CITY CLERK	Actual	Actual	Actual	Estimated	Adopted
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk/Management Analyst	1.00	1.00	1.00	1.00	1.00
<b>TOTAL CITY CLERK PERSONNEL</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

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

The responsibilities of the City Clerk's Department include: 1) agenda and packet preparation and distribution for all legislative meetings of the City Council; 2) record and maintain proceedings of the meetings and process documents resulting from actions taken; 3) publish ordinances and other 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		2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimated	2024 Adopted
001-115-0000-4101	SALARIES-PERMANENT EMPLOYEES	190,524	181,728	216,711	234,664	239,331	247,815
001-115-0000-4103	WAGES-TEMPORARY & PART-TIME	21,241	-	-	-	-	-
001-115-0000-4105	OVERTIME	369.36	-	-	-	-	-
001-115-0000-4111	COMMISSIONER'S REIMBURSEMENT	3,450	3,525	3,750	-	-	-
001-115-0000-4120	O.A.S.D.I.	16,474	14,179	16,855	16,932	18,585	17,894
001-115-0000-4126	HEALTH INSURANCE	12,963	27,063	29,800	39,383	31,657	40,959
001-115-0000-4128	DENTAL INSURANCE	1,011	2,710	2,812	-	2,812	-
001-115-0000-4129	RETIREE HEALTH SAVINGS	-	2,496	2,500	3,000	2,400	3,000
001-115-0000-4130	WORKER'S COMPENSATION INS.	3,283	2,766	3,279	3,497	3,601	3,696
001-115-0000-4134	LONG TERM DISABILITY	998	1,228	1,534	1,704	1,777	1,895
001-115-0000-4136	OPTICAL INSURANCE	194	492	535	-	535	-
001-115-0000-4138	LIFE INSURANCE	139	149	126	180	187	187
001-115-0000-4140	WELLNESS BENEFIT	600	-	592	600	600	750
001-115-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	202	-	-	-	-
<b>Personnel Costs</b>		<b>251,246</b>	<b>236,537</b>	<b>278,494</b>	<b>299,960</b>	<b>301,485</b>	<b>316,196</b>
001-115-0000-4230	ADVERTISING	11,180	2,091	7,251	5,800	5,232	5,050
001-115-0000-4260	CONTRACTUAL SERVICES	14,938	6,767	9,282	19,744	5,650	27,669
001-115-0000-4300	DEPARTMENT SUPPLIES	1,174	4,217	2,408	1,084	835	1,500
001-115-0000-4360	PERSONNEL TRAINING	35	220	1,410	1,620	1,620	3,075
001-115-0000-4365	TUITION REIMBURSEMENT	3,000	150	-	-	-	-
001-115-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	3,118	730	1,275	1,100	1,106	-
001-115-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	93	292	499	1,396	1,395	1,450
001-115-0000-4390	VEHICLE ALLOW & MILEAGE	3,513	3,610	3,610	3,600	3,610	3,700
001-115-0000-4450	OTHER EXP (EDUCATION COMMISSION)	401	-	932	-	102	-
<b>Operations &amp; Maintenance Costs</b>		<b>37,451</b>	<b>18,076</b>	<b>26,668</b>	<b>34,344</b>	<b>19,550</b>	<b>42,444</b>
001-115-0000-4500	CAPITAL EQUIPMENT	1,453	-	-	-	-	-
<b>Capital Costs</b>		<b>1,453</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-115-0000-4706	LIABILITY CHARGE	3,678	-	18,102	21,174	21,180	25,672
001-115-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-115-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-115-0000-4743	FACILITY MAINTENANCE CHARGE	27,324	26,360	25,883	25,144	25,140	24,521
<b>Internal Service Charges</b>		<b>31,002</b>	<b>26,360</b>	<b>43,985</b>	<b>46,318</b>	<b>46,320</b>	<b>50,193</b>
<b>Division Total</b>		<b>321,153</b>	<b>280,973</b>	<b>349,147</b>	<b>380,622</b>	<b>367,355</b>	<b>408,833</b>

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

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



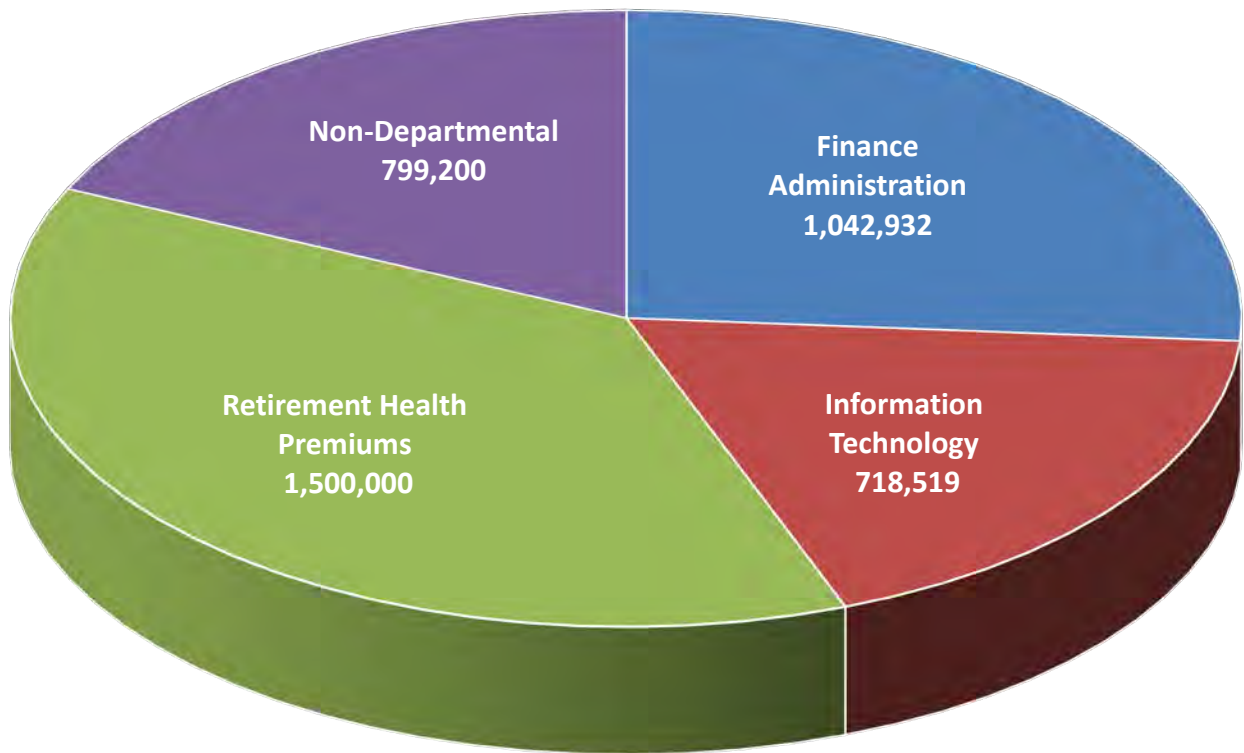
**Dept: City Clerk Department**  
**Div: Elections**

Account Number & Title		2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimated	2024 Adopted
001-116-0000-4103	WAGES-TEMPORARY & PART-TIME	1,078	2,017	1,444	-	480	-
001-116-0000-4105	OVERTIME	129	1,369	249	2,000	95	-
001-116-0000-4112	TEMP. NON-EMPLOYEE WAGES	-	-	-	-	-	-
001-116-0000-4120	O.A.S.D.I.	92	259	155	-	44	-
001-116-0000-4130	WORKER'S COMPENSATION INS.	77	212	141	-	43	-
<b>Personnel Costs</b>		<b>1,376</b>	<b>3,857</b>	<b>1,988</b>	<b>2,000</b>	<b>662</b>	<b>-</b>
001-116-0000-4230	ADVERTISING	2,581	344	-	1,200	378	-
001-116-0000-4260	CONTRACTUAL SERVICES	49,864	43,064	-	55,000	37,462	-
001-116-0000-4300	DEPARTMENT SUPPLIES	271	-	-	300	33	-
001-116-0000-4360	PERSONNEL TRAINING	-	-	-	-	-	-
001-116-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	3,000	-	400
001-116-0000-4390	VEHICLE ALLOW & MILEAGE	48	37	-	-	-	2,600
<b>Operations &amp; Maintenance Costs</b>		<b>52,764</b>	<b>43,444</b>	<b>-</b>	<b>59,500</b>	<b>37,873</b>	<b>3,000</b>
001-116-0000-4706	LIABILITY CHARGE	-	-	-	141	144	-
001-116-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-116-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-116-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	-	-
<b>Internal Service Charges</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>141</b>	<b>144</b>	<b>-</b>
<b>Division Total</b>		<b>54,140</b>	<b>47,301</b>	<b>1,988</b>	<b>61,641</b>	<b>38,679</b>	<b>3,000</b>

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# FINANCE DEPARTMENT



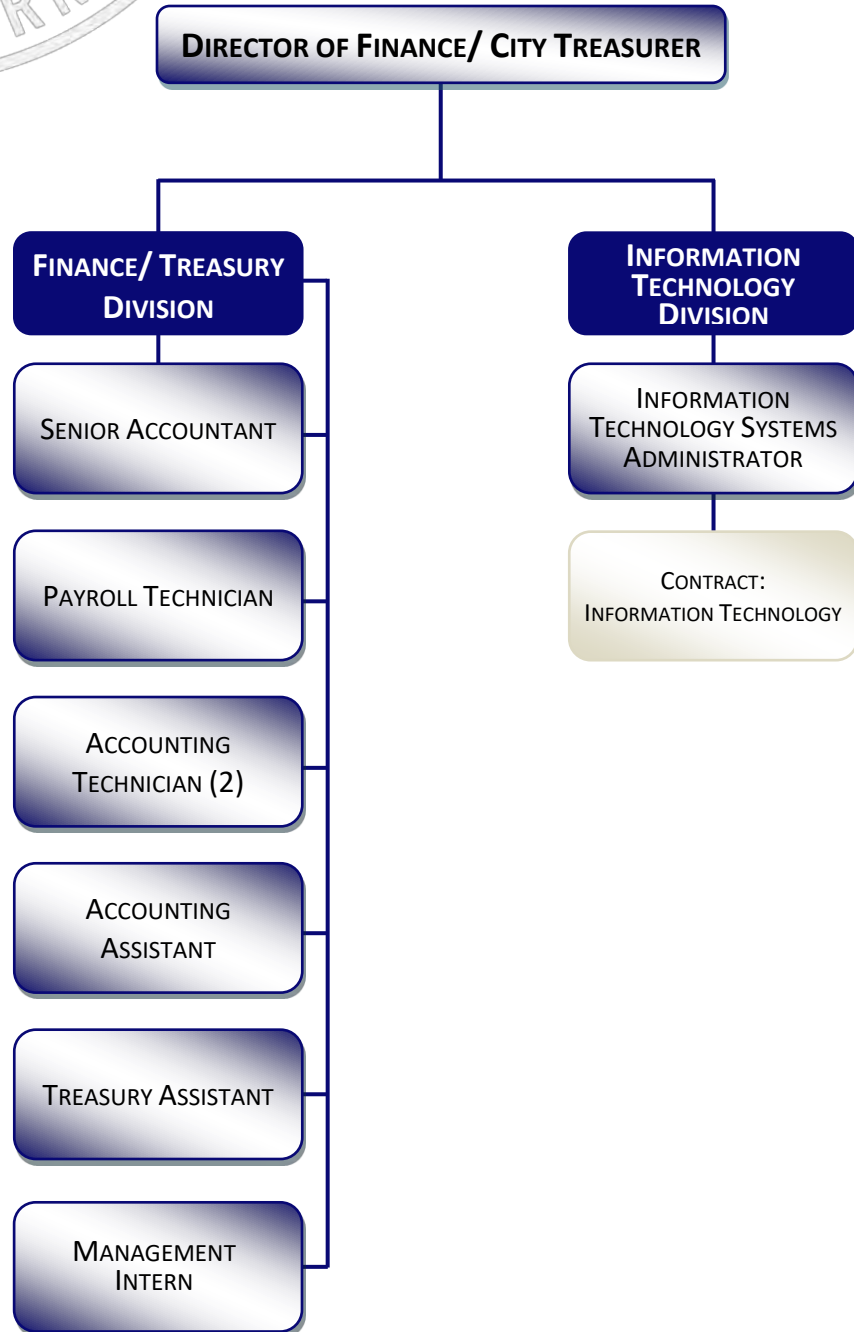


# THE CITY OF SAN FERNANDO

## ORGANIZATIONAL CHART

### FINANCE DEPARTMENT

FISCAL YEAR 2023-2024



## **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 City departments to adhere to the adopted budget, implementing financial control measures, developing financial policies, ensuring liquidity to meet the City's daily, weekly, monthly and annual cash needs, investing funds to generate revenues 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 2022-2023**

1. Continued resident and small business support through financial programs and utility bill assistance to help lessen the burden and stress from the COVID-19 Pandemic. (Strategic Goal II.3 and VIII.2)
2. Continued monitoring and reporting Citywide pandemic-related expenses to respective reporting agencies, and complied with funding requirements. (Strategy Goal VIII.3)
3. Hired an Information Technology System Administrator to implement technological improvements in the City's IT infrastructure and increase the capabilities of the networks cybersecurity. (Strategic Goal I.6)
4. Implemented Citywide voice over internet protocol (VoIP) telephone system, transitioning from prior outdated analog technology. (Strategic Goal I.6)
5. Awarded contract for Section 115 Pension Trust to prefund City OPEB obligations and reduce Unfunded Pension Liability (UAL). (Strategic Goal VII.3)



6. Received the Government Finance Officers Association *Distinguished Budget Presentation Award* for the Fiscal Year 2022-2023 Adopted Budget and submitted for the *Certificate of Achievement for Excellence in Financial Reporting* for the Fiscal Year 2021-2022. (Strategic Goal VII.6)

## OBJECTIVES FOR FY 2023-2024

1. 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)
2. Release RFP and award professional service agreement for an experienced public fund investment manager to assist with managing the City's funds. (Strategic Goal VII.3)
3. Assess and determine utility payment software solution to incorporate as a standalone product and into future IT infrastructure to better assist residents with payment options, including credit card and online payments. (Strategic Goal VII.5)
4. Evaluate replacement of City's current accounting system, Tyler Eden, which is scheduled to be decommissioned in December 2024 to better meet financial best practices, enhance reporting capabilities and department goals with aim to initiate Phase I implementation including Financial Management & Grant Accounting Modules (Strategic Goal VII.5)
5. Apply and receive the Government Finance Officers Association *Distinguished Budget Presentation Award* for the Fiscal Year 2023-2024 Adopted Budget and the *Certificate of Achievement for Excellence in Financial Reporting* for the Fiscal Year 2022-2023. (Strategic Goal VII.6)

### **Enhancement to Services:**

6. Implementation of computer replacement project to ensure adequate up-to-date technology for all staff to support basic computing needs and creating standardization of workstation inventory. (Strategic Goal VII.6)
7. Conduct Citywide User Fee Services Study to adequately recover costs for services. (Strategic Goal VII.6)

**PERFORMANCE MEASURES**

<b>FINANCE DEPARTMENT</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Adopted</b>
A. # of Invoices Processed	6,694	7,308	7,500	7,775
B. # of Transactions	43,095	47,741	48,700	50,000
# Digitally	1,602	1,878	2,435	2,500
% Digitally	3.70%	3.90%	5.00%	20.00%
C. # of Participants In Utility Rate Assistance Program	31	21	25	25
D. \$ Return On Investments	\$340,663	\$250,000	\$275,000	\$300,000
E. # of IT Service Tickets	1,809	1,327	1,200	1,100
F. # Professional Development Hours	N/A*	N/A*	85	100
G. GFOA Distinguished Budget Award	✓	✓	✓	✓
H. GFOA Distinguished Financial Reporting Award	✓	✓	✓	✓

\* Prior year data unavailable.

**FUNDING SUMMARY FOR FY 2023-2024**
**SOURCES:**

<b>FINANCE</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Adopted</b>
General Revenue	2,762,864	3,028,677	4,458,114	6,752,820	3,907,516
Business License Processing Fee	65,846	20,720	56,402	65,000	65,000
Business License Permits	7,450	6,660	7,905	7,000	9,500
<b>TOTAL FUNDING SOURCES</b>	<b>2,836,159</b>	<b>3,056,057</b>	<b>4,522,421</b>	<b>6,824,820</b>	<b>3,982,016</b>

**USES:**

<b>FINANCE</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Adopted</b>
01-130 Finance Administration	652,054	731,350	747,198	999,700	1,042,932
01-131 Treasury <sup>1</sup>	128,848	89,427	-	-	-
01-135 Information Technology	403,885	365,450	425,887	673,467	718,519
01-180 Retirement Health Premiums	908,004	1,011,782	1,038,911	1,500,000	1,500,000
01-190 Non-Departmental	743,369	858,048	2,310,424	3,651,654	799,200
<b>TOTAL FUNDING USES</b>	<b>2,836,159</b>	<b>3,056,057</b>	<b>4,522,421</b>	<b>6,824,820</b>	<b>4,060,651</b>

<sup>1</sup> Treasury Division combined with Finance Administration in Fiscal Year 2022-2023

**PERSONNEL:**

	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>FINANCE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Adopted</b>
Director of Finance/City Treasurer	1.00	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	1.00	1.00
Treasury Manager	1.00	1.00	0.00	0.00	0.00
Senior Account Clerk	2.00	2.00	0.00	0.00	0.00
Accounting Technician	0.00	0.00	2.00	2.00	2.00
Payroll Technician	1.00	1.00	1.00	1.00	1.00
Office Clerk	1.00	1.00	0.00	0.00	0.00
Treasurer Assistant	0.00	0.00	1.00	1.00	1.00
Finance Office Specialist	1.00	1.00	0.00	0.00	0.00
Accounting Assistant	0.00	0.00	1.00	1.00	1.00
Management Intern	0.00	0.00	0.46	0.46	0.46
Info Technology Systems Administrator	0.00	0.00	0.00	1.00	1.00
<b>TOTAL FINANCE PERSONNEL</b>	<b>8.00</b>	<b>8.00</b>	<b>7.46</b>	<b>8.46</b>	<b>8.46</b>

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

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

The Finance – Administration Division prepares and monitors the City’s award winning Annual Budget Book and Annual Comprehensive Financial Report.

**Dept: Finance**  
**Div: Finance Administration**

Account Number & Title		2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
001-130-0000-4101	SALARIES-PERMANENT EMPLOYEES	314,554	386,247	378,715	488,265	497,502	529,380
001-130-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	11,181	21,150	20,554	20,791
001-130-0000-4105	OVERTIME	3,993	3,790	8,559	-	10,364	-
001-130-0000-4112	TEMP. NON-EMPLOYEE WAGES	-	-	-	-	-	-
001-130-0000-4120	O.A.S.D.I.	24,479	28,797	30,695	36,465	39,697	38,994
001-130-0000-4124	RETIREMENT	(340)	-	-	-	-	-
001-130-0000-4126	HEALTH INSURANCE	60,189	64,598	75,977	111,151	82,966	78,314
001-130-0000-4128	DENTAL INSURANCE	6,786	7,313	7,328	4,979	7,679	4,979
001-130-0000-4129	RETIREE HEALTH SAVINGS	684	1,092	91	1,200	1,100	1,200
001-130-0000-4130	WORKER'S COMPENSATION INS.	9,656	13,473	6,652	7,732	17,512	8,349
001-130-0000-4134	LONG TERM DISABILITY INSURANCE	1,345	1,954	1,140	2,271	2,285	2,610
001-130-0000-4136	OPTICAL INSURANCE	1,223	1,312	1,326	905	1,415	905
001-130-0000-4138	LIFE INSURANCE	323	360	330	450	374	461
001-130-0000-4140	WELLNESS BENEFIT	600	600	600	600	600	750
001-130-3649-XXXX	YOUTH REINVESTMENT PROG BSCC 582-1	540	-	-	-	-	-
001-130-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	13,835	-	-	-	-
<b>Personnel Costs</b>		<b>424,031</b>	<b>523,370</b>	<b>522,592</b>	<b>675,168</b>	<b>682,048</b>	<b>686,733</b>
001-130-0000-4260	CONTRACTUAL SERVICES	69,460	35,954	65,633	98,800	90,184	98,800
001-130-0000-4270	PROFESSIONAL SERVICES	71,482	99,982	51,126	71,248	62,472	112,350
001-130-0000-4300	DEPARTMENT SUPPLIES	6,584	4,044	12,869	25,220	14,422	9,119
001-130-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
001-130-0000-4360	PERSONNEL TRAINING	35	947	549	6,000	2,390	6,000
001-130-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	3,434	225	2,234	7,500	6,351	7,500
001-130-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	1,305	1,195	1,015	1,945	1,231	1,945
001-130-0000-4390	VEHICLE ALLOW & MILEAGE	2,209	3,610	2,779	3,800	3,610	3,900
001-130-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>		<b>154,509</b>	<b>145,956</b>	<b>136,206</b>	<b>214,513</b>	<b>180,660</b>	<b>239,614</b>
001-130-0000-4706	LIABILITY CHARGE	9,222	-	34,356	47,660	47,664	55,772
001-130-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	62,364	-
001-130-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-130-0000-4743	FACILITY MAINTENANCE CHARGE	64,292	62,023	51,768	62,358	-	60,813
<b>Internal Service Charges</b>		<b>73,514</b>	<b>62,023</b>	<b>86,124</b>	<b>110,018</b>	<b>110,028</b>	<b>116,585</b>
001-130-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
<b>Capital Costs</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>		<b>652,054</b>	<b>731,350</b>	<b>744,922</b>	<b>999,699</b>	<b>972,736</b>	<b>1,042,932</b>



**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		2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
001-135-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	159,755	28,218	133,213
001-135-0000-4120	O.A.S.D.I.	-	-	-	13,464	2,120	9,725
001-135-0000-4126	HEALTH INSURANCE	-	-	-	-	5,161	28,610
001-135-0000-4128	DENTAL INSURANCE	-	-	-	-	356	-
001-135-0000-4129	RETIREE HEALTH SAVINGS	-	-	-	-	300	-
001-135-0000-4130	WORKER'S COMPENSATION INS.	-	-	-	2,781	446	2,008
001-135-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	-	-	-	1,020
001-135-0000-4136	OPTICAL INSURANCE	-	-	-	-	64	-
001-135-0000-4138	LIFE INSURANCE	-	-	-	-	-	94
<b>Personnel Costs</b>		-	-	-	<b>176,000</b>	<b>36,665</b>	<b>174,670</b>
001-135-0000-4260	CONTRACTUAL SERVICES	248,813	246,937	295,897	367,984	356,932	362,916
001-135-0420-4260	CONTRACTUAL SERVICES	-	-	1,406	-	-	-
001-135-0000-4270	PROFESSIONAL SERVICES	127,479	118,368	127,719	128,483	124,682	128,483
001-135-0000-4300	DEPARTMENT SUPPLIES	681	145	865	1,000	462	26,000
001-135-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>		<b>376,973</b>	<b>365,450</b>	<b>425,887</b>	<b>497,467</b>	<b>482,076</b>	<b>517,399</b>
001-135-0000-4706	LIABILITY CHARGE	-	-	-	-	-	14,189
001-135-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-135-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-135-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	-	-	12,261
<b>Internal Service Charges</b>		-	-	-	-	-	<b>26,450</b>
001-135-0000-4500	CAPITAL EQUIPMENT	26,911	-	-	-	-	-
<b>Capital Costs</b>		<b>26,911</b>	-	-	-	-	-
<b>Division Total</b>		<b>403,885</b>	<b>365,450</b>	<b>425,887</b>	<b>673,467</b>	<b>518,741</b>	<b>718,519</b>

**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		2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
001-180-0000-4124	RETIREMENT	-	-	-	-	-	-
001-180-0000-4127	RETIRED EMP. HEALTH INS.	908,004	1,011,782	1,038,911	1,500,000	993,648	1,500,000
Personnel Costs		908,004	1,011,782	1,038,911	1,500,000	993,648	1,500,000
Division Total		908,004	1,011,782	1,038,911	1,500,000	993,648	1,500,000

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

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



**Dept: Finance**  
**Div: Non-Departmental**

Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
001-190-0000-4101 SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	89,000
001-190-0000-4111 COMMISSIONER REIMBURSEMENT	-	2,100	1,800	1,800	1,350	1,800
001-190-0000-4126 HEALTH INS. ADMIN FEE	4,608	4,113	4,047	5,000	5,569	5,000
001-190-0000-4132 UNEMPLOYMENT INSURANCE	4,500	-	-	10,000	-	10,000
001-190-0105-4132 UNEMPLOYMENT INSURANCE	450	-	-	-	-	-
001-190-0150-4132 COMMUNITY DEVELOPMENT	-	508	-	-	-	-
001-190-0152-4132 COMMUNITY PRESERVATION	126	-	-	-	-	-
001-190-0222-4132 POLICE - UNEMPLOYMENT INSURANCE	3,090	5,868	-	-	4,611	-
001-190-0310-4132 ENGINEERING - UNEMPLOYMENT INS.	1,908	-	-	-	-	-
001-190-0360-4132 SEWER DISPOSAL-UNEMPLOYMENT INS.	1,220	-	-	-	-	-
001-190-0370-4132 TRAFFIC SAFETY-UNEMPLOYMENT INS.	-	11,700	-	-	-	-
001-190-0390-4132 FACILITIES MGMT.-UNEMPLOYMENT INS.	160	3,139	13,914	-	840	-
001-190-0420-4132 RECREATION DEPT - UNEMPLOYMENT INS.	2,396	3,422	-	-	-	-
001-190-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	(1,627)	-	-	-	-
<b>Personnel Costs</b>	<b>18,458</b>	<b>29,223</b>	<b>19,761</b>	<b>16,800</b>	<b>12,370</b>	<b>105,800</b>
001-190-0000-4210 UTILITIES	84	-	-	-	-	-
001-190-0000-4220 TELEPHONE	51,878	59,565	60,474	54,682	47,007	55,000
001-190-0000-4260 CONTRACTUAL SERVICES	144,714	80,244	95,575	91,463	86,570	115,000
001-190-0000-4267 APPROPRIATED RESERVE	24,523	12,297	62,331	28,191	28,191	75,000
001-190-0000-4270 PROFESSIONAL SERVICES	68,197	17,225	10,500	34,354	34,354	61,207
001-190-3608-4270 HAZARD MITIGATION PROGRAM	-	22,519	-	4,625	-	-
001-190-3689-4270 PROFESSIONAL SERVICES	-	-	-	-	-	-
001-190-0000-4280 POSTAGE	23,557	21,641	25,544	25,000	23,250	25,000
001-190-0000-4300 DEPARTMENT SUPPLIES	14,713	11,672	4,119	10,100	6,176	10,500
001-190-0000-4320 DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
001-190-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	31,303	32,803	30,953	33,000	36,153	32,000
001-190-0000-4405 INTEREST EXPENSE	32,191	843	50,617	24,642	24,642	-
001-190-0000-4420 PRINCIPAL EXPENSE	-	-	-	-	-	-
001-190-0000-4428 SMART METER LOAN PRINCIPAL	17,420	18,361	3,178	-	-	-
001-190-0000-4429 PRINCIPAL	-	514,174	-	-	-	-
001-190-0000-4430 ACTIVITIES & PROGRAMS	250	-	400	-	-	2,000
001-190-0000-4435 BANK CHARGES	17,332	15,918	19,807	15,000	23,245	10,000
001-190-0000-4437 CASH OVER & SHORT	153	226	11	-	93	-
001-190-0220-4437 CASH OVER & SHORT	(31)	75	5	-	(67)	-
001-190-0220-4455 BAD DEBIT EXPENSE	-	-	-	-	-	-
001-190-0000-4450 OTHER EXPENSE	129	1,263	5,283	5,000	-	5,000
<b>Operations &amp; Maintenance Costs</b>	<b>426,411</b>	<b>808,826</b>	<b>368,795</b>	<b>326,056</b>	<b>309,613</b>	<b>390,707</b>
001-190-0000-4500 CAPITAL EXPENSES	-	-	-	-	-	-
<b>Capital Costs</b>	-	-	-	-	-	-

**Dept: Finance**  
**Div: Non-Departmental**

Account Number & Title (cont'd)	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
001-190-0000-4906 TRANSFER TO SELF-INSURANCE FND	-	-	-	-	-	-
001-190-0000-4910 TRANSFER TO GRANT FUND	-	-	-	-	-	-
001-190-0000-4911 TRANSFER TO GAS TAX FUND	-	-	-	-	-	-
001-190-0000-4917 TRANSFER TO RECREATION FUND	-	-	-	-	-	51,360
001-190-0000-4918 TRANSFER TO RETIREMENT FUND	-	-	-	201,691	-	226,333
001-190-0000-4926 TRANSFER TO CDBG	-	-	-	-	-	-
001-190-0000-4927 TRANSFER TO STREET LIGHTING	40,000	20,000	-	-	-	-
001-190-0000-4932 TRANSFER TO CAPITAL OUTLAY FUND	-	-	500,000	-	-	-
001-190-0000-4932 TRANSFER TO CAPITAL OUTLAY FUND	-	-	500,000	-	-	-
001-190-0000-4941 TRANSFER TO EQUIP REPLACE FND	153,500	-	72,000	-	-	-
001-190-0000-4943 TRANSFER TO FACILITTY MAINT. FND	80,000	-	129,996	-	-	-
001-190-0000-4953 TRANSFER TO COMM INV FUND	-	-	-	-	-	25,000
001-190-0000-4972 TRANSFER TO SEWER FUND	-	-	-	-	-	-
001-190-0000-4998 TRANSFER TO SUCCESSOR AGENCY TO RDA	-	-	-	-	-	-
001-190-0178-4932 TRANSFER TO CAPITAL OUTLAY FUND	25,000	-	-	-	-	-
001-190-0303-4932 ANNUAL ST SLURRY SEAL PROJECT	-	-	-	553,194	553,194	-
001-190-3649-4267 YOUTH REINVESTMENT PROG BSCC 582-19	-	-	-	-	280	-
001-190-0765-4932 TRANSFER TO CAPITAL OUTLAY FUND	-	-	1,217,803	2,500,000	2,500,000	-
001-190-0842-4932 TRANSFER TO CAPITAL OUTLAY FUND	-	-	-	-	-	-
<b>Transfers</b>	<b>298,500</b>	<b>20,000</b>	<b>2,419,799</b>	<b>3,254,885</b>	<b>3,053,474</b>	<b>302,693</b>
<b>Division Total</b>	<b>743,369</b>	<b>858,048</b>	<b>2,808,355</b>	<b>3,597,741</b>	<b>3,375,457</b>	<b>799,200</b>

# **FINANCE DEPARTMENT:**

## **INTERNAL SERVICE FUND: SELF-INSURANCE**

**DESCRIPTION**

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

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

**FUND NUMBER      DESCRIPTION****INTERNAL SERVICE FUNDS**

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

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

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

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

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

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

**MAJOR PROJECTS/PROGRAMS**

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



**Fund: Self-Insurance Fund**

**Resp. Dept: Finance**

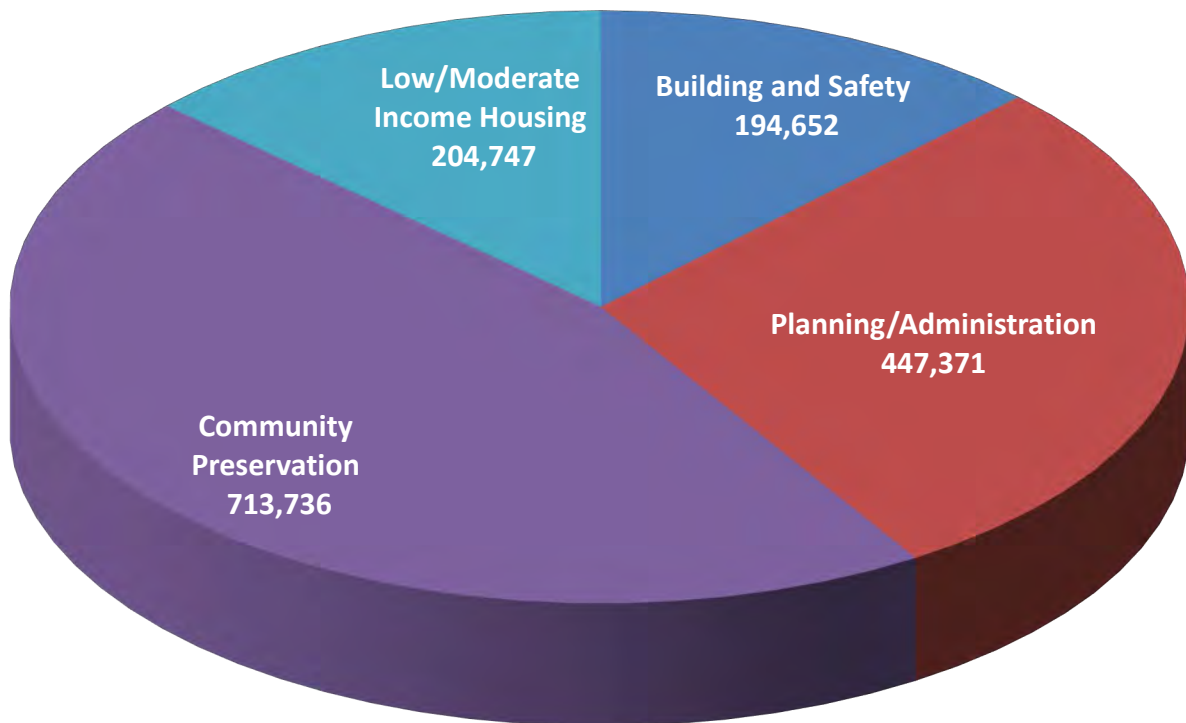
Beginning Fund Balance:		501,338	1,213,533	723,300	800,836	553,572	
REVENUES		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimate	Adopted
3500-0000	INTEREST INCOME	22,809	12,189	10,219	-	23,732	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	21,945	(19,211)	(71,223)	-	(29,798)	-
3901-0000	MISCELLANEOUS REVENUE	11,023	240	25,996	-	203,634	-
3925-0000	WORKER'S COMP PREMIUM TRANSFER	1,225,783	1,164,114	1,256,326	1,249,641	1,508,306	1,349,641
3951-0000	LIABILITY CHARGE	250,438	-	890,004	1,110,000	1,110,000	1,010,000
3995-0000	TRANSFER FROM THE WATER FUND	60,000	60,000	60,000	60,000	60,000	60,000
Total Revenue		1,591,998	1,217,332	2,171,322	2,419,641	2,875,873	2,419,641
APPROPRIATIONS		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
006-190-0000-4240	INSURANCE AND SURETY	243,388	279,278	321,032	360,000	359,178	365,000
006-190-0000-4270	PROFESSIONAL SERVICES	-	-	1,069	-	-	-
006-190-0000-4300	DEPARTMENT SUPPLIES	-	(253)	309	-	-	-
006-190-0000-4800	LIABILITY INSURANCE CLAIMS	(99,287)	150,143	730,874	650,000	2,071,099	700,000
006-190-0000-4810	WORKER'S COMP CLAIMS	90,613	497,246	41,027	500,000	579,901	500,000
006-190-0000-4830	LIABILITY INS REQUIREMENTS	645,089	781,150	999,475	1,156,905	1,156,905	1,250,000
Operations & Maintenance Costs		879,803	1,707,565	2,093,786	2,666,905	4,167,083	2,815,000
Total Appropriations		879,803	1,707,565	2,093,786	2,666,905	4,167,083	2,815,000
ANNUAL SURPLUS/DEFICIT		712,195	(490,233)	77,536	(247,264)	(395,359)	
Ending Balance:		1,213,533	723,300	800,836	553,572	158,213	

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

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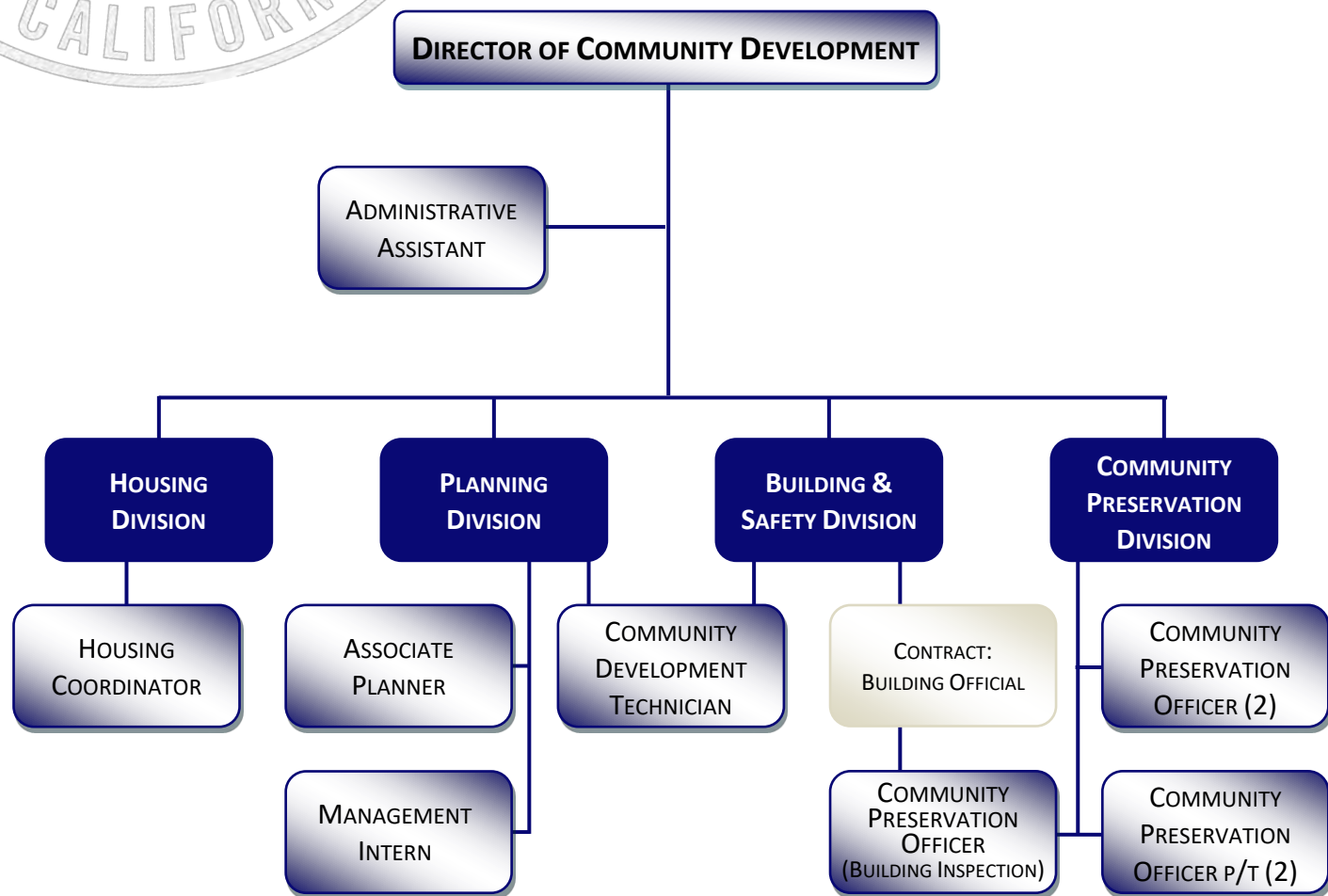
# COMMUNITY DEVELOPMENT DEPARTMENT





# THE CITY OF SAN FERNANDO

## ORGANIZATIONAL CHART COMMUNITY DEVELOPMENT DEPARTMENT FISCAL YEAR 2023-2024



## **MISSION STATEMENT**

The Community Development Department strives to improve the quality of life and economic vitality of the City and its residents through planning, implementing, and administering programs and projects that address community needs and priorities. The Department is committed to serve customers with courtesy and professionalism, promote sustainable development, historic preservation, and affordable housing, and protect public health, safety and general welfare through 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 in the City to address urban planning, environmental, housing, historic and neighborhood preservation, public art, 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;
- Facilitating affordable housing provision and coordination for homeless services;
- Updating local ordinances in compliance with State law, and focusing on developing policies and implementing strategies to improve economic vitality in the City; and
- Providing technical support to the City Council, the Successor Agency, and the Planning and Preservation Commission relating to planning review and approval of new development, neighborhood preservation, and environmental compliance.

## **ACCOMPLISHMENTS FOR FY 2022-2023**

1. Certified the City's 2021-2029 Housing Element with the State Housing and Community Development Department (HCD), which guide the future growth of the City's housing stock to accommodate the State's Regional Housing Needs Assessment (RHNA) allocation of 1,795 housing units. (Strategic Goal III, 1)
2. Established permanent regulations (Ordinance No. 1714) for implementation of Senate Bill 9 (SB 9), urban lot split and 4-unit development, to bring the City's Zoning Code in compliance with SB 9 while helping preserve the character of single-family residential neighborhoods. (Strategic Goal III, 1)



**ACCOMPLISHMENTS FOR FY 2022-2023**

3. Established a temporary moratorium on the installation of artificial turf and synthetic grass (Urgency Ordinance No. 1715-U) to develop regulations and design standards for the use of artificial turf and synthetic grass while minimizing the threat to the health and safety of our residents and enhancing our community character. (Strategic Goal III, 1 and IV, 1)
4. Initiated work on Phase 1 of the City's Climate Adaptation & Resilience Plan (CARP). Phase 1 involved Greenhouse Gas Emissions data collection and climate vulnerability assessment. (Strategic Goal IV, 1)
5. Worked in collaboration with local non-profit organizations to apply for an Adaptation Planning Grant provided by the Governor's Office of Planning and Research to fund Phase 2 of CARP and update to the City's General Plan. (Strategic Goal IV, 1)
6. Hired a full-time Associate Planner, Housing Coordinator, two part-time Planning Interns, and one part-time Community Preservation Officer to serve residents of San Fernando. (Strategic Goal I, 1)
7. Hired a full-time Administrative Assistance to reduce administrative tasks for the Community Development Technician to allow focus on processing of construction plan review and building permits, which resulted in increase in revenues from building permits, and potential property tax and sales tax. (Strategic Goals I, 1, Strategic Goals III, 2, and III, 4 to III, 6)
8. Engaged two professional planning, environmental, and architectural firms to assist with development, environmental, and architectural design review, as well as long-range planning to supplement staff resources and provide additional expertise. (Strategic Goal III, 3 and 4)
9. Created an internal step-by-step instructions for processing Planning applications and reduced a backlog of planning applications (Strategic Goal I, 1)
10. As of March 31, 2023, processed 379 Planning applications (revenue generated \$162,893), 2,251 Building inspections and 756 Building, Mechanical, Electrical, Plumbing, and Inspection Upon Resale permits (revenue generated \$400,274.00.) increase due to two major construction projects including Monster Beverage Company and Target, and 1,467 Code Enforcement cases, inspections, and citations (revenue generated \$29,762), resulted in approximately \$430,036 in revenue from July 1, 2022 to March 31, 2023. (Strategic Goal I, 1 and 6)
11. Applied for grant funding and initiated process for creating an automated solar permit and "Express Permits" system to empower our residential and commercial owners to obtain permits remotely and instantaneously. (Strategic Goal 1, 6)
12. Continued improving City's Online Permit Counter to provide more efficient and streamlined process for Planning Application and Building Permit review and approval. (Strategic Goal I, 6)

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**ACCOMPLISHMENTS FOR FY 2022-2023****OBJECTIVES FOR FY 2023-2024**

1. Streamlined and updated regulations and design standards for fences and walls in Section 106-670 of San Fernando Municipal Code to fit San Fernando residential needs (Strategic Goal III, 1)
2. Establish a Mixed-Use Overlay and amend Specific Plan 5 to comply with the latest state mandates and facilitate development of affordable housing units in existing commercial corridors to meet the Regional Housing Needs Assessment (RHNA) allocation while protecting the character and charm of existing residential neighborhoods. (Strategic Goal III, 1)
3. Establish Vehicle Miles Travelled (VMT) methodology to comply with State law that requires the City to better align transportation impacts analysis to meet State's goals of reducing greenhouse gas emissions, and to promote multimodal transportation networks and diversity of land uses. (Strategic Goal IV, 1)
4. Finalize creation of a new outdoor dining program to promote pedestrian friendly and community focused design, as well as supporting post-COVID business model and economic development. (Strategic Goal II, 4)
5. Establish and streamline public art process to encourage integration of San Fernando's history, art, and culture into private developments, and to promote arts in public spaces such as on utility boxes and public facilities. (Strategic Goal II, 1)
6. Update Accessory Dwelling Unit ordinance to comply with the latest state mandates and aligns with the Housing Element and Ordinance No. 1714 (SB-9) to ensure that the City meets affordable housing needs. (Strategic Goal III, 5a)
7. Create new landscape regulations and design standards for residential front yards based on the outcome of Every Last Drop research project conducted by CalPoly Pomona students to address the challenges of the changing climate and ensure visual attractiveness of front yards in residential areas. (Strategic Goal III, 1 and IV, 1)
8. Complete a Downtown Master Plan to help guide future development and champion place-making efforts in the City's commercial corridors. (Strategic Goal II, 4)
9. Apply for a Certified Local Government status with the State Office of Historic Preservation to qualify for State grants for re-launching the City's historic preservation efforts. (Strategic Goal III, 3)

**OBJECTIVES FOR FY 2023-2024**

10. Implement an automated solar permit and “Express Permits” system to empower our residential and commercial owners to obtain permits remotely and instantaneously. (Strategic Goal I, 6)
11. Re-establish the Spring Property Maintenance program for Community Preservation Officers to work with the community in addressing overgrown vegetation, bulky items, trash and debris, to ensure the beautification of San Fernando. (Strategic Goal III, 1)
12. Re-establish a Neighborhood Clean-up Day program for residents to bring and dispose green waste materials, bulky trash items, and trash items at certain locations within the City. Multiple City Departments and contracted collection service will also participate in this program. (Strategic Goal III, 1)
13. Re-establish the City’s low-income home loan programs to promote homeownership in San Fernando. (Strategic Goals I, 1, Strategic Goals III, 2 and Strategic Goals III, 4 to III, 6)
14. Re-establish the City’s rehabilitation program to support restoration of existing housing to enhance the quality of life. (Strategic Goals I, 1 and Strategic Goals III, 4)

**Contingent upon Grant Funding:**

15. Complete Phase 2 of CARP to implement measures recommended by Phase 1 CARP, including the General Plan update and an extensive public outreach process, if funding received from the Adaptation Planning Grant Program (APGP) (up to \$650,000)). (Strategic Goal IV, 1)
16. Develop a comprehensive set of objective design standards for infill mixed-use development, commercial, and various residential uses, to allow for a streamlined ministerial Planning review process in compliance with State mandate, if funding received from the REAP 2.0. grant program provided by the Southern California Association of Governments (up to \$350,000). (Strategic Goal III, 4)
17. Apply for a Certified Local Government (CLG) grant program from the State Office of Historic Preservation (up to \$40,000) to initiate Phase I of Historic Survey Update, if received certification as a CLG. (Strategic Goal III, 3)

**PERFORMANCE MEASURES**

<b>PLANNING/ADMINISTRATION DIVISION</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Adopted</b>
A. # of Public Inquiries at Counter*	-	-	679	910
B. # of Planning Application Submitted	585	633	379	525
C. # of Agenda Items (City Council (CC); Planning and Preservation Commission (PCC))	CC: 9 PCC: 18	CC: 17 PCC: 11	CC: 12 PCC: 17	CC: 16 PCC: 12

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

<b>BUILDING &amp; SAFETY DIVISION</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Adopted</b>
A. # of Building Permit Issued	1,223	1,044	756	680
B. # of Plans Reviewed	79	141	69	62
C. # of Building Inspections Completed	1,116	1,233	2,251	2026
D. # of Presale Inspections	87	110	42	50

<b>COMMUNITY PRESERVATION DIVISION</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Adopted</b>
A. # of Code Violations Initiated	706	674	543	674
B. # of Citation Issued	596	654	496	654
C. # of Code Enforcement Cases Closed	461	626	400	626
D. # of Code Enforcement Follow-Up Inspections	786	895	822	863

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

\*\* Not Previously Tracked

**FUNDING SUMMARY FOR FY 2023-2024**
**SOURCES:**

<b>COMMUNITY DEVELOPMENT</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Adopted</b>
General Revenue	498,530	678,702	374,243	911,929	960,231
Construction Permits	378,484	284,111	262,647	315,000	330,500
Comm. & Home Occupancy Permits	25,493	20,068	23,881	23,000	24,000
Planning Review	36,863	35,442	28,896	32,000	34,500
Garage Sale Permits	1,535	1,128	1,785	1,700	2,000
Banner And Sign Permits	14,789	14,384	10,950	14,000	15,500
Code Enforcement Citations	12,060	16,890	12,428	11,000	13,000
Zoning & Planning Fees	83,565	109,026	123,914	90,000	129,000
Public Notification Fees	122	-	247	440	500
Environmental Assessment Fees	2,400	-	4,800	2,000	2,000
Code Enforcement Inspection Orders	3,258	3,782	6,687	3,500	6,000
Inspection Upon Resale Program	18,265	22,800	26,880	19,000	24,000
Vendor Inspection Fees	14,821	8,013	19,620	15,000	17,500
<b>TOTAL FUNDING SOURCES</b>	<b>1,090,186</b>	<b>1,194,346</b>	<b>896,978</b>	<b>1,438,569</b>	<b>1,558,731</b>

**USES:**

<b>COMMUNITY DEVELOPMENT</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Adopted</b>
01-140 Building and Safety	197,936	191,954	83,569	159,681	194,652
01-150 Planning/Administration	418,574	433,013	391,683	636,493	447,371
01-151 Economic Development <sup>1</sup>	55,335	42,065	33,955	-	-
01-152 Community Preservation	418,341	527,313	387,771	545,383	713,736
01-155 Low/Mod Income Housing	-	-	-	97,012	204,747
<b>TOTAL FUNDING USES</b>	<b>4,185,934</b>	<b>1,090,186</b>	<b>1,194,346</b>	<b>896,978</b>	<b>1,560,506</b>

<sup>1</sup> Economic Development Division moved from Community Development to Community Development in Fiscal Year 2022-2023





## COMMUNITY DEVELOPMENT DEPARTMENT

### **PERSONNEL:**

	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>COMMUNITY DEVELOPMENT</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Adopted</b>
Director of Community Development	1.00	1.00	1.00	1.00	1.00
Building & Safety Supervisor	1.00	1.00	0.00	0.00	0.00
Associate Planner	1.00	1.00	1.00	1.00	1.00
Community Development Secretary	1.00	1.00	0.00	0.00	0.00
Community Development Technician	0.00	0.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	0.00	1.00	1.00
Community Preservation Officer	2.00	2.00	2.00	3.00	3.00
Community Preservation Officer (FTE)	0.95	0.95	0.95	0.95	0.95
City Maintenance Helper - Graffiti (FTE)	0.75	0.75	0.75	0.00	0.00
Management Intern	0.00	0.00	0.46	0.46	0.46
Housing Coordinator	0.00	0.00	0.00	1.00	1.00
<b>TOTAL COMM. DEV. PERSONNEL</b>	<b>7.70</b>	<b>7.70</b>	<b>7.16</b>	<b>9.41</b>	<b>9.41</b>

**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 2021-2022, 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 2022-2023, the Community Preservation Officer will continue to perform building inspection duties with support from a professional building inspection firm.

**Dept: Community Development**  
**Div: Building & Safety**

Account Number & Title		2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
001-140-0000-4101	SALARIES-PERMANENT EMPLOYEES	113,974	72,948	18,658	60,371	70,997	81,328
001-140-0000-4105	OVERTIME	443	2,165	1,627	-	2,353	-
001-140-0000-4120	O.A.S.D.I.	8,753	5,747	1,552	4,290	5,457	5,870
001-140-0000-4126	HEALTH INSURANCE	28,916	19,113	5,095	5,416	5,514	7,795
001-140-0000-4128	DENTAL INSURANCE	2,673	1,425	353	316	405	316
001-140-0000-4129	RETIREE HEALTH SAVINGS	-	-	-	300	1,489	600
001-140-0000-4130	WORKER'S COMPENSATION INS.	7,367	4,334	321	908	1,136	1,235
001-140-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	-	296	233	337
001-140-0000-4136	OPTICAL INSURANCE	482	353	68	96	70	54
001-140-0000-4138	LIFE INSURANCE	113	60	23	45	44	70
001-140-0000-4140	WELLNESS BENEFIT	-	-	-	150	-	150
<b>Personnel Costs</b>		<b>162,720</b>	<b>106,145</b>	<b>27,695</b>	<b>72,188</b>	<b>87,698</b>	<b>97,755</b>
001-140-0000-4220	TELEPHONE	38	132	-	900	-	900
001-140-0000-4270	PROFESSIONAL SERVICES	11,600	62,860	36,535	66,905	14,301	71,196
001-140-0000-4300	DEPARTMENT SUPPLIES	354	2,708	950	2,945	2,897	2,500
001-140-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
001-140-0000-4360	PERSONNEL TRAINING	102	583	170	1,900	4,071	1,900
001-140-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	2,261	1,322	1,850
001-140-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	100	145	315	300	185	515
001-140-0000-4390	VEHICLE ALLOW & MILEAGE	-	-	-	900	762	900
<b>Operations &amp; Maintenance Costs</b>		<b>12,193</b>	<b>66,428</b>	<b>37,970</b>	<b>76,111</b>	<b>23,538</b>	<b>79,761</b>
001-140-0000-4706	LIABILITY CHARGE	2,931	-	1,728	5,096	5,100	7,941
001-140-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-140-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-140-0000-4743	FACILITY MAINTENANCE CHARGE	20,091	19,382	16,176	6,286	6,288	9,195
<b>Internal Service Charges</b>		<b>23,022</b>	<b>19,382</b>	<b>17,904</b>	<b>11,382</b>	<b>11,388</b>	<b>17,136</b>
001-140-0000-4500	CAPITAL EXPENSES	-	-	-	-	-	-
<b>Capital Costs</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>		<b>197,936</b>	<b>191,954</b>	<b>83,569</b>	<b>159,681</b>	<b>122,624</b>	<b>194,652</b>

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

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

Planning personnel continue to work on improving the department's review and processing of project entitlements, including coordination with building and safety personnel, other City departments, and design consultants in order to implement Council directives and department priority projects. Planning personnel also update policies and standards to comply with changing State housing and land use laws, promoting economic development and sustainability, and improving public health and the environment.

**Dept: Community Development**  
**Div: Planning/Administration**

		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimate	Adopted
001-150-0000-4101	SALARIES-PERMANENT EMPLOYEES	279,171	292,296	224,509	158,691	159,990	181,062
001-150-0000-4103	WAGES-TEMPORARY & PART-TIME		3,727	30,372	21,217	13,392	21,250
001-150-0000-4105	OVERTIME	3,400	8,259	6,577	-	4,354	-
001-150-0000-4111	COMMISSIONER'S REIMBURSEMENT	2,325	2,475	1,875	4,500	1,950	6,000
001-150-0000-4120	O.A.S.D.I.	19,550	19,818	20,128	16,953	13,288	14,158
001-150-0000-4124	RETIREMENT	(330)	-	-	-	-	-
001-150-0000-4126	HEALTH INSURANCE	38,718	37,178	18,527	19,641	24,819	36,405
001-150-0000-4128	DENTAL INSURANCE	3,881	3,881	1,023	1,306	1,612	632
001-150-0000-4129	RETIREE HEALTH SAVINGS	2,343	2,068	3,158	1,800	2,276	3,426
001-150-0000-4130	WORKER'S COMPENSATION INS.	4,383	4,643	4,125	3,546	3,935	3,283
001-150-0000-4134	LONG TERM DISABILITY INSURANCE	1,204	1,070	440	593	466	337
001-150-0000-4136	OPTICAL INSURANCE	728	632	285	342	284	107
001-150-0000-4138	LIFE INSURANCE	225	203	173	270	117	277
001-150-0000-4140	WELLNESS BENEFIT	249	-	600	300	600	300
<b>Personnel Costs</b>		<b>355,847</b>	<b>378,350</b>	<b>311,791</b>	<b>229,159</b>	<b>227,083</b>	<b>267,237</b>
001-150-0000-4220	COMM. DEV. CELL PHONES	-	-	-	-	-	-
001-150-0000-4230	ADVERTISING	1,331	3,405	4,292	10,058	5,558	4,900
001-150-0000-4270	PROFESSIONAL SERVICES	6,002	4,055	16,389	347,464	252,645	107,000
001-150-3673-4270	PROFESSIONAL SERVICES (EIR DWNTWN)	-	-	-	-	-	-
001-150-0000-4280	OFFICE SUPPLIES	-	-	-	-	-	-
001-150-0000-4300	DEPARTMENT SUPPLIES	2,519	4,251	1,224	6,125	8,090	4,115
001-150-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
001-150-0000-4360	PERSONNEL TRAINING	95	-	-	700	382	100
001-150-0000-4365	TUITION REIMBURSEMENT	-	-	-	-	-	3,000
001-150-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	1,352	50	50	3,200	3,200	5,960
001-150-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	1,447	1,547	1,673	2,042	1,888	1,425
001-150-0000-4390	VEHICLE ALLOW & MILEAGE	3,620	2,591	1,652	1,800	1,640	1,900
<b>Operations &amp; Maintenance Costs</b>		<b>16,367</b>	<b>15,898</b>	<b>25,280</b>	<b>371,389</b>	<b>273,403</b>	<b>128,400</b>
001-150-0000-4706	LIABILITY CHARGE	6,178	-	22,260	19,817	19,812	21,573
001-150-0320-4741	EQUIP MAINT CHARGE			-	-		
001-150-0000-4741	EQUIP REPLACEMENT CHARGE			-	-		
001-150-0000-4743	FACILITY MAINTENANCE CHARGE	40,182	38,765	32,352	37,716	37,716	30,161
<b>Internal Service Charges</b>		<b>46,360</b>	<b>38,765</b>	<b>54,612</b>	<b>57,533</b>	<b>57,528</b>	<b>51,734</b>
<b>Division Total</b>		<b>418,574</b>	<b>433,013</b>	<b>391,683</b>	<b>658,081</b>	<b>558,014</b>	<b>447,371</b>



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

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

**Dept: Community Development**  
**Div: Community Preservation**

Account Number & Title		2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adjusted	Estimate	Adopted
001-152-0000-4101	SALARIES-PERMANENT EMPLOYEES	174,183	140,779	164,159	249,607	246,821	321,061
001-152-0000-4103	WAGES-TEMPORARY & PART-TIME	52,172	48,155	37,324	69,166	46,656	79,384
001-152-0000-4105	OVERTIME	8,123	3,742	15,033	-	7,247	-
001-152-0000-4120	O.A.S.D.I.	18,009	14,790	16,631	22,054	22,842	24,210
001-152-0000-4124	RETIREMENT	(50)	-	-	-	-	-
001-152-0000-4126	HEALTH INSURANCE	21,320	15,596	20,543	42,350	29,596	74,073
001-152-0000-4128	DENTAL INSURANCE	1,799	1,377	531	316	405	316
001-152-0000-4129	RETIREE HEALTH SAVINGS	134	-	587	900	1,593	7,338
001-152-0000-4130	WORKER'S COMPENSATION INS.	15,458	12,919	14,659	17,790	18,075	24,435
001-152-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	-	296	233	337
001-152-0000-4136	OPTICAL INSURANCE	311	311	68	96	70	54
001-152-0000-4138	LIFE INSURANCE	338	302	255	315	277	485
001-152-0000-4140	WELLNESS BENEFIT	-	-	-	150	-	150
001-152-3689-4103	COVID-19 GLOBAL OUTBREAK	-	-	7,718	-	-	-
001-152-3689-4120	COVID-19 GLOBAL OUTBREAK	-	-	590	-	-	-
001-152-3689-4130	COVID-19 GLOBAL OUTBREAK	-	-	561	-	-	-
<b>Personnel Costs</b>		<b>291,795</b>	<b>237,971</b>	<b>278,660</b>	<b>403,040</b>	<b>373,815</b>	<b>531,843</b>
001-152-0000-4220	TELEPHONE	1,913	2,898	2,328	2,700	2,126	4,500
001-152-0000-4230	ADVERTISING	-	-	-	272	271	1,200
001-152-0000-4270	PROFESSIONAL SERVICES	-	-	-	25,000	8,690	25,000
001-152-0000-4300	DEPARTMENT SUPPLIES	7,272	8,746	11,720	10,247	5,350	4,500
001-152-0000-4325	UNIFORM ALLOWANCE	2,403	448	1,183	1,600	1,614	2,000
001-152-0000-4340	SMALL TOOLS	31	-	106	900	-	-
001-152-0000-4360	PERSONNEL TRAINING	560	50	516	500	255	250
001-152-0000-4365	TUITION REIMBURSEMENT	-	-	-	-	-	1,500
001-152-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	1,482	670	3,937	1,816	1,815	2,750
001-152-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	380	285	485	500	485	500
001-152-0000-4390	VEHICLE ALLOW & MILEAGE	-	-	-	900	658	900
<b>Operations &amp; Maintenance Costs</b>		<b>14,041</b>	<b>13,098</b>	<b>20,275</b>	<b>44,435</b>	<b>21,264</b>	<b>43,100</b>
001-152-0000-4706	LIABILITY CHARGE	5,723	-	14,664	26,588	26,592	43,204
001-152-0320-4741	EQUIP MAINT CHARGE	38,919	37,102	18,672	22,943	22,944	33,589
001-152-0000-4741	EQUIP REPLACEMENT CHARGE	4,375	4,375	4,380	4,375	4,380	4,375
001-152-0000-4743	FACILITY MAINTENANCE CHARGE	63,488	61,248	51,120	44,002	44,004	57,625
<b>Internal Service Charges</b>		<b>112,505</b>	<b>102,725</b>	<b>88,836</b>	<b>97,908</b>	<b>97,920</b>	<b>138,793</b>
001-152-0000-4500	CAPITAL EXPENSES	-	139,265	-	-	-	-
<b>Capital Costs</b>		<b>-</b>	<b>139,265</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>		<b>418,341</b>	<b>493,060</b>	<b>387,771</b>	<b>545,383</b>	<b>492,999</b>	<b>713,736</b>

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

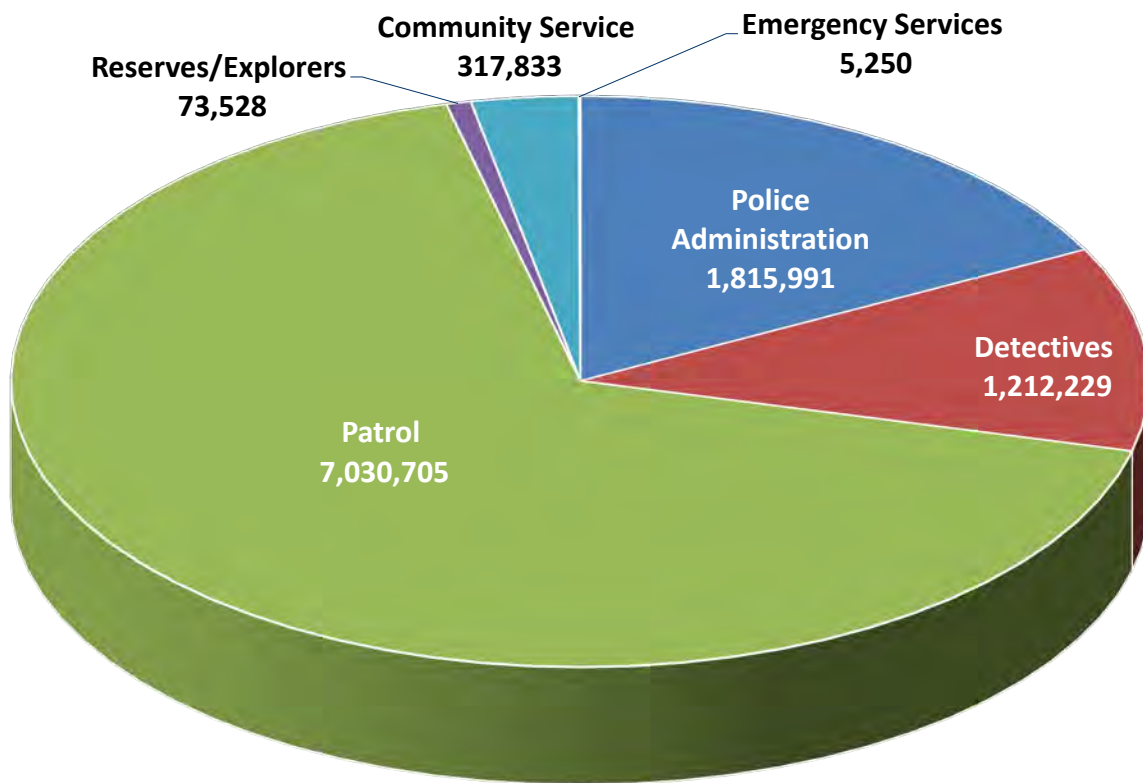
The Housing Division develops and implements strategies to address homelessness and to promote and maintain affordable housing in San Fernando. The Division is responsible for implementing programs in the Housing Element and Homeless Action Plan, tracking affordable housing units to ensure long-term affordability and quality of affordable housing stock, and administering loan programs to promote homeownership and restoration of existing housing to enhance the quality of life. The Division works with third party consultants, non-profit organizations, and the greater San Fernando community to bring and maintain quality affordable housing, and manage homeless services coordination with neighboring jurisdictions and community outreach.

**Dept: Community Development**  
**Div: Low/Moderate Income Housing**

Account Number & Title		2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
001-155-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	49,736	46,095	127,767
001-155-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	-	-
001-155-0000-4105	OVERTIME	-	-	-	-	-	-
001-155-0000-4120	O.A.S.D.I.	-	-	-	5,050	3,335	9,454
001-155-0000-4126	HEALTH INSURANCE	-	-	-	20,632	959	29,253
001-155-0000-4128	DENTAL INSURANCE	-	-	-	-	300	-
001-155-0000-4129	RETIREE HEALTH SAVINGS	-	-	-	450	1,395	1,050
001-155-0000-4130	WORKER'S COMPENSATION INS.	-	-	-	4,799	1,881	1,975
001-155-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	-	-	-	337
001-155-0000-4136	OPTICAL INSURANCE	-	-	-	-	63	-
001-155-0000-4138	LIFE INSURANCE	-	-	-	68	50	117
001-155-0000-4140	WELLNESS BENEFIT	-	-	-	-	-	150
<b>Personnel Costs</b>		-	-	-	<b>80,735</b>	<b>54,078</b>	<b>170,103</b>
001-155-0000-4220	COMM. DEV. CELL PHONES	-	-	-	-	-	-
001-155-0000-4230	ADVERTISING	-	-	-	-	-	-
001-155-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
001-155-0000-4280	OFFICE SUPPLIES	-	-	-	-	-	-
001-155-0000-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	3,500
001-155-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
001-155-0000-4360	PERSONNEL TRAINING	-	-	-	-	-	-
001-155-0000-4365	TUITION REIMBURSEMENT	-	-	-	-	-	-
001-155-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	-	-	1,700
001-155-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	-	-	-	300
001-155-0000-4390	VEHICLE ALLOW & MILEAGE	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>		-	-	-	-	-	<b>5,500</b>
001-155-0000-4706	LIABILITY CHARGE	-	-	-	6,848	6,852	13,818
001-155-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-155-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-155-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	9,429	9,432	15,326
<b>Internal Service Charges</b>		-	-	-	<b>16,277</b>	<b>16,284</b>	<b>29,144</b>
<b>Division Total</b>		-	-	-	<b>97,012</b>	<b>70,362</b>	<b>204,747</b>

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# POLICE DEPARTMENT





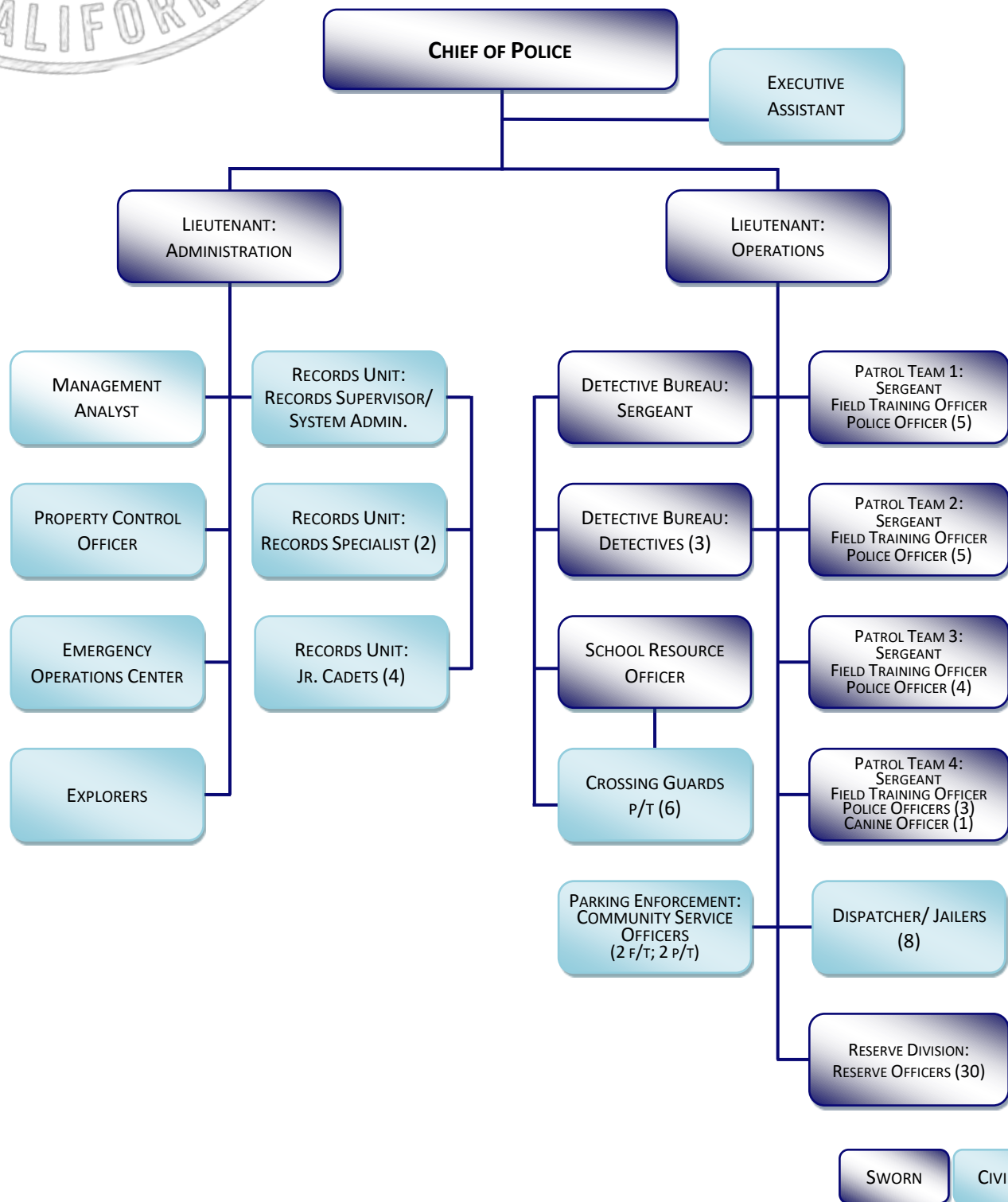


# THE CITY OF SAN FERNANDO

## Organizational Chart

Police Department

Fiscal Year 2023-2024



## MISSION STATEMENT

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

## DEPARTMENT OVERVIEW

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

## ACCOMPLISHMENTS FOR FY 2022-2023

1. Restructured Police Department into two Operative Divisions: Administrative Services Division and Operations Division. (Strategic Goal I.1 )
2. Successfully filled a fourth Detective position whose caseload includes Quality of Life programs such as Community Policing, grant operations (including ABC and Tobacco Details), and investigations of gang-related crimes, Parole and Probation compliance operations, gang-related vandalism, and homeless outreach. (Strategic Goal I.1, I.2 & I.4, I.6)
3. Pursued and received grant funding from Alcohol Beverage Control (ABC) and Law Enforcement Mental Health and Wellness Act (LEMHWA). Completed the third year of Tobacco Grant and De-escalation Grant implementation. (Strategic Goals I.1, I.4, I.6 & VII.5)
4. Established and conducted 15 Traffic Enforcement details, one (1) Education, and other special details including, six (6) ABC operations, and five (5) Tobacco details throughout the year. (Strategic Goal I.1, I.4 & I.7)
5. Participated in active shooter training for personnel (including Metrolink Active Shooter Training) and conducted one (1) active shooter community presentation. (Strategic Goal I.1, I.2, I.4 & I.6)
6. Implemented use of 11 in-car cameras (Strategic Goal I.4 & I.6)
7. Began process of replacing and upgrading access control of police facility using Urban Area Security Initiative (UASI) Program Grant funds. (Strategic Goal I.4 & I.6)
8. Initiated wellness program for Police Department staff. Held (16) Jujitsu and (17) Yoga courses. (Strategic Goal I.4)

**ACCOMPLISHMENTS FOR FY 2022-2023**

9. Hired critical personnel including four (4) Police Officers, a Community Service Officer, Management Analyst, Police Records Specialist, and Dispatcher/Jailer. (Strategic Goal I.1 & I.4)
10. Expanded outreach efforts within the Community, by conducting regular Community Academy Meetings with an average attendance of 11 participants and six (6) Parent Academy meetings with an average attendance of 14 participants. In addition, participated in the Community Little League Parade and Special Olympics. (Strategic Goal I.1)
11. Held National Night Out with approximately 1,000 community members in attendance. (Strategic Goal I.1, & I.2)
12. Conducted 13 Chat with the Chief Events with an average attendance of eight (8). (Strategic Goal I.1 & I.2)
13. Published inaugural issue of "Our Vision," a newsletter for current and retired personnel. (Strategic Goal I.1)
14. Purchased/replaced equipment including, a) four (4) vehicles and transfer/replacement of equipment, b) Ballistic vests purchased with a 50% match from a state grant, c) bicycle equipment for two (2) new bicycles and update equipment on 4 existing bicycles. (Strategic Goal I.4)
15. Completed training as recommended with the Department succession plan, including a) One sergeant graduating from the Supervisor Leadership Institute (SLI) course, b) POST Supervisor Course for two Sergeants, c) LA Police Protective League Leadership Course for one FTO, d) Community Policing Training, and e) Employee Development Training. (Strategic Goal I.1, I.2, I.4 & I.6)
16. Hosted Police Department Open House. (Strategic Goals I.1 & I.2)
17. Collaborated with the California Department of Corrections and Rehabilitation (CDCR) to have one Parole Agent stationed at the Police Department two to three days per week, allowing Department personnel direct access to parolee intelligence and CDCR resources. (Strategic Goal I.1 & I.4)
18. Received POST approval for Field Training Officer Manual. (Strategic Goal I.1, I.4 & I.6)
19. Implemented Jail Manual and daily training for jail and law enforcement personnel. (Strategic Goal I.4)
20. Purchased and received Traffic Trailer using UASI Grant Funds. (Strategic Goals I.1, I.4, & I.6)

## ACCOMPLISHMENTS FOR FY 2022-2023

21. Implemented the InVeris simulator system, provided under the US Department of Justice Community Oriented Policing Services (COPS) de-escalation grant, for employee training and stakeholder education. (Strategic Goals I.1, I.4, & I.6)
22. Collaborative participation with Alcohol Beverage Control Agents, DMV Investigators, LA School Police and City of San Fernando Employees in the 2022 Special Olympics Torch Run. (Strategic Goal I.2)
23. Co-hosted a Homeless Connect Day with LA Family Housing and the City's Recreation and Community Services Department and distributed approximately 120 backpacks containing blankets and hygiene kits to persons experiencing homelessness. (Strategic Goals I.1, I.2, I.7)
24. Collaborated with the Special Olympics of Southern California to host the regional swim competition at the San Fernando Regional Pool Facilities. (Strategic Goal I.2)
25. Sponsored a Holiday Basket Giveaway and donated 100 gift baskets. (Strategic Goals I.2 & I.7)
26. Highlighted Department personnel in "A Day in the Life" videos on Department website. (I.1 & I.6)

## OBJECTIVES FOR FY 2023-2024

1. Implement the Law Enforcement Mental Health and Wellness Act (LEMHWA) Grant to include peer counseling and leadership training to develop and support a mentally healthy organization. (Strategic Goal I.4)
2. Provide three (3) seminars/workshops for law enforcement family members, one (1) eight-hour session for all personnel, and one (1) eight-hour session for Department Leadership on mental wellness and suicide prevention using grant funds and establish a relationship with The Counseling Team International (TCTI) for critical incident response. (Strategic Goal I.4)
3. Implement a Mental Health evaluation program to include a mental health Clinician through funding provided by Congressman Cardenas. (Strategic Goals I.1 & I.4)
4. Conduct Team Building Workshop to include command staff, sworn and professional staff supervisors, and key administrative staff. (Strategic Goals I.1 & I.4)
5. Pursue funding through the Organized Retail Theft Grant Program to help deter retail and property theft crimes. (Strategic Goals I.1, I.4, I.6)

## OBJECTIVES FOR FY 2023-2024

6. Send one Sergeant to SLI Training. (Strategic Goals I.1, I.2, I.4, & I.6)
7. Hold 11 Citizen Academy Sessions and six (6) Parent Academy Sessions between July 1, 2023 and June 30, 2024. (Strategic Goals I.1 & I.2)
8. Hold 10 Neighborhood Watch and Business Watch Meetings. (Strategic Goals I.1 & I.2)
9. Host at least one (1) Police Department Open House. (Strategic Goals I.1 & I.2)
10. Host a National Night Out in October 2023. (Strategic Goals I.1 & I.2)
11. Sponsor Annual Holiday Basket Giveaway. (Strategic Goal I.2 & I.7)
12. Enter into an MOU with the Drug Enforcement Agency (DEA) for the assignment of one SFPD officer to a multi-agency drug enforcement task force. (Strategic Goal I.1 & I.4)
13. Purchase and integrate electronic ticket writers in Patrol operations. (Strategic Goal I.1 & I.6)
14. Explore development of Online Community Academy by FY 24-25.

## PERFORMANCE MEASURES

<b>POLICE ADMINISTRATION DIVISION</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Adopted</b>
A. # of Part 1 Crimes Reported to DOJ	441	617	600	674
B. # of Employee Trainings/Hours	3,696	3,938	4,000	3,878
C. # of Reports Processed	2,657	2,920	2,949	2929
D. # of Walk Up Service Window Patrons	3,930	3,407	4,090	5124
E. % of Timeliness of Answering 911 Calls ( <i>less or equal 10 seconds</i> )*	92.345	93.411	93.250	96.33
F. # of Police Applicants	45	64	64	80

<b>DETECTIVES DIVISION</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Adopted</b>
A. # of Cases Assigned	1938	1909	1935	1697
B.# of Cases Closed	1770	1405	1207	1461
C. # of Cases Filed with District Attorney	469	454	450	457
D. # of Community Outreach Events (incl. school presentations beginning 2023)	24	33	74	44

<b>PATROL DIVISION</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Adopted</b>
A. Average Response Time	4:27	4:28	4.26	4.10
B. # of Customer Satisfaction Surveys	0	10	144	144
C. Average Rating from Customer Satisfaction Surveys	0	4.5	4.5	4.5
D. # and % Change In Traffic Collisions	229	257	233	239
E. # of Sustained and Unsustained Internal and External Community Complaints	1/9	0/2	1/2	0/4

<b>RESERVES/EXPLORER DIVISION</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Adopted</b>
A. # of Events Participated In	14	14	14	14
B. # of Reserve officer Volunteer Hours	3,737	3,729	3,700	3722
C. # of Explorers	10	8	8	8

<b>COMMUNITY SERVICES DIVISION</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Adopted</b>
A. # of Parking Citations Written	6,321	7,349	6,835	7387
B. # of Abandoned Vehicles Removed	29	9	21	20
C. # of Parking Calls for Service	729	840	792	964
D. # of Parking Appeals	475	271	448	255

<b>EMERGENCY SERVICES DIVISION</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Adopted</b>
A. # of EOC Training/Practical Exercises	9	7	2	6
B. # of EOC Activations	5	0	1	2
C. # of Successful FEMA Reimbursements	**	**	1	1
D. # of EOC Training/Practical Exercises	9	7	2	6

\* Training Only

\*\* Not Previously Tracked



**FUNDING SUMMARY FOR FY 2023-2024**
**SOURCES:**

<b>POLICE</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Adopted</b>
General Revenue	7,592,627	8,515,742	8,458,926	9,244,338	9,513,761
Vehicle Tow Franchise Fee	25,355	31,861	28,997	29,000	20,500
Vehicle Repossession Fees	650	950	660	800	1,000
General Court Fines	2,892	4,869	4,073	3,800	5,000
Parking Citations	579,735	476,121	416,004	450,000	425,000
P.O.S.T. Reimbursement	21,894	4,444	17,397	15,000	11,500
Corrections Training	6,068	2,112	6,864	5,000	7,500
Duplicating Fees	19,089	15,850	19,050	17,000	21,000
Special Police Services	151,581	149,683	95,012	165,000	150,000
Fingerprint Services	28,831	33,020	30,368	33,000	35,500
Booking & Processing Fee Reimb.	9,563	10,870	3,910	-	-
Vehicle Inspection Fees	9,230	4,940	2,330	8,570	4,500
Court Commitment Program	39,980	22,051	41,197	100,000	40,000
Impounded Vehicles	27,515	31,775	31,889	25,000	29,500
Vehicle Admin. Processing Fee	7,080	7,630	9,205	7,500	9,000
Alarm Fees	27,890	28,479	27,047	25,000	31,500
Trnsfr From COPS SLESF Fund 2	125,000	125,000	125,004	150,000	150,000
<b>TOTAL FUNDING SOURCES</b>	<b>8,677,664</b>	<b>9,465,397</b>	<b>9,317,932</b>	<b>10,279,008</b>	<b>10,455,261</b>

**USES:**

<b>POLICE</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Adopted</b>
01-222 Police Administration	1,279,467	250,949	-	285,300	1,815,991
01-224 Detectives	957,454	30,116	-	224,659	1,212,229
01-225 Patrol	5,802,148	89,890	-	1,138,667	7,030,705
01-226 Reserves/Explorers	39,552	22,365	-	11,611	73,528
01-230 Community Service	256,176	4,065	-	57,592	317,833
01-250 Emergency Services	-	5,250	-	-	5,250
<b>TOTAL FUNDING USES</b>	<b>8,334,797</b>	<b>402,635</b>	<b>-</b>	<b>1,717,829</b>	<b>10,455,536</b>

**PERSONNEL:**

<b>POLICE</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Adopted</b>
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	23.00	23.00	27.00	27.00	27.00
Administrative Assistant	1.00	1.00	0.00	0.00	0.00
Police Executive Assistant	0.00	0.00	1.00	1.00	1.00
Senior Desk Officer	0.00	0.00	0.00	1.00	1.00
Police Desk Officer	8.00	8.00	8.00	7.00	7.00
Management Analyst	0.00	0.00	0.00	1.00	1.00
Police Records Administrator	1.00	1.00	1.00	1.00	1.00
Police Records Specialist	1.46	1.46	2.00	2.00	2.00
Property Control Officer	1.00	1.00	1.00	1.00	1.00
Community Service Officer (FTE)	3.00	3.00	3.00	3.00	3.00
Crossing Guard (FTE)	1.00	1.00	1.00	1.00	1.00
Junior Cadet (FTE)	1.50	1.50	1.96	1.96	1.96
<b>TOTAL POLICE PERSONNEL</b>	<b>48.96</b>	<b>48.96</b>	<b>53.96</b>	<b>54.96</b>	<b>54.96</b>

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

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

**ADMINISTRATIVE DIVISION COMMANDER**

The Administrative Division Commander manages the Division's various units and oversees budget preparation and administration, procurement management, soliciting/managing grants, Emergency Services, and is the Jail Administrator and Custodian of Records for the Department.

**RECORDS BUREAU**

The Records Bureau processes and maintains Department records, serves the public, provides applicant fingerprinting, and vehicle inspections. The Bureau also compiles Department statistics and manages the Court Commitment Program, criminal and sex registrant compliance, mandated State and Federal reporting, and purchasing.

**JAIL BUREAU**

The San Fernando Police Jail facility is a Type 1 facility and consists of 17 beds. Individuals in custody may stay at the facility for up to 96 hours, excluding holidays as set forth under Title 15 of California Code of Regulations. The department also allows post-conviction custodies on a fee basis of \$100 per night for nonviolent offenders as sentenced by a magistrate when meeting criteria set forth by the department to qualify.

**PROPERTY CONTROL/EVIDENCE BUREAU**

The Property Control Officer is responsible for evidence management and disposition, property, and subpoena control.

**MANAGEMENT ANALYST**

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

**Dept: Police**  
**Div: Police Support Services**

Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
001-222-0000-4101 SALARIES-PERMANENT EMPLOYEES	494,335	537,166	625,746	828,570	700,402	853,452
001-222-0000-4103 WAGES-TEMPORARY & PART-TIME	64,985	68,601	139,617	156,812	105,594	161,516
001-222-0000-4105 OVERTIME	26,458	13,177	46,052	35,000	65,560	35,000
001-222-0000-4109 OVERTIME-CONTRACT DUTY	14,842	1,781	1,801	-	1,285	-
001-222-0000-4120 O.A.S.D.I.	20,764	20,374	33,853	40,095	42,097	41,298
001-222-0000-4124 RETIREMENT	(1,014)	-	-	-	-	-
001-222-0000-4126 HEALTH INSURANCE	73,329	74,503	84,999	122,420	110,206	87,550
001-222-0000-4128 DENTAL INSURANCE	5,464	6,215	6,678	2,138	6,718	6,901
001-222-0000-4129 RETIREE HEALTH SAVINGS	-	-	1,287	2,100	2,750	2,163
001-222-0000-4130 WORKER'S COMPENSATION INS.	75,599	79,320	89,894	84,453	92,760	86,987
001-222-0000-4134 LONG TERM DISABILITY INSURANCE	2,289	2,552	1,881	1,639	3,399.00	2,060
001-222-0000-4136 OPTICAL INSURANCE	1,160	1,135	1,368	386	1,634	1,545
001-222-0000-4138 LIFE INSURANCE	615	408	514	990	604	1,020
001-222-0000-4140 WELLNESS BENEFIT	269	-	-	-	-	150
001-222-3689-41XX COVID-19 GLOBAL OUTBREAK	-	376	-	-	-	-
<b>Personnel Costs</b>	<b>779,095</b>	<b>805,608</b>	<b>1,033,690</b>	<b>1,274,603</b>	<b>1,133,009</b>	<b>1,279,642</b>
001-222-0000-4220 TELEPHONE	66,724	74,087	66,276	61,790	76,299	61,790
001-222-0000-4260 CONTRACTUAL SERVICES	14,361	14,040	8,643	9,948	9,947	11,300
001-222-0000-4270 PROFESSIONAL SERVICES	1,102	10,047	22,634	34,688	24,868	38,600
001-222-0000-4300 DEPARTMENT SUPPLIES	77,406	102,281	90,311	91,624	82,962	100,395
001-222-0000-4320 DEPARTMENT EQUIPMENT MAINT	8,471	9,886	4,440	4,811	4,810	19,800
001-222-0000-4325 UNIFORM ALLOWANCE	-	-	2,428	1,500	1,515	-
001-222-0000-4330 BLDG MAINT & REPAIRS	-	-	67	-	-	-
001-222-0000-4350 CARE OF PERSONS	-	-	-	-	-	-
001-222-0000-4360 PERSONNEL TRAINING	1,969	3,227	5,156	7,769	8,022	7,769
001-222-0000-4370 MEETINGS, CONFERENCES & TRAVEL	2,127	2,997	3,726	6,653	6,653	9,200
001-222-0000-4380 SUBSCRIPTIONS, DUES & MILEAGE	618	1,820	2,200	2,095	1,710	2,095
001-222-0000-4390 VEHICLE ALLOW & MILEAGE	-	-	1,276	-	3,610	100
001-222-3689-4300 COVID-19 GLOBAL OUTBREAK	-	-	1,205	-	-	-
<b>Operations &amp; Maintenance Costs</b>	<b>172,777</b>	<b>218,384</b>	<b>208,361</b>	<b>220,878</b>	<b>220,396</b>	<b>251,049</b>
001-222-0000-4706 LIABILITY CHARGE	13,630	-	56,832	78,994	78,996	103,937
001-222-0320-4741 EQUIP MAINT CHARGE	29,189	18,551	14,004	22,943	22,944	41,987
001-222-0000-4741 EQUIPMENT REPLACEMENT CHRG	-	-	-	10,000	9,996	5,000
001-222-0000-4743 FACILITY MAINTENANCE CHARGE	88,401	85,282	71,184	130,750	130,752	134,376
<b>Internal Service Charges</b>	<b>131,220</b>	<b>103,833</b>	<b>142,020</b>	<b>242,687</b>	<b>242,688</b>	<b>285,300</b>
001-222-000-4500 CAPTIAL EQUIPMENT	-	-	-	-	-	-
<b>Capital Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>	<b>1,083,093</b>	<b>1,127,825</b>	<b>1,384,071</b>	<b>1,738,168</b>	<b>1,596,093</b>	<b>1,815,991</b>

## OPERATIONS

### DIVISION OVERVIEW

The Operations Division is comprised of the Operations Division Commander, and the Patrol, Detective, Communications, Community Service (Parking Enforcement), Emergency Services, Reserves and Explorer Bureaus. Community Engagement, including Neighborhood Watch, Business Watch and other community programs are the responsibility of the Operations.

#### OPERATIONS DIVISION COMMANDER

The Operations Commander manages deployment of all field personnel, which includes civilian and sworn field personnel, mid-line field supervisors, the Reserve Officer Program, the Community Service Officers and serves as Incident Commander for all critical incidents and scheduling.

#### DETECTIVE BUREAU

NO. 224

The primary responsibility of the Detective Bureau is to follow-up on reported crimes, arrest criminal offenders, obtain arrest and search warrants, file criminal complaints, and serve as the liaison with the Office of the Los Angeles District Attorney. The day-to-day supervision of the Detective Bureau is the responsibility of the Detective Sergeant. The Sergeant manages criminal investigations, warrant services, narcotic and gang enforcement, sex registration and parole compliance, and serves as the liaison to the presiding judge and other management-level employees at the Los Angeles Superior Courts. The Bureau assists the public through advocacy programs and referrals to counseling centers, as well as with releases for impounded and recovered vehicles. The Detective Sergeant is also responsible for overseeing community engagement programs including the Community Engagement Detective Assignment, Neighborhood Watch, Business Watch and special projects as assigned by the Operations Commander.

The School Resource Officer (SRO) responsibilities include protecting lives and property of students, school personnel and parents while present at school campuses, working to improve and maintain a positive image of law enforcement personnel in the school community. The SRO will develop expertise to work with local public and private schools to deliver programs and presentations on drug awareness, anti-bullying, and campus safety, and assisting in collaboration with school officials in developing campus threat assessments to improve campus safety. The SRO will also help coordinate and develop expertise to deliver active shooter training to students and school staff, support campus efforts to reduce absenteeism and improve school attendance rates, and handle special projects as directed by the Detective Sergeant.

**PATROL BUREAU****NO. 225**

The Patrol Bureau represents the first contact that community members have with the Department, either through the Police Dispatchers operating the 24-hour Communications Center or uniformed personnel on patrol. The Patrol Bureau receives initial calls for service, responds and utilizes varied resources, conducts preliminary investigations, apprehends criminal suspects, and documents these activities through professional police reports.

**COMMUNICATIONS BUREAU**

Police Dispatchers operate the 24-hour Communications Center, receive initial calls for service and assign calls to field personnel. They receive emergency and non-emergency calls, refer emergency calls to fire and paramedic or other agencies outside of city boundaries, support patrol activities, maintain responsibility of monitoring the whereabouts and safety of field personnel, provide radio communications in emergency situations, conduct record checks, and act in the role of first responder. They often have to de-escalate situations in which people are experiencing crises, conduct record checks for officers in the field, and relay critical information.

**RESERVES/EXPLORERS BUREAUS****NO. 226**

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

The San Fernando Explorers are dedicated youth between the ages of 14-21 years old 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, Relay for Life, 4th of July celebrations and Child ID, just to name a few. The goal of mentoring Explorers is the development of future law enforcement professionals.



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

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

**ADMINISTRATION/EMERGENCY SERVICES****NO. 250**

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

**Dept: Police**  
**Div: Police Detectives**

Account Number & Title		2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
001-224-0000-4101	SALARIES-PERMANENT EMPLOYEES	672,432	621,883	688,806	619,330	651,272	637,910
001-224-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	-	-
001-224-0000-4105	OVERTIME	27,280	25,813	60,321	30,000	57,558	30,000
001-224-0000-4109	OVERTIME-CONTRACT DUTY	22,079	33,236	19,196	-	43,354	-
001-224-0000-4120	O.A.S.D.I.	19,560	16,061	19,275	12,730	13,981	19,853
001-224-0000-4124	RETIREMENT	(612)	-	-	-	-	-
001-224-0000-4126	HEALTH INSURANCE	106,973	114,508	114,192	101,772	90,168	117,618
001-224-0000-4128	DENTAL INSURANCE	8,021	7,157	10,270	3,839	5,162	10,578
001-224-0000-4129	RETIREE HEALTH SAVINGS	600	936	3,973	4,500	3,736	4,635
001-224-0000-4130	WORKER'S COMPENSATION INS.	113,099	114,187	126,010	109,997	137,189	129,790
001-224-0000-4134	LONG TERM DISABILITY INSURANCE	3,011	3,728	4,310	2,235	3,769	4,440
001-224-0000-4136	OPTICAL INSURANCE	1,586	1,559	1,971	1,135	1,425	2,030
001-224-0000-4138	LIFE INSURANCE	540	476	540	450	341	600
001-224-3689-41XX	COIVD-19 GLOBAL OUTBREAK	-	10,519	-	-	-	-
<b>Personnel Costs</b>		<b>974,571</b>	<b>950,062</b>	<b>1,048,863</b>	<b>885,988</b>	<b>1,007,955</b>	<b>957,454</b>
001-224-0000-4260	CONTRACTUAL SERVICES	-	150	-	-	-	-
001-224-0000-4270	PROFESSIONAL SERVICES	5,790	5,659	4,542	10,000	8,706	10,000
001-224-0000-4300	DEPARTMENT SUPPLIES	600	2,224	2,405	-	-	-
001-224-0000-4325	UNIFORM ALLOWANCE-FULL TIME EMP.	-	-	-	400	383	-
001-224-0000-4360	PERSONNEL TRAINING	3,181	3,163	5,818	21,101	6,672	16,501
001-224-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	60	1,239	-	3,555	413	3,555
001-224-0000-4380	SUBSCRIPTIONS, MEMBERSHIPS & DUES	-	-	-	60	-	60
<b>Operations &amp; Maintenance Costs</b>		<b>9,630</b>	<b>12,436</b>	<b>12,765</b>	<b>35,116</b>	<b>16,174</b>	<b>30,116</b>
001-224-0000-4706	LIABILITY CHARGE	15,897	-	56,100	62,542	62,544	77,779
001-224-0320-4741	EQUIP MAINT CHARGE	97,298	92,755	46,692	61,181	61,176	75,577
001-224-0000-4741	EQUIP REPLACEMENT CHARGE	15,000	15,000	5,004	10,000	9,996	10,000
001-224-0000-4743	FACILITY MAINTENANCE CHARGE	96,437	93,035	77,652	62,861	62,856	61,303
<b>Internal Service Charges</b>		<b>224,632</b>	<b>200,790</b>	<b>185,448</b>	<b>196,584</b>	<b>196,572</b>	<b>224,659</b>
<b>Division Total</b>		<b>1,208,833</b>	<b>1,163,289</b>	<b>1,247,076</b>	<b>1,117,688</b>	<b>1,220,701</b>	<b>1,212,229</b>

**Dept: Police**  
**Div: Police Patrol**

Account Number & Title		2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
001-225-0000-4101	SALARIES-PERMANENT EMPLOYEES	3,232,809	3,146,898	3,240,571	3,910,893	3,634,642	4,028,220
001-225-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	-	-
001-225-0000-4105	OVERTIME	406,046	414,336	731,076	130,000	1,205,228	145,000
001-225-0000-4107	OVERTIME-COURT	43,913	27,662	24,687	25,000	14,599	30,000
001-225-0000-4109	OVERTIME-CONTRACT DUTY	123,080	121,896	91,215	165,000	73,244	175,000
001-225-0000-4120	O.A.S.D.I.	95,671	90,426	104,137	95,105	133,548	107,120
001-225-0000-4126	HEALTH INSURANCE	514,153	504,267	498,356	704,794	520,047	503,670
001-225-0000-4128	DENTAL INSURANCE	44,594	42,604	41,738	44,789	45,048	44,092
001-225-0000-4129	RETIREE HEALTH SAVINGS	21,284	19,524	21,348	31,500	26,546	33,300
001-225-0000-4130	WORKER'S COMPENSATION INS.	648,781	632,480	684,970	700,119	805,609	705,518
001-225-0000-4134	LONG TERM DISABILITY INSURANCE	18,254	18,046	18,282	14,299	22,089	18,540
001-225-0000-4136	OPTICAL INSURANCE	8,383	7,933	7,721	8,017	7,789	8,258
001-225-0000-4138	LIFE INSURANCE	2,745	2,585	2,631	3,330	3,056	3,430
001-225-3683-4109	HOMELESS OUTREACH SERV PROJ	-	-	-	-	-	-
001-225-3689-4101	SALARIES-PERMANENT EMPLOYEES	-	-	1,028	-	-	-
001-225-3689-4120	COVID-19 GLOBAL OUTBREAK	-	-	79	-	-	-
001-225-3689-4130	COVID-19 GLOBAL OUTBREAK	-	-	16	-	-	-
<b>Personnel Costs</b>		<b>5,159,714</b>	<b>5,028,658</b>	<b>5,467,854</b>	<b>5,832,846</b>	<b>6,491,445</b>	<b>5,802,148</b>
001-225-0000-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
001-225-0000-4270	PROFESSIONAL SERVICES	3,160	4,293	4,521	6,000	4,818	6,000
001-225-0000-4300	DEPARTMENT SUPPLIES	1,665	677	16,344	60,744	35,261	2,000
001-225-0000-4320	DEPARTMENT EQUIPMENT MAINT.	-	-	200	-	-	-
001-225-0000-4325	UNIFORM ALLOW FULL TIME EMP	-	3,263	4,055	15,600	5,993	-
001-225-0000-4350	CARE OF PERSONS	23,521	19,485	22,625	36,500	22,846	36,500
001-225-0000-4360	PERSONNEL TRAINING	14,519	14,042	9,119	32,605	46,394	34,105
001-225-0000-4365	TUITION REIMBURSEMENT	-	-	-	-	2,025	-
001-225-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	7,060	1,821	500	4,185	247	4,185
001-225-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	-	155	-	500	125	500
001-225-3688-4360	CORRECTIONS TRAINING (STC)	2,186	7,201	11,606	6,600	7,366	6,600
001-225-3689-4300	COVID-19 GLOBAL OUTBREAK	2,186	7,201	100	-	-	-
<b>Operations &amp; Maintenance Costs</b>		<b>54,298</b>	<b>58,139</b>	<b>69,071</b>	<b>162,734</b>	<b>125,075</b>	<b>89,890</b>
001-225-0000-4706	LIABILITY CHARGE	88,599	-	328,548	371,741	371,736	471,336
001-225-0320-4741	EQUIP MAINT CHARGE	175,136	139,133	84,048	122,362	122,364	167,948
001-225-0000-4741	EQUIP REPLACEMENT CHARGE	58,250	58,250	18,000	80,500	80,496	58,000
001-225-0000-4743	FACILITY MAINTENANCE CHARGE	530,405	511,692	427,044	465,169	465,168	441,383
<b>Internal Service Charges</b>		<b>852,390</b>	<b>709,075</b>	<b>857,640</b>	<b>1,039,772</b>	<b>1,039,764</b>	<b>1,138,667</b>
001-225-0000-4500	CAPITAL EQUIPMENT	-	1,028,566	-	-	-	-
<b>Capital Costs</b>		<b>-</b>	<b>1,028,566</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>		<b>6,066,401</b>	<b>6,824,437</b>	<b>6,394,565</b>	<b>7,035,352</b>	<b>7,656,284</b>	<b>7,030,705</b>

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

Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
001-226-0000-4103 PART-TIME EMPLOYEES	27,351	33,833	36,536	34,100	62,713	35,123
001-226-0000-4120 O.A.S.D.I.	1,333	1,926	1,838	1,000	4,629	1,854
001-226-0000-4130 WORKERS COMPENSATION INS	2,425	3,619	2,517	9,900	10,515	2,575
<b>Personnel Costs</b>	<b>31,110</b>	<b>39,379</b>	<b>40,891</b>	<b>45,000</b>	<b>77,857</b>	<b>39,552</b>
001-226-0000-4300 DEPARTMENT SUPPLIES	-	234	1,389	-	-	-
001-226-0000-4360 PERSONNEL TRAINING-RESERVES	-	-	3,884	500	399	500
001-226-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	-	-	200	-
001-226-0000-4370 MEETINGS, CONFERENCES & TRAVEL	-	-	-	2,000	765	11,015
001-226-0230-4380 CONFERENCES, EXPLORER/ADVISOR MEMBERSH	4,718	-	2,695	4,000	8,910	4,000
001-226-0230-4430 EXPLORER POST PROGRAM	4,372	1,568	5,971	7,706	5,878	6,850
<b>Operations &amp; Maintenance Costs</b>	<b>9,090</b>	<b>1,803</b>	<b>13,938</b>	<b>14,206</b>	<b>16,152</b>	<b>22,365</b>
001-226-0000-4706 LIABILITY CHARGE	927	-	2,784	3,177	3,180	3,213
001-226-0320-4741 EQUIP MAINT CHARGE	9,730	9,276	4,668	7,648	7,644	8,398
001-226-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-226-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	-	-	-	-
<b>Internal Service Charges</b>	<b>10,657</b>	<b>9,276</b>	<b>7,452</b>	<b>10,825</b>	<b>10,824</b>	<b>11,611</b>
<b>Division Total</b>	<b>50,856</b>	<b>50,458</b>	<b>62,281</b>	<b>70,031</b>	<b>104,833</b>	<b>73,528</b>

**Dept: Police**  
**Div: Community Services Program**

Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
001-230-0000-4101 SALARIES-PERMANENT EMPLOYEES	117,595	124,773	124,213	129,432	126,717	133,315
001-230-0000-4103 WAGES-TEMPORARY & PART-TIME	38,973	47,733	252	57,566	52,745	59,248
001-230-0000-4105 OVERTIME	92	-	-	-	-	-
001-230-0000-4120 O.A.S.D.I.	11,858	12,945	9,392	14,267	13,729	14,695
001-230-0000-4126 HEALTH INSURANCE	36,476	40,396	31,364	44,218	28,829	32,305
001-230-0000-4128 DENTAL INSURANCE	2,612	2,612	1,938	-	1,882	1,995
001-230-0000-4130 WORKER'S COMPENSATION INS.	10,577	12,487	8,987	13,558	10,522	13,965
001-230-0000-4136 OPTICAL INSURANCE	514	514	364	-	377	375
001-230-0000-4138 LIFE INSURANCE	270	270	180	270	218	278
<b>Personnel Costs</b>	<b>218,967</b>	<b>241,729</b>	<b>176,691</b>	<b>259,311</b>	<b>235,019</b>	<b>256,176</b>
001-230-0000-4325 UNIFORM ALLOWANCE	-	412	775	1,815	1,343	4,065
<b>Operations &amp; Maintenance Costs</b>	<b>-</b>	<b>412</b>	<b>775</b>	<b>1,815</b>	<b>1,343</b>	<b>4,065</b>
001-230-0000-4706 LIABILITY CHARGE	4,124	-	10,428	18,305	18,300	20,810
001-230-0320-4741 EQUIP MAINT CHARGE	-	9,276	-	-	-	-
001-230-0000-4741 EQUIP REPLACEMENT CHARGE	-	9,276	-	-	-	-
001-230-0000-4743 FACILITY MAINTENANCE CHARGE	47,576	45,897	38,304	37,088	37,092	36,782
<b>Internal Service Charges</b>	<b>51,700</b>	<b>64,449</b>	<b>48,732</b>	<b>55,393</b>	<b>55,392</b>	<b>57,592</b>
<b>Division Total</b>	<b>270,667</b>	<b>306,590</b>	<b>226,198</b>	<b>316,519</b>	<b>291,754</b>	<b>317,833</b>

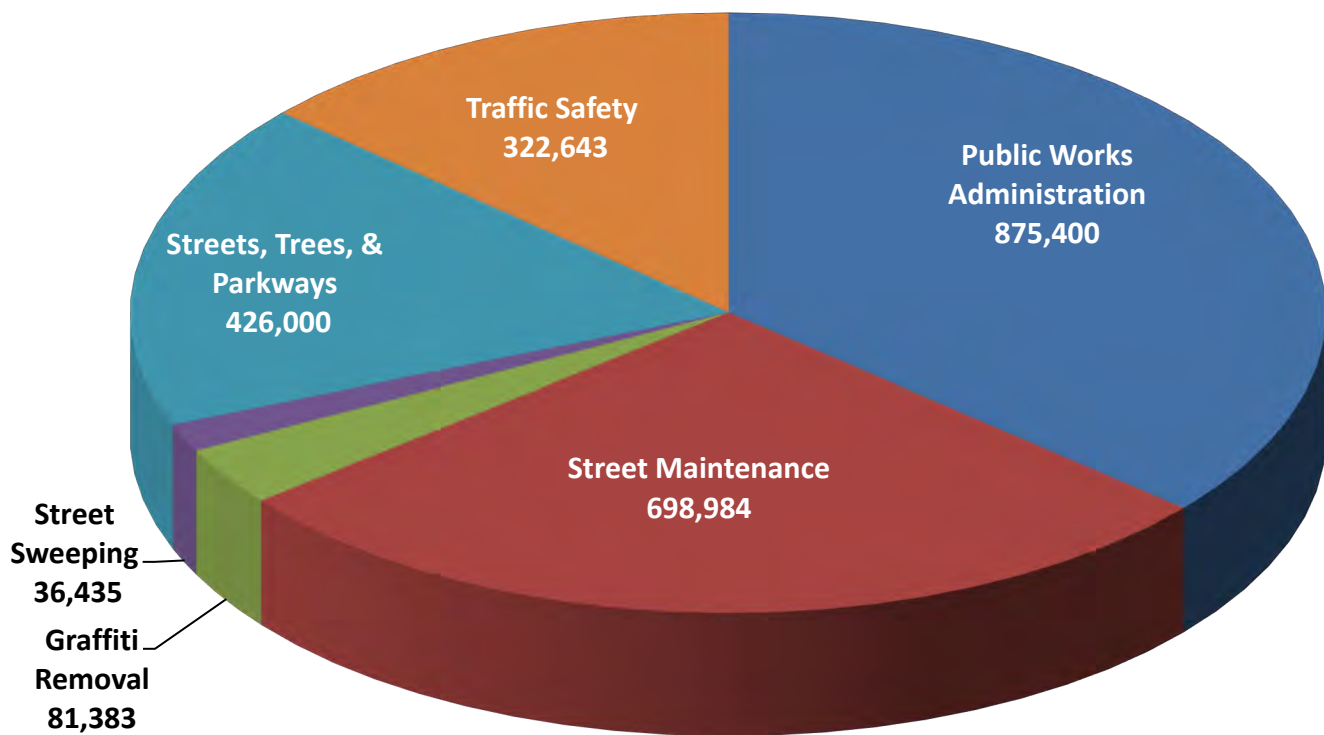
Dept: Police  
 Div: Emergency Services

Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
001-250-0000-4260 CONTRACTUAL SERVICES	-	-	-	-	-	-
001-250-0000-4300 DEPARTMENT SUPPLIES	-	-	3,742	1,250	1,128	5,250
001-250-0000-4360 PERSONNEL TRAINING	-	-	-	-	-	-
001-250-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>	-	-	<b>3,742</b>	<b>1,250</b>	<b>1,128</b>	<b>5,250</b>
<b>Division Total</b>	-	-	<b>3,742</b>	<b>1,250</b>	<b>1,128</b>	<b>5,250</b>



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# PUBLIC WORKS DEPARTMENT



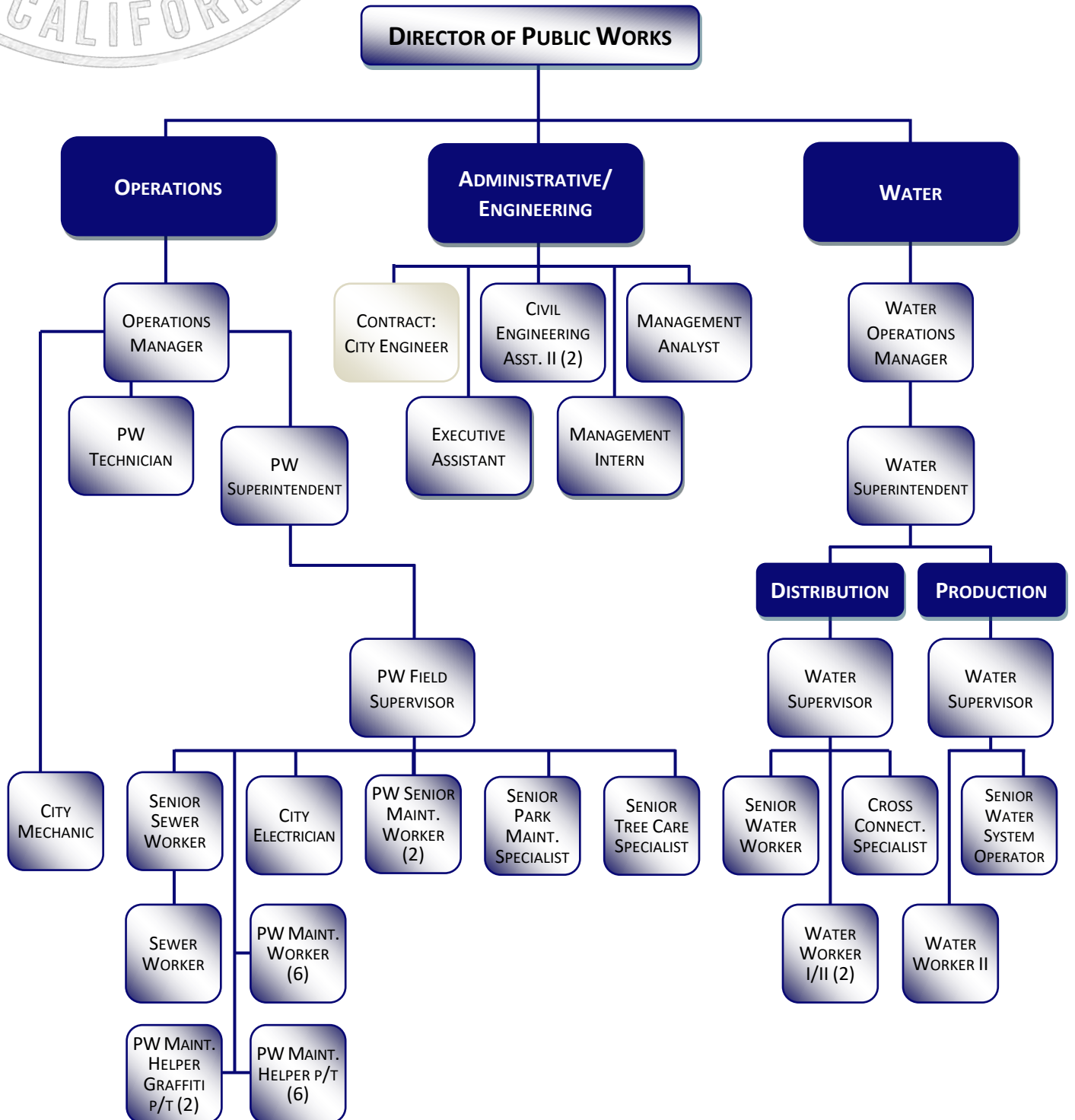


# THE CITY OF SAN FERNANDO

## ORGANIZATIONAL CHART

### PUBLIC WORKS DEPARTMENT

FISCAL YEAR 2023-2024



## **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 2022-2023**

1. Completed the resurfacing of 30 miles of streets (60 percent of City Streets). In addition to street resurfacing with slurry seal, the project included the removal and replacement of certain sections of curb and gutter, sidewalk, and drive approaches, as well as restriping of streets and painting of address numbers on curbs. (Strategic Goal VI.2.a, Strategic Goal VI.1)
2. Completed construction of the San Fernando Regional Park Infiltration Projection, which will divert approximately 130 million gallons of storm water runoff to recharge groundwater reserves. In addition to the water quality improvements, the project saw the installation of new turf, irrigation, and lighting at the baseball field. (Strategic Goal IV.3.a)
3. Began construction of new 1.1-million gallon reservoir for the water system, which when completed by June 2024, will increase the City's water storage capacity by 2 million gallons per day. (Strategic Goal IV.3)
4. Completed the construction and installation of a new nitrate removal treatment system for Well No. 3, which can treat up to 50 percent of the City's potable water demand. (Strategic Goal IV.3)
5. Began work on the Urban Forestry Management Plan, which will provide a blueprint for how the City will increase and maintain its tree canopy into the future. To date, staff has completed an updated tree inventory across the City and conducted educational workshops with the Community on the UFMP effort. (Strategic Goal IV.2.b)
6. Calles Verdes Project – installed 294 new trees through partnership with TreePeople and community volunteers, as well as through Public Works staff. (Strategic Goal IV.2)

## ACCOMPLISHMENTS FOR FY 2022-2023

7. Completed the Glenoaks Boulevard Bridge Improvements Project, which included new fencing up to 6 feet in height on both sides of the bridge that spans the Pacoima Wash and closed unsafe gaps to the Pacoima Wash from the street. (Strategic Goal VI.1)
8. Public Works staff responded to approximately 2,300 requests for pothole and sidewalk repairs, graffiti removal, illegal dumping, traffic signals, street signs, streetlight, street tree, water line repairs, and sewer maintenance throughout the year. (Strategic Goal VI, Strategic Goal IV.2)
9. Began construction for the Pacoima Wash Bikeway Project, which will create a 1.34-mile long bike and pedestrian path between 4<sup>th</sup> and 8<sup>th</sup> Street along the Pacoima Wash and a bioretention swale for storm water treatment and infiltration. (Strategic Goal V.7, Strategic Goal IV.3)
10. Began construction on the HVAC system replacement at the Police Department, which will replace the facility's 36-year old system. The work includes the upgrade controls throughout the building, and a reduction in operational and maintenance costs through a switch over to electrical from natural gas. (Strategic Goal IV.4)

## OBJECTIVES FOR FY 2023-2024

### Construction:

1. Begin the design of the Well 2 Nitrate Treatment Removal System, which when constructed can treat up to 100 percent of the City's potable water demand. (Strategic Goal IV.3)
2. Continue construction phase for the Upper Reservoir Replacement Project. (Strategic Goal IV.3)
3. Complete the construction phase of the Pacoima Wash Bikeway Project. (Strategic Goal V.7, Strategic Goal IV.3)
4. Complete the HVAC system replacement at the Police Department. (Strategic Goal IV.4)
5. Complete the Annual Street Resurfacing Program, including paving of approximately 6 miles of streets with slurry seal treatment. (Strategic Goal VI.2.a)
6. Complete next phase of bus shelter upgrades throughout the City, which will all shade and comfort at up to ten bus stops around the City. (Strategic Goal V.5)
7. Complete the design phase and begin the construction phase for traffic signal improvement projects throughout the City, which will upgrade signals at intersections along Truman Street and San Fernando Road. It will also synchronize all the traffic signals across the City and with those in the City of Los Angeles. (Strategic Goal V)

## OBJECTIVES FOR FY 2023-2024

8. Update Pavement Management Master Plan in F/Y 25-26 as part of a 5 year work plan.
9. Award contract for sidewalk repair efforts. It is estimated that up to 2.5 miles of the City's sidewalks and 50 curb ramps will be replaced. (Strategic Goal VI.1, Strategic Goal VI.3)

### Planning and Grant Funding Efforts:

10. Pursue funding for water system improvements, including additional funds for the Nitrate Treatment Removal System at Well 2A and a new reservoir at the Foothill Boulevard property. (Strategic Goal IV.3)

### Enhancement to Services:

11. Increase funding for graffiti removal supplies to keep the City's signs, right of way, and parks free of graffiti. (Strategic Goal I.1, Strategic Goal II.7) (Ongoing: \$10,000)
12. Enhance contract management/oversight on Waste Management & Street Sweeping services

## PERFORMANCE MEASURES

<b>PUBLIC WORKS DEPARTMENT</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Adopted</b>
A. # of Miles of Paving	2.0	0.4	30.0	6.0
B. # of Trees Planted	75	210	294	500
C. # of Miles of Sewer Lines Cleaned and Inspected	2	2	12	20
D. # of linear feet of Sidewalks Installed/Repaired	3,000	2,640	3,000	13,000
E. # of Service Requests Filled	1,535	2,061	2300	2500
F. # of Gallons Water Used	879,000,000	901,000,000	820,000,000	800,000,000
G. # Professional Development Hours Completed	300	400	660	750
H. # of Permits	230	275	220	250
# Digitally	0	0	0	125
% Digitally	0	0	0	50
I. # of Graffiti Removals*	*	*	*	*

\* Prior year data unavailable.



**FUNDING SUMMARY FOR FY 2023-2024**
**SOURCES:**

	2020	2021	2022	2023	2024
FINANCE	Actual	Actual	Actual	Estimated	Adopted
General Revenue	768,618	1,011,651	914,193	2,041,202	2,003,970
Engineering & Inspection Fees	82,037	94,530	119,760	85,000	104,500
Parking Meter Rev-Civic Center	54,681	40,621	50,426	50,000	50,500
Transfer From Gas Tax Fund	273,805	205,000	228,036	250,000	250,000
<b>TOTAL FUNDING SOURCES</b>	<b>1,179,142</b>	<b>1,351,802</b>	<b>1,312,414</b>	<b>2,426,202</b>	<b>2,408,970</b>

**USES:**

		2020	2021	2022	2023	2024
FINANCE		Actual	Actual	Actual	Estimated	Adopted
01-310	PW Administration	572,071	623,282	736,703	1,009,499	875,400
01-311	Street Maintenance	256,650	432,280	250,118	699,717	698,984
01-312	Graffiti Removal	-	-	-	48,882	81,383
01-320	Equipment Maintenance	-	-	2,441	-	-
01-343	Street Sweeping	29,775	34,700	34,700	36,435	36,435
01-346	Streets, Trees, & Parkways	121,111	60,782	116,244	310,997	426,000
01-370	Traffic Safety	149,906	142,921	89,505	260,672	322,643
01-371	Traffic Signals	49,507	57,837	81,898	60,000	-
01-390	Facility Maintenance***	-	-	804	-	-
<b>TOTAL FUNDING USES</b>		<b>1,179,142</b>	<b>1,351,802</b>	<b>1,312,414</b>	<b>2,426,202</b>	<b>2,408,970</b>

<sup>1</sup> Treasury Division combined with Finance Administration in Fiscal Year 2022-2023

**PERSONNEL:**

<b>PUBLIC WORKS</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Adopted</b>
Director of Public Works/City Engineer	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Civil Engineering Assistant II	2.00	2.00	2.00	2.00	2.00
Office Specialist	2.00	2.00	0.00	0.00	0.00
Executive Assistant	0.00	0.00	1.00	1.00	1.00
Public Works Technician	0.00	0.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	0.00	0.00	0.00
Management Intern (FTE)	0.00	0.00	0.46	0.46	0.46
City Electrician	0.00	0.00	1.00	1.00	1.00
Electrical Supervisor	1.00	1.00	0.00	0.00	0.00
Bldg. Maint. Worker/Electrical Helper	1.00	1.00	0.00	0.00	0.00
Operations Manager	0.00	0.00	1.00	1.00	1.00
Equipment & Materials Supervisor	1.00	1.00	0.00	0.00	0.00
Public Works Supervisor	0.00	0.00	0.00	1.00	1.00
City Mechanic	1.00	1.00	1.00	1.00	1.00
Public Works Superintendent	3.00	3.00	2.00	1.00	1.00
Water Superintendent	0.00	0.00	0.00	1.00	1.00
Maintenance Worker	8.00	8.00	7.00	6.00	6.00
Field Supervisor II	3.00	3.00	2.00	0.00	0.00
Field Supervisor I	1.00	1.00	1.00	0.00	0.00
Water Supervisor	0.00	0.00	0.00	2.00	2.00
Senior Maintenance Worker	6.00	6.00	4.00	2.00	2.00
Senior Water Worker	0.00	0.00	0.00	1.00	1.00
Water Worker I	0.00	0.00	0.00	1.00	1.00
Water Worker II	0.00	0.00	0.00	2.00	2.00
Meter Technician	1.00	1.00	1.00	0.00	0.00
Cross Connection Specialist	0.00	0.00	0.00	1.00	1.00
Senior Water System Operator	0.00	0.00	0.00	1.00	1.00
Water Pumping Operator/Backflow Tech.	1.00	1.00	2.00	0.00	0.00
Water Operations Manager	0.00	0.00	1.00	1.00	1.00
Senior Park Maintenance Worker	0.00	0.00	0.00	1.00	1.00
Street Tree Trimmer	0.00	0.00	0.00	1.00	1.00
Senior Sewer Worker	0.00	0.00	0.00	1.00	1.00
Sewer Worker	0.00	0.00	0.00	1.00	1.00
City Maintenance Helper - Graffiti (FTE)	0.00	0.00	0.00	0.75	0.75
Maintenance Helper (FTE)	0.80	0.80	2.76	2.30	2.30
<b>TOTAL PUBLIC WORKS PERSONNEL</b>	<b>34.80</b>	<b>34.80</b>	<b>32.22</b>	<b>36.51</b>	<b>36.51</b>

**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		2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
001-310-0000-4101	SALARIES-PERMANENT EMPLOYEES	249,414	316,286	285,659	354,473	390,720	386,070
001-310-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	15,829	19,956	21,116	21,837
001-310-0000-4105	OVERTIME	6,802	3,755	9,362	-	10,347	-
001-310-0000-4111	COMMISSIONER'S REIMBURSEMENT	2,325	3,525	2,625	4,500	2,850	6,000
001-310-0000-4120	O.A.S.D.I.	20,561	24,621	22,792	26,578	30,896	28,092
001-310-0000-4124	RETIREMENT	(153)	-	-	1,669	(35)	-
001-310-0000-4126	HEALTH INSURANCE	45,598	57,202	48,233	68,174	59,413	71,902
001-310-0000-4128	DENTAL INSURANCE	4,247	5,316	4,467	3,392	5,352	3,178
001-310-0000-4129	RETIREE HEALTH SAVINGS	-	598	540	600	504	600
001-310-0000-4130	WORKER'S COMPENSATION INS.	12,722	18,340	16,351	15,361	22,508	15,517
001-310-0000-4134	LONG TERM DISABILITY INSURANCE	323	876	904	1,121	1,062	1,252
001-310-0000-4136	OPTICAL INSURANCE	787	980	822	633	1,018	595
001-310-0000-4138	LIFE INSURANCE	225	269	225	369	279	364
001-310-0000-4140	WELLNESS BENEFIT	-	-	-	300	300	450
001-310-0628-4101	SF SAFE & ACTIVE ST IMPLEMENTATION PLAN	-	-	-	-	141	-
001-310-0628-4120	SF SAFE & ACTIVE ST IMPLEMENTATION PLAN	-	-	-	-	11	-
001-310-0628-4124	SF SAFE & ACTIVE ST IMPLEMENTATION PLAN	-	-	-	-	35	-
001-310-0628-4130	SF SAFE & ACTIVE ST IMPLEMENTATION PLAN	-	-	-	-	10	-
001-310-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	985	-	-	-	-
<b>Personnel Costs</b>		<b>342,851</b>	<b>432,752</b>	<b>407,808</b>	<b>497,126</b>	<b>546,528</b>	<b>535,857</b>
001-310-0000-4210	UTILITIES	-	-	-	-	-	-
001-310-0000-4220	TELEPHONE	2,673	2,239	2,015	2,500	2,715	2,500
001-310-0000-4260	CONTRACTUAL SERVICES	-	-	-	6,000	6,000	-
001-310-0000-4270	PROFESSIONAL SERVICES	166,890	133,319	115,947	372,813	241,408	227,500
001-310-0000-4300	DEPARTMENT SUPPLIES	9,507	6,577	5,832	8,971	8,539	7,000
001-310-0000-4310	EQUIPMENT AND SUPPLIES	1,291	763	1,961	5,706	5,705	8,327
001-310-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	357	-	2,000
001-310-0000-4360	PERSONNEL TRAINING	31	-	299	2,020	2,044	1,500
001-310-0000-4365	TUITION REIMBURSEMENT	-	-	-	-	-	-
001-310-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	24	-	-	2,773	2,574	1,000
001-310-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	865	890	1,340	2,000	1,867	2,000
001-310-0000-4390	VEHICLE ALLOW & MILEAGE	55	1,805	1,625	1,800	1,527	1,900
001-310-0000-4430	ACTIVITIES AND PROGRAMS	38	-	-	-	-	-
001-310-0628-4270	PROFESSIONAL SERVICES	-	6,173	9,228	-	-	-
<b>Operations &amp; Maintenance Costs</b>		<b>181,374</b>	<b>151,765</b>	<b>138,247</b>	<b>404,940</b>	<b>272,379</b>	<b>253,727</b>
001-310-0000-4706	LIABILITY CHARGE	7,664	-	28,116	34,185	34,188	43,394
001-310-0000-4743	FACILITY MAINTENANCE CHARGE	40,182	38,765	32,352	43,500	43,500	42,422
<b>Internal Service Charges</b>		<b>47,846</b>	<b>38,765</b>	<b>60,468</b>	<b>77,685</b>	<b>77,688</b>	<b>85,816</b>
001-310-0000-4941	TRANSFER TO EQUIP. REPLACEMENT FND	-	-	125,000	-	-	-
001-310-0000-4943	TRANSFER TO FACILITY MAINTENANCE FUND	-	-	-	55,000	55,000	-
<b>Transfers</b>		<b>-</b>	<b>-</b>	<b>125,000</b>	<b>55,000</b>	<b>55,000</b>	<b>-</b>
001-310-0000-4500	CAPITAL EQUIPMENT	-	-	5,180	-	-	-
<b>Capital Costs</b>		<b>-</b>	<b>-</b>	<b>5,180</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>		<b>572,071</b>	<b>623,282</b>	<b>736,703</b>	<b>1,034,751</b>	<b>951,595</b>	<b>875,400</b>

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

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

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

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

**Dept: Public Works**  
**Div: Street Maintenance**

Account Number & Title		2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
001-311-0000-4101	SALARIES-PERMANENT EMPLOYEES	39,010	31,759	35,564	162,419	235,855	257,431
001-311-0000-4103	WAGES-TEMPORARY & PART-TIME	6,149	16,702	19,529	108,280	20,651	19,430
001-311-0000-4105	OVERTIME	28,963	8,087	21,480	-	23,106	22,600
001-311-0000-4120	O.A.S.D.I.	5,670	4,326	5,858	20,385	21,219	20,867
001-311-0000-4126	HEALTH INSURANCE	8,124	6,305	9,582	63,679	52,864	58,499
001-311-0000-4128	DENTAL INSURANCE	643	507	324	1,124	3,200	1,124
001-311-0000-4129	RETIREE HEALTH SAVINGS	354	505	986	1,800	2,123	1,800
001-311-0000-4130	WORKER'S COMPENSATION INS.	9,331	6,359	7,516	30,862	35,376	31,156
001-311-0000-4134	LONG TERM DISABILITY	-	-	-	294	304	333
001-311-0000-4136	OPTICAL INSURANCE	161	103	47	354	744	354
001-311-0000-4138	LIFE INSURANCE	49	33	41	360	244	366
001-311-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	172	-	-	-	-
<b>Personnel Costs</b>		<b>98,453</b>	<b>74,857</b>	<b>100,927</b>	<b>389,557</b>	<b>395,686</b>	<b>413,960</b>
001-311-0000-4210	UTILITIES-LOT 6N LIGHTING						
001-311-0000-4260	CONTRACTUAL SERVICES	59,060	68,962	75,337	54,248	50,613	97,500
001-311-0000-4300	DEPARTMENT SUPPLIES	21,641	16,860	30,451	33,668	31,885	47,668
001-311-0000-4310	EQUIPMENT AND SUPPLIES	512	440	-	4,350	4,354	6,850
001-311-0000-4325	UNIFORM ALLOWANCE	-	-	-	200	-	200
001-311-0000-4430	ACTIVITIES AND PROGRAMS	-	-	-	1,850	684	1,850
001-311-0301-4300	PW MAINT. & REPAIR SUPPLIES	2,100	14,225	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>		<b>83,313</b>	<b>100,488</b>	<b>105,788</b>	<b>94,316</b>	<b>87,536</b>	<b>154,068</b>
001-311-0000-4706	LIABILITY CHARGE	1,195	-	1,740	27,499	27,504	31,792
001-311-0000-4741	EQUIP REPLACEMENT CHARGE	16,200	16,200	11,196	11,200	11,196	41,987
001-311-0320-4741	EQUIP MAINT CHARGE	48,649	55,653	23,352	61,181	61,176	11,200
001-311-0000-4743	FACILITY MAINTENANCE CHARGE	8,840	8,528	7,116	58,712	58,716	45,977
<b>Internal Service Charges</b>		<b>74,884</b>	<b>80,381</b>	<b>43,404</b>	<b>158,592</b>	<b>158,592</b>	<b>130,956</b>
001-311-0000-4500	CAPITAL EQUIPMENT	-	174,379	-	32,000	-	-
<b>Capital Costs</b>		<b>-</b>	<b>174,379</b>	<b>-</b>	<b>32,000</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>		<b>256,650</b>	<b>430,104</b>	<b>250,118</b>	<b>674,465</b>	<b>641,814</b>	<b>698,984</b>



**Dept: Public Works**  
**Div: Graffiti Removal**

Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
001-312-0000-4101 SALARIES-PERMANENT EMPLOYEES	-	-	-	28,233	1,479	35,342
001-312-0000-4103 WAGES-TEMPORARY & PART-TIME	-	-	-	-	22,995	-
001-312-0000-4120 O.A.S.D.I.	-	-	-	2,160	1,872	2,704
001-312-0000-4126 HEALTH INSURANCE	-	-	-	-	-	11,995
001-312-0000-4128 DENTAL INSURANCE	-	-	-	-	-	315
001-312-0000-4129 RETIREE HEALTH SAVINGS	-	-	-	-	-	450
001-312-0000-4130 WORKER'S COMPENSATION INS.	-	-	-	4,015	3,217	2,490
001-312-0000-4136 OPTICAL INSURANCE	-	-	-	-	-	54
001-312-0000-4138 LIFE INSURANCE	-	-	-	90	40	45
<b>Personnel Costs</b>	-	-	-	<b>34,498</b>	<b>29,603</b>	<b>53,395</b>
001-312-0000-4300 DEPARTMENT SUPPLIES	-	-	-	2,120	3,449	17,120
001-312-0000-4325 UNIFORM ALLOWANCE	-	-	-	400	100	400
<b>Operations &amp; Maintenance Costs</b>	-	-	-	<b>2,520</b>	<b>3,549</b>	<b>17,520</b>
001-312-0000-4706 LIABILITY CHARGE	-	-	-	2,435	2,436	4,338
001-312-0000-4743 FACILITY MAINTENANCE CHARGE	-	-	-	9,429	9,432	6,130
<b>Internal Service Charges</b>	-	-	-	<b>11,864</b>	<b>11,868</b>	<b>10,468</b>
<b>Division Total</b>	-	-	-	<b>48,882</b>	<b>45,020</b>	<b>81,383</b>

Dept: Public Works  
Div: Street Cleaning

Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
001-343-0000-4260 CONTRACTUAL SERVICES	29,775	34,700	34,700	36,435	36,455	36,435
Operations & Maintenance Costs	29,775	34,700	34,700	36,435	36,455	36,435
Division Total	29,775	34,700	34,700	36,435	36,455	36,435

**STREETS, TREES AND PARKWAYS****DIVISION NO. 346****DIVISION OVERVIEW**

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

**Dept: Public Works**  
**Div: Street Trees & Parkways**

Account Number & Title		2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
001-346-0000-4101	SALARIES-PERMANENT EMPLOYEES	24,047	15,070	41,727	252,709	34,339	202,658
001-346-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	6	-
001-346-0000-4105	OVERTIME	24,973	5,931	16,505	5,000	19,811	5,000
001-346-0000-4120	O.A.S.D.I.	3,751	1,607	4,456	2,502	4,142	15,503
001-346-0000-4126	HEALTH INSURANCE	3,480	2,642	12,448	11,651	10,305	83,966
001-346-0000-4128	DENTAL INSURANCE	290	171	577	316	984	-
001-346-0000-4129	RETIREE HEALTH SAVINGS	101	43	768	450	414	5,130
001-346-0000-4130	WORKER'S COMPENSATION INS.	6,044	2,087	7,152	2,304	5,200	28,818
001-346-0000-4136	OPTICAL INSURANCE	73	34	242	54	174	-
001-346-0000-4138	LIFE INSURANCE	27	15	74	45	47	288
001-346-0000-4140	WELLNESS BENEFIT	-	-	-	-	-	-
001-346-7510-4105	OVERTIME - NORTH MACLAY STREETSCAPE			-	-	-	-
001-346-7510-4120	O.A.S.D.I.			-	-	-	-
001-346-7510-4130	WORKER'S COMPENSATION INS.			-	-	-	-
<b>Personnel Costs</b>		<b>62,786</b>	<b>27,601</b>	<b>83,948</b>	<b>275,031</b>	<b>75,422</b>	<b>341,363</b>
001-346-0000-4250	RENTS AND LEASES						
001-346-0000-4260	CONTRACTUAL SERVICES	1,215	12,000	285	5,500	5,581	5,500
001-346-0000-4270	PROFESSIONAL SERVICES		-	-	-	-	-
001-346-0000-4300	DEPARTMENT SUPPLIES	2,389	-	4,147	5,000	5,153	5,000
001-346-0000-4310	EQUIPMENT AND SUPPLIES	546	7,253	-	-	-	-
001-346-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
001-346-0000-4325	UNIFORM ALLOWANCE		-	-	-	-	-
001-346-0000-4340	SMALL TOOLS	-	-	-	-	-	-
001-346-0000-4360	PERSONNEL TRAINING		-	-	-	-	-
001-346-0000-4390	VEHICLE ALLOW & MILEAGE	-	-	-	-	-	-
001-346-0000-4430	ACTIVITIES AND PROGRAMS	-	-	-	-	-	-
001-346-0301-4300	PW MAINT. & REPAIR SUPPLIES	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>		<b>4,150</b>	<b>19,253</b>	<b>4,432</b>	<b>10,500</b>	<b>10,734</b>	<b>10,500</b>
001-346-0000-4706	LIABILITY CHARGE	704	-	624	3,885	3,888	27,731
001-346-0320-4741	EQUIP MAINT CHARGE	48,649	9,276	23,352	15,295	15,300	8,398
001-346-0000-4741	EQUIP REPLACEMENT CHARGE		-	-	-	-	-
001-346-0000-4743	FACILITY MAINTENANCE CHARGE	4,822	4,652	3,888	6,286	6,288	38,008
<b>Internal Service Charges</b>		<b>54,175</b>	<b>13,928</b>	<b>27,864</b>	<b>25,466</b>	<b>25,476</b>	<b>74,137</b>
001-346-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
<b>Capital Costs</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>		<b>121,111</b>	<b>60,782</b>	<b>116,244</b>	<b>310,997</b>	<b>111,632</b>	<b>426,000</b>

**TRAFFIC SIGNALS AND LIGHTING****DIVISION NO. 370****DIVISION OVERVIEW**

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

**Dept: Public Works**  
**Div: Traffic Safety**

Account Number & Title		2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
001-370-0000-4101	SALARIES-PERMANENT EMPLOYEES	56,385	21,786	24,168	64,493	60,745	130,541
001-370-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	6	-
001-370-0000-4105	OVERTIME	2,737	3,576	4,644	15,000	4,360	15,000
001-370-0000-4120	O.A.S.D.I.	4,523	1,940	2,204	4,934	4,980	8,976
001-370-0000-4126	HEALTH INSURANCE	12,174	5,800	9,477	24,592	18,237	28,060
001-370-0000-4128	DENTAL INSURANCE	1,095	409	536	-	1,655	1,069
001-370-0000-4129	RETIREE HEALTH SAVINGS	846	2	211	1,530	1,525	300
001-370-0000-4130	WORKER'S COMPENSATION INS.	7,148	2,164	3,178	9,171	9,257	3,562
001-370-0000-4134	LONG TERM DISABILITY	-	-	-	-	-	626
001-370-0000-4136	OPTICAL INSURANCE	210	109	155	-	296	193
001-370-0000-4138	LIFE INSURANCE	81	25	33	99	80	92
001-370-0000-4140	WELLNESS BENEFIT	-	-	-	-	-	150
<b>Personnel Costs</b>		<b>85,200</b>	<b>35,810</b>	<b>44,605</b>	<b>119,819</b>	<b>101,141</b>	<b>188,569</b>
001-370-0000-4260	CONTRACTUAL SERVICES	-	-	-	6,647	-	-
001-370-0000-4300	DEPARTMENT SUPPLIES	82	-	11,324	10,341	8,906	11,383
001-370-0000-4310	EQUIPMENT AND SUPPLIES	1,074	579	-	-	-	-
001-370-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
001-370-0000-4340	SMALL TOOLS	-	-	-	-	-	-
001-370-0000-4360	PERSONNEL TRAINING	-	-	-	395	395	6,000
001-370-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	-	-	-	-
001-370-0000-4430	ACTIVITIES AND PROGRAMS	-	-	-	-	-	-
001-370-0301-4300	PW MAINT. & REPAIR SUPPLIES	13,488	9,096	-	32,325	31,144	32,325
001-370-0564-4300	ST. LIGHT KNOCKDOWNS	-	-	-	60,000	49,821	-
<b>Operations &amp; Maintenance Costs</b>		<b>14,644</b>	<b>9,676</b>	<b>11,324</b>	<b>109,708</b>	<b>90,266</b>	<b>49,708</b>
001-370-0000-4706	LIABILITY CHARGE	1,607	-	3,120	8,458	8,460	15,318
001-370-0320-4741	EQUIP MAINT CHARGE	29,189	83,480	14,004	45,886	45,888	41,987
001-370-0000-4741	EQUIP REPLACEMENT CHARGE	4,800	-	4,800	14,800	14,796	14,800
001-370-0000-4743	FACILITY MAINTENANCE CHARGE	14,466	13,955	11,652	22,001	21,996	12,261
<b>Internal Service Charges</b>		<b>50,062</b>	<b>97,435</b>	<b>33,576</b>	<b>91,145</b>	<b>91,140</b>	<b>84,366</b>
<b>Division Total</b>		<b>149,906</b>	<b>142,921</b>	<b>89,505</b>	<b>320,672</b>	<b>282,547</b>	<b>322,643</b>



**PUBLIC WORKS:**

**INTERNAL SERVICE  
AND  
ENTERPRISE  
FUNDS**

**DESCRIPTION**

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

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

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

**FUND NUMBER      DESCRIPTION****INTERNAL SERVICE FUNDS**

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

**ENTERPRISE FUNDS**

070	Water Fund
072	Sanitary Sewer Fund
073	Refuse Fund (Inactive)
074	Compressed Natural Gas Fund

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

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

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

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

Through the PMP, the Division maintains and repairs: 31 police vehicles, 13 mid-duty trucks, 11 light-duty trucks, 10 heavy-duty pieces of equipment, 12 compressed natural gas (CNG) fueled vehicles, 2 electric vehicles, 27 small pieces of equipment, 4 portable emergency generators, and 2 fixed-site emergency generators.

**MAJOR PROJECTS/PROGRAMS**

- Replace vehicles based on designated replacement schedule.
- Build reserve for future vehicle replacements.

**Dept: Public Works**

**Div: Equipment/Vehicle Maintenance**

		Beginning Fund Balance:					
		597,481	790,818	1,043,666	1,023,743	719,235	
REVENUES		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimate	Adopted
3500-0000	INTEREST INCOME	16,395	11,295	8,780	-	17,643	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	13,987	(10,160)	(48,228)	-	(12,447)	-
3910-0000	SALE OF PROPERTY & EQUIPMENT	-	-	12,550	-	-	-
3941-0152	EQUIP REPLACEMENT REIMB	4,375	4,375	4,380	4,375	4,380	4,375
3941-0222	ANNUAL EQUIP REPLACE REIM	-	-	-	10,000	9,996	10,000
3941-0224	EQUIP REPLACE REIMB-DETECTIVE	15,000	15,000	5,004	10,000	9,996	10,000
3941-0225	ANNUAL EQUIP REPLACE REIM	58,250	58,250	18,000	80,500	80,496	80,500
3941-0230	ANNUAL EQUIP REPLACE REIM	-	9,276	-	-	-	-
3941-0311	EQUIP REPLACE REIMB-PW STREETS	16,200	16,200	11,196	11,200	11,196	11,200
3941-0360	ANNUAL EQUIP REPLACEMNT REIMB	11,250	11,250	11,256	11,250	11,256	11,250
3941-0370	ANNUAL EQUIP REPLACEMNT REIMB	4,800	-	4,800	14,800	14,796	14,800
3941-0371	ANNUAL EQUIP REPLACEMENT REIMB	-	-	-	-	-	-
3941-0381	ANNUAL EQUIP REPLACEMNT REIMB	30,183	30,183	30,180	33,117	33,120	33,117
3941-0390	EQUIP REPLACE REIMB-FCLTY MNGE	5,500	5,500	5,496	4,500	4,500	4,500
3941-0420	EQUIP REPLACE REIMB-RECREATION	-	-	-	-	-	-
3950-0000	PROPERTY DAMAGE REIMBURSEMENT	8,753	-	13,535	-	-	-
3970-0000	TRANSFER FROM GENERAL FUND	153,500	-	197,000	-	-	-
3995-0000	TRANSFER FROM THE WATER FUND	-	-	-	-	-	-
3952-0000	EQUIPMENT MAINTENANCE CHARGE	720,259	683,920	326,196	509,850	509,856	662,283
<b>Total Revenue</b>		<b>1,058,453</b>	<b>835,089</b>	<b>600,146</b>	<b>689,592</b>	<b>694,788</b>	<b>842,025</b>

APPROPRIATIONS		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimate	Adopted
041-180-0000-4127	RETIRED EMP. HEALTH INS.	-	4,587	16,675	-	17,693	-
041-320-0000-4101	SALARIES-PERMANENT EMPLOYEES	205,110	161,978	107,807	122,464	124,881	132,142
041-320-0000-4105	OVERTIME	3,593	1,658	4,865	-	9,490	-
041-320-0000-4120	O.A.S.D.I.	15,966	12,518	8,609	9,045	10,106	9,796
041-320-0000-4124	RETIREMENT	49,016	38,666	26,548	29,009	32,724	31,934
041-320-0000-4126	HEALTH INSURANCE	53,977	48,882	34,010	33,988	31,790	37,029
041-320-0000-4128	DENTAL INSURANCE	4,783	3,881	2,819	2,240	2,775	2,240
041-320-0000-4130	WORKER'S COMPENSATION INS.	27,790	21,470	14,010	9,783	16,336	10,576
041-320-0000-4134	LONG TERM DISABILITY INSURANCE	-	106	188	294	304	333
041-320-0000-4136	OPTICAL INSURANCE	856	681	506	401	497	401
041-320-0000-4138	LIFE INSURANCE	243	201	126	126	131	127
041-320-3661-4105	OVERTIME	-	-	-	-	-	-
041-320-3661-4120	CNG FUELING STATION	-	-	-	-	-	-
041-320-3661-4130	CNG FUELING STATION	-	-	-	-	-	-
041-320-3689-4101	SALARIES-PERMANENT EMPLOYEES	-	160	-	-	-	-
041-320-3689-4120	O.A.S.D.I.	-	12	-	-	-	-
041-320-3689-4124	RETIREMENT	-	40	-	-	-	-
041-320-3689-4130	WORKER'S COMPENSATION INS.	-	23	-	-	-	-
<b>Personnel Costs</b>		<b>361,333</b>	<b>294,865</b>	<b>216,163</b>	<b>207,350</b>	<b>246,727</b>	<b>224,578</b>

041-320-0000-4220	TELEPHONE	308	239	315	200	333	200
041-320-0000-4260	CONTRACTUAL SERVICES	1,863	1,377	3,088	9,800	9,663	9,800
041-320-0000-4300	DEPARTMENT SUPPLIES	4,044	3,823	3,950	4,000	3,979	4,000
041-320-0000-4310	EQUIPMENT AND SUPPLIES	5,948	5,103	4,632	5,000	5,581	5,000
041-320-0000-4320	DEPARTMENT EQUIPMENT MAINT	1,255	3,393	6,829	6,000	5,332	6,000
041-320-0000-4340	SMALL TOOLS	1,955	2,225	2,320	2,250	2,238	2,250
041-320-0000-4360	PERSONNEL TRAINING	-	-	15	1,211	499	5,000
041-320-0000-4400	VEHICLE OPERATION & MAINT	-	-	18	-	-	-

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

APPROPRIATIONS (Continued)		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimate	Adopted
041-320-0000-4402	FUEL	-	258	-	-	-	-
041-320-0000-4450	OTHER EXPENSE	1,630	1,150	1,396	6,450	1,540	6,450
041-320-0152-4400	CDBG ADMINISTRATION	910	2,782	3,211	2,000	2,641	2,000
041-320-0152-4402	FUEL	3,555	3,661	3,469	4,000	3,294	4,000
041-320-0152-4450	COMMUNITY PRESERVATION	-	-	-	-	-	-
041-320-0221-4400	VEHICLE OPERATION & MAINT	1,472	294	92	1,000	531	1,000
041-320-0221-4402	FUEL	2,172	2,516	7,054	2,500	8,760	2,500
041-320-0221-4450	OTHER EXPENSE	-	-	-	-	-	-
041-320-0222-4400	VEHICLE OPERATION & MAINT	581	685	4,074	5,000	2,572	1,000
041-320-0222-4402	FUEL	1,977	1,936	2,339	2,500	2,686	2,500
041-320-0224-4400	VEHICLE OPERATION & MAINT	6,948	4,803	13,660	6,000	7,200	8,000
041-320-0224-4402	FUEL	9,664	8,823	20,104	10,000	21,909	10,000
041-320-0224-4450	OTHER EXPENSE	-	-	-	-	-	-
041-320-0225-4400	VEHICLE OPERATION & MAINT	34,832	58,825	76,976	50,000	44,323	50,000
041-320-0225-4402	FUEL	55,533	46,710	61,519	50,000	60,017	50,000
041-320-0225-4450	OTHER EXPENSE	-	-	-	-	-	-
041-320-0226-4400	VEHICLE OPERATION & MAINT	-	-	-	-	-	-
041-320-0226-4402	FUEL	224	-	-	-	-	-
041-320-0226-4450	OTHER EXPENSE	-	-	-	-	-	-
041-320-0228-4400	VEHICLE OPERATION & MAINT	927	1,632	3,684	3,000	1,817	5,000
041-320-0228-4402	FUEL	6,342	7,499	8,544	6,500	7,358	6,500
041-320-0311-4400	VEHICLE OPERATION & MAINT	18,181	11,720	13,263	12,000	13,556	12,000
041-320-0311-4402	FUEL	8,751	7,226	12,269	10,000	14,695	10,000
041-320-0311-4450	STREET MAINTENANCE	-	-	-	-	-	-
041-320-0312-4400	VEHICLE OPERATION & MAINT	-	-	-	-	-	-
041-320-0312-4402	FUEL	1,762	657	320	-	-	-
041-320-0320-4400	VEHICLE OPERATION & MAINT	1,616	2,766	3,499	3,000	2,472	3,000
041-320-0320-4402	FUEL	2,305	797	2,499	1,500	1,920	1,500
041-320-0346-4400	VEHICLE OPERATION & MAINT	80	-	-	29,805	21,079	10,000
041-320-0346-4402	FUEL	910	908	692	1,000	152	1,000
041-320-0370-4400	VEHICLE OPERATION & MAINT	9,634	1,778	4,187	10,000	1,920	10,000
041-320-0370-4402	FUEL	11,596	5,836	12,571	10,000	13,202	10,000
041-320-0371-4400	VEHICLE OPERATION & MAINT	-	-	-	-	-	-
041-320-0371-4402	FUEL	-	-	-	-	-	-
041-320-0371-4450	OTHER EXPENSE	-	-	-	-	-	-
041-320-0390-4400	VEHICLE OPERATION & MAINT	24,178	7,181	11,603	7,500	8,543	7,500
041-320-0390-4402	FUEL	15,271	14,415	24,183	15,000	24,536	15,000
041-320-0420-4400	RECREATION DEPT	2,513	296	-	1,000	480	1,000
041-320-0420-4402	FUEL	152	112	70	-	-	-
041-320-3661-4402	FUEL	-	-	-	-	-	-
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	-	-	-	-	-	-
041-320-3661-4457	EXCISE TAX RETURN	-	-	-	-	-	-
041-320-3689-4300	DEPARTMENT SUPPLIES-COVID-19	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>		<b>239,089</b>	<b>211,426</b>	<b>312,440</b>	<b>278,216</b>	<b>294,827</b>	<b>262,200</b>

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

APPROPRIATIONS (Continued)		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimate	Adopted
041-320-0000-4706	LIABILITY CHARGE	6,562	-	21,936	14,637	14,640	18,244
041-320-0320-4741	EQUIP MAINT & REPLACEMENT CHARGE	29,189	27,827	14,004	15,295	15,300	25,192
041-320-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
041-320-0000-4743	FACILITY MAINTENANCE CHARGE	43,400	43,400	34,944	17,601	17,556	17,164
041-320-0000-4820	DEPRECIATION EXPENSE	-	-	20,582	-	101,331	22,000
<b>Internal Service Charges</b>		<b>79,151</b>	<b>71,227</b>	<b>91,466</b>	<b>47,533</b>	<b>148,827</b>	<b>82,600</b>
041-152-0000-4500	CAPITAL EXPENSES	-	-	-	14,867	-	-
041-224-0000-4500	CAPITAL EXPENSES	36,582	-	-	141,898	0	-
041-225-0000-4500	CAPITAL EXPENSES	7,280	-	(0)	90,062	1,000	-
041-230-0000-4500	CAPITAL EXPENSES	26,388	4,723	-	-	-	-
041-311-0000-4500	CAPITAL EXPENSES	-	-	-	205,646	-	-
041-346-0000-4500	CAPITAL EXPENSES	-	-	-	-	-	-
041-370-0000-4500	CAPITAL EXPENSES	109,492	-	-	-	-	-
041-390-0000-4500	CAPITAL EXPENSES	5,800	-	-	-	-	-
041-420-0000-4500	CAPITAL EXPENSES	-	-	-	8,528	-	-
<b>Capital Projects</b>		<b>185,542</b>	<b>4,723</b>	<b>(0)</b>	<b>461,001</b>	<b>1,000</b>	<b>-</b>
041-320-3661-4974	TRANSFER TO CNG FUND	-	-	-	-	-	-
<b>Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Appropriations</b>		<b>865,116</b>	<b>582,241</b>	<b>620,069</b>	<b>994,100</b>	<b>691,381</b>	<b>569,378</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>193,337</b>	<b>252,848</b>	<b>(19,923)</b>	<b>(304,508)</b>		<b>272,647</b>
<b>Ending Balance:</b>		<b>790,818</b>	<b>1,043,666</b>	<b>1,023,743</b>	<b>719,235</b>		<b>991,882</b>

NOTES: This Division was converted to an Internal Service Fund in FY 2015-2016.  
Compressed Natural Gas (CNG) has been moved to the Enterprise Funds (074) in FY 2017-2018.



**FACILITY MAINTENANCE FUND****FUND No. 043****FUND OVERVIEW**

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

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

**MAJOR PROJECTS/PROGRAMS**

- Complete projects focused on modernization of City facilities, including a new HVAC system at the Police facility and a new personnel trailer at the City Yard facility.
- Complete the installation of permanent back-up generator units at San Fernando Recreation Park and Las Palmas Park. The units will provide emergency power at the parks, which are used as cooling centers during periods of hot weather and act as shelter locations during emergencies.

**Dept: Public Works**

**Div: Facilities Management**

		Beginning Fund Balance:	(44,901)	148,459	166,947	110,067	(79,741)	
REVENUES			2020	2021	2022	2023	2023	2024
Account Number & Title			Actual	Actual	Actual	Adjusted	Estimate	Adopted
3500-0000	INTEREST INCOME		3,429	3,011	2,353	-	1,219	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT		4,022	(3,406)	(12,798)	-	8,817	-
3737-0000	EV CHARGING STATIONS		1,474	1,748	1,809	-	2,957	-
3953-0000	FACILITY MAINTENANCE CHARGE		1,667,003	1,609,721	1,323,480	1,525,000	1,524,996	1,575,000
3970-0000	TRANSFER FROM GENERAL FUND		80,000	-	129,996	55,000	55,000	-
3992-0000	TRANSFER FROM SEWER FUND		-	-	20,004	20,000	20,004	-
3995-0000	TRANSFER FROM WATER FUND		-	-	20,004	20,000	20,004	-
Total Revenue			1,755,927	1,611,074	1,484,849	1,620,000	1,632,998	1,575,000
APPROPRIATIONS			2020	2021	2022	2023	2023	2024
Account Number & Title			Actual	Actual	Actual	Adjusted	Estimate	Adopted
043-180-0000-4127	RETIRED EMP. HEALTH INS.		-	8,631	32,677	-	40,101	-
043-390-0000-4101	SALARIES-PERMANENT EMPLOYEES		421,352	413,489	336,948	381,286	391,634	334,557
043-390-3689-4101	SALARIES-PERMANENT EMPLOYEES		-	6,733	1,262	-	-	-
043-390-0000-4103	WAGES-TEMPORARY & PART-TIME		16,418	12,381	13,618	16,864	15,553	84,287
043-390-0000-4105	OVERTIME		8,286	9,402	33,782	-	55,800	-
043-390-0000-4120	O.A.S.D.I.		34,123	33,299	29,398	29,811	35,070	31,728
043-390-3689-4120	O.A.S.D.I.		-	515	97	-	-	-
043-390-0000-4124	RETIREMENT		80,124	77,636	52,453	61,278	66,011	52,350
043-390-3689-4124	RETIREMENT		-	1,442	294	-	-	-
043-390-0000-4126	HEALTH INSURANCE		118,061	128,061	75,040	105,285	101,649	95,737
043-390-0000-4128	DENTAL INSURANCE		8,889	7,926	5,215	3,304	7,476	3,216
043-390-0000-4129	RETIREE HEALTH SAVINGS		4,338	5,385	4,368	4,800	4,819	4,800
043-390-3689-4129	RETIREE HEALTH SAVINGS		-	67	8	-	-	-
043-390-0000-4130	WORKER'S COMPENSATION INS.		60,789	59,114	50,172	43,702	58,353	51,346
043-390-3689-4130	WORKER'S COMPENSATION INS.		-	957	179	-	-	-
043-390-0000-4134	LONG TERM DISABILITY INSURANCE		-	106	94	589	608	333
043-390-0000-4136	OPTICAL INSURANCE		2,001	1,842	969	782	1,481	685
043-390-0000-4138	LIFE INSURANCE		657	597	378	518	496	639
043-390-3689-4101	COVID-19 GLOBAL OUTBREAK		-	-	1,262	-	-	-
043-390-3689-4120	COVID-19 GLOBAL OUTBREAK		-	-	97	-	-	-
043-390-3689-4124	COVID-19 GLOBAL OUTBREAK		-	-	294	-	-	-
043-390-3689-4129	COVID-19 GLOBAL OUTBREAK		-	-	8	-	-	-
043-390-3689-4130	COVID-19 GLOBAL OUTBREAK		-	-	179	-	-	-
Personnel Costs			755,038	767,582	638,789	648,219	779,051	659,678
043-390-0000-4210	UTILITIES		343,767	392,030	404,832	375,000	424,290	375,000
043-390-0000-4220	TELEPHONE		308	239	315	-	333	-
043-390-0000-4250	RENTS AND LEASES		1,688	-	392	-	-	-
043-390-0000-4260	CONTRACTUAL SERVICES		255,453	256,555	234,556	269,055	250,769	274,055
043-390-0000-4290	OFFICE EQUIPMENT MAINTENANCE		-	-	-	-	-	-
043-390-0000-4300	DEPARTMENT SUPPLIES		46,493	39,334	56,243	55,000	56,675	50,000
043-390-0000-4310	EQUIPMENT AND SUPPLIES		3,893	7,884	3,191	4,500	4,676	4,500
043-390-0000-4320	DEPARTMENT EQUIPMENT MAINT		-	-	-	-	-	-
043-390-0000-4322	UNIFORM ALLOWANCE		-	-	-	-	-	100
043-390-0000-4325	UNIFORM ALLOW-FULL TIME EMP		-	-	-	100	-	100
043-390-0000-4330	BLDG MAINT & REPAIRS		25,098	36,973	47,660	31,043	28,176	30,000
043-390-0000-4340	SMALL TOOLS		2,999	2,699	1,322	3,000	1,553	3,000
043-390-0000-4360	PERSONNEL TRAINING		565	309	1,859	7,875	819	7,875
043-390-0000-4450	ACTIVITIES AND PROGRAMS		-	-	-	-	-	-
043-390-3689-4260	COVID-19 GLOBAL OUTBREAK		-	-	21,750	-	-	-
043-390-3698-4405	PUBLIC SAFETY RADIOS/BODY CAMERAS (BSCC)		-	-	3,804	1,930	1,930	-
Operations & Maintenance Costs			680,265	736,023	775,923	747,503	769,220	744,630

**Dept: Public Works**  
**Div: Facilities Management**

APPROPRIATIONS (Continued)		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimate	Adopted
043-390-0000-4706	LIABILITY CHARGE	13,879	-	46,404	45,758	45,756	53,589
043-390-0320-4741	EQUIP MAINT & REPLACEMENT CHARGE	87,568	83,480	42,024	68,828	68,832	109,167
043-390-0000-4741	EQUIP MAINT & REPLACEMENT CHARGE	5,500	5,500	5,496	4,500	4,500	4,500
043-390-0000-4820	DEPRECIATION EXPENSE	-	-	33,092	-	29,513	35,000
<b>Internal Service Charges</b>		<b>106,947</b>	<b>88,980</b>	<b>127,016</b>	<b>119,086</b>	<b>148,601</b>	<b>202,256</b>
043-390-0000-4500	CAPITAL EXPENSES	20,317	-	-	295,000	41,818	-
<b>Capital Costs</b>		<b>20,317</b>	<b>-</b>	<b>-</b>	<b>295,000</b>	<b>41,818</b>	<b>-</b>
<b>Total Appropriations</b>		<b>1,562,567</b>	<b>1,592,586</b>	<b>1,541,729</b>	<b>1,809,808</b>	<b>1,738,690</b>	<b>1,606,564</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>193,360</b>	<b>18,488</b>	<b>(56,880)</b>	<b>(189,808)</b>		<b>(31,564)</b>
<b>Ending Balance:</b>		<b>148,459</b>	<b>166,947</b>	<b>110,067</b>	<b>(79,741)</b>		<b>(111,305)</b>

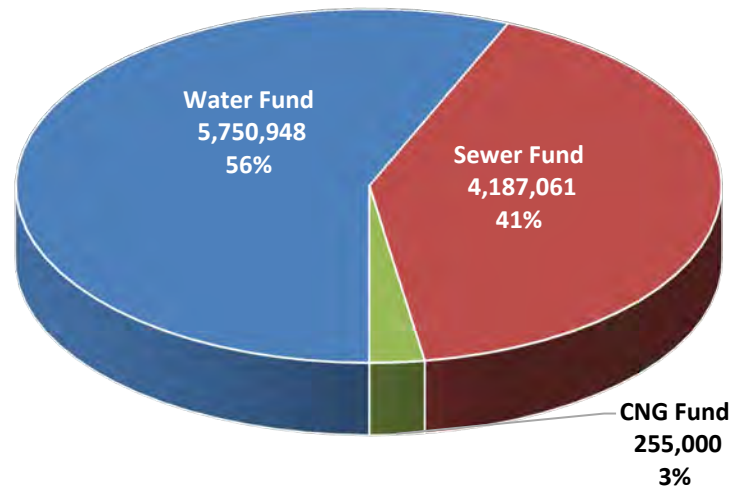
NOTE: This Division was converted to an Internal Service Fund in FY 2015-2016

## 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 2023-2024 is \$10,120,677, which is a decrease of \$72,332 or 0.71%, from adjusted FY 2022-2023 revenues. The decline is primarily attributable to decreased CNG collections, resulting from reduced anticipated fuel consumption. During the first half of FY 2022-2023, the amount of CNG fuel dispensed increased threefold as a result of lower than market value rates. This additionally created an anticipated net deficit with operational and maintenance costs exceeding revenue generated. The City has since addressed the procedural issues and now conducts monthly market rate analysis to adjust retail fuel prices accordingly.

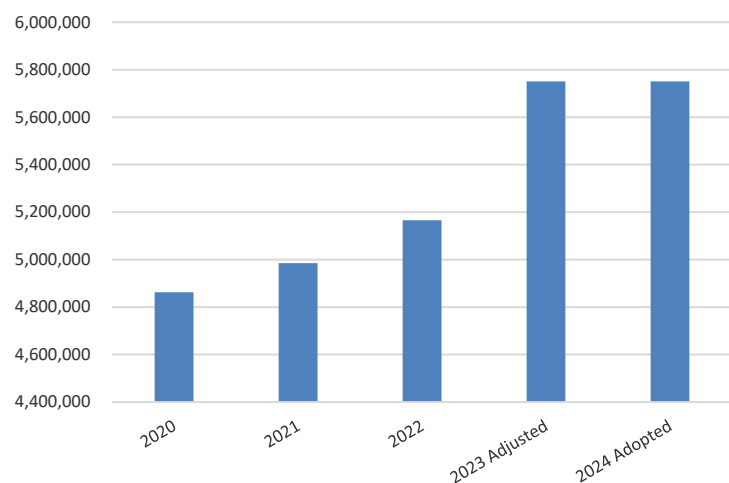
**Enterprise Fund Revenues**



### Water Fund

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

**Water Fund Revenue**

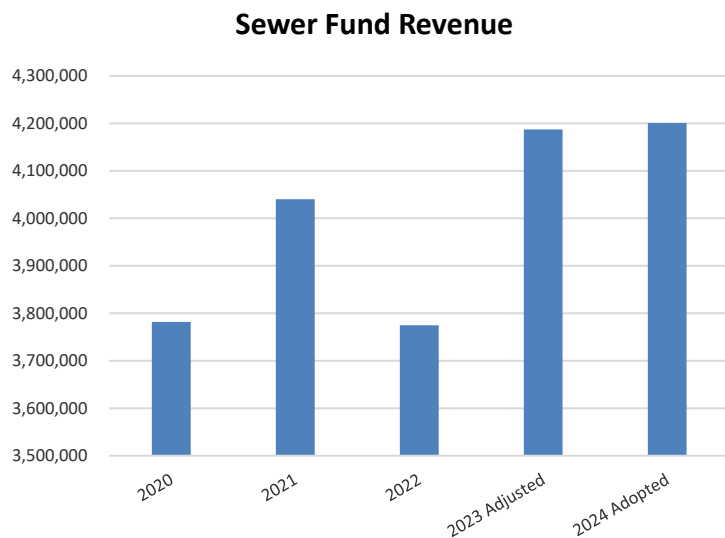


The operation is primarily funded by selling water to residential and commercial customers in the City of San Fernando. Total revenues in FY 2022-2023 are projected to be \$5,750,948, which remain flat from prior year adjusted revenues. Since April, 2022, the City shut down Well 2A for elevated nitrate levels, which required the City to begin importing water from the Metropolitan Water District (MWD) to meet demand. Current rates are established under the last water and sewer rate study conducted in 2019. This will be the final year of the rate schedule and a new study is anticipated to be conducted in 2024. Due to grant funding to offset water import costs, customers will not be adversely impacted by the higher costs of the water import resulting from the capital projects underway. The projected date for the activation of the groundwater treatment system is late Fall 2023/Early January 2024.

### Sewer Fund

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

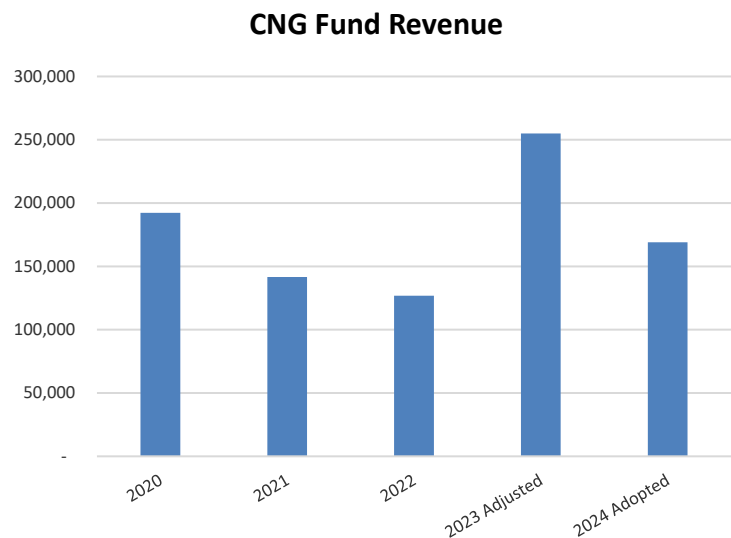
The operation is primarily funded by sewer service charges based on average water usage. Current rates are established under the last water and sewer rate study conducted in 2019. This will be the final year of the rate schedule and a new study is anticipated to be conducted in 2024 to better align revenues with operating costs.



Total revenues in FY 2023-2024 are projected to be \$4,200,729, which is an increase of \$13,668 or 0.33% from the adjusted FY 2022-2023 revenues. The modest increase is due to historical collection rates.

### Compressed Natural Gas Fund

The Compressed Natural Gas (CNG) Fund accounts for operations of the City’s CNG fueling station, which is located at the Public Works Administration facility. The CNG is purchased from SoCal Gas and resold to users at a price that is sufficient to cover operating costs. In FY 2022-2023, however, SoCalGas rates increased to \$6.42 though the City did not adjust through the first half of the year. Following observing a significant increase in the number of large commercial, public and private vehicles utilizing the City’s station due to the being the lowest rate in Los Angeles County, the City instituted enhanced procedures to ensure monthly market rate analysis.



FY 2022-2023 was a prime case study that the cost of CNG can be volatile and fluctuate based on current market conditions, which makes forecasting difficult. Therefore, revenues are projected back in line with historical trends at \$169,000.



**CITY OF SAN FERNANDO  
ENTERPRISE FUNDS  
SUMMARY OF REVENUES AND APPROPRIATIONS  
FISCAL YEAR 2023-2024**

**Fund: Water Enterprise Fund**

		<b>Beginning Balance:</b>		<b>7,108,141</b>	<b>7,659,143</b>	<b>8,183,293</b>	<b>6,204,619</b>		<b>1,430,702</b>
<b>REVENUE</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>		<b>2024</b>	
	<b>Account Number &amp; Title</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimate</b>		<b>Adopted</b>	
3500-0000	INTEREST INCOME	112,161	69,015	54,301	50,000	88,511		50,000	
3508-0000	NET INCR/DECR FAIR VAL INVEST.	93,718	(77,216)	(286,244)	-	(24,161)		-	
3699-0000	MISCELLANEOUS REIMBURSEMENT	30,000	-	-	-	-		-	
3810-0000	SALE OF WATER	4,141,003	4,605,456	4,789,524	5,371,804	4,924,562		5,371,804	
3820-0000	DELINQUENT PENALTIES	51,793	-	-	-	-		-	
3830-0000	METER & FIRE SERVICE	132,372	130,234	129,615	128,385	130,104		128,385	
3835-0000	WATER INSTALLATION CHARGE	88,222	139,103	92,172	90,688	37,896		90,688	
3840-0000	CAPITAL FACILITY CHARGES	115,951	43,042	130,331	58,313	54,633		58,313	
3885-0000	BACKFLOW PREVENTION FEE	74,869	79,150	79,790	42,442	79,880		42,442	
3901-0000	MISCELLANEOUS REVENUE	19,516	(3,686)	5,089	9,316	1,000		9,316	
3910-0000	SALE OF PROPERTY & EQUIPMENT	-	-	7,600	-	-		-	
3945-0000	BOND/LOAN PROCEEDS	-	-	-	-	-		-	
3950-0000	PROPERTY DAMAGE REIMBURSEMENT	3,020	-	-	-	-		-	
3996-0000	TRANSFER FROM OPERATING GRANT FD	-	-	163,673	-	-		-	
<b>Total Revenue</b>		<b>4,862,625</b>	<b>4,985,098</b>	<b>5,165,852</b>	<b>5,750,948</b>	<b>5,292,425</b>		<b>5,750,948</b>	
<b>APPROPRIATIONS</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>		<b>2024</b>	
	<b>Account Number &amp; Title</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimate</b>		<b>Adopted</b>	
070-110	Water Attorney	18,482	483	229	-	-		1,000	
070-180	Water Retirement	119,615	326,728	1,052,006	421,258	1,246,938		407,483	
070-381	Water Administration	2,058,151	1,962,197	2,083,785	2,810,280	2,584,554		3,008,025	
070-382	Utility Billing	305,390	337,211	311,561	243,117	489,387		273,727	
070-383	Water Distribution	124,747	90,929	109,580	282,700	277,706		193,380	
070-384	Water Production	802,141	793,944	1,367,134	2,099,975	1,706,734		925,973	
070-385	Water Capital Projects	883,096	949,456	2,220,229	4,667,536	2,032,933		925,111	
<b>Total Appropriations</b>		<b>4,311,623</b>	<b>4,460,948</b>	<b>7,144,525</b>	<b>10,524,866</b>	<b>8,338,252</b>		<b>5,734,699</b>	
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>551,002</b>	<b>524,150</b>	<b>(1,978,674)</b>	<b>(4,773,918)</b>	<b>(3,045,827)</b>		<b>16,249</b>	
<b>Ending Balance:</b>		<b>7,659,143</b>	<b>8,183,293</b>	<b>6,204,619</b>	<b>1,430,702</b>			<b>1,446,951</b>	

**WATER FUND - RETIREMENT COSTS****DIVISION NO. 180****DIVISION OVERVIEW**

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

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

Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
070-110-0000-4270 PROFESSIONAL SERVICES	18,482	483	229	-	-	1,000
Operations & Maintenance Costs	18,482	483	229	-	-	1,000
Division Total	18,482	483	229	-	-	1,000

**Dept: Public Works/Water Fund**

**Div: Water Retirement**

Account Number & Title		2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
070-180-0000-4123	OPEB EXPENSE GASB 75	67,163	(348,344)	(41,227)	50,000	291,612	50,000
070-180-0000-4124	RETIREMENT	240,153	281,868	2,685,716	-	66,381	-
070-180-0000-4125	PENSION EXPENSE-GASB 68	(256,673)	307,667	(1,740,880)	50,000	710,646	50,000
070-180-0000-4127	RETIRED EMP. HEALTH INS.	68,972	85,537	94,952	115,000	87,691	115,000
<b>Personnel Costs</b>		<b>119,615</b>	<b>326,728</b>	<b>998,561</b>	<b>215,000</b>	<b>1,156,330</b>	<b>215,000</b>
070-180-0000-4265	ADMINISTRATIVE EXPENSE	-	-	22,828	-	1,460	-
070-180-0872-4405	PENSION OBLIGATION BONDS-INTEREST	-	-	30,618	89,258	89,148	82,983
070-180-0872-4429	PENSION OBLIGATION BONDS-PRIN	-	-	-	117,000	-	109,500
<b>Operations &amp; Maintenance Costs</b>		<b>-</b>	<b>-</b>	<b>53,446</b>	<b>206,258</b>	<b>90,608</b>	<b>192,483</b>
<b>Division Total</b>		<b>119,615</b>	<b>326,728</b>	<b>1,052,006</b>	<b>421,258</b>	<b>1,246,938</b>	<b>407,483</b>

**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		2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
070-381-0000-4101	SALARIES-PERMANENT EMPLOYEES	574,261	558,293	610,060	911,048	822,246	1,030,536
070-381-0000-4103	WAGES-TEMPORARY & PART-TIME	8,312	-	-	-	-	-
070-381-0000-4105	OVERTIME	64,131	46,807	59,559	-	64,977	-
070-381-0000-4120	O.A.S.D.I.	50,659	46,409	50,678	67,060	67,172	77,180
070-381-0000-4124	RETIREMENT	110,560	103,894	107,160	123,688	132,407	161,300
070-381-0000-4126	HEALTH INSURANCE	165,126	150,661	138,920	248,337	162,536	249,450
070-381-0000-4128	DENTAL INSURANCE	10,588	8,718	7,900	4,404	9,939	3,685
070-381-0000-4129	RETIREE HEALTH SAVINGS	3,439	3,876	3,522	9,300	7,877	12,450
070-381-0000-4130	WORKER'S COMPENSATION INS.	81,496	74,081	81,998	94,323	117,851	110,096
070-381-0000-4133	COMPENSATED ABSENCES	(2,474)	(12,498)	9,502	-	24,509	-
070-381-0000-4134	LONG TERM DISABILITY INSURANCE	161	438	502	1,665	1,039	1,935
070-381-0000-4136	OPTICAL INSURANCE	2,578	2,434	2,298	1,617	2,733	1,173
070-381-0000-4138	LIFE INSURANCE	1,122	694	700	968	877	1,086
070-381-0000-4140	WELLNESS BENEFIT	-	-	-	150	150	150
070-381-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	2,844	-	-	-
<b>Personnel Costs</b>		<b>1,069,960</b>	<b>983,807</b>	<b>1,075,643</b>	<b>1,462,560</b>	<b>1,414,313</b>	<b>1,649,041</b>
070-381-0000-4210	UTILITIES	353	230	99	-	621	-
070-381-0000-4260	CONTRACTUAL SERVICES	14,112	1,993	25,179	18,960	11,281	25,960
070-381-0000-4270	PROFESSIONAL SERVICES	18,393	47,091	43,905	44,998	46,131	47,700
070-381-0000-4290	OFFICE EQUIPMENT MAINTENANCE	395	720	-	-	-	-
070-381-0000-4300	DEPARTMENT SUPPLIES	3,980	2,444	4,197	3,000	2,496	3,000
070-381-0000-4320	DEPARTMENT EQUIPMENT MAINT	6,991	1,415	-	-	-	1,500
070-381-0000-4325	UNIFORM ALLOWANCE	-	-	-	-	-	-
070-381-0000-4360	PERSONNEL TRAINING	955	2,380	1,580	3,000	1,960	3,000
070-381-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	277	286	767	3,000	1,702	3,000
070-381-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	220	-	55	2,540	1,547	7,540
070-381-0000-4390	VEHICLE ALLOW & MILEAGE	27	903	903	900	764	900
070-381-0000-4400	VEHICLE OPERATION & MAINT	47	930	1,514	675	1,005	675
070-381-0000-4402	FUEL	470	797	1,080	450	917	450
070-381-0000-4405	INTEREST EXPENSE	17,207	5,304	3,601	5,738	(8,093)	9,656
070-381-0000-4429	PRINCIPAL	-	-	-	137,997	-	143,734
070-381-0000-4430	ACTIVITIES AND PROGRAMS	4,829	6,376	3,000	7,000	3,840	7,000
070-381-0000-4450	OTHER EXPENSE	48,953	49,485	46,203	55,404	48,463	55,404
070-381-0000-4480	COST ALLOCATION	511,160	520,072	520,068	607,954	607,954	607,954
070-381-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	6,984	-	-	-	-
070-381-0450-4260	CONTRACTUAL SERVICES	-	-	-	6,453	-	6,453
070-381-0450-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>		<b>628,370</b>	<b>647,409</b>	<b>652,151</b>	<b>898,069</b>	<b>720,589</b>	<b>923,926</b>
070-381-0000-4706	LIABILITY CHARGE	19,106	-	73,944	102,158	102,144	133,959
070-381-0320-4741	EQUIP MAINT CHARGE	82,040	76,134	24,504	39,226	39,228	3,920
070-381-0000-4741	EQUIP REPLACEMENT CHARGE	30,183	30,183	30,180	33,117	33,120	33,117
070-381-0000-4743	FACILITY MAINTENANCE CHARGE	108,492	104,664	87,360	135,150	135,156	144,062
<b>Internal Service Charges</b>		<b>239,821</b>	<b>210,981</b>	<b>215,988</b>	<b>309,651</b>	<b>309,648</b>	<b>315,058</b>
070-381-0000-4901	TRANSFER TO GENERAL FUND	60,000	60,000	60,000	60,000	60,000	60,000
070-381-0000-4906	TRANSFER TO SELF-INSURANCE FND	60,000	60,000	60,000	60,000	60,000	60,000
070-381-0000-4918	TRANSFER TO RETIREMENT FUND	-	-	-	-	-	-
070-381-0000-4943	TRANSFER TO FACILITY MAINT. FND	-	-	20,004	20,000	20,004	-
<b>Transfers</b>		<b>120,000</b>	<b>120,000</b>	<b>140,004</b>	<b>140,000</b>	<b>140,004</b>	<b>120,000</b>
<b>Division Total</b>		<b>2,058,151</b>	<b>1,962,197</b>	<b>2,083,785</b>	<b>2,810,280</b>	<b>2,584,554</b>	<b>3,008,025</b>



**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		2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
070-382-0000-4101	SALARIES-PERMANENT EMPLOYEES	110,255	99,118	103,077	95,947	99,495	103,625
070-382-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	-	-
070-382-0000-4105	OVERTIME	518	469	867	-	1,036	-
070-382-0000-4120	O.A.S.D.I.	8,475	7,619	7,952	7,244	7,691	7,824
070-382-0000-4124	RETIREMENT	22,972	21,325	22,342	21,141	23,606	22,848
070-382-0000-4126	HEALTH INSURANCE	30,192	28,827	27,603	28,267	27,765	33,447
070-382-0000-4128	DENTAL INSURANCE	3,010	2,544	2,475	2,475	2,475	2,475
070-382-0000-4130	WORKER'S COMPENSATION INS.	1,728	1,570	1,640	1,496	1,588	1,617
070-382-0000-4134	LONG TERM DISABILITY INSURANCE	169	58	-	-	-	-
070-382-0000-4136	OPTICAL INSURANCE	557	478	460	460	460	460
070-382-0000-4138	LIFE INSURANCE	158	143	142	135	158	135
<b>Personnel Costs</b>		<b>178,033</b>	<b>162,151</b>	<b>166,559</b>	<b>157,165</b>	<b>164,275</b>	<b>172,431</b>
			-				
070-382-0000-4260	CONTRACTUAL SERVICES	8,469	8,728	8,989	10,000	9,368	10,000
070-382-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-	2,500
070-382-0000-4280	OFFICE SUPPLIES	-	-	-	-	-	-
070-382-0000-4300	DEPARTMENT SUPPLIES	16,348	15,463	10,949	15,000	15,462	15,000
070-382-0000-4320	DEPARTMENT EQUIPMENT MAINT	1,439	1,302	1,302	-	-	2,000
070-382-0000-4390	VEHICLE ALLOW & MILEAGE	-	-	-	-	-	-
070-382-0000-4400	VEHICLE OPERATION & MAINT	571	1,467	1,612	2,000	1,081	2,000
070-382-0000-4402	FUEL	7,311	6,320	7,711	4,000	5,868	4,000
070-382-0000-4455	BAD DEBTS EXPENSE	58,274	110,769	79,315	25,000	263,370	25,000
<b>Operations &amp; Maintenance Costs</b>		<b>92,411</b>	<b>144,049</b>	<b>109,878</b>	<b>56,000</b>	<b>295,148</b>	<b>60,500</b>
070-382-0000-4706	LIABILITY CHARGE	2,800	-	9,240	11,094	11,100	14,007
070-382-0320-4741	EQUIP MAINT CHARGE			-	-	-	8,398
070-382-0000-4741	EQUIP REPLACEMENT CHARGE			-	-	-	-
070-382-0000-4743	FACILITY MAINTENANCE CHARGE	32,146	31,012	25,884	18,858	18,864	18,391
<b>Internal Service Charges</b>		<b>34,946</b>	<b>31,012</b>	<b>35,124</b>	<b>29,952</b>	<b>29,964</b>	<b>40,796</b>
<b>Division Total</b>		<b>305,390</b>	<b>337,211</b>	<b>311,561</b>	<b>243,117</b>	<b>489,387</b>	<b>273,727</b>

**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**

Account Number & Title		2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
070-383-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	-
070-383-0000-4105	OVERTIME	-	-	-	-	-	-
070-383-0000-4112	TEMP. NON-EMPLOYEE WAGES	-	-	-	-	-	-
070-383-0000-4120	O.A.S.D.I.	-	-	-	-	-	-
070-383-0000-4124	RETIREMENT	-	-	-	-	-	-
070-383-0000-4126	HEALTH INSURANCE	-	-	-	-	-	-
070-383-0000-4127	RETIRED EMP. HEALTH INS.	-	-	-	-	-	-
070-383-0000-4128	DENTAL INSURANCE	-	-	-	-	-	-
070-383-0000-4130	WORKER'S COMPENSATION INS.	-	-	-	-	-	-
<b>Personnel Costs</b>		-	-	-	-	-	-
070-383-0000-4260	CONTRACTUAL SERVICES	16,374	4,797	19,991	32,000	30,068	22,000
070-383-0000-4270	PROFESSIONAL SERVICES	2,200	2,200	1,154	4,000	2,460	4,000
070-383-0000-4300	DEPARTMENT SUPPLIES	1,978	304	2,991	6,700	5,797	6,700
070-383-0000-4310	EQUIPMENT AND SUPPLIES	14,731	9,681	67,177	214,500	212,025	77,000
070-383-0000-4320	DEPARTMENT EQUIPMENT MAINT	34	198	138	-	-	-
070-383-0000-4330	BLDG MAINT & REPAIRS	-	89	-	-	-	-
070-383-0000-4340	SMALL TOOLS	3,500	2,087	2,395	2,500	1,686	2,500
070-383-0000-4360	PERSONNEL TRAINING	-	-	-	-	-	-
070-383-0000-4400	VEHICLE OPERATION & MAINT	4,316	3,962	3,840	14,000	10,340	5,000
070-383-0000-4402	FUEL	9,578	8,211	11,894	9,000	15,330	9,000
070-383-0301-4300	PW MAINT. & REPAIR SUPPLIES	72,035	59,231	-	-	-	-
070-383-3689-4310	COVID-19 GLOBAL OUTBREAK	-	168	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>		<b>124,747</b>	<b>90,929</b>	<b>109,580</b>	<b>282,700</b>	<b>277,706</b>	<b>126,200</b>
070-383-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
070-383-0000-4600	CAPITAL PROJECTS	-	-	-	-	-	-
<b>Capital Costs</b>		-	-	-	-	-	-
070-383-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	67,180
<b>Internal Service Charges</b>		-	-	-	-	-	<b>67,180</b>
<b>Division Total</b>		<b>124,747</b>	<b>90,929</b>	<b>109,580</b>	<b>282,700</b>	<b>277,706</b>	<b>193,380</b>

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

**Dept: Public Works/Water Fund**  
**Div: Water Production**

Account Number & Title		2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
070-384-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	-
070-384-0000-4105	OVERTIME	-	-	-	-	-	-
070-384-0000-4120	O.A.S.D.I.	-	-	-	-	-	-
070-384-0000-4130	WORKER'S COMPENSATION INS.	-	-	-	-	-	-
<b>Personnel Costs</b>		-	-	-	-	-	-
070-384-0000-4210	UTILITIES	477,919	488,685	470,465	300,000	357,290	400,000
070-384-0000-4220	TELEPHONE	19,570	20,674	21,511	20,000	21,857	20,000
070-384-0000-4250	RENTS AND LEASES	-	149	169	-	-	-
070-384-0000-4260	CONTRACTUAL SERVICES	127,631	122,583	98,456	147,500	105,101	149,000
070-384-0000-4300	DEPARTMENT SUPPLIES	9,448	35,138	54,527	88,000	77,531	126,500
070-384-0000-4310	EQUIPMENT AND SUPPLIES	4,856	4,506	4,422	5,400	5,240	20,000
070-384-0000-4320	DEPARTMENT EQUIPMENT MAINT	4,979	6,048	4,889	5,000	4,425	5,000
070-384-0000-4330	BLDG MAINT & REPAIRS	6,964	8,417	5,422	6,500	5,276	6,500
070-384-0000-4340	SMALL TOOLS	-	900	359	1,000	445	1,000
070-384-0000-4360	PERSONNEL TRAINING	195	420	-	1,000	520	1,000
070-384-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	445	459	-	1,075	-	1,075
070-384-0000-4400	VEHICLE OPERATION & MAINT	6,500	1,681	1,133	3,000	1,446	3,000
070-384-0000-4402	FUEL	3,367	2,845	4,393	3,000	6,561	3,000
070-384-0000-4430	ACTIVITIES AND PROGRAMS	1,212	-	-	1,500	-	1,500
070-384-0000-4450	OTHER EXPENSE	-	-	589,838	1,337,000	981,690	-
070-384-0301-4300	PW MAINT. & REPAIR SUPPLIES	10,951	6,558	-	-	-	-
070-384-0842-4260	PIPE INSTALLATION SYSTEM	-	-	-	-	-	-
070-384-0857-4260	NITRATE REMOVAL SYSTEM	120,445	94,882	111,550	180,000	139,354	180,000
070-384-0857-4300	NITRATE REMOVAL SYSTEM	7,660	-	-	-	-	-
070-384-0857-4600	NITRATE REMOVAL SYSTEM	-	-	-	-	-	-
070-384-0862-4260	NPDES & WATERSHED COMPLIANCE	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>		<b>802,141</b>	<b>793,944</b>	<b>1,367,134</b>	<b>2,099,975</b>	<b>1,706,734</b>	<b>917,575</b>
070-384-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
070-384-0000-4600	CAPITAL PROJECTS	-	-	-	-	-	-
<b>Capital Costs</b>		-	-	-	-	-	-
070-384-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	8,398
<b>Internal Service Charges</b>		-	-	-	-	-	<b>8,398</b>
070-384-0000-4901	TRANSFER TO GENERAL FUND	-	-	-	-	-	-
070-384-0000-4912	TRANSFER TO MEASURE R	-	-	-	-	-	-
<b>Transfers</b>		-	-	-	-	-	-
<b>Division Total</b>		<b>802,141</b>	<b>793,944</b>	<b>1,367,134</b>	<b>2,099,975</b>	<b>1,706,734</b>	<b>925,973</b>

**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) 2022-2023 saw the beginning of the Upper Reservoir Replacement Project and completion of a new Ion Exchange (IX) Nitrate Removal Treatment System at Well 3. A new pump and motor assembly was installed at Well 3.

In FY2023-2024, construction will continue on the Upper Reservoir and design will begin on the Well 2A Nitrate Removal Treatment System project.

**MAJOR PROJECTS/PROGRAMS**

- Water Main Replacement – Replacement of deteriorated water mains in conjunction with street resurfacing projects
- Water Meter Replacement Program
- Water Service Replacement (on an as-needed basis)
- Fire Hydrant Repair (on an as-needed basis due to knockdowns)
- Upper Reservoir Replacement Project
- Ion Exchange Nitrate Removal Treatment System – Well 2A



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

Account Number & Title		2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
070-385-0716-4101	UPPER RESERVOIR REPLACEMENT-DWR	-	-	-	-	1,285	-
070-385-0716-4120	UPPER RESERVOIR REPLACEMENT-DWR	-	-	-	-	98	-
070-385-0716-4124	UPPER RESERVOIR REPLACEMENT-DWR	-	-	-	-	241	-
070-385-0716-4130	UPPER RESERVOIR REPLACEMENT-DWR	-	-	-	-	67	-
<b>Personnel Costs</b>		-	-	-	-	<b>1,691</b>	-
070-385-0000-4260	CONTRACTUAL SERVICES	21,000	11,146	4,875	1,063	1,062	-
070-385-0000-4270	PROFESSIONAL SERVICES	27,781	83,388	19,015	-	75	-
070-385-0000-4320	DEPT EQUIP. MAINTENANCE	7,725	3,903	98,145	-	-	-
070-385-0000-4500	CAPITAL EQUIPMENT	-	-	36,738	92,158	(0)	-
070-385-0000-4600	CAPITAL PROJECTS	-	-	602	-	-	-
070-385-0178-4600	CAPITAL PROJECTS	-	-	-	-	-	-
070-385-0560-4600	CP-STREET RESURFACING PROGRAM	-	-	(0)	49,733	0	-
070-385-0635-4600	WATER MAIN REPLACEMENT	-	-	-	-	-	-
070-385-0700-4500	CP-WTR MTR REPLACEMENT	-	-	-	-	-	-
070-385-0700-4600	CP-WTR MTR REPLACEMENT	58,840	69,764	22,118	82,404	72,801	100,000
070-385-0701-4500	CP-FIRE HYDRANT UPGRADE	-	-	-	-	-	-
070-385-0701-4600	CP-FIRE HYDRANT UPGRADE	28,334	25,889	9,924	3,000	3,049	50,000
070-385-0716-4600	UPPER RESERVOIR REPL PROJ	-	-	0	2,667,626	22,788	-
070-385-0763-4600	CP-STORMWATER INFILTRATION PROJECT	-	-	-	-	-	-
070-385-0763-4615	LAND ACQUISITION	-	-	-	-	-	-
070-385-0765-4932	SELF GENERATION INCENTIVE PRG.	-	-	169,926	-	-	-
070-385-0806-4270	13441 FOOTHILL PROPERTY ACQUISITION	67,838	8,190	15,850	-	1,400	-
070-385-0806-4600	13441 FOOTHILL PROPERTY ACQUISITION	-	-	-	-	-	-
070-385-0806-4405	INTEREST EXPENSE	6,769	25,650	23,268	-	140,450	18,430
070-385-0806-4429	PRINCIPAL	-	-	-	-	-	130,000
070-385-0857-4270	NITRATE REMOVAL SYSTEM	-	-	-	-	-	-
070-385-0857-4600	NITRATE REMOVAL SYSTEM	-	-	1,063,472	588,639	588,639	-
070-385-0859-4600	WELL 2A, 3 & LOWER RESERVOIR UPGRADES	-	-	-	556,232	441,371	-
070-385-3698-4405	PUBLIC SAFETY RADIOS/BODY CAMERAS	-	-	3,312	1,681	1,680	1,681
070-385-6673-4600	CP-GLENOAKS RESURFACING PROJECT	-	-	-	-	-	-
<b>Capital Costs</b>		<b>218,286</b>	<b>227,930</b>	<b>1,467,243</b>	<b>4,042,536</b>	<b>1,273,315</b>	<b>300,111</b>
072-365-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
<b>Internal Service Charges</b>		-	-	-	-	-	-
070-385-0000-4820	DEPRECIATION EXPENSE	664,810	721,526	752,986	625,000	757,927	625,000
<b>Depreciation Expense</b>		<b>664,810</b>	<b>721,526</b>	<b>752,986</b>	<b>625,000</b>	<b>757,927</b>	<b>625,000</b>
<b>Division Total</b>		<b>883,096</b>	<b>949,456</b>	<b>2,220,229</b>	<b>4,667,536</b>	<b>2,032,933</b>	<b>925,111</b>

**CITY OF SAN FERNANDO**  
**ENTERPRISE FUNDS**  
**SUMMARY OF REVENUES AND APPROPRIATIONS**  
**FISCAL YEAR 2023-2024**

**Fund: Sewer Enterprise Fund**

		Beginning Balance: 3,675,482    4,496,231    5,478,538    3,853,614    2,928,383					
REVENUE		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimate	Adopted
3500-0000	INTEREST INCOME	88,311	54,670	42,944	-	68,762	-
3508-0000	NET INCR/DECR FAIR VAL INVEST.	50,183	(39,578)	(228,084)	-	(27,147)	-
3745-0000	SEWER SERVICE CHARGES	3,470,084	3,952,029	3,790,433	4,111,691	4,013,744	4,125,000
3810-0000	SEWER COLLECTIONS-MO. BILLS	-	-	-	-	-	-
3820-0000	DELINQUENT PENALTIES	23,792	-	-	-	-	-
3821-0000	INDUSTRIAL WASTE PERMITS	39,618	46,316	33,027	39,641	37,452	40,000
3840-0000	CAPITAL FACILITY CHARGES	46,932	26,741	42,833	35,729	37,690	35,729
3885-0000	BACKFLOW PREVENTION FEE	-	-	-	-	-	-
3945-0000	BOND/LOAN PROCEEDS	-	-	-	-	-	-
3950-0000	PROPERTY DAMAGE REIMBURSEMENT	62,750	-	-	-	-	-
3970-0000	TRANS FROM GENERAL FUND	-	-	-	-	-	-
3996-0000	TRANS FROM OPERATING GRANT FUND	-	-	93,559	-	-	-
3978-0000	TRANS FROM RETIREMENT TAX FUND	-	-	-	-	-	-
<b>Total Revenue</b>		<b>3,781,670</b>	<b>4,040,178</b>	<b>3,774,711</b>	<b>4,187,061</b>	<b>4,130,502</b>	<b>4,200,729</b>
APPROPRIATIONS		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimate	Adopted
072-110	Sewer Attorney	11,547	-	-	1,000	399	1,000
072-180	Sewer Retirement	(113,066)	(481,342)	1,715,460	508,175	(1,164,933)	471,192
072-360	Sewer Maintenance	2,024,497	2,450,061	2,583,441	3,012,371	2,804,975	2,747,031
072-365	Sewer Capital Projects	1,037,944	1,089,151	1,100,735	1,590,745	964,974	1,250,000
<b>Total Appropriations</b>		<b>2,960,921</b>	<b>3,057,870</b>	<b>5,399,636</b>	<b>5,112,291</b>	<b>2,605,414</b>	<b>4,469,223</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>820,749</b>	<b>982,308</b>	<b>(1,624,925)</b>	<b>(925,230)</b>	<b>1,525,087</b>	<b>(268,494)</b>
Ending Balance:		4,496,231	5,478,538	3,853,614	2,928,383		2,659,889

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

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

**MAJOR PROJECTS/PROGRAMS**

- Inspection – Closed Captioned Television Inspection, Root Clearing of Sewer System.
- Maintenance Repairs – Point Repairs (i.e. sewer pipe lining, replacement) to alleviate maintenance problems at locations where maintenance problems exist or that have hydraulic deficiencies; Perform inflow/infiltration analysis to determine areas that need additional repairs to limit water infiltration into the sewer system.
- Sewer Cleaning – Maintenance of sewer system through use of City's sewer combination truck and trained and certified staff.

**Dept: Public Works/Sewer Fund**  
**Div: Sewer Maintenance**

Account Number & Title		2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
072-180-0000-4123	OPEB EXPENSE GASB 75	107,541	(341,490)	(183,973)	150,000	(1,038,944)	150,000
072-180-0000-4124	RETIREMENT	155,393	140,934	2,543,818	200,000	20,963	200,000
072-180-0000-4125	PENSION EXPENSE GASB 68	(383,840)	(308,628)	(735,320)	50,000	(225,986)	
072-180-0000-4127	RETIRED EMP. HEALTH INS.	7,839	27,841	56,582	50,000	53,319	50,000
072-180-0000-4265	ADMINISTRATIVE EXPENSE	-	-	22,828	-	540	-
072-180-0872-4405	PENSION OBLIGATION BONDS-INT.	-	-	11,525	25,175	25,175	30,692
072-180-0872-4429	PENSION OBLIGATION BONDS-PRINC.	-	-	-	33,000	-	40,500
072-360-0000-4101	SALARIES-PERMANENT EMPLOYEES	398,778	379,544	411,613	462,728	284,022	308,125
072-360-0000-4103	WAGES-TEMPORARY & PART-TIME	12,641	11,852	19	-	156	28,096
072-360-0000-4105	OVERTIME	22,478	8,874	17,014	-	6,160	-
072-360-0000-4112	TEMP. NON-EMPLOYEE WAGES	-	-	-	-	-	-
072-360-0000-4120	O.A.S.D.I.	33,195	30,690	32,221	20,533	21,509	25,331
072-360-0000-4124	RETIREMENT	78,164	63,313	71,853	42,785	49,546	52,662
072-360-0000-4126	HEALTH INSURANCE	98,408	86,511	103,040	74,696	64,587	94,851
072-360-0000-4127	RETIRED EMP. HEALTH INS.	-	-	-	-	-	-
072-360-0000-4128	DENTAL INSURANCE	8,269	6,985	7,196	3,107	5,389	2,492
072-360-0000-4129	RETIREE HEALTH SAVINGS	2,015	3,348	2,960	1,650	1,690	3,600
072-360-0000-4130	WORKER'S COMPENSATION INS.	38,325	27,796	38,729	17,978	20,272	33,341
072-360-0000-4133	COMPENSATED ABSENCES	(7,750)	-	5,939	-	(33,651)	-
072-360-0000-4134	LONG TERM DISABILITY INSURANCE	330	496	878	560	531	334
072-360-0000-4136	OPTICAL INSURANCE	1,729	1,313	1,484	568	1,001	530
072-360-0000-4138	LIFE INSURANCE	518	396	421	315	386	437
072-360-0000-4140	WELLNESS BENEFIT	-	-	-	150	150	-
072-360-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	1,180	-	-	-	-
<b>Personnel Costs</b>		<b>574,034</b>	<b>140,957</b>	<b>2,408,826</b>	<b>1,133,245</b>	<b>(743,184)</b>	<b>1,020,991</b>
072-110-0000-4270	PROFESSIONAL SERVICES	11,547	-	-	1,000	399	1,000
072-360-0000-4210	UTILITIES	353	230	199	500	621	500
072-360-0000-4220	TELEPHONE	1,915	1,977	1,727	2,000	2,372	2,000
072-360-0000-4250	RENTS AND LEASES	1,141	-	-	2,000	753	6,300
072-360-0000-4260	CONTRACTUAL SERVICES	60,022	39,751	119,138	238,901	126,307	235,901
072-360-0629-4260	CONTRACTUAL SERVICES	594,776	1,152,431	1,078,499	1,455,000	1,450,565	1,200,000
072-360-0000-4270	PROFESSIONAL SERVICES	4,244	4,244	4,513	23,000	18,393	26,000
072-360-0000-4280	OFFICE SUPPLIES	-	-	2,317	-	-	-
072-360-0000-4290	OFFICE EQUIPMENT MAINTENANCE	-	-	2,674	3,680	2,061	3,680
072-360-0000-4300	DEPARTMENT SUPPLIES	30,795	22,258	20,311	32,222	28,957	27,922
072-360-0000-4310	EQUIPMENT AND SUPPLIES	3,363	7,040	9,549	6,900	5,093	6,900
072-360-0000-4320	DEPARTMENT EQUIPMENT MAINT	1,302	1,302	1,302	3,500	1,302	3,500
072-360-0000-4325	UNIFORM ALLOWANCE	-	-	-	300	-	400
072-360-0000-4340	SMALL TOOLS	3,555	3,360	4,942	5,000	4,998	5,000
072-360-0000-4360	PERSONNEL TRAINING	-	-	1,042	5,000	2,248	5,000
072-360-0000-4390	VEHICLE ALLOW & MAINT	27	902	902	900	764	900
072-360-0000-4400	VEHICLE OPERATION & MAINT	175	1,777	1,812	5,000	7,400	5,000
072-360-0000-4402	FUEL	4,228	2,923	3,350	-	6,126	-
072-360-0000-4405	INTEREST EXPENSE	1,738	1,738	1,738	1,738	1,738	1,738
072-360-0000-4429	PRINCIPAL	-	-	-	10,697	-	40,500
072-360-0000-XXXX	INTEREST	-	-	-	-	-	-
072-360-0000-4430	ACTIVITIES AND PROGRAMS	-	-	-	-	-	-
072-360-0000-4450	OTHER EXPENSE	47,533	36,953	59,987	86,400	79,090	86,400
072-360-0000-4455	BAD DEBTS EXPENSE	21,057	62,154	16,595	-	149,455	-
072-360-0000-4480	COST ALLOCATION	360,538	299,436	330,036	327,730	327,730	327,730
072-360-0301-4300	PW MAINT. & REPAIR SUPPLIES	-	5,453	-	3,000	-	3,000
072-360-3698-4405	PUBLIC SAFETY RADIOS/BODY CAMERAS	-	-	2,738	1,389	1,389	
<b>Operations &amp; Maintenance Costs</b>		<b>1,148,310</b>	<b>1,643,928</b>	<b>1,663,371</b>	<b>2,215,857</b>	<b>2,217,761</b>	<b>1,989,371</b>

**Dept: Public Works/Sewer Fund**  
**Div: Sewer Maintenance**

Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
072-360-0000-4706 LIABILITY CHARGE	11,722	-	53,496	31,418	31,416	82,940
072-360-0320-4741 EQUIP MAINT CHARGE	25,243	23,426	7,536	11,768	11,760	11,759
072-360-0000-4741 EQUIP REPLACEMENT CHARGE	11,250	11,250	11,256	11,250	11,256	11,250
072-360-0000-4743 FACILITY MAINTENANCE CHARGE	92,419	89,158	74,412	31,430	31,428	42,912
<b>Internal Service Charges</b>	<b>140,634</b>	<b>123,834</b>	<b>146,700</b>	<b>85,866</b>	<b>85,860</b>	<b>148,861</b>
072-360-0000-4500 CAPITAL EQUIPMENT	-	-	-	6,578	0	-
072-360-0000-4600 CAPITAL PROJECTS	-	-	-	-	-	-
072-360-0754-4600 CAPITAL PROJECTS	-	-	-	-	-	-
072-360-0000-4820 DEPRECIATION EXPENSE	-	-	-	-	-	-
<b>Capital Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,578</b>	<b>0</b>	<b>-</b>
072-360-0000-4901 TRANSFER TO GENERAL FUND	60,000	60,000	60,000	60,000	60,000	60,000
072-360-0000-4918 TRANSFER TO RETIREMENT FUND	-	-	-	-	-	-
072-360-0000-4943 TRANSFER TO FACILITY MAINT. FUND	-	-	20,004	20,000	20,004	-
<b>Transfers</b>	<b>60,000</b>	<b>60,000</b>	<b>80,004</b>	<b>80,000</b>	<b>80,004</b>	<b>60,000</b>
<b>Division Total</b>	<b>1,922,978</b>	<b>1,968,719</b>	<b>4,298,901</b>	<b>3,521,546</b>	<b>1,640,441</b>	<b>3,219,223</b>

**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**

- System Design – Continue in the development of hydraulic models and design plans to meet capacity deficiencies and accommodate future growth.
- Sewer Replacement – Replacement of deteriorated sewer pipes in conjunction with street resurfacing projects and in certain locations to address hydraulic deficiencies.

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

Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
072-365-0000-4260 CONTRACT SERVICES	4,760	1,300	21,747	3,253	3,253	-
072-365-0000-4300 DEPARTMENT SUPPLIES	-	-	-	-	-	-
<b>Operations &amp; Maintenance</b>	<b>4,760</b>	<b>1,300</b>	<b>21,747</b>	<b>3,253</b>	<b>3,253</b>	<b>-</b>
072-365-0000-4500 CAPITAL EXPENSES	-	-	-	398,890	0	-
072-365-0000-4600 CAPITAL PROJECTS	-	-	-	-	-	-
072-365-0560-4600 CAPITAL PROJECTS	-	-	(0)	283,602	0	-
072-365-0629-4600 CAPITAL PROJECTS	893,541	928,631	819,340	745,000	726,992	1,000,000
<b>Capital Projects</b>	<b>893,541</b>	<b>928,631</b>	<b>819,339</b>	<b>1,427,492</b>	<b>726,992</b>	<b>1,000,000</b>
072-365-0000-4820 DEPRECIATION EXPENSE	139,643	159,220	231,328	160,000	234,728	250,000
<b>Depreciation Expense</b>	<b>139,643</b>	<b>159,220</b>	<b>231,328</b>	<b>160,000</b>	<b>234,728</b>	<b>250,000</b>
072-365-0765-4932 HVAC SYSTEM FOR PD FACILITY	-	-	28,321	-	-	-
<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>28,321</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>	<b>1,037,944</b>	<b>1,089,151</b>	<b>1,100,735</b>	<b>1,590,745</b>	<b>964,974</b>	<b>1,250,000</b>



**CITY OF SAN FERNANDO  
ENTERPRISE FUNDS  
SUMMARY OF REVENUES AND APPROPRIATIONS  
FISCAL YEAR 2023-2024**

**Fund: Refuse Fund**

		Beginning Balance:	67,706	66,130	60,285	50,272	(728)
REVENUE		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimate	Adopted
3500-0000	INTEREST INCOME	795	511	1,533	-	862	-
3508-0000	NET INCR/DECR FAIR VAL INVEST.	635	(510)	(8,143)	-	(522)	-
3682-0350	BEV CNTNR & LTTR REDUCTION	-	114	-	-	(6,530)	-
3755-0000	REFUSE COLLECTION FEES	-	-	-	-	-	-
3760-0000	RECYCLING PROGRAM FEES	-	-	-	-	-	-
3820-0000	DELINQUENT PENALTIES	-	-	-	-	-	-
3901-0000	MISCELLANEOUS REVENUE	278	-	-	-	-	-
3956-0000	LIQUIDATED DAMAGES	-	-	-	-	-	-
3970-0000	TRANS FROM GENERAL FUND	-	-	-	-	-	-
3978-0000	TRANS FROM RETIREMENT TAX FUND	-	-	-	-	-	-
<b>Total Revenue</b>		<b>1,708</b>	<b>115</b>	<b>(6,609)</b>	<b>-</b>	<b>(6,190)</b>	<b>-</b>
APPROPRIATIONS		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimate	Adopted
073-350	REFUSE	3,284	5,960	3,403	51,000	3,482	-
<b>Total Appropriations</b>		<b>3,284</b>	<b>5,960</b>	<b>3,403</b>	<b>51,000</b>	<b>3,482</b>	<b>-</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>(1,576)</b>	<b>(5,845)</b>	<b>(10,013)</b>	<b>(51,000)</b>	<b>(9,672)</b>	<b>-</b>
<b>Ending Balance:</b>		<b>66,130</b>	<b>60,285</b>	<b>50,272</b>	<b>(728)</b>		<b>(728)</b>

**Dept: Public Works/Refuse Fund**

**Div: Refuse**

Account Number & Title		2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
073-180-0000-4124	RETIREMENT	-	-	-	-	-	-
073-180-0000-4127	RETIRED EMP. HEALTH INS.	655	689	773	-	962	-
073-350-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	-
<b>Personnel Costs</b>		<b>655</b>	<b>689</b>	<b>773</b>	<b>-</b>	<b>962</b>	<b>-</b>
073-110-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
073-350-0842-4230	ADVERTISING	-	-	-	-	-	-
073-350-0000-4260	CONTRACTUAL SERVICES	-	-	-	48,370	-	-
073-350-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
073-350-0000-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	-
073-350-0000-4310	EQUIPMENT & SUPPLIES	-	-	-	-	-	-
073-350-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
073-350-0000-4400	VEHICLE OPERATION & MAINT.	-	-	-	-	-	-
073-350-0000-4402	FUEL	-	-	-	-	-	-
073-350-0000-4455	BAD DEBTS EXPENSE	-	2,642	-	-	-	-
073-350-0000-4480	COST ALLOCATION	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>		<b>-</b>	<b>2,642</b>	<b>-</b>	<b>48,370</b>	<b>-</b>	<b>-</b>
073-350-0842-4500	***CAPITAL EXPENSES***	-	-	-	-	-	-
<b>Capital Projects</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
073-350-0000-4820	DEPRECIATION EXPENSE	2,629	2,630	2,630	2,630	2,520	-
<b>Depreciation Expense</b>		<b>2,629</b>	<b>2,630</b>	<b>2,630</b>	<b>2,630</b>	<b>2,520</b>	<b>-</b>
<b>Division Total</b>		<b>3,284</b>	<b>5,960</b>	<b>3,403</b>	<b>51,000</b>	<b>3,482</b>	<b>-</b>

**CITY OF SAN FERNANDO  
ENTERPRISE FUNDS  
SUMMARY OF REVENUES AND APPROPRIATIONS  
FISCAL YEAR 2023-2024**

**Fund: Compressed Natural Gas Fund**

		<b>Beginning Balance:</b>	<b>82,255</b>	<b>137,715</b>	<b>183,776</b>	<b>146,129</b>	<b>4,765</b>
<b>REVENUE</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
	<b>Account Number &amp; Title</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimate</b>	<b>Adopted</b>
3500-0000	INTEREST INCOME	2,331	1,980	1,533	-	2,328	-
3508-0000	NET INCR/DECR FAIR VAL INVEST.	1,972	(1,215)	(8,143)	-	780	-
3735-3661	CNG FUELING STATION	183,434	135,162	130,516	255,000	448,230	169,000
3907-0000	REFUND OF EXCISE TAXES	4,560	5,748	2,934	-	2,735	-
3987-0000	TRANS FROM EQUIP REPL FUND	-	-	-	-	-	-
<b>Total Revenue</b>		<b>192,297</b>	<b>141,676</b>	<b>126,841</b>	<b>255,000</b>	<b>454,074</b>	<b>169,000</b>
<b>APPROPRIATIONS</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
	<b>Account Number &amp; Title</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimate</b>	<b>Adopted</b>
074-320	CNG VEHICLE MAINTENANCE	136,837	95,616	164,488	396,364	496,034	113,426
<b>Total Appropriations</b>		<b>136,837</b>	<b>95,616</b>	<b>164,488</b>	<b>396,364</b>	<b>496,034</b>	<b>113,426</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>55,460</b>	<b>46,061</b>	<b>(37,647)</b>	<b>(141,364)</b>	<b>(41,961)</b>	<b>55,574</b>
<b>Ending Balance:</b>		<b>137,715</b>	<b>183,776</b>	<b>146,129</b>	<b>4,765</b>		<b>60,339</b>

**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**

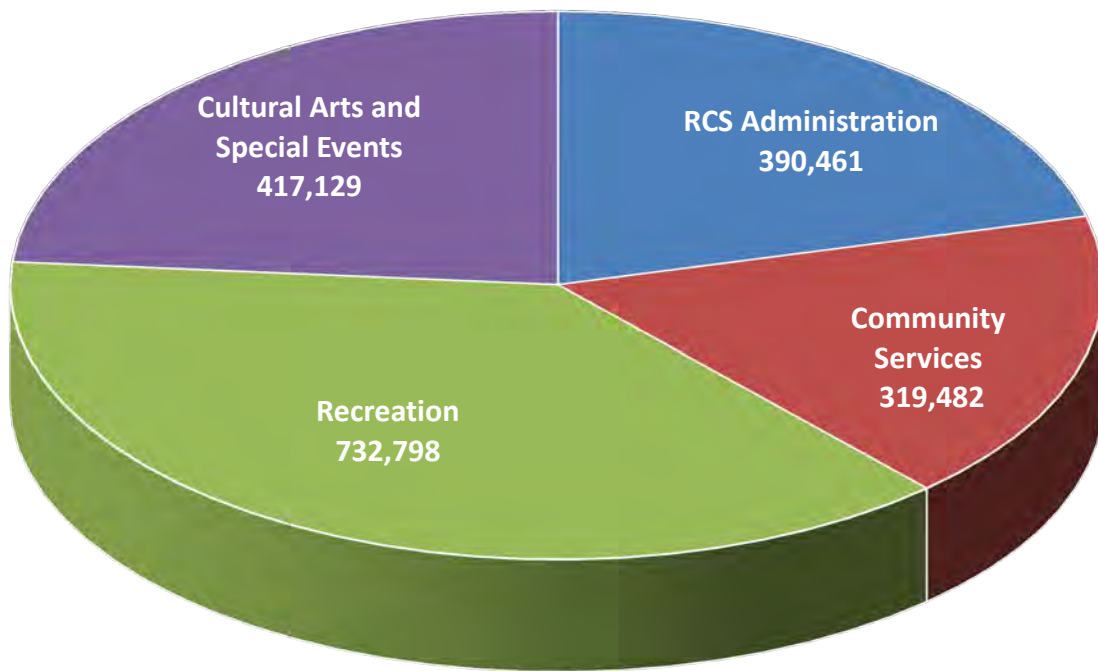
- Regular Maintenance and Compliance programs related to the operation of the CNG fueling station by City Mechanic.

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

Account Number & Title		2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
074-320-0000-4101	SALARIES-PERMANENT EMPLOYEES	820	-	-	-	-	-
074-320-0000-4105	OVERTIME	-	-	-	-	-	-
074-320-0000-4120	O.A.S.D.I.	63	-	-	-	-	-
074-320-0000-4124	RETIREMENT	-	-	-	-	-	-
074-320-0000-4126	HEALTH INSURANCE	-	-	-	-	-	-
074-320-0000-4128	DENTAL INSURANCE	-	-	-	-	-	-
074-320-0000-4129	RETIREE HEALTH SAVINGS	4	-	-	-	-	-
074-320-0000-4130	WORKERS COMPENSATION INS.	117	-	-	-	-	-
074-320-0000-4136	OPTICAL INSURANCE	-	-	-	-	-	-
074-320-0000-4138	LIFE INSURANCE	-	-	-	-	3	-
<b>Personnel Costs</b>		<b>1,004</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>
074-320-0000-4210	UTILITIES	18,787	11,166	52,353	60,000	78,619	18,000
074-320-0000-4220	TELEPHONE	623	629	635	700	640	700
074-320-0000-4260	CONTRACTUAL SERVICES	8,099	5,071	7,477	5,550	5,302	27,500
074-320-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
074-320-0000-4300	DEPARTMENT SUPPLIES	763	69	1,368	1,000	990	1,000
074-320-0000-4310	EQUIPMENT & SUPPLIES	-	-	-	-	-	-
074-320-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
074-320-0000-4400	VEHICLE OPERATION & MAINT.	2,128	3,428	4,482	1,950	2,757	5,000
074-320-0000-4402	FUEL	53,066	48,882	73,244	290,000	350,431	40,000
074-320-0000-4430	ACTIVITIES & PROGRAMS	-	-	-	-	-	-
074-320-0000-4435	BANK CHARGES	9,953	7,166	7,070	10,000	17,130	10,000
074-320-0000-4450	OTHER EXPENSE	-	-	-	-	-	-
074-320-0000-4457	EXCISE TAX RETURN	20,112	15,540	14,199	25,000	38,013	10,000
074-320-0000-4480	COST ALLOCATION	5,244	3,665	3,660	-	-	-
<b>Operations &amp; Maintenance Costs</b>		<b>118,774</b>	<b>95,616</b>	<b>164,488</b>	<b>394,200</b>	<b>493,883</b>	<b>112,200</b>
074-320-0000-4706	LIABILITY CHARGE	-	-	-	907	888	-
074-320-0000-4743	FACILITY MAINTENANCE CHARGE	-	-	-	1,257	1,260	1,226
<b>Internal Service Charges</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,164</b>	<b>2,148</b>	<b>1,226</b>
074-320-0000-4600	CAPITAL PROJECTS	17,060	-	-	-	-	-
<b>Capital Projects</b>		<b>17,060</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
074-320-0000-4820	DEPRECIATION EXPENSE	-	-	-	-	-	-
<b>Depreciation Expense</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>		<b>136,837</b>	<b>95,616</b>	<b>164,488</b>	<b>396,364</b>	<b>496,034</b>	<b>113,426</b>

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

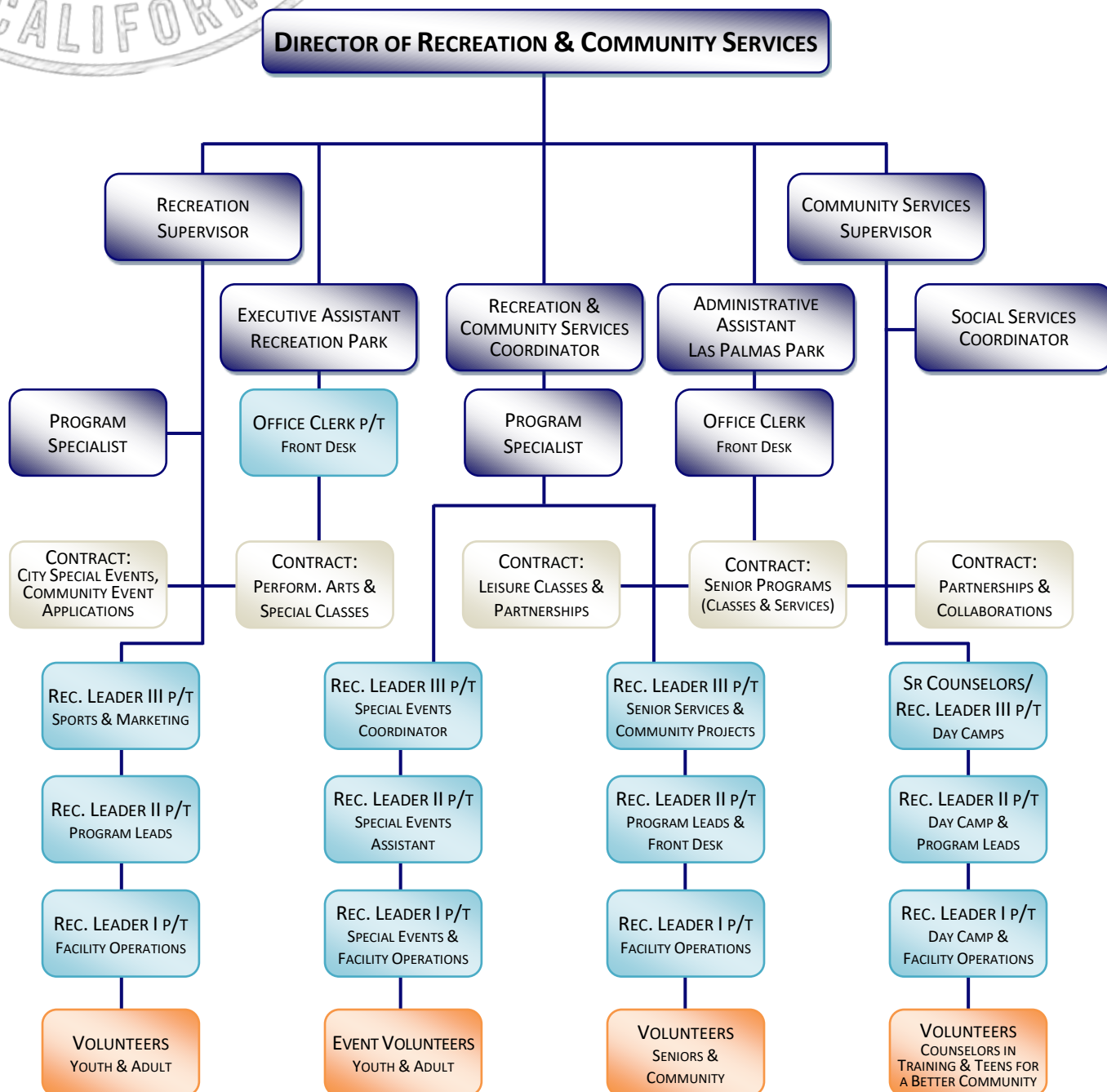
# RECREATION & COMMUNITY SERVICES DEPARTMENT





# THE CITY OF SAN FERNANDO

## Organizational Chart Recreation & Community Services Department Fiscal Year 2023-2024



CONTRACT    FULL-TIME    PART-TIME\*  
(Seasonal)    VOLUNTEER





### MISSION STATEMENT

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

### 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 city-wide 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 are approximately 450,000 per year.

### ACCOMPLISHMENTS FOR FY 2022-2023

1. The RCS Department completed the construction of the Layne Park Revitalization Project. The new park amenities include a U8 soccer field, a basketball half court, a restroom facility, a walking path, and a redesigned picnic area. The playground equipment was upgraded to include ADA accessibility and shading. There is also drought-tolerant landscaping, a green alleyway, and a bioswale with interpretive signage informing visitors of the history and natural aspects of the park. A rededication ceremony for Layne Park will take place in the first quarter of Fiscal Year 2023 – 2024. (Strategic Goal I.2.5, VI.2 & VII.5)
2. The Department collaborated with several Community Base Organizations to reestablish existing programs and start new services in Fiscal Year 2022-2023. The collaboration with agencies provides a social safety net for residents struggling with food insecurity, legal issues, and health matters. The partnering agencies and services they provided are listed in the following table (Strategic Goal I.5 & 6):

Agency	Service	Location
LA Food Bank	Monthly food distribution for seniors 55+	Las Palmas Park
One Generation	Weekly congregate and home-delivered meal program. Volunteering opportunities	Las Palmas Park
Mexican American Bar Association/Latina Bar Association	Annual Legal Consultations dealing with matters of Immigration, Housing Rights, Healthcare, diet relief, and financial services.	Las Palmas Park



### ACCOMPLISHMENTS FOR FY 2022-2023

MEND	Weekly outreach for the SANP program and assistance completing application. Provide information on general resource coordination and monthly CPR training.	Las Palmas Park
CSUN VITAS	Weekly free Income Tax preparation service that assisted participants to maximize refunds. The program is held from January to April.	Las Palmas Park
Los Angeles Education Partnership	Quarterly Early Childhood Education advocacy teaching parents tools to communicate with teachers, principals, and elected officials.	Las Palmas Park
Dr. Lucy Jones Center	A series of workshops designed to strengthen local community base organizations' resiliency in the event of a natural disaster.	Recreation Park
L.A. Mission Community College	Weekly job training and transition for adult students with disabilities.	Recreation Park
Pukuu Community Cultural Services	Bi-weekly intervention workshops for At-Risk Youth that incorporate cultural relevancy, and problem-solving techniques.	Las Palmas Park
Tierra Del Sol	Weekly volunteer opportunities for adults with disabilities reinforce social interaction.	Las Palmas Park
Regal Medical and Lakeside Community Healthcare	Monthly Health screenings and workshops covering various topics.	Las Palmas Park
LA County Department of Mental Health	Monthly Seminars addressing mental health issues.	Las Palmas Park
LA County Housing Authority	Annual Homeless Connect Day offers a wide array of support for individuals experiencing homelessness.	Las Palmas Park

3. RCS successfully implemented the San Fernando Valley Mile Run event on October 29, 2023, in conjunction with the Día de Los Muertos Festival. The inaugural San Fernando Valley One Mile Run drew approximately 987 participants, which is considered phenomenal for a first-ever event. Participants from world-class runners to all-abilities runners ran down Maclay Avenue from 8th Street to 3rd Street. The Dia de Los Muertos Festival was also impressive. Attendees of the Festival enjoyed the live entertainment, art exhibitions, nutrition demos, and cultural foods. Local merchants, non-profit/faith-based organizations, and private corporations were on hand providing



### ACCOMPLISHMENTS FOR FY 2022-2023

information about their services and programs offered to the community. (Strategic Goal I.1 & VIII.2a)

4. The Department provided six (6) family-friendly events through the Summer Movies/Concerts in the Park series. The extended program provided opportunities for families and neighbors to mingle and interact with each another in a sound and safe environment. The Summer Movies/Concerts in the Park series is also a conduit for the Department to promote the Healthy Eating and Active Living message, which encourages families to make healthy choices. (Strategic Goal I.5)
5. The Department provided 171 Recreation Scholarships which translates to \$9,576 in assistance for residents who participated in a variety of programs such as Summer Day Camp, Youth Sports, Cultural Arts Wellness classes, and senior trips. (Strategic Goal I.5)
6. RCS implemented a series of Technology workshops for Parents to assist with navigating an online presence. School districts, charter, and private schools require that parents have an account to disseminate information regarding their child's academic progress. The sessions were held Tuesdays mornings 9:30 am - 11:30 am, and Tuesday evenings and evenings 5:00 pm to 6:30 pm. Childcare was provided to allow parents to devote their attention to the class material. The topics covered in the Technology Workshops included (Strategic Goal I.5., V.1 & VII.5):
  - Introduction to basic computer operations
  - Creating online accounts like emails, social media, etc.
  - Creating A Parent Portal
  - Navigating Your Child's School Portal
  - Staying Safe Online
7. The Department collaborated with Ceballos Estate Planning and Cal State Northridge to host a series of financial workshops for teens called Project Money 101. The workshops were held at Recreation Park on Thursday evenings between the hours of 5:00 pm and 6:00 pm. (Strategic Goal I.5)
8. The Department successfully implemented and brought back various sports programs for youth and adults including the youth baseball league, sports clinics, tennis classes, karate, and the adult basketball league. The Mission City Baseball League completed a full year of programming, servicing 364 youth between the ages of 3-14. Youth Evolution Sports Clinics offered ongoing four-week sessions in fundamental skill development in basketball and soccer, servicing 96 youth ages 3.5-11. The Department also teamed up with Johnny Allen Tennis to reintroduce tennis classes at Pioneer Park. Johnny Allen Tennis offered ongoing three-week sessions focusing on age-appropriate skill building and tennis fundamentals. The program serviced 172 youth between the



## ACCOMPLISHMENTS FOR FY 2022-2023

ages of 3-17. Karate classes were offered on a monthly bases for youth ages 5-16, servicing 108 participants and focusing on coordination and self-discipline to promote health and confidence.

The Adult Basketball League successfully returned in the spring of 2023. The league is intended to provide adults, 18+, with an opportunity to showcase their talent in a healthy competitive atmosphere. The season hosted eight teams with a waitlist of three teams. (Strategic Goal I.5)

9. The Department was successful in securing several grants to assist with implementing recreational programming and conducting a study to identify potential land and open space to build future park facilities. The recreational programming grants consisted of the National Endowment of the Arts for \$55,000 and the California Arts Council grant for \$18,000 to implement the Mariachi Masters Apprentice Program. The program teaches youth the cultural significance of the Mariachi Genre. Students learn to read music, play instruments and perform at various venues. In addition to the MMAP grants the Department was awarded a \$42,895 Habitat Conservation Fund Grant from the State of California to conduct the Nature Adventure Discovery Camp Program, which will provide youth an opportunity to attend a residential camp in the San Bernardino Mountains.

For park facility improvements the Department received \$185,000 from the Los Angeles Regional Parks and Open space district to conduct a Land and Open Space Inventory Study that will identify potential land for building future park facilities. The Study will consider both public and private land to build new park space based on the feedback of San Fernando residents. (Strategic Goal I.5)

10. The Department was able to hire a full-time Program Specialist to assist in the development, implementation, and expansion of the youth Sports, Adult Sports, and Special Events programming. Expanding the workforce to a Program Specialist position allows the Department to build upon the existing youth sports programs such as the basketball and soccer clinics, the tennis class, and the Mission City Baseball program. The position will assist in developing, implementing, and expanding the adult sports program and include emerging adult sports like Pickle Ball, Kickball, and Basketball. The added position would assist with implementing Special Events such as the Dia de Los Muertos Celebration, the Holiday Tree Lighting, Concerts in the Park, the 4th of July event, etc. (Strategic Goal I.5)
11. The Department was able to hire a Part-Time Office Clerk to assist with the operation of the front desk at Las Palmas Park. The new office clerks provide information via telephone and electronically. The duties of this position also include taking registrations for programs, rentals, and activities, and providing clerical assistance for the division like attending the Parks, Wellness, and Recreation Commission meetings to assist with operating the audio/visual equipment. (Strategic Goal I.5)



### ACCOMPLISHMENTS FOR FY 2022-2023

12. The RCS took possession of a new Ford 150 truck. The vehicle will allow the Department to transport supplies and equipment between facilities. Typical supplies transported to other sites include but are not limited to canopies, tables, chairs, a PA system, and decorations. The truck also allows the department to be more self-reliant with planning logistics for some 14 special events. (Strategic Goal I.5)
13. RCS was successful in developing and implementing three new special events in Fiscal Year 2022-2023. The special events provide opportunities for the public to gather and celebrate with one another and create a sense of community. The special events included. The Fourth of July Laser Show, the City's Birthday Celebration, and the Veteran's Recognition Banner Program. The events featured live entertainment, vendors, and great food. The Fourth of July Laser Show drew approximately 5,000 people to the first-ever Laser Show in the Northeast Valley. The City's Birthday Celebration started a new tradition in which the actual day of incorporation is celebrated with festivities and acknowledgments. While the Veterans Recognition Banner Program serves as a tribute to honor local veterans by displaying their likeness on a banner and placing it in the city between the Memorial Day and Veterans Day holidays. (Strategic Goal I.5)

### OBJECTIVES FOR FY 2023-2024

1. The Department will complete the Pioneer Park Playground Renovation Project, which will include ADA assessability, shading, and resurfacing the safety floor. The project also calls for installing outdoor exercise equipment adjacent to the playground. The final design of the new playground incorporates the suggestions of the Pioneer Park neighborhood residents. A rededication ceremony will officially open the new playground to the public once the project is completed. (Strategic Goal I.2.5, VI.2 & VII.5)
2. The Department will complete the design phase of the Las Palmas Revitalization Project. The final design incorporates the feedback garnered from the community engagement effort held last fiscal year. The Las Palmas project is a complete transformation of the park. It renovates the major park amenities like baseball diamonds, fields, lighting, parking lot, and basketball courts. It will add a splash pad, new field lighting, and parking lot improvements. Subsequently, a Request for Proposals will be issued to select a contractor to build the project. (Strategic Goal I.2.5, VI.2 & VII.5)
3. The Department will conduct a Land and Open Space Inventory to identify potential land for new park facilities. The Study will update the 2018 Park and Recreation Master Plan by listing the available land that could be used for new a park facility. The Study also identifies funding sources like grants that may fund a future project. The study lays down the foundation for developing new park space and recreational programming for the next five (5) years. (Strategic Goal I.5)



### OBJECTIVES FOR FY 2023-2024

4. The Department hire a Social Service Program to collaborate with Community Based Organizations and establish a Social Services Focal Point for the San Fernando community. The Focal Point will include but is not limited to Legal Services, Housing Rights Information, Immigration Services, Health Care Education Nutrition and Exercise Services, Public Transportation Information, Home Modifications, Family Caregiver Services, and Volunteer Opportunities. (Strategic Goal I.2.5)
5. The Department will expand programming opportunities at the Lopez Adobe in an effort to increase awareness of the historical site and make it more accessible to the community. Implementation of cultural, social, educational, and creative activities will increase visitations to the site and offer the community an additional space in which to recreate. (Strategic Goal I.5)
6. The Department will develop additional programming for adults and inclusive programming for all ages. With the additional programming, the Recreation Division will focus on resuming adult programs such as the coed softball league, adult basketball league, and volleyball open gym and exploring ideas for new programming to better serve that demographic. To provide more inclusive programming, the department will collaborate with new and existing organizations to provide better access to inclusive programming in the community. (Strategic Goal I.5)
7. The Department will evaluate the current policy and procedures for the part-time workforce and create a staff management and development plan to focus on the areas of staff accountability, customer service, facility operations and supervision, and program implementation (recreation). Staff will pursue training opportunities through collaborations or contracted services to enhance the work performance of the part-time workforce.
8. The Department will implement a second phase of the Tech Support program that will focus on providing youth homework assistance, access to computers, and a mentoring program. Adults 18 years and above will also have the opportunity to learn how to navigate new computer technology in workshops facilitated by existing partners and/or staff. (Strategic Goal I.5.6.)
9. Reestablish the Summer Day Camp to utilize all Recreation Park amenities, and partner with the Los Angeles County Department of Parks and Recreation to provide the Summer Lunch Program for Day Camp participants and other neighborhood children visiting Recreation Park. (Strategic Goal I.5)
10. The Department will continue to research and identify available funding sources to implement the recommendations identified in the Parks and Recreation Master Plan. Possible funding sources include the State of California Prop. 68 Per Capita Grant, the County of Los Angeles Measure A grant programs, the National Endowment of the Arts Grant, and the California Arts Council Grant (Strategic Goal I.5., IV.3b & VII.5)



## **OBJECTIVES FOR FY 2023-2024**

11. The Department will implement Financial Literacy Programs available to residents and community members.
12. The department will proactively seek external funding resources to better aid and enhance community events.



**PERFORMANCE MEASURES**

<b>ADMINISTRATION DIVISION</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Adopted</b>
A. No. of Online vs Counter Registration*	882 / 726	566 / 431	1,640 / 2875	1700 / 3000
B. No. of Program Hours*	627	755	6,234	6,550
C. No. of CDBG Scholarships Processed	0	0	187	190
D. No. of Facility Rental Applications Processed	1	55	467	480

\*Anticipating Return to Pre-COVID Service Rate Levels

<b>COMMUNITY SERVICES DIVISION</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Adopted</b>
A. No. of Senior Meals Served *	0	0	2,133	2200
B. No. of Educational & Wellness Seminars Offered through Partnerships w/Community-Based Organizations	18	36	42	42
C. No. of Participants In Social Activities	707	795	3207	3300
D. No. of Participants in Summer Camp Programs	N/A	N/A	234	264

\*Anticipating Return to Pre-COVID Service Rate Levels

<b>SPECIAL EVENTS DIVISION</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Adopted</b>
A. No. of City-Sponsored Events Hosted	6	12	14	14
B. No. of Non-City Special Events Applications Processed	0	4	15	20
C. No. of Visitors at Casa de Lopez Adobe	0	70	72	140

<b>RECREATION DIVISION</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Adopted</b>
A. No. of Youth Leagues	0	2	2	3
Total Youth Participants	0	296	497	619
B. No. of Youth Programs/Activities	0	4	4	5
Total Youth Participants	0	705	426	538
C. No. of Adult Leagues	0	1	1	4
Total Adult Team Participants	0	7	8	20
D. No. of Leisure/Contract Classes	0	10	11	12
Total Participants	0	634	1826	2000
Holiday Class Pass Participation	0	19	38	45



FUNDING SUMMARY FOR FY 2023-2024

**SOURCES:**

	2020	2021	2022	2023	2024
RECREATION & COMM SVCS	Actual	Actual	Actual	Estimated	Adopted
General Revenue	1,234,913	1,254,370	1,327,875	1,635,960	1,816,095
Facility Rental	52,913	1,319	30,594	75,000	30,500
<b>TOTAL FUNDING SOURCES</b>	<b>1,287,826</b>	<b>1,255,689</b>	<b>1,358,469</b>	<b>1,710,960</b>	<b>1,846,595</b>

**USES:**

		2020	2021	2022	2023	2024
RECREATION & COMM SVCS		Actual	Actual	Actual	Estimated	Adopted
01-420	Administration	483,862	723,152	534,805	490,255	390,461
01-422	Community Services	158,897	113,196	117,395	363,641	319,482
01-423	Recreation	482,262	354,470	523,929	641,698	732,798
01-424	Special Events	162,805	64,871	182,341	215,366	417,129
<b>TOTAL FUNDING USES</b>		<b>1,287,826</b>	<b>1,255,689</b>	<b>1,358,469</b>	<b>1,710,960</b>	<b>1,859,870</b>



## RECREATION & COMMUNITY SERVICES DEPARTMENT

### PERSONNEL:

	2020	2021	2022	2023	2024
RECREATION & COMM SVCS	Actual	Actual	Actual	Actual	Adopted
RCS Director	1.00	1.00	1.00	1.00	1.00
Office Specialist	2.00	2.00	0.00	0.00	0.00
Administrative Assistant	0.00	0.00	1.00	1.00	1.00
Executive Assistant	0.00	0.00	1.00	1.00	1.00
Community Services Supervisor	1.00	1.00	1.00	2.00	2.00
Cultural Arts Supervisor	1.00	1.00	0.00	0.00	0.00
Recreation Coordinator	0.00	0.00	1.00	2.00	2.00
Recreation Supervisor	1.00	1.00	1.00	0.00	0.00
Aquatic Supervisor	0.00	0.00	0.00	0.00	0.00
Program Specialist	1.75	1.75	1.00	2.00	2.00
Management Intern (FTE)	0.00	0.00	0.46	0.46	0.46
Sr Day Camp/After School Counselor (FTE)	2.53	2.53	2.53	2.53	2.53
Day Camp/After School Counselor (FTE)	7.00	7.00	7.00	7.00	7.00
Recreation Leader I (FTE)	4.10	4.10	4.10	4.10	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	0.00	0.00	0.00
Office Clerk (FTE)	0.00	0.00	0.48	0.96	0.96
<b>TOTAL REC &amp; COMM SVCS PERSONNEL</b>	<b>23.96</b>	<b>23.96</b>	<b>23.85</b>	<b>26.33</b>	<b>26.33</b>



### RECREATION & COMMUNITY SERVICES - ADMINISTRATION

### DIVISION No. 420

#### DIVISION OVERVIEW

The Recreation and Community Services (RCS) Administration Division is responsible for the overall management and day-to-day operations of the RCS Department. The administrative duties and responsibilities of the Division include management and supervision of all programming, services, and activities provided by the Recreation Division, the Community Services Division, and the Cultural Arts /Special Events Division. RCS oversees the planning and implementation of park improvement projects and park facility renovations. RCS provides guidance, training, and marketing strategies for other departments 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 permit applications and manages the use of both public and private land. RCS staff ensures that all documents such as certificates of liability insurance, health permits, and LAFD approval have been included in the final rental or special event permit. The Division handles all financial matters associated with the Department's programs, activities, and services.

**Dept: Recreation & Community Services**  
**Div: Recreation Administration**

Account Number & Title		2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
001-420-0000-4101	SALARIES-PERMANENT EMPLOYEES	237,584	321,738	275,962	254,828	258,109	196,805
001-420-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	-	-
001-420-0000-4105	OVERTIME	235	1,420	1,935	-	3,775	-
001-420-0000-4111	COMMISSIONER'S REIMBURSEMENT	2,433	3,525	1,500	9,000	4,875	12,000
001-420-0000-4120	O.A.S.D.I.	18,125	24,306	20,726	18,546	19,479	14,365
001-420-0000-4124	RETIREMENT	(1,721)	-	-	-	-	-
001-420-0000-4126	HEALTH INSURANCE	67,367	72,916	65,276	63,300	57,289	47,592
001-420-0000-4128	DENTAL INSURANCE	6,118	6,118	6,151	3,295	4,790	2,031
001-420-0000-4129	RETIREE HEALTH SAVINGS	1,139	2,105	1,132	900	886	900
001-420-0000-4130	WORKER'S COMPENSATION INS.	3,723	5,023	4,306	3,869	4,055	2,967
001-420-0000-4134	LONG TERM DISABILITY INSURANCE	963	1,068	1,118	865	916	937
001-420-0000-4136	OPTICAL INSURANCE	1,117	1,117	975	581	870	366
001-420-0000-4138	LIFE INSURANCE	351	351	266	243	253	156
001-420-0000-4140	WELLNESS BENEFIT	445	600	448	450	505	600
001-420-3689-4101	COVID-19 GLOBAL OUTBREAK	-	-	4,588	-	-	-
001-420-3689-4120	COVID-19 GLOBAL OUTBREAK	-	-	334	-	-	-
001-420-3689-4129	COVID-19 GLOBAL OUTBREAK	-	-	38	-	-	-
001-420-3689-4130	COVID-19 GLOBAL OUTBREAK	4,037	10,925	72	-	-	-
<b>Personnel Costs</b>		<b>341,915</b>	<b>451,213</b>	<b>384,829</b>	<b>355,877</b>	<b>355,802</b>	<b>278,719</b>
001-420-0000-4220	TELEPHONE	19,561	16,525	17,136	19,000	15,984	19,000
001-420-0000-4260	CONTRACTUAL SERVICES	15,251	9,256	8,985	17,700	15,711	21,870
001-420-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
001-420-0000-4300	DEPARTMENT SUPPLIES	7,186	7,112	9,466	15,210	14,267	10,210
001-420-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	600	-	300
001-420-0000-4360	PERSONNEL TRAINING	65	-	120	390	381	690
001-420-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	170	460	300	960
001-420-0000-4380	SUBSCRIPTIONS DUES & MMBRSHIPS	655	335	-	340	270	670
001-420-0000-4390	VEHICLE ALLOW & MILEAGE	4,280	3,707	4,160	4,817	3,147	4,917
001-420-3649-XXXX	YOUTH REINVESTMENT PROG.	357	-	-	-	-	-
001-420-3689-4300	DEPARTMENT SUPPLIES	-	-	566	-	-	-
001-420-0000-4450	OTHER EXPENSE	-	-	-	1,500	822	1,500
<b>Operations &amp; Maintenance Costs</b>		<b>47,355</b>	<b>36,936</b>	<b>40,603</b>	<b>60,017</b>	<b>50,882</b>	<b>60,117</b>
001-420-0000-4706	LIABILITY CHARGE	8,063	-	24,564	25,121	25,116	22,384
001-420-0320-4741	EQUIP MAINT CHARGE	19,460	18,551	9,336	15,295	15,300	8,398
001-420-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-420-0000-4743	FACILITY MAINTENANCE CHARGE	62,684	60,473	50,472	33,945	33,948	20,843
<b>Internal Service Charges</b>		<b>90,207</b>	<b>79,024</b>	<b>84,372</b>	<b>74,361</b>	<b>74,364</b>	<b>51,625</b>
001-420-0000-4500	CAPITAL EQUIPMENT	4,385	155,979	-	-	-	-
<b>Capital Costs</b>		<b>4,385</b>	<b>155,979</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
001-420-0000-4917		-	-	25,000	-	-	-
<b>Transfers</b>		<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Division Total</b>		<b>483,862</b>	<b>723,152</b>	<b>534,805</b>	<b>490,255</b>	<b>481,048</b>	<b>390,461</b>



**COMMUNITY SERVICES**

**DIVISION No. 422**

**DIVISION OVERVIEW**

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

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

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

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

**Dept: Recreation & Community Services**  
**Div: Community Services**

Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
001-422-0000-4101 SALARIES-PERMANENT EMPLOYEES	112,523	70,844	64,080	245,707	133,673	187,148
001-422-0000-4103 WAGES-TEMPORARY & PART-TIME	-	-	-	18,834	-	-
001-422-0000-4105 OVERTIME	264	-	5,833	-	9,352	-
001-422-0000-4120 O.A.S.D.I.	8,628	5,420	5,348	10,935	10,941	14,047
001-422-0000-4124 RETIREMENT	(320)	-	-	-	-	-
001-422-0000-4126 HEALTH INSURANCE	7,698	8,005	8,338	17,620	17,693	37,093
001-422-0000-4128 DENTAL INSURANCE	674	674	674	1,348	1,348	2,208
001-422-0000-4129 RETIREE HEALTH SAVINGS	2,216	1,292	1,149	2,400	2,328	1,680
001-422-0000-4130 WORKER'S COMPENSATION INS.	4,803	4,689	5,083	10,392	6,231	9,309
001-422-0000-4136 OPTICAL INSURANCE	150	150	-	299	299	424
001-422-0000-4138 LIFE INSURANCE	90	90	90	180	205	216
001-422-0000-4140 WELLNESS BENEFIT	-	-	-	-	-	-
001-422-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	81	-	-	-	-
<b>Personnel Costs</b>	<b>136,726</b>	<b>91,244</b>	<b>90,594</b>	<b>307,715</b>	<b>182,070</b>	<b>252,125</b>
001-422-0000-4260 CONTRACTUAL SERVICES	640	69	89	3,547	2,747	5,000
001-422-0000-4300 DEPARTMENT SUPPLIES	3,638	6,347	6,886	10,290	8,732	8,750
001-422-0000-4360 PERSONNEL TRAINING	-	-	115	383	383	1,800
001-422-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	451	30	1,423	2,831	2,491	1,500
001-422-0000-4380 SUBSCRIPTIONS DUES & MMBRSHIPS	-	-	119	400	119	400
<b>Operations &amp; Maintenance Costs</b>	<b>4,729</b>	<b>6,446</b>	<b>8,632</b>	<b>17,451</b>	<b>14,472</b>	<b>17,450</b>
001-422-0000-4706 LIABILITY CHARGE	1,369	-	5,220	13,332	13,332	20,481
001-422-0000-4743 FACILITY MAINTENANCE CHARGE	16,073	15,506	12,948	25,144	25,140	29,426
<b>Internal Service Charges</b>	<b>17,442</b>	<b>15,506</b>	<b>18,168</b>	<b>38,476</b>	<b>38,472</b>	<b>49,907</b>
<b>Division Total</b>	<b>158,897</b>	<b>113,196</b>	<b>117,395</b>	<b>363,642</b>	<b>235,014</b>	<b>319,482</b>





### 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, and scheduling, takes the lead in performance evaluation and oversees general facility operations. Recreation plans and leads quarterly staff training, tracks and provides CPR/First Aid certification to the part-time workforce as well as promote outside training opportunities that may be beneficial to the staff.

During FY 2022-2023, the operations of the Recreation Division returned to in-person. Sports programs, leisure/contract classes, and CBO collaborations resumed with the introduction of new activities. The department successfully implemented a full year of the Mission City Baseball program and acquired a new full-time Program Specialist. The addition of full-time personnel will significantly improve the operations of the division and help expand recreation programming and address part-time workforce issues.

FY 2023-2024 will focus on improving current program operations and expanding programming opportunities at the Lopez Adobe facility and in the area of adult sports and activities, in addition to prioritizing part-time staff development. The objectives for FY 23-24 will help ensure that division programming and services fall in line with City Council's Strategic Goal 1.5: Community First, exploring opportunities to expand recreation and sports programs, senior programs, and the Healthy San Fernando initiative.

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

Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
001-423-0000-4101 SALARIES-PERMANENT EMPLOYEES	85,276	82,071	114,637	176,028	116,717	135,407
001-423-0000-4103 WAGES-TEMPORARY & PART-TIME	200,242	79,172	208,851	271,639	361,785	337,174
001-423-0000-4105 OVERTIME	119	457	6,368	-	9,079	5,000
001-423-0000-4120 O.A.S.D.I.	21,848	12,367	25,235	26,961	37,301	34,112
001-423-0000-4124 RETIREMENT	(213)	-	-	-	-	-
001-423-0000-4126 HEALTH INSURANCE	12,147	12,950	15,522	8,810	8,847	24,222
001-423-0000-4128 DENTAL INSURANCE	1,306	1,306	632	674	674	674
001-423-0000-4129 RETIREE HEALTH SAVINGS	-	-	1,133	-	925	-
001-423-0000-4130 WORKER'S COMPENSATION INS.	21,104	12,185	20,443	13,158	41,189	18,284
001-423-0000-4136 OPTICAL INSURANCE	257	257	257	150	150	150
001-423-0000-4138 LIFE INSURANCE	1,560	1,424	1,210	2,340	947	2,588
001-423-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	22,090	45	-	-	-
<b>Personnel Costs</b>	<b>343,645</b>	<b>224,278</b>	<b>394,332</b>	<b>499,760</b>	<b>577,614</b>	<b>557,611</b>
001-423-0000-4260 CONTRACTUAL SERVICES	950	850	987	950	1,350	2,000
001-423-0000-4270 PROFESSIONAL SERVICES	-	-	-	1,413	1,345	1,413
001-423-0000-4300 DEPARTMENT SUPPLIES	1,642	4,442	5,129	6,050	5,118	7,500
001-423-0000-4360 PERSONNEL TRAINING	-	-	-	-	-	1,000
001-423-0000-4370 MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	-	-	-
001-423-0000-4380 SUBSCRIPTIONS DUES & MEMBERSHIPS	-	-	265	260	-	260
001-423-3689-XXXX COVID-19 GLOBAL OUTBREAK	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>	<b>2,592</b>	<b>5,292</b>	<b>6,381</b>	<b>8,673</b>	<b>7,813</b>	<b>12,173</b>
001-423-0000-4706 LIABILITY CHARGE	6,558	-	18,972	28,665	28,668	42,860
001-423-0320-4741 EQUIP MAINT CHARGE	-	-	-	-	-	-
001-423-0000-4741 EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-423-0000-4743 FACILITY MAINTENANCE CHARGE	129,467	124,899	104,244	104,600	104,604	120,154
<b>Internal Service Charges</b>	<b>136,025</b>	<b>124,899</b>	<b>123,216</b>	<b>133,265</b>	<b>133,272</b>	<b>163,014</b>
<b>Division Total</b>	<b>482,262</b>	<b>354,470</b>	<b>523,929</b>	<b>641,698</b>	<b>718,699</b>	<b>732,798</b>



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

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

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

Account Number & Title		2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimate	2024 Adopted
001-424-0000-4101	SALARIES-PERMANENT EMPLOYEES	62,459	15,287	82,042	61,016	62,344	168,252
001-424-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	-	-
001-424-0000-4105	OVERTIME	-	-	6,480	-	3,399	-
001-424-0000-4120	O.A.S.D.I.	4,778	1,170	6,772	4,668	5,029	12,810
001-424-0000-4126	HEALTH INSURANCE	10,649	5,587	8,338	20,470	13,788	56,204
001-424-0000-4128	DENTAL INSURANCE	674	674	674	-	1,264	404
001-424-0000-4129	RETIREE HEALTH SAVINGS	-	-	-	-	-	1,920
001-424-0000-4130	WORKER'S COMPENSATION INS.	4,541	1,111	-	4,436	4,779	12,174
001-424-0000-4136	OPTICAL INSURANCE	150	150	150	-	215	-
001-424-0000-4138	LIFE INSURANCE	90	38	90	90	76	90
001-424-1367-4103	TREE LIGHTING	-	-	-	-	-	238
001-424-1367-4105	TREE LIGHTING	-	-	-	-	-	-
001-424-1367-4120	TREE LIGHTING	-	-	-	-	-	-
001-424-1367-4130	TREE LIGHTING	-	-	-	-	-	-
<b>Personnel Costs</b>		<b>83,341</b>	<b>24,016</b>	<b>104,546</b>	<b>90,680</b>	<b>90,894</b>	<b>252,092</b>
001-424-0000-4260	CONTRACTUAL SERVICES	40,542	3,974	24,636	83,680	81,191	83,680
001-424-0000-4300	DEPARTMENT SUPPLIES	9,137	8,879	15,464	10,033	9,604	10,500
001-424-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	-	-	-
001-424-0000-4380	MEMBERSHIPS, SUBSCRIPTIONS & DUES	-	-	-	-	-	-
001-424-0000-4430	ACTIVITIES AND PROGRAMS	11,810	12,496	12,000	12,000	12,768	14,500
001-424-1386-4260	JULY FOURTH	-	-	-	-	7,704	-
001-424-3689-XXXX	COVID-19 GLOBAL OUTBREAK	-	-	-	-	-	-
<b>Operations &amp; Maintenance Costs</b>		<b>61,488</b>	<b>25,350</b>	<b>52,100</b>	<b>105,713</b>	<b>111,267</b>	<b>108,680</b>
001-424-0000-4500	CAPITAL EXPENSES	-	-	-	-	-	4,000
<b>Capital Costs</b>		<b>73,298</b>	<b>37,846</b>	<b>64,100</b>	<b>117,713</b>	<b>131,739</b>	<b>4,000</b>
001-424-0000-4706	LIABILITY CHARGE	1,903	-	6,312	6,401	6,396	20,479
001-424-0320-4741	EQUIP MAINT CHARGE	-	-	-	-	-	-
001-424-0000-4741	EQUIP REPLACEMENT CHARGE	-	-	-	-	-	-
001-424-0000-4743	FACILITY MAINTENANCE CHARGE	16,073	15,506	12,948	12,572	12,576	31,878
<b>Internal Service Charges</b>		<b>17,976</b>	<b>15,506</b>	<b>19,260</b>	<b>18,973</b>	<b>18,972</b>	<b>52,357</b>
<b>Division Total</b>		<b>162,805</b>	<b>64,871</b>	<b>175,905</b>	<b>215,366</b>	<b>221,133</b>	<b>417,129</b>



**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 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:

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



**SUPPLEMENTAL LAW ENFORCEMENT  
FUNDS (SLESE)****FUND NO. 002****FUND OVERVIEW**

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

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

**Fund: Supplemental Law Enforcement Services**  
**Resp. Dept: Finance**

Beginning Fund Balance:		96,867	132,362	164,588	193,224	193,224	
REVENUES	Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimated	2024 Adopted
3500-0000	INTEREST INCOME	2,549	1,900	1,789	-	3,999	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	1,998	(1,400)	(9,433)	-	(3,199)	-
3679-0000	COPS MORE	155,948	156,727	161,285	150,000	165,271	150,000
3679-2206	SLESF	-	-	-	-	-	-
Total Revenue		160,495	157,226	153,640	150,000	166,071	150,000
APPROPRIATIONS	Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimated	2024 Adopted
002-190-0000-4901	TRANSFER TO GENERAL FUND	125,000	125,000	125,004	150,000	150,000	150,000
Transfers		125,000	125,000	125,004	150,000	150,000	150,000
Total Appropriations		125,000	125,000	125,004	150,000	150,000	150,000
ANNUAL SURPLUS/DEFICIT		35,495	32,226	28,636	-	-	-
Ending Balance:		132,362	164,588	193,224	193,224	-	193,224

**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:		73,603	71,817	83,762	255,623	269,131	
REVENUES		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3210-0000	SALES AND USE TAXES	476,955	501,353	636,553	603,918	650,651	679,724
3500-0000	INTEREST INCOME	2,459	2,104	2,362	-	5,631	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	1,487	(984)	(14,515)	-	(4,168)	-
3794-0000	DIAL-A-RIDE TICKETS	2,767	-	2,416	2,800	4,166	2,500
3794-3630	AQMD NATURAL GAS TROLLEYS	5,357	-	5,095	6,734	5,641	4,500
3796-0000	MTA BUS PASS SUBSIDY	4,881	60	1,174	5,780	2,056	2,500
Total Revenue		493,906	502,533	633,085	619,232	663,977	689,224
APPROPRIATIONS		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
007-313-0000-4101	SALARIES-PERMANENT EMPLOYEES	5,817	-	-	-	-	-
007-440-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	6,870	3,375	43,765	43,817	45,235
007-440-0000-4105	OVERTIME	12	68	97	-	33	-
007-440-0000-4120	O.A.S.D.I.	446	530	265	3,091	3,169	3,260
007-440-0000-4124	RETIREMENT	711	884	629	7,478	7,810	8,240
007-440-0000-4126	HEALTH INSURANCE	1,275	1,389	969	8,118	6,708	8,528
007-440-0000-4128	DENTAL INSURANCE	97	97	63	107	605	107
007-440-0000-4129	RETIREE HEALTH SAVINGS	56	59	-	300	295	300
007-440-0000-4130	WORKER'S COMPENSATION INS.	92	110	55	651	665	673
007-440-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	-	288	305	312
007-440-0000-4136	OPTICAL INSURANCE	18	18	11	19	116	19
007-440-0000-4138	LIFE INSURANCE	9	6	5	27	27	28
007-440-0000-4140	WELLNESS BENEFIT REIMBURSEMENT	-	-	-	150	-	150
Personnel Costs		8,533	10,032	5,468	63,994	63,550	66,852
007-190-0000-4480	COST ALLOCATION	28,818	24,203	24,204	41,788	41,788	50,559
007-313-0000-4260	CONTRACTUAL SERVICES	149,000	149,000	149,000	100,634	100,634	199,559
007-313-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
007-313-0000-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	-
007-313-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
007-313-0301-4300	PW MAINT. & REPAIR SUPPLIES	-	-	-	-	-	-
007-313-3630-4400	VEHICLE OPERATION & MAINT	-	-	-	-	-	-
007-313-3630-4402	FUEL	20,781	37,827	3,610	70,408	70,408	70,000
007-440-0000-4390	VEHICLE ALLOW & MILEAGE	-	-	-	900	900	900
007-440-0441-4220	TELEPHONE	1,803	1,763	1,681	2,000	1,040	1,700
007-440-0441-4260	MTA BUS PASS SALES	8,833	120	1,992	16,000	4,448	2,000
007-440-0442-4260	CONTRACTUAL SERVICES	270,000	267,643	270,000	270,000	270,000	270,000
007-440-0443-4260	CONTRACTUAL SERVICES	7,924	-	5,268	40,000	16,588	8,000
Operations & Maintenance Costs		487,159	480,556	455,755	541,730	505,806	602,718
Total Appropriations		495,692	490,588	461,223	605,724	569,356	669,570
ANNUAL SURPLUS/DEFICIT		(1,786)	11,946	171,861	13,508	19,654	
Ending Balance:		71,817	83,762	255,623	269,131	288,785	

**PROPOSITION “C” – TRANSIT  
DEVELOPMENT FUND****FUND NO. 008****FUND OVERVIEW**

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

**MAJOR PROJECTS/PROGRAMS****CAPITAL PROJECTS:**

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

## Fund: Proposition C - Transit Development Fund

### Resp. Dept: Public Works

Beginning Fund Balance:		574,536	739,623	618,508	457,046	213,798	
REVENUES		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3210-0000	SALES AND USE TAXES	395,635	415,854	528,007	500,934	539,697	563,814
3500-0000	INTEREST INCOME	12,461	6,802	5,408	-	11,406	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	11,152	(9,564)	(22,614)	-	(13,488)	-
Total Revenue		419,249	413,092	510,802	500,934	537,615	563,814
APPROPRIATIONS		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
008-311-0000-4101	SALARIES-PERMANENT EMPLOYEES	15,482	16,753	-	-	-	-
008-311-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	-	-
008-311-0000-4105	OVERTIME	-	-	-	-	-	-
008-311-0000-4120	O.A.S.D.I.	-	1,280	-	-	-	-
008-311-0000-4124	RETIREMENT	-	4,046	-	-	-	-
008-311-0000-4126	HEALTH INSURANCE	-	5,980	-	-	-	-
008-311-0000-4128	DENTAL INSURANCE	-	948	-	-	-	-
008-311-0000-4130	WORKERS COMPENSATION INS.	-	2,380	-	-	-	-
008-311-0000-4136	OPTICAL INSURANCE	-	125	-	-	-	-
008-311-0000-4138	LIFE INSURANCE	-	28	-	-	1	-
Personnel Costs		15,482	31,540	-	-	1	-
008-190-0000-4480	COST ALLOCATION	26,509	26,556	26,556	13,886	13,886	16,138
008-311-0000-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
008-313-0000-4260	CONTRACTUAL SERVICES	145,000	145,000	205,027	218,000	196,366	218,000
Operations & Maintenance Costs		171,509	171,556	231,583	231,886	210,252	234,138
008-190-0000-4901	TRANSFER TO GENERAL FUND	-	-	-	-	-	-
008-311-6673-4910	TRANSFER TO GRANT FUND	-	-	420,512	-	-	-
Transfers		-	-	420,512	-	-	-
008-313-XXXX-4600	BUS SHELTER PROJECT: MATCH	-	-	-	-	-	62,704
008-311-0560-4600	STREET RESURFACING PROGRAM	-	-	20,169	512,296	512,296	400,000
008-311-0562-4600	TRAFFIC SIGNALS ON GLENOAKS HSIP CYCLE 8	-	-	-	-	-	-
008-311-6673-4600	GLENOAKS RESURFACING PROJECT	66,530	331,111	-	-	-	-
008-311-6676-4600	CALTRANS TCSP TRUMAN ST	641	-	-	-	-	-
Capital Projects		67,171	331,111	20,169	512,296	512,296	462,704
Total Appropriations		254,161	534,207	672,264	744,182	722,549	696,842
ANNUAL SURPLUS/DEFICIT		165,088	(121,115)	(161,462)	(243,248)	(133,028)	
Ending Balance:		739,623	618,508	457,046	213,798	80,770	

**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:		21,335	21,999	21,995	21,177	(818)
REVENUES		2020	2021	2022	2023	2023	2024	
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted	
3500-0000	INTEREST INCOME	370	237	183	-	368	-	
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	294	(242)	(1,001)	-	(240)	-	
3686-0510	SIGNAL IMPROVEMENTS	-	-	-	753,381	-	-	
Total Revenue		664	(4)	(817)	753,381	128	-	
APPROPRIATIONS		2020	2021	2022	2023	2022	2024	
Account Number & Title		Adjusted	Actual	Actual	Adjusted	Estimated	Adopted	
009-190-0000-4901	TRANSFER TO GENERAL FUND	-	-	-	-	-	-	
Transfers		-	-	-	-	-	-	
009-371-0510-4600	SIGNAL IMPROVEMENTS	-	-	-	775,376	-	-	
Capital Projects		-	-	-	775,376	-	-	
Total Appropriations		-	-	-	775,376	-	-	
ANNUAL SURPLUS/DEFICIT		664	(4)	(817)	(21,995)		-	
Ending Balance:		21,999	21,995	21,177	(818)		(818)	

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

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

**MAJOR PROJECTS/PROGRAMS**

- FTA Grant: Phase 2 Bus Shelters Project
- MSRC Grant, ATP Cycle 3 Grant, CMAQ Grant, SMMC Grant: Pacoima Wash Bikeway Project
- Safe Routes to School Grant: (Cycles 1 & 2)
- HSIP Cycle 8 Grant: Traffic Signal Improvements
- Prop 1 Grant: SF Regional Park Infiltration System Project
- Measure W: SF Regional Park Infiltration System Project
- LADWP Grant: SF Regional Park Infiltration System Project
- CalOES Community Power Resiliency Grant Program: Parks Emergency Generator Project
- Department of Water Resources Grant: Upper Reservoir Replacement Project
- Santa Monica Mountains Conservancy: Bioswale portion of the Pacoima Wash Bikeway Project
- CNRA Urban Greening Grant: Carlisle Green Alley Project

**Fund: Capital Grants Fund**

**Resp. Dept: Various**

		Beginning Fund Balance:					
		(115,564)	(474,179)	2,617,192	7,340,126	(8,825,210)	
REVENUES		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	-	-	-	-	-	-
3680-3698	PUBLIC SAFETY RADIOS/BODY CAMERAS (BSCC)	-	-	2,000,000	-	-	-
3683-3709	LA COUNTY PROP A	-	102,002	-	-	-	-
3686-0175	BUS SHELTERS	-	-	-	-	-	-
3686-0510	SIGNAL IMPROVEMENTS	-	-	-	-	-	-
3686-0549	PACOIMA WASH BIKEWAY CMAQ	-	-	-	1,513,000	38,830	-
3686-0550	PACOIMA WASH BIKEWAY ATP CYCLE 3	-	-	-	973,000	39,221	-
3686-0551	PACOIMA WASH BIKEWAY MSRC	-	-	-	354,000	-	-
3686-0552	SAFE ROUTES TO SCHOOL CYCLE 1	-	324	-	993,549	500	-
3686-0553	SAFE ROUTES TO SCHOOL CYCLE 2	-	324	-	999,275	500	-
3686-0557	GLENOAKS SAFE ST IMPROV HSIP CYCLE	-	-	-	-	-	-
3686-0560	STREET RESURFACING	-	-	-	-	-	-
3686-0562	TRAFFIC SIGNALS GLENOAKS HSIP	-	-	-	-	-	-
3686-0567	PACOIMA WASH CONNECT CA DEPT	-	-	-	7,500,000	-	-
3686-0620	SF PARK INFILTRATION LACFCD	-	3,115,000	-	-	-	-
3686-0628	SF SAFE & ACTIVE ST IMPLEMENTATION PLAN	-	-	127,696	-	-	-
3686-0645	SF INFILTRATION SYST PROP1 IRWM PROG	-	-	-	-	-	-
3686-0687	CALTRANS SUST. TRANSPRT PLANNING GRT	-	-	-	-	-	-
3686-0716	UPPER RESERVOIR REPLACEMENT-DWR	-	257,716	-	-	340,100	-
3686-0763	STORMWATER INFILTRATION PROJECT	-	96,343	-	-	-	-
3686-0764	DWP STORMWTR INFILTRATION PROJ	-	-	-	2,244,662	-	-
3686-0765	SELF GENERATION INCENTIVE PROGRAM	-	-	-	-	-	-
3686-0823	VISTA DEL VALLE SAFETY IMPROVEMENTS	-	-	-	-	-	-
3686-3636	SAFE ROUTES TO SCHOOL	-	-	-	-	-	-
3686-3648	COM. POWER RESIL. PROGRAM	-	300,000	-	-	-	-
3686-3665	PEDESTRAIN CT DWN SIGNALS HSIPL5202(017)	-	-	-	-	-	-
3686-3697	CLEAN TRANS MSRC NO. ML 14062	-	-	-	-	-	-
3686-3699	ELECTRICAL VEHICLES CHARGING STATIONS	-	-	-	-	-	-
3686-6673	GLENOAKS RESURFACING PROJECT	12,511	904,817	-	-	-	-
3686-6676	CALTRANS TCSP TRUMAN-ST. ENHANCEMENTS	34,459	-	-	-	-	-
3686-6677	PLAINS ALL AMERICAN PIPELINE	229,648	-	-	-	-	-
3696-3449	"911" SECURITY UPGRADE	9,800	-	-	-	-	-
3696-3602	CPD DE-ESCALATION TRAINING SOLICIATION	-	-	-	-	-	-
3696-3604	BULLETPROOF VEST 2016	-	-	-	-	-	-
3696-3608	HAZARD MITIGATION PROGRAM	-	11,812	-	-	5,043	-
3683-3709	COUNTY PROP. A GRANT-PARK IMP.	-	-	22,737	-	-	-
3686-0620	SF PARK INFILTRATION-LACFCD	-	-	5,785,000	-	-	-
3686-0763	STORMWATER INFILTRATION PRK PROJ	-	-	2,309	-	-	-
3696-3449	9-1-1 EMERGENCY COMMUNICATIONS	-	-	27,000	-	-	-
3696-3711	OPEN STREETS GRANT PROGRAM	-	-	137,925	-	-	-
3968-0000	TRANSFER FROM PROP C FUND	-	-	420,512	-	-	-
3686-0857	NITRATE REMOVAL SYSTEM-AB179	-	-	-	7,000,000	-	-
3692-0156	L P PARK REVITALIZATION-SW-19-066	-	-	-	4,234,980	-	-
3697-0516	TECHNICAL ASSISTANCE PROG (RPOSD)	-	-	-	185,000	-	-
3697-0671	PIONEER PARK PLYGRD 2018 PARKS BOND ACT	-	-	-	192,905	-	-
3697-3624	LAYNE PARK REVITALIZATION (RPOSD)	-	-	-	351,007	-	-
3697-3643	PIONEER PARK PLYGRD GRT NO.10090	-	-	-	180,001	-	-
3696-3662	UASI URBAN AREA SEC INITIRATIVE NO. C125603	-	-	-	-	-	-
3696-3684	UASI 2015	-	-	-	-	-	-
3696-3711	HEALTH SF OPEN STREETS EVENT	-	-	-	-	-	-
3697-3669	CP-LAYNE PARK REVITALIZATION	-	-	109,573	1,024,672	474,884	-
3940-3661	CNG FUELING STATION	-	-	-	-	-	-
3961-0000	TRANSFER FROM GAS TAX FUND	-	-	-	-	-	-
3970-0000	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
3979-0000	TRANSFER FROM PAVEMENT MGMT FUND	-	-	-	-	-	-
<b>Total Revenue</b>		<b>286,417</b>	<b>4,788,338</b>	<b>8,632,751</b>	<b>27,746,051</b>	<b>899,078</b>	<b>-</b>

# Fund: Capital Grants Fund

Resp. Dept: Various

APPROPRIATIONS		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
<b>Police Grants</b>							
010-220-3449-4370	9-1-1 EMERGENCY COMMUNICATIONS	-	-	-	-	-	-
010-220-3449-4500	9-1-1 EMERGENCY COMMUNICATIONS	-	-	39,817	-	-	-
010-220-3602-4370	CPD DE-ESCALATION TRAINING SOLICITATION	-	-	1,606	-	-	-
010-220-3602-4500	CPD DE-ESCALATION TRAINING SOLICITATION	-	-	60,756	-	-	-
010-220-3662-4500	UASI URBAN AREA SEC INITIATIVE	-	-	-	-	-	-
010-225-3698-4405	PUBLIC SAFETY RADIOS/BODY CAMERAS (BSCC	-	-	29,422	14,927	14,927	-
010-225-3698-4500	PUBLIC SAFETY RADIOS/BODY CAMERAS (BSCC	-	-	620,209	1,335,441	632,190	-
<i>Total Police Grants</i>		-	-	751,810	1,350,368	647,117	-
<b>Public Works Grants</b>							
010-310-0620-4600	SF PARK INFILTRATION-LACFCD	-	-	2,140,873	7,060,327	6,081,394	-
010-310-0645-4600	SF INFILTR SYST PROP 1 IRWM PROG.	-	-	-	-	-	-
010-310-0687-4270	CALTRANS SUST TRANSPRT PLANNING GRT	-	-	-	-	-	-
010-310-0645-4600	SF INFILTR SYST PROP1 IRWM PROG	-	-	168,913	860,852	858,435	-
010-310-0764-4600	DWP STORMWTR INFILTRATION PROJ	24,958	7,319	415,450	1,829,212	1,509,310	-
010-310-3661-4600	CNG FUELING STATION	-	-	-	-	-	-
010-311-0175-4600	BUS SHELTERS	-	-	-	250,816	-	-
010-311-0549-4600	PACOIMA WASH BIKEWAY CMAQ	-	-	-	1,513,000	501,799	-
010-311-0550-4600	PACOIMA WASH BIKEWAY ATP CYCLE 3	-	-	-	973,000	567,556	-
010-311-0551-4600	PACOIMA WASH BIKEWAY MSRC	-	-	-	354,000	320,155	-
010-311-0552-4101	SAFE ROUTES TO SCHOOL CYCLE 1	-	-	-	-	289	-
010-311-0552-4120	SAFE ROUTES TO SCHOOL CYCLE 1	-	-	-	-	22	-
010-311-0552-4124	SAFE ROUTES TO SCHOOL CYCLE 1	-	-	-	-	72	-
010-311-0552-4130	SAFE ROUTES TO SCHOOL CYCLE 1	-	-	-	-	21	-
010-311-0552-4600	SAFE ROUTES TO SCHOOL CYCLE 1	-	324	-	994,124	-	-
010-311-0553-4101	SAFE ROUTES TO SCHOOL CYCLE 1	-	-	-	-	147	-
010-311-0553-4120	SAFE ROUTES TO SCHOOL CYCLE 1	-	-	-	-	11	-
010-311-0553-4124	SAFE ROUTES TO SCHOOL CYCLE 1	-	-	-	-	37	-
010-311-0553-4130	SAFE ROUTES TO SCHOOL CYCLE 1	-	-	-	-	11	-
010-311-0553-4600	SAFE ROUTES TO SCHOOL CYCLE 2	-	324	-	999,850	-	-
010-311-0560-4600	STREET RESURFACING PROGRAM	-	-	-	-	-	-
010-311-0562-4600	HSIP CYCLE 8 TRAFFIC SIGNAL IMPR H807046	-	-	-	1,096,000	-	-
010-311-0567-4600	PACOIMA WASH CONNECT CA DE	-	-	-	7,500,000	-	-
010-311-0628-4600	SF SAFE & ACTIVE ST IMPLEMENTATION PLAN	-	61,654	63,313	-	-	-
010-311-0647-4600	PACOIMA WASH GRNWY AUGMT-SMMC	-	-	-	937,491	100,000	-
010-311-6673-4101	GLENOAKS RESURFACING PROJECT	12,511	-	-	-	-	-
010-311-6673-4600	GLENOAKS RESURFACING PROJECT	255,044	1,107,048	-	-	-	-
010-311-6676-4270	CALTRANS TCSP TRUMAN ST. ENHANCEMENTS	20	-	-	-	-	-
010-311-6677-4600	PLAINS ALL AMERICAN PIPELINE	229,648	1,480	-	-	-	-
010-320-3697-4600	CLEAN TRANSP MSRC #ML14062	-	-	-	-	-	-
010-335-3699-4600	ELECTRICAL VEHICLE CHARGING STATIONS	-	-	-	-	-	-
010-370-0765-4600	SELF GENERATION INCENTIVE PROGRAM	-	29,198	-	-	-	-
010-370-3648-4500	COMMUNITY POWER RESILIENCY PROG.	-	-	-	300,000	-	-
010-371-0510-4600	SIGNAL IMPROVEMENTS	-	-	-	-	-	-
010-384-0857-4600	NITRATE REMOVAL SYSTEM	-	-	-	2,000,000	1,972,016	-
010-385-0857-4600	NITRATE REMOVAL SYSTEM	-	-	-	5,000,000	-	-
010-385-0716-4600	UPPER RESERVOIR REPLACEMENT-DWR	104,476	318,646	113,953	4,212,925	1,228,868	-
010-390-0765-4600	HVAC SYSTEM FOR PD FACILITY	-	-	-	583,950	-	-
<i>Total Public Works Grants</i>		626,657	1,525,993	2,902,501	36,465,547	13,140,143	-

**Fund: Capital Grants Fund**

**Resp. Dept: Various**

APPROPRIATIONS (Cont.)		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
<b>Recreation and Community Service Grants</b>							
010-420-0516-4600	TECHNICAL ASSISTANCE PROG (RPOSD)	-	-	-	185,000	-	-
010-420-0671-4600	PIONEER PARK PLYGRD 2018 PARKS BOND ACT	-	-	-	192,905	-	-
010-420-3669-4600	CP-LAYNE PARK REVITALIZATION	-	48,209	133,047	952,989	802,629	-
010-420-3711-4260	HEALTHY SF OPEN ST EVENT	18,375	-	-	-	-	-
010-422-3709-4600	LAS PALMAS PARK FACILITY IMPROVEMENTS	-	122,765	-	-	-	-
010-420-3711-4105	OPEN STREETS GRANT PROGRAM	-	-	2,222	-	-	-
010-420-3711-4120	OPEN STREETS GRANT PROGRAM	-	-	169	-	-	-
010-420-3711-4129	OPEN STREETS GRANT PROGRAM	-	-	11	-	-	-
010-420-3711-4130	OPEN STREETS GRANT PROGRAM	-	-	302	-	-	-
010-420-3711-4260	OPEN STREETS GRANT PROGRAM	-	-	11,495	-	-	-
010-420-3711-4600	OPEN STREETS GRANT PROGRAM	-	-	105,350	-	-	-
010-422-0156-4600	L P PARK REVITALIZATION-SW-19-06€	-	-	1,410	4,233,570	90,776	-
010-422-3709-4600	CAPITAL PROJECTS	-	-	1,500	-	-	-
010-423-3624-4600	LAYNE PARK REVITALIZATION (RPOSD)	-	-	-	351,007	351,007	-
010-423-3643-4600	PIONEER PARK PLYGRD GRT NO.1009C	-	-	-	180,001	-	-
<i>Total Recreation and Community Service Grants</i>		<i>18,375</i>	<i>170,975</i>	<i>255,507</i>	<i>6,095,472</i>	<i>1,244,412</i>	<i>-</i>
<b>Total Appropriations</b>		<b>645,032</b>	<b>1,696,967</b>	<b>3,909,818</b>	<b>43,911,387</b>	<b>15,031,672</b>	<b>-</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>(358,615)</b>	<b>3,091,371</b>	<b>4,722,933</b>	<b>(16,165,336)</b>		<b>-</b>
<b>Ending Balance:</b>		<b>(474,179)</b>	<b>2,617,192</b>	<b>7,340,126</b>	<b>(8,825,210)</b>		<b>(8,825,210)</b>

**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:		41,727	(59,970)	5,313	71,119	500	
REVENUES	Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimated	2024 Adopted
3500-0000	INTEREST INCOME	-	-	-	-	-	-
3610-0000	GAS TAX ALLOCATION SECT 2105	127,109	128,421	136,825	159,709	134,614	155,178
3611-0000	GAS TAX ALLOCATION SECT 2106	76,888	76,788	82,905	93,684	82,075	92,790
3612-0000	GAS TAX ALLOCATION SECT 2107	160,499	173,775	163,498	218,188	183,457	186,389
3613-0000	GAS TAX ALLOCATION SECTION 2103	171,819	168,174	195,115	243,802	192,734	234,336
3615-0000	GAS TAX ALLOCATION SECT 2107.5	5,000	6,000	5,000	6,000	5,000	6,000
3901-0000	MISC REVENUE	-	-	-	-	-	-
3917-0000	TRAFFIC CONGESTION RELIEF	28,013	-	-	-	-	-
<b>Total Revenue</b>		<b>569,328</b>	<b>553,159</b>	<b>583,343</b>	<b>721,383</b>	<b>597,880</b>	<b>674,693</b>
APPROPRIATIONS	Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimated	2024 Adopted
011-311-0000-4101	SALARIES-PERMANENT EMPLOYEES	25	-	-	-	-	-
011-311-0000-4105	OVERTIME	240	-	-	-	-	-
011-311-0000-4120	O.A.S.D.I.	20	-	-	-	-	-
011-311-0000-4126	HEALTH INSURANCE	-	-	-	-	-	-
011-311-0000-4128	DENTAL INSURANCE	-	-	-	-	-	-
011-311-0000-4130	WORKER'S COMPENSATION INS.	38	-	-	-	-	-
011-311-0000-4136	OPTICAL INSURANCE	-	-	-	-	-	-
<i>Personnel Costs</i>		<b>323</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
011-190-0000-4480	COST ALLOCATION	22,852	11,885	11,880	21,186	21,186	20,572
011-311-0000-4260	CONTRACTUAL SERVICES	263,657	265,000	274,621	277,886	270,931	27,886
011-311-0000-4270	PROFESSIONAL SERVICES	3,000	3,000	3,000	-	3,195	-
011-311-0558-4260	CITYWIDE STREET REPAIR	-	-	-	-	-	-
011-371-3665-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
011-311-7510-4300	NORTH MACLAY STREETSCAPE	-	-	-	-	-	-
<i>Operations &amp; Maintenance Costs</i>		<b>289,509</b>	<b>279,885</b>	<b>289,501</b>	<b>299,072</b>	<b>295,312</b>	<b>48,458</b>
011-190-0000-4901	TRANSFER TO GENERAL FUND	273,805	205,000	228,036	250,000	250,000	250,000
011-190-0000-4910	TRANSFER TO GRANT FUND	-	-	-	-	-	-
<i>Transfers</i>		<b>273,805</b>	<b>205,000</b>	<b>228,036</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
011-311-0000-4600	CAPITAL PROJECTS	-	-	-	-	-	-
011-311-0558-4600	CITYWIDE STREET REPAIR	-	-	-	-	-	-
011-311-0560-4600	STREET RESURFACING PROGRAM	107,389	2,990	-	242,930	123,687	25,000
011-311-7510-4600	NORTH MACLAY STREETSCAPE	-	-	-	-	-	-
<i>Capital Projects</i>		<b>107,389</b>	<b>2,990</b>	<b>-</b>	<b>242,930</b>	<b>123,687</b>	<b>25,000</b>
<b>Total Appropriations</b>		<b>671,026</b>	<b>487,875</b>	<b>517,537</b>	<b>792,002</b>	<b>669,000</b>	<b>323,458</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>(101,697)</b>	<b>65,284</b>	<b>65,806</b>	<b>(70,619)</b>		<b>351,235</b>
<b>Ending Balance:</b>		<b>(59,970)</b>	<b>5,313</b>	<b>71,119</b>	<b>500</b>		<b>351,735</b>



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

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

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

**MAJOR PROJECTS/PROGRAMS**

- Total Road Improvement Program (TRIP) Repair and Improvement Projects
  - Annual Street Resurfacing
  - Pacoima Wash Bikeway Project

**Fund: Measure R**  
**Resp. Dept: Public Works**

		Beginning Fund Balance:					
		2,613,644	2,336,160	1,528,617	1,185,891	1,200	
REVENUES		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3210-0000	SALES AND USE TAXES	296,302	312,323	395,942	375,701	404,656	422,860
3500-0000	INTEREST INCOME	12,811	2,451	10,591	-	13,837	-
3500-3556	INTEREST INCOME-WILMINGTON TRUST	24,947	492	408	-	10,706	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	7,430	(7,883)	(53,110)	-	10,282	-
3970-0000	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
<b>Total Revenue</b>		<b>341,490</b>	<b>307,383</b>	<b>353,831</b>	<b>375,701</b>	<b>439,481</b>	<b>422,860</b>

APPROPRIATIONS		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
012-180-0000-4124	RETIREMENT	-	-	-	-	-	-
012-310-0000-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	-
012-310-0000-4120	O.A.S.D.I.	-	-	-	-	-	-
012-310-0000-4126	HEALTH INSURANCE	-	-	-	-	-	-
012-310-0000-4128	DENTAL INSURANCE	-	-	-	-	-	-
012-310-0000-4129	RETIREE HEALTH SAVINGS	-	-	-	-	-	-
012-310-0000-4130	WORKERS COMPENSATION INS.	-	-	-	-	-	-
012-310-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	-	-	-	-
012-310-0000-4136	OPTICAL INSURANCE	-	-	-	-	-	-
012-310-0000-4138	LIFE INSURANCE	-	-	-	-	-	-
012-311-0552-4101	SAFE ROUTES TO SCHOOL CYCLE 1	-	-	141	-	-	-
012-311-0552-4120	SAFE ROUTES TO SCHOOL CYCLE 1	-	-	11	-	-	-
012-311-0552-4124	SAFE ROUTES TO SCHOOL CYCLE 1	-	-	35	-	-	-
012-311-0552-4130	SAFE ROUTES TO SCHOOL CYCLE 1	-	-	10	-	-	-
012-311-0553-4101	SAFE ROUTES TO SCHOOL CYCLE 2	-	-	141	-	-	-
012-311-0553-4120	SAFE ROUTES TO SCHOOL CYCLE 2	-	-	11	-	-	-
012-311-0553-4124	SAFE ROUTES TO SCHOOL CYCLE 2	-	-	35	-	-	-
012-311-0553-4130	SAFE ROUTES TO SCHOOL CYCLE 2	-	-	10	-	-	-
<i>Personnel Costs</i>		-	-	396	-	-	-
012-190-0000-4265	ADMINISTRATIVE EXPENSE	2,871	1,008	3,871	2,584	4,658	2,584
012-310-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
012-310-0000-4410	C.O.P. INTEREST	92,038	88,638	85,038	81,238	81,238	77,438
012-310-0000-4420	C.O.P. PRINCIPAL	85,000	90,000	95,000	95,000	95,000	100,000
<i>Operations &amp; Maintenance Costs</i>		179,908	179,646	183,908	178,822	180,896	180,022

APPROPRIATIONS (Cont.)		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
012-311-0182-4600	PICO ST & SF RD IMPRV NO. 602080-19	-	-	54,905	11,950	1,057	-
012-311-0551-4600	PACOIMA WASH BIKEWAY MSRC	-	459	75	432,611	55,183	-
012-311-0552-4600	SAFE ROUTES TO SCHOOL CYCLE 1	1,443	-	910	19,090	999	-
012-311-0553-4600	SAFE ROUTES TO SCHOOL CYCLE 2	2,028	-	845	19,155	455	-
012-311-0558-4600	CITY WIDE STREET REPAIR PROJECT	-	-	-	-	-	-
012-311-0560-4600	CAPITAL PROJECTS	346,897	153,571	-	849,913	849,913	145,000
012-311-0562-4600	HSIP CYCLE 8 TRAFFIC SIGNAL IMPR H807046	50,840	9,160	-	-	-	95,000
012-311-0565-4600	GLENOAKS BRIDGE FENCING	6,498	130	5,519	48,851	37,950	-
012-311-0620-4600	SF PARK INFILTRATION-LACFCD	-	-	450,000	-	-	-
012-311-3636-4600	SAFE ROUTES TO SCHOOL PROJECT	-	-	-	-	-	-
012-311-6673-4600	GLENOAKS RESURFACING PROJECT	31,361	771,959	-	-	-	-
012-311-6674-4600	BRIDGE PREVENTIVE MAINT.	-	-	-	-	-	-
<i>Capital Projects</i>		<i>439,066</i>	<i>935,279</i>	<i>512,253</i>	<i>1,381,570</i>	<i>945,557</i>	<i>240,000</i>
<b>Total Appropriations</b>		<b>618,974</b>	<b>1,114,925</b>	<b>696,557</b>	<b>1,560,392</b>	<b>1,126,453</b>	<b>420,022</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>(277,484)</b>	<b>(807,542)</b>	<b>(342,726)</b>	<b>(1,184,691)</b>		<b>2,838</b>
Ending Balance:		2,336,160	1,528,617	1,185,891	1,200		4,038

**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:		(2,116)	3,547	4,483	7,558	7,558	
REVENUES	Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimated	2024 Adopted
3410-0000	VEHICLE CODE FINES	5,663	936	3,076	-	5,045	2,500
Total Revenue		5,663	936	3,076	-	5,045	2,500
APPROPRIATIONS	Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimated	2024 Adopted
013-190-0000-4901	TRANSFER TO GENERAL FUND	-	-	-	-	-	-
Transfers		-	-	-	-	-	-
Total Appropriations		-	-	-	-	-	-
ANNUAL SURPLUS/DEFICIT		5,663	936	3,076	-	2,500	
Ending Balance:		3,547	4,483	7,558	7,558	10,058	

**CASH IN-LIEU OF PARKING FUND****FUND NO. 014****FUND OVERVIEW**

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

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

**Fund: Cash In-lieu of Parking**  
**Resp. Dept: Community Development**

Beginning Fund Balance:		442,128	455,888	513,483	494,494	494,494	
REVENUES		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
	3500-0000 INTEREST INCOME	7,672	5,054	4,279	-	8,587	-
	3508-0000 NET INCR/DECR FAIR VAL INVESTMENT	6,088	(4,807)	(23,267)	-	(5,597)	-
	3854-0000 OFF STREET PARKING SPACES	-	57,348	-	-	-	-
Total Revenue		13,760	57,595	(18,989)	-	2,990	-
APPROPRIATIONS		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
	014-311-0000-4600 CAPITAL PROJECTS	-	-	-	-	-	-
	Capital Projects	-	-	-	-	-	-
Total Appropriations		-	-	-	-	-	-
ANNUAL SURPLUS/DEFICIT		13,760	57,595	(18,989)	-	-	-
Ending Balance:		455,888	513,483	494,494	494,494	494,494	



**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	(22,927)		(22,927)
REVENUES	Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimated	2024 Adopted
3500-0000	INTEREST INCOME	(49)	-	-	-	-	-
3695-0866	SIDEWALK REPAIR PROJECT	6,084	30,000	2,083	23,311	3,292	-
<b>Total Revenues</b>		<b>6,035</b>	<b>30,000</b>	<b>2,083</b>	<b>23,311</b>	<b>3,292</b>	<b>-</b>
APPROPRIATIONS	Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimated	2024 Adopted
015-190-0000-4480	COST ALLOCATION	-	-	-	-	-	-
	<i>Operations &amp; Maintenance Costs</i>	-	-	-	-	-	-
015-190-0000-4901	TRANSFER TO GENERAL FUND	-	-	-	-	-	-
	<i>Transfers</i>	-	-	-	-	-	-
015-310-0000-4600	CAPITAL PROJECTS	-	-	-	-	-	-
015-310-0866-4600	CP-SIDEWALK REPAIR PROJECT	6,035	-	25,010	23,311	17,670	-
015-311-6673-4600	GLENOAKS RESURFACING PROJECT		30,000	-	-	-	-
	<i>Capital Projects</i>	6,035	30,000	25,010	23,311	17,670	-
<b>Total Appropriations</b>		<b>6,035</b>	<b>30,000</b>	<b>25,010</b>	<b>23,311</b>	<b>17,670</b>	<b>-</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>-</b>	<b>-</b>	<b>(22,928)</b>	<b>-</b>		<b>-</b>
<b>Ending Balance:</b>		<b>1</b>	<b>1</b>	<b>(22,927)</b>	<b>(22,927)</b>		<b>(22,927)</b>

**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:		62,885	82,399	123,463	141,856		171,856
<b>REVENUES</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
	<b>Account Number &amp; Title</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
3500-0000	INTEREST INCOME	1,174	1,071	1,128	-	2,779	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	1,056	(720)	(6,285)	-	(3,136)	-
3605-0000	MOTOR VEHICLE IN-LIEU TAX	23,654	40,713	23,550	30,000	31,344	28,000
3901-0000	MISCELLANEOUS REVENUE	-	-	-	-	-	-
3910-0000	SALE OF PROPERTY & EQUIPMENT	-	-	-	-	-	-
<b>Total Revenues</b>		<b>25,883</b>	<b>41,064</b>	<b>18,393</b>	<b>30,000</b>	<b>30,987</b>	<b>28,000</b>
<b>APPROPRIATIONS</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
	<b>Account Number &amp; Title</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
016-152-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
016-225-0000-4500	CAPITAL EQUIPMENT	6,369	-	-	-	-	-
016-310-3661-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
016-310-3661-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
016-310-3661-4600	CAPITAL PROJECTS	-	-	-	-	-	-
016-311-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
016-371-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
<i>Capital Projects</i>		<i>6,369</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<b>Fund Total Appropriations</b>		<b>6,369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>19,515</b>	<b>41,064</b>	<b>18,393</b>	<b>30,000</b>		<b>28,000</b>
Ending Balance:		82,399	123,463	141,856	171,856		199,856

**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:		75,427	49,981	53,729	(7,268)	(14,034)	
REVENUES	Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimated	2024 Adopted
3770-1221	SENIOR YOGA	-	-	-	2,500	1,636	4,000
3770-1322	SENIOR AEROBICS	4,904	720	2,824	6,000	5,088	6,000
3770-1323	SENIOR MUSIC	2,587	-	2,488	3,000	4,579	4,500
3770-1326	KARATE	7,791	(40)	3,289	6,500	4,359	6,500
3770-1327	TENNIS/PICKLEBALL	-	-	-	11,000	9,471	11,500
3770-1328	YOUTH SPORTS	8,758	1,180	-	34,000	16,047	30,000
3770-1330	YOUTH BASEBALL	1,780	5,090	20,148	54,000	32,908	50,000
3770-1332	YOUTH SOCCER	160	2,510	9,158	10,000	3,211	8,000
3770-1334	ADULT SPORTS	6,603	(320)	1,971	6,000	1,801	5,000
3770-1337	AEROBICS	9,808	1,039	9,361	16,500	15,116	15,000
3770-1338	SWIM LESSONS	-	-	-	-	-	-
3770-1339	LINE DANCE CLASS	813	-	899	600	576	1,000
3770-1340	SOCCER SCHOOL	-	-	9	-	-	-
3770-1342	TINY TOTS RECREATION CLASSES	-	-	-	-	4	-
3770-1343	ART RECREATION CLASSES	256	-	-	3,900	-	3,900
3770-1354	ADMINISTRATIVE FEES	-	-	3,398	8,203	7,557	8,500
3770-1355	VETERANS PROGRAM	4,240	2,630	350	2,100	6,550	7,800
3770-1362	FOLK DANCE	2,642	300	6,359	5,000	9,646	9,500
3770-1364	AZTEC DANCE	179	-	-	500	-	600
3770-1380	L P SR CHECKBOOK	-	-	45	-	-	-
3770-1387	CONCERTS	-	-	-	-	-	-
3770-1393	DAY CAMP TEENS FUNDRAISERS	(335)	-	-	-	-	-
3770-1395	5K RUNNING RACE	8,009	9,235	-	5,000	-	5,000
3770-1396	FOUNDATION PARK & REC PROGRAM	-	-	-	-	75	-
3770-1399	PARK REC PROG-DAY CAMP PROGRAM	68,176	17,750	40,378	97,941	58,313	87,500
3970-0000	TRANSFER FROM GENERAL FUND	-	-	25,000	-	-	51,360
<b>Total Revenues</b>		<b>126,370</b>	<b>40,094</b>	<b>125,676</b>	<b>272,744</b>	<b>176,937</b>	<b>315,660</b>
APPROPRIATIONS	Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimated	2024 Adopted
017-420-0000-4101	SALARIES-PERMANENT EMPLOYEES	1,792	1,395	30,407	-	399	-
017-420-0000-4103	WAGES-TEMPORARY & PART-TIME	300	300	-	-	135	-
017-420-0000-4105	OVERTIME	-	-	924	-	17	-
017-420-0000-4120	O.A.S.D.I.	160	129	2,397	-	42	-
017-420-0000-4124	RETIREMENT	456	403	5,791	-	16	-
017-420-0000-4126	HEALTH INSURANCE	4,449	4,944	7,184	-	-	-
017-420-0000-4128	DENTAL INSURANCE	632	632	632	-	-	-
017-420-0000-4130	WORKER'S COMPENSATION INS.	152	123	2,278	-	46	-
017-420-0000-4136	OPTICAL INSURANCE	107	107	107	-	-	-
017-420-0000-4138	LIFE INSURANCE	338	322	275	-	156	-
017-420-1371-4101	SALARIES-PERMANENT EMPLOYEES	90	-	-	-	-	-
017-420-1399-4101	DAY CAMP-SALARIES PERM. EMP.	425	150	568	-	2,179	-

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

APPROPRIATIONS (cont.)		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
017-420-1399-4103	DAY CAMP WAGES-TEMP & P/T	58,422	13,108	38,688	83,000	54,357	75,032
017-420-1399-4105	DAY CAMP OVERTIME	-	-	-	-	-	100
017-420-1399-4120	DAY CAMP-O.A.S.D.I.	4,501	1,014	3,003	10,998	4,325	4,440
017-420-1399-4124	DAY CAMP-RETIREMENT	-	702	636	2,523	301	3,308
017-420-1399-4126	DAY CAMP HEALTH INS.	1,958	-	-	-	-	-
017-420-1399-4130	DAY CAMP-WRKRS. COMP. INS.	4,278	964	2,828	2,271	4,223	4,620
017-420-1399-4138	DAY CAMP-LIFE INS.	-	-	-	2,115	-	-
<i>Personnel Costs</i>		<u>78,059</u>	<u>24,295</u>	<u>95,717</u>	<u>100,907</u>	<u>66,196</u>	<u>87,500</u>
017-420-1321-4260	CONTRACTUAL SERVICES	-	-	-	2,000	1,181	3,500
017-420-1321-4300	DEPARTMENT SUPPLIES	-	-	-	500	115	500
017-420-1322-4260	CONTRACTUAL SERVICES	4,645	870	2,300	5,400	5,600	5,400
017-420-1322-4300	DEPARTMENT SUPPLIES	61	-	-	600	16	600
017-420-1323-4260	CONTRACTUAL SERVICES	2,100	-	2,359	3,000	3,740	4,000
017-420-1326-4260	CONTRACTUAL SERVICES	5,655	-	2,016	5,500	3,433	4,500
017-420-1327-4260	CONTRACTUAL SERVICES	-	-	5,430	8,300	7,150	8,500
017-420-1327-4300	DEPARTMENT SUPPLIES	-	59	-	1,200	580	1,000
017-420-1328-4260	CONTRACTUAL SERVICES	9,933	-	11,115	22,000	13,045	20,000
017-420-1328-4300	DEPARTMENT SUPPLIES	6,703	-	5,780	7,000	5,893	10,000
017-420-1330-4260	YOUTH BASEBALL	-	-	21,656	30,000	28,027	30,000
017-420-1330-4300	DEPARTMENT SUPPLIES	1,334	-	12,700	24,000	21,677	20,000
017-420-1332-4260	CONTRACTUAL SERVICES	557	-	7,755	9,000	1,859	7,000
017-420-1332-4300	DEPARTMENT SUPPLIES	-	-	499	1,000	-	1,000
017-420-1333-4260	DEPARTMENT SUPPLIES	-	-	-	1,500	-	-
017-420-1333-4300	DEPARTMENT SUPPLIES	-	-	-	1,000	-	-
017-420-1334-4260	CONTRACTUAL SERVICES	32	-	-	300	-	500
017-420-1334-4300	DEPARTMENT SUPPLIES	3,043	-	960	2,000	334	4,500
017-420-1335-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	-
017-420-1337-4260	CONTRACTUAL SERVICES	12,775	375	7,661	11,000	10,220	13,000
017-420-1337-4300	DEPARTMENT SUPPLIES	378	-	-	1,500	886	2,000
017-420-1338-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
017-420-1338-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	-
017-420-1339-4260	CONTRACTUAL SERVICES	413	-	434	600	333	900
017-420-1339-4300	DEPARTMENT SUPPLIES	-	-	-	200	-	200
017-420-1340-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
017-420-1340-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	-
017-420-1342-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
017-420-1342-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	-
017-420-1343-4260	CONTRACTUAL SERVICES	400	19	500	2,800	-	2,800
017-420-1343-4300	ART RECREATION CLASSES	-	-	-	600	-	600
017-420-1342-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
017-420-1354-4260	ADMINISTRATIVE FEES	-	-	-	8,203	-	8,203
017-420-1355-4260	CONTRACTUAL SERVICES	-	-	-	-	-	5,000
017-420-1355-4300	VETERANS PROGRAM	4,443	2,520	-	6,000	5,846	-
017-420-1362-4260	CONTRACTUAL SERVICES	1,886	290	4,316	5,000	6,418	7,000
017-420-1364-4260	CONTRACTUAL SERVICES	-	-	-	500	-	500
017-420-1364-4300	DEPARTMENT SUPPLIES	-	-	-	200	-	-
017-420-1366-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-



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

APPROPRIATIONS (cont.)		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
017-420-1395-4260	CONTRACTUAL SERVICES	250	3,436	(280)	2,500	-	2,500
017-420-1395-4300	DEPARTMENT SUPPLIES	10,027	2,605	-	1,500	-	1,500
017-420-1396-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
017-420-1399-4260	DAY CAMP-CONTRACTUAL SRVCS.	750	37	193	1,200	-	1,200
017-420-1399-4300	DAY CAMP-DEPT. SUPPLIES	8,370	1,840	5,562	12,500	11,268	5,500
<i>Operations &amp; Maintenance Costs</i>		<u>73,757</u>	<u>12,051</u>	<u>90,956</u>	<u>178,603</u>	<u>127,621</u>	<u>171,903</u>
017-420-0000-4500	CAPITAL EXPENSES	-	-	-	-	-	51,360
017-420-3708-4600	CP LAYNE PARK PLAYGROUND	-	-	-	-	-	-
<i>Capital Costs</i>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,360</u>
Total Appropriations		151,816	36,346	186,673	279,510	193,817	310,763
ANNUAL SURPLUS/DEFICIT		(25,446)	3,748	(60,997)	(6,766)		4,897
Ending Balance:		49,981	53,729	(7,268)	(14,034)		(9,137)

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

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

**Fund: Retirement Fund**  
**Resp. Dept: Finance**

Beginning Fund Balance:		10,133,176	10,310,480	10,498,907	9,435,544		9,551,158
REVENUES		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3110-0000	SECURED PROPERTY TAXES-CURR YR	2,933,975	3,044,413	2,639,954	2,865,262	4,716,287	2,922,567
3120-0000	UNSECURED PROPERTY TAXES C/Y	74,724	67,515	71,387	-	443,634	-
3130-0000	PRIOR YEARS PROPERTY TAXES	(8,474)	3,011	3,531	-	(12,637)	-
3150-0000	PROPERTY TAX PENALTIES & INT	62,716	113,649	72,804	-	55,225	-
3175-0000	PROJECT 4 TAX LEVY	-	-	-	-	-	-
3181-0000	PROJECT 1 TAX LEVY	116,266	149,352	110,317	171,174	2,718	174,597
3183-0000	PROJECT 1A TAX LEVY	170,807	154,664	159,943	194,943	3,787	198,842
3185-0000	PROJECT 2 TAX LEVY	98,876	139,101	111,380	138,381	3,352	141,149
3188-0000	PROJECT 3 TAX LEVY	264,869	306,299	256,045	355,399	5,622	362,507
3191-0000	PROJECT 3A TAX LEVY	714,822	824,151	699,844	862,019	30,915	879,259
3500-0000	INTEREST INCOME	207,465	(11,731)	86,410	-	120,140	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	-	-	(215,434)	-	(144,795)	-
3625-0000	HOMEOWNERS PROPERTY TAX RELIEF	27,767	26,186	21,771	-	23,732	-
3903-0000	EMPLOYEES PENSION CONTRIBUTION	48,292	110,504	147,774	100,000	195,680	100,000
3945-0000	BOND PROCEEDS	-	-	31,780,000	-	-	-
3970-0000	TRANSFER FROM GENERAL FUND	-	-	-	176,333	-	176,333
3992-0000	TRANSFER FROM SEWER FUND	-	-	-	12,434	-	12,434
3995-0000	TRANSFER FROM WATER FUND	-	-	-	12,434	-	12,434
<b>Total Revenue</b>		<b>4,712,106</b>	<b>4,927,113</b>	<b>35,945,724</b>	<b>4,888,379</b>	<b>5,443,660</b>	<b>4,980,123</b>

APPROPRIATIONS		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
018-101-0000-4124	RETIREMENT	2,975	2,846	2,885	9,845	3,365	13,233
018-102-0000-4124	RETIREMENT	-	-	-	-	-	-
018-105-0000-4124	RETIREMENT	55,143	60,533	63,366	82,054	75,653	80,134
018-106-0000-4124	RETIREMENT	45,952	52,112	60,560	64,272	68,413	70,285
018-107-0000-4124	RETIREMENT	-	-	-	-	2,053	12,672
018-115-0000-4124	RETIREMENT	30,715	26,390	29,556	30,037	31,850	33,341
018-116-0000-4124	RETIREMENT	-	52	64	-	-	-
018-130-0000-4124	RETIREMENT	55,938	69,936	84,986	79,577	89,435	88,265
018-131-0000-4124	RETIREMENT	15,218	8,564	28	-	-	-
018-133-0000-4124	RETIREMENT	602	-	-	-	-	-
018-135-0000-4124	RETIREMENT	-	-	-	-	2,138	10,055
018-140-0000-4124	RETIREMENT	27,357	14,102	4,527	7,394	8,599	9,823
018-150-0000-4124	RETIREMENT	44,445	40,112	22,126	21,540	17,181	22,174
018-152-0000-4124	RETIREMENT	75,839	38,355	33,239	38,727	41,204	42,436
018-155-0000-4124	RETIREMENT	10	-	-	5,050	5,571	9,748
018-190-0000-4124	RETIREMENT	2,324,873	2,607,585	34,121,051	900,000	593,802	1,312,332
018-190-0000-4127	RETIRED EMP. HEALTH INS.	-	-	-	-	-	-
018-190-0000-4265	ADMINISTRATIVE EXPENSE	-	-	565,568	6,500	4,750	-
018-190-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
018-222-0000-4124	RETIREMENT	141,896	158,809	162,957	166,536	174,132	194,535
018-224-0000-4124	RETIREMENT	181,455	183,866	171,520	150,366	161,080	217,574
018-225-0000-4124	RETIREMENT	800,498	759,234	728,234	783,250	788,199	829,435
018-226-0000-4124	RETIREMENT	-	-	-	-	1,173	-
018-230-0000-4124	RETIREMENT	38,777	40,037	30,849	34,808	40,227	38,591
018-310-0000-4124	RETIREMENT	44,556	53,379	43,922	53,469	63,975	59,894
018-311-0000-4124	RETIREMENT	7,191	4,849	4,308	39,770	41,259	44,713
018-312-0000-4124	RETIREMENT	-	-	-	982	-	6,012
018-320-0000-4124	RETIREMENT	208	-	-	-	-	-
018-335-0000-4124	RETIREMENT	154	-	-	-	-	-

**Fund: Retirement Fund**  
**Resp. Dept: Finance**

APPROPRIATIONS (Cont.)		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
018-341-0000-4124	RETIREMENT	-	-	-	-	-	-
018-344-0000-4124	RETIREMENT	178	-	-	-	-	-
018-346-0000-4124	RETIREMENT	5,800	3,157	6,612	5,562	5,921	15,926
018-350-0000-4124	RETIREMENT	-	-	-	-	-	-
018-360-0000-4124	RETIREMENT	1,115	-	-	-	-	-
018-370-0000-4124	RETIREMENT	10,707	4,487	3,528	4,934	4,485	15,658
018-370-3636-4124	RETIREMENT	-	-	-	-	-	-
018-371-0000-4124	RETIREMENT	-	-	-	-	-	-
018-371-3665-4124	PEDESTRIAN CT DWN SIGNALS HSIPL5202(017)	-	-	-	-	-	-
018-381-0000-4124	RETIREMENT	1,407	-	-	-	-	-
018-382-0000-4124	RETIREMENT	313	-	-	-	-	-
018-383-0000-4124	RETIREMENT	-	-	-	-	-	-
018-384-0000-4124	RETIREMENT	-	-	-	-	-	-
018-390-0000-4124	RETIREMENT	474	-	-	-	-	-
018-420-0000-4124	RETIREMENT	45,831	54,467	50,424	44,837	47,757	35,799
018-420-1399-4124	RETIREMENT	-	-	-	-	-	-
018-422-0000-4124	RETIREMENT	8,605	5,451	4,838	10,935	10,015	21,744
018-423-0000-4124	RETIREMENT	22,128	21,586	11,652	18,638	17,153	24,384
018-424-0000-4124	RETIREMENT	15,327	3,721	15,340	11,268	12,803	20,102
018-430-0000-4124	RETIREMENT	-	-	-	-	-	-
018-440-0000-4124	RETIREMENT	10	-	-	-	-	-
<i>Personnel Costs</i>		<u>4,005,699</u>	<u>4,213,630</u>	<u>36,222,141</u>	<u>2,570,351</u>	<u>2,312,192</u>	<u>3,228,865</u>
018-101-0000-4450	OTHER EXPENSE	3,688	4,025	3,203	5,000	1,934	5,000
018-190-0000-4450	OTHER EXPENSE	3,950	2,450	2,950	5,000	2,450	5,000
018-190-0000-4480	COST ALLOCATION	<u>521,465</u>	<u>518,581</u>	<u>518,580</u>	<u>450,288</u>	<u>450,288</u>	<u>405,832</u>
<i>Operations &amp; Maintenance Costs</i>		<u>529,103</u>	<u>525,056</u>	<u>524,733</u>	<u>460,288</u>	<u>454,672</u>	<u>415,832</u>
018-190-0872-4405	PENSION OBLIGATION BONDS-INTEREST	-	-	262,213	712,126	712,126	708,500
018-190-0872-4429	PENSION OBLIGATION BONDS-PRINC.	-	-	-	1,030,000	1,030,000	1,035,000
<i>Pension Obligation Bonds</i>		<u>-</u>	<u>-</u>	<u>262,213</u>	<u>1,742,126</u>	<u>1,742,126</u>	<u>1,743,500</u>
<b>Total Appropriations</b>		<b>4,534,801</b>	<b>4,738,686</b>	<b>37,009,087</b>	<b>4,772,765</b>	<b>4,508,989</b>	<b>5,388,197</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>177,304</b>	<b>188,427</b>	<b>(1,063,363)</b>	<b>115,614</b>		<b>(408,074)</b>
<b>Ending Balance:</b>		<b>10,310,480</b>	<b>10,498,907</b>	<b>9,435,544</b>	<b>9,551,158</b>		<b>9,143,083</b>

**QUIMBY ACT FEES****FUND NO. 019****FUND OVERVIEW**

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

**Fund: Quimby Act Fees**  
**Resp. Dept: Public Works**

Beginning Fund Balance:		3	8	8	2	2	
REVENUES	Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimated	2024 Adopted
3500-0000	INTEREST INCOME	5	2	1	-	502	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	-	-	(7)	-	(1,790)	-
3880-0000	QUIMBY PARK FEES	-	-	-	-	35,130	-
3901-0000	MISCELLANEOUS REVENUE	-	(2)	-	-	-	-
Total Revenue		5	-	(6)	-	33,842	-
APPROPRIATIONS	Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimated	2024 Adopted
019-423-0118-4101	HRP PROGRAM	-	-	-	-	-	-
019-423-0118-4102	HRP PROGRAM	-	-	-	-	-	-
019-423-0118-4103	HRP PROGRAM	-	-	-	-	-	-
019-423-0201-4105	OVERTIME	-	-	-	-	-	-
Personnel Costs		-	-	-	-	-	-
019-430-0000-4330	BLDG MAINT & REPAIRS	-	-	-	-	-	-
Operations & Maintenance Costs		-	-	-	-	-	-
019-423-0201-4600	CAPITAL PROJECTS	-	-	-	-	-	-
019-423-3708-4600	LAYNE PARK PLAYGROUND	-	-	-	-	-	-
Capital Projects		-	-	-	-	-	-
Total Appropriations		-	-	-	-	-	-
ANNUAL SURPLUS/DEFICIT		5	-	(6)	-	-	-
Ending Balance:		8	8	2	2	-	2

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

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

**MAJOR PROJECTS/PROGRAMS**

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



**Fund: State Asset Seizure**  
**Resp. Dept: Police**

Beginning Fund Balance:		37,504	8,667	9,562	9,859	-	(102)
REVENUES		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	603	63	84	-	19	-
3508-0000	NET INCR/DECR FAIR VALUE	364	(436)	-	-	391	-
3875-0000	ASSET FORFEITURE FUND	492	7,660	213	-	-	-
Total Revenue		1,458	7,287	297	-	410	-
APPROPRIATIONS		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
020-222-0000-4450	OTHER EXPENSE	-	-	-	-	-	-
020-222-0000-4500	CAPITAL EQUIPMENT	-	-	-	-	-	-
020-225-0000-4500	CAPITAL EXPENSES	30,296	6,392	-	9,961	9,961	-
Capital Costs		30,296	6,392	-	9,961	9,961	-
Total Appropriations		30,296	6,392	-	9,961	9,961	-
ANNUAL SURPLUS/DEFICIT		(28,837)	895	297	(9,961)		-
Ending Balance:		8,667	9,562	9,859	(102)		(102)

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

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

**MAJOR PROJECTS/PROGRAMS**

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

**Fund: Federal Asset Seizure**  
**Resp. Dept: Police**

Beginning Fund Balance:		8,636	8,906	8,904	8,573	(190)	
REVENUES		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST AND RENTS	150	96	74	-	15	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	120	(98)	(405)	-	350	-
3875-0000	ASSET FORFEITURE FUND	-	-	-	-	-	-
Total Revenue		270	(2)	(331)	-	365	-
APPROPRIATIONS		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
021-222-0000-4500	CAPITAL EXPENSES	-	-	-	-	-	-
021-225-0000-4500	CAPITAL EXPENSES	-	-	-	8,763	8,763	-
Capital Costs		-	-	-	8,763	8,763	-
Total Appropriations		-	-	-	8,763	8,763	-
ANNUAL SURPLUS/DEFICIT		270	(2)	(331)	(8,763)	-	
Ending Balance:		8,906	8,904	8,573	(190)	(190)	

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

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

**MAJOR PROJECTS/PROGRAMS**

- Sidewalk Repair Project
- Curb & Gutter

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

Beginning Fund Balance:		5,389	5,557	5,556	5,349		5,349
<b>REVENUES</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000 INTEREST INCOME		94	60	46	-	3,388	-
3508-0000 NET INCR/DECR FAIR VAL INVESTMENT		74	(61)	(253)	-	(12,818)	-
3664-0000 SURFACE TRANSP. PROG.-LOCAL FUND (STI		-	-	-	137,330	137,330	-
3932-0000 HIGHWAY INFRASTRUCTURE PROGRAM (H		-	-	-	113,557	113,557	-
<b>Total Revenue</b>		<b>168</b>	<b>(1)</b>	<b>(206)</b>	<b>250,887</b>	<b>241,457</b>	<b>-</b>
<b>APPROPRIATIONS</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
022-311--0000-4101 SALARIES-PERMANENT EMPLOYEE		-	-	-	-	-	-
022-311-0560-4270 STREET RESURFACING PROGRAM		-	-	-	-	-	-
022-311-0000-4600 CAPITAL PROJECTS		-	-	-	250,887	-	-
<i>Capital Projects</i>		-	-	-	250,887	-	-
<b>Total Appropriations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>250,887</b>	<b>-</b>	<b>-</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>168</b>	<b>(1)</b>	<b>(206)</b>	<b>-</b>		<b>-</b>
Ending Balance:		5,557	5,556	5,349	5,349		5,349

**MEASURE “W” FUND****FUND NO. 023****FUND OVERVIEW**

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

**MAJOR PROJECTS/PROGRAMS**

- Catch basin maintenance efforts, compliance monitoring, and reporting as required by the National Pollutant Discharge Elimination System (NPDES) permit. Sweeping of City-owned Parking lots, alleys, and trash enclosures in Downtown Mall area.
- Downtown Mall solid waste management options (trash enclosures, trash compactors, other options)

**Fund: Measure W Fund - SCW Program**

**Resp. Dept: Public Works**

<b>Beginning Fund Balance:</b>		-	-	217,551	350,273	185,273
<b>REVENUES</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>
	<b>Account Number &amp; Title</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>
						<b>2024</b>
						<b>Adopted</b>
3110-0000	TAX INCREMENT	-	267,325	277,266	280,000	275,319
3500-0000	INTEREST INCOME	-	1,312	3,065	-	8,156
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	-	1,300	(17,479)	-	(10,193)
<b>Total Revenue</b>		-	269,938	262,851	280,000	273,282
						283,000
<b>APPROPRIATIONS</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>
	<b>Account Number &amp; Title</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>
						<b>2024</b>
						<b>Adopted</b>
023-190-0000-4480	COST ALLOCATION	-	-	-	6,480	6,480
<i>Operations &amp; Maintenance Costs</i>		-	-	-	6,480	6,480
						10,290
023-311-0000-4260	CONTRACTUAL SERVICES	-	-	46,302	64,000	55,068
023-311-0000-4270	PROFESSIONAL SERVICES	-	44,887	83,828	89,805	89,805
023-311-0000-4600	CAPITAL PROJECTS	-	-	-	99,715	
023-341-6556-4600	SF MALL TRASH MANAGEMENT SYST.	-	7,500	-	165,000	3,000
023-384-0000-4270	PROFESSIONAL SERVICES	-	-	-	20,000	5,079
<i>Capital Projects</i>		-	52,387	130,129	438,520	152,952
						394,000
<b>Total Appropriations</b>		-	52,387	130,129	445,000	159,432
						404,290
<b>ANNUAL SURPLUS/DEFICIT</b>		-	217,551	132,722	(165,000)	(121,290)
<b>Ending Balance:</b>		-	217,551	350,273	185,273	63,983

**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**

		<b>Beginning Fund Balance:</b>		<b>562,154</b>	<b>738,397</b>	<b>1,082,825</b>	<b>1,409,850</b>	<b>(6,147)</b>
<b>REVENUES</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	
	<b>Account Number &amp; Title</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>	
3210-0000	SALES AND USE TAXES	333,499	353,873	448,054	425,794	457,752	450,000	
3500-0000	INTEREST INCOME	11,960	10,076	11,267	-	28,419	-	
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	10,016	(6,259)	(63,369)	-	(30,473)	-	
<b>Total Revenue</b>		<b>355,476</b>	<b>357,690</b>	<b>395,951</b>	<b>425,794</b>	<b>455,698</b>	<b>450,000</b>	
<b>APPROPRIATIONS</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	
	<b>Account Number &amp; Title</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>	
024-311-0000-4600	CAPITAL PROJECTS	-	-	-	67,500			
024-311-0157-4600	SAN FERNANDO RD REHAB NO. 601994-18	-	-	-	-		-	
024-311-0551-4600	PACOIMA WASH BIKEWAY MSRC	-	-	16,270	211,729	196,678	-	
024-311-0560-4600	STREET RESURFACING PROGRAM	179,233	-	16,828	1,267,050	1,267,050	345,000	
024-371-0510-4600	SIGNAL IMPROVEMENTS	-	-	-	193,884	780	-	
024-371-0569-4600	GLENOAKS/ARROYO CURB MODIFICATIONS	-	-	-	32,500	1,556	-	
024-371-0562-4600	HSIP CYCLE 8 TRAFFIC SIGNAL IMPR H807046	-	13,261	35,828	69,128	10,950	-	
<i>Capital Projects</i>		<i>179,233</i>	<i>13,261</i>	<i>68,927</i>	<i>1,841,791</i>	<i>1,477,014</i>	<i>345,000</i>	
<b>Total Appropriations</b>		<b>179,233</b>	<b>13,261</b>	<b>68,927</b>	<b>1,841,791</b>	<b>1,477,014</b>	<b>345,000</b>	
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>176,243</b>	<b>344,429</b>	<b>327,024</b>	<b>(1,415,997)</b>		<b>105,000</b>	
<b>Ending Balance:</b>		<b>738,397</b>	<b>1,082,825</b>	<b>1,409,850</b>	<b>(6,147)</b>		<b>98,853</b>	

**ROAD MAINTENANCE AND  
REHABILITATION FUND (SB1)****FUND NO. 025****FUND OVERVIEW**

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

**MAJOR PROJECTS/PROGRAMS**

- Annual Street Resurfacing Project

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

Resp. Dept: Public Works

Beginning Fund Balance:		593,196	693,114	1,165,635	1,537,258	500	
REVENUES		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	11,591	9,752	11,818	-	22,271	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	8,564	(4,531)	(66,232)	-	(375)	-
3623-0000	RMRA TAX ALLOCATION SECT 2032	431,577	467,301	492,819	564,259	527,765	584,584
Total Revenue		451,733	472,522	438,405	564,259	549,661	584,584
APPROPRIATIONS		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
025-311-0000-4600	CAPITAL PROJECTS	-	-	-	-	-	-
025-311-0182-4600	PICO ST & SF RD IMPRV NO. 602080-19	-	-	49,954	-	-	-
025-311-0560-4600	STREET RESURFACING PROGRAM	345,318	-	16,828	1,928,517	1,717,752	655,000
025-311-0565-4600	GLEANOAKS BRIDGE FENCING	6,498	-	-	172,500	165,836	-
Capital Projects		351,815	-	66,782	2,101,017	1,883,588	655,000
Total Appropriations		351,815	-	66,782	2,101,017	1,883,588	655,000
ANNUAL SURPLUS/DEFICIT		99,917	472,522	371,623	(1,536,758)	(70,416)	
Ending Balance:		693,114	1,165,635	1,537,258	500	(69,916)	



**COMMUNITY DEVELOPMENT BLOCK  
GRANT (CDBG)**

**FUND NO. 026**

**FUND OVERVIEW**

The Community Development Block Grant (CDBG) program is a flexible federal program that provides communities with resources to address a wide range of unique community development needs. The City's CDBG funds have been committed to pay debt service on a Section 108 Loan that was taken out by the City to pay for construction of the San Fernando Regional Pool. Since the City leased pool operations to LA County in FY 2014-2015, the City's annual allocation of CDBG funds are available for other projects that meet CDBG guidelines. In FY 2019-2020 and FY 2020-2021, the City received approval for a street overlay and improvement project in qualifying census tracts. In FY 2021-2022, the City use funds for a business assistance grant program.

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

Beginning Fund Balance:		(18,759)	(2,536)	(2,182)	(26,995)		(26,995)
REVENUES	Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimated	2024 Adopted
3693-0127	ALEXANDER ST OVERLAY PROJ.#601819-16	-	-	-	-	-	-
3693-0138	HUNTINGTON ST. OVERLAY PROJ #601716-16	-	-	-	-	-	-
3693-0157	SAN FERNANDO ROAD REHAB	23,147	-	-	-	-	-
3693-0159	SF RD STREET, CURB, GUTTER REHAB.	-	-	-	-	-	-
3693-0182	PICO ST & SF RD IMPRV NO. 602080-19	20,879	22,000	471,487	78,639	51,971	-
3693-0185	BUSINESS ASSISTANCE PRG NO. 602498-21	-	-	19,110	200,000	-	21,503
3693-0329	PPE BUSINESS ASSISTANCE CV 1089-19	-	18,345	-	-	-	-
3693-0336	RESIDENTIAL FOOD DISTRIBUTION CV 1088-19	-	108,127	-	-	-	-
3693-0561	NEIGHBORHOOD CLEANUP PROGRAM	-	-	-	-	-	25,000
3693-7533	FINANCIAL LITERACY	-	-	-	-	-	5,000
3693-8530	WATER BILL ASSISTANCE PROGRAM	-	-	-	-	-	-
3693-0887	RESIDENT RECREATION PROG SCHOLARSHIPS	-	-	-	25,000	5,476	-
<b>Total Revenue</b>		<b>44,026</b>	<b>148,472</b>	<b>490,597</b>	<b>303,639</b>	<b>57,447</b>	<b>51,503</b>

APPROPRIATIONS	Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimated	2024 Adopted
026-311-0127-4101	ALEXANDER ST OVERLAY PROJ. #601819-16	-	-	-	-	-	-
026-311-0127-4120	ALEXANDER ST OVERLAY PROJ. #601819-16	-	-	-	-	-	-
026-311-0127-4130	ALEXANDER ST OVERLAY PROJ. #601819-16	-	-	-	-	-	-
026-311-0127-4136	ALEXANDER ST OVERLAY PROJ. #601819-16	-	-	-	-	-	-
026-311-0138-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	-	-	-
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	-	-	-	-	-	-
<i>Personnel Costs</i>		-	-	-	-	-	-
026-152-0561-4260	NEIGHBORHOOD CLEANUP PROGRAM	-	-	-	-	-	25,000
026-107-0185-4270	SMALL BUSINESS ASST PROGRAM	-	-	-	-	-	1,503
026-107-0185-4450	SMALL BUSINESS ASST PROGRAM	-	-	-	-	-	20,000
026-311-0127-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
026-311-0157-4260	SAN FERNANDO RD REHAB	4,388	-	-	-	-	-
026-311-0159-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
026-311-0182-4260	CONTRACTUAL SERVICES	13,860	20,264	29,245	78,639	24,975	-
026-311-0182-4600	PICO ST & SF RD IMPRV NO. 602080-19	-	-	467,056	-	-	-
026-420-0185-4270	BUSINESS ASSISTANCE PRG NO. 602498-21	-	-	19,110	200,000	-	-
026-382-8530-4270	WATER BILL ASSISTANCE PRG	-	-	-	-	-	-
026-420-0185-4270	BUSINESS ASSISTANCE PRG.	-	-	-	-	-	-
026-420-0329-4260	CONTRACTUAL SERVICES	-	2,190	-	-	-	-
026-420-0329-4300	DEPARTMENT SUPPLIES	-	16,845	-	-	-	-
026-420-0887-4260	RESIDENT RECREATION PROG SCHOLARSHIPS	-	-	-	15,000	4,092	-
026-420-0887-4300	RESIDENT RECREATION PROG SCHOLARSHIPS	-	-	-	10,000	1,383	-
026-420-7533-4270	FINANCIAL LITERACY	-	-	-	-	-	5,000
026-422-0336-4260	CONTRACTUAL SERVICES	-	8,799	-	-	-	-
026-422-0336-4300	DEPARTMENT SUPPLIES	-	100,019	-	-	-	-
<i>Operations &amp; Maintenance Costs</i>		<b>18,248</b>	<b>148,117</b>	<b>515,411</b>	<b>303,639</b>	<b>30,450</b>	<b>51,503</b>

APPROPRIATIONS (Cont.)		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
026-311-0157-4600	SAN FERNANDO RD REHAB NO. 601994-18	-	-	-	-	-	-
026-311-0159-4600	SF RD ST., CURB, GUTTER & RAMP	-	-	-	-	-	-
026-311-0182-4600	PICO ST. & SF RD IMPROVEMENTS	9,555	-	-	-	-	-
026-311-XXXX-4600	TBD	-	-	-	-	-	-
<i>Capital Costs</i>		9,555	-	-	-	-	-
<b>Total Appropriations</b>		<b>27,803</b>	<b>148,117</b>	<b>515,411</b>	<b>303,639</b>	<b>30,450</b>	<b>51,503</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>16,223</b>	<b>355</b>	<b>(24,814)</b>	<b>-</b>		<b>-</b>
Ending Balance:		(2,536)	(2,182)	(26,995)	(26,995)		(26,995)

**STREET LIGHTING FUND****FUND NO. 027****FUND OVERVIEW**

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

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

**MAJOR PROJECTS/PROGRAMS**

- Annual Landscaping and Lighting Engineer's Report

**Fund: Street Lighting**  
**Resp. Dept: Public Works**

		Beginning Fund Balance:	139,057	232,111	377,643	386,556	386,556
REVENUES			2020	2021	2022	2023	2023
Account Number & Title			Actual	Actual	Actual	Adjusted	Estimated
							Adopted
3110-0000	SECURED PROPERTY TAXES-CURR YR		315,929	323,283	323,245	327,550	324,649
3130-0000	PRIOR YEARS PROPERTY TAXES		-	(7)	742	-	(37)
3150-0000	PROPERTY TAX PENALTIES & INT		7,695	17,878	8,867	-	8,809
3970-0000	TRANSFER FROM GENERAL FUND		40,000	20,000	-	-	-
Total Revenues			363,624	361,153	332,854	327,550	333,421
							325,000
APPROPRIATIONS			2020	2021	2022	2023	2023
Account Number & Title			Actual	Actual	Adjusted	Adjusted	Estimated
							Adopted
027-180-0000-4127	RETIRED EMP. HEALTH INS.		-	8,631	18,950	-	5,070
027-344-0000-4101	SALARIES-PERMANENT EMPLOYEES		86,217	23,076	68,092	42,745	43,081
027-344-0000-4103	WAGES-TEMPORARY & PART TIME		-	-	-	-	-
027-344-0000-4105	OVERTIME		2,902	-	729	-	953
027-344-0000-4120	O.A.S.D.I.		6,818	1,765	5,148	3,270	3,369
027-344-0000-4124	RETIREMENT		15,482	4,060	10,162	3,270	3,893
027-344-0000-4126	HEALTH INSURANCE		17,350	6,343	15,165	17,881	14,951
027-344-0000-4128	DENTAL INSURANCE		1,619	482	1,443	-	1,390
027-344-0000-4129	RETIREE HEALTH SAVINGS		1,576	3	471	1,170	1,106
027-344-0000-4130	WORKER'S COMPENSATION INS.		12,673	2,800	7,579	6,078	6,256
027-344-0000-4134	LONG TERM DISABILITY INSURANCE		-	-	241	-	-
027-344-0000-4136	OPTICAL INSURANCE		290	148	379	-	227
027-344-0000-4138	LIFE INSURANCE		117	24	41	59	61
027-344-3689-XXXX	COVID-19 GLOBAL OUTBREAK		-	30	-	-	-
Personnel Costs			145,044	47,362	128,399	74,473	80,357
							78,949
027-344-0000-4210	UTILITIES		67,135	107,886	130,353	100,000	145,728
027-344-0000-4260	CONTRACTUAL SERVICES		5,588	5,000	5,000	5,500	5,192
027-344-0000-4300	DEPARTMENT SUPPLIES		-	-	1,299	10,000	4,842
027-344-0000-4320	DEPARTMENT EQUIPMENT MAINT		-	148	-	375	-
027-344-0000-4340	SMALL TOOLS		-	240	87	375	379
027-344-0000-4390	VEHICLE ALLOW & MILEAGE		-	-	179	-	-
027-344-0000-4480	COST ALLOCATION		46,222	51,182	51,180	14,323	14,323
027-344-0301-4300	PW MAINT. & REPAIR SUPPLIES		6,582	3,803	7,443	8,000	-
Operations & Maintenance Costs			125,526	168,260	195,542	138,573	170,464
							151,935
027-344-0000-4500	CAPITAL EXPENSES		-	-	-	114,504	-
Capital Projects			-	-	-	114,504	-
							114,504
Total Appropriations			270,570	215,621	323,941	327,550	250,821
							345,388
ANNUAL SURPLUS/DEFICIT			93,054	145,532	8,913	-	(20,388)
Ending Balance:			232,111	377,643	386,556	386,556	366,168



**PARKING AND MAINTENANCE  
OPERATIONS (M & O) – OFF STREET****FUND NO. 029****FUND OVERVIEW**

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

**MAJOR PROJECTS/PROGRAMS**

- Parking Lots Re-pavement Project
- Analyze condition of parking lots and create re-pavement priority list
- Phase 2 of advanced parking metering in downtown mall area with ability to accept credit card payment.

## Fund: Parking & Maintenance Operations

### Resp. Dept: Public Works

Beginning Fund Balance:		404,001	374,846	343,025	329,356	160,782	
REVENUES		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	6,935	3,879	2,966	-	6,311	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	5,438	(4,763)	(16,587)	-	(5,152)	-
3509-0000	INTEREST INCOME - LEASES	-	-	659	-	676	-
3510-0000	FILMING REVENUE	-	-	-	-	15,898	-
3525-0000	LEASE REVENUE	-	-	(372)	-	(372)	-
3520-0000	RENTAL INCOME	26,347	22,345	26,422	25,789	26,027	26,050
3737-0000	EV CHARGING STATIONS	2,127	1,699	5,457	2,500	7,547	6,500
3850-0000	PARKING METER REVENUE-STREETS	116,544	88,897	130,254	130,000	115,618	117,000
3855-0000	PARKING METER REVENUE-LOT 6N	-	-	-	-	-	-
3870-0000	BUSINESS LICENSE TAX-AREA A	57,255	21,979	56,007	50,000	57,841	55,000
3978-0000	TRANS FROM RETIREMENT TAX FUND	-	-	-	-	-	-
Total Revenue		214,644	134,037	204,807	208,289	224,394	204,550

APPROPRIATIONS		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
029-335-0000-4101	SALARIES-PERMANENT EMPLOYEES	51,861	48,189	73,312	46,822	48,231	50,595
029-335-0000-4103	WAGES-TEMPORARY & PART-TIME	-	-	-	-	300	-
029-335-0000-4105	OVERTIME	2,656	2,633	1,517	-	-	-
029-335-0000-4120	O.A.S.D.I.	4,171	3,888	5,718	3,555	3,713	3,842
029-335-0000-4124	RETIREMENT	10,751	8,245	12,659	5,529	6,079	5,976
029-335-0000-4126	HEALTH INSURANCE	19,742	16,601	21,766	17,104	16,085	17,112
029-335-0000-4128	DENTAL INSURANCE	1,543	1,232	1,303	535	1,325	535
029-335-0000-4129	RETIREE HEALTH SAVINGS	233	500	773	900	772	900
029-335-0000-4130	WORKER'S COMPENSATION INS.	7,753	7,227	10,539	6,609	4,848	7,141
029-335-0000-4134	LONG TERM DISABILITY INSURANCE	-	-	141	-	-	-
029-335-0000-4136	OPTICAL INSURANCE	328	249	283	96	231	96
029-335-0000-4138	LIFE INSURANCE	86	59	94	68	76	68
<i>Personnel Costs</i>		<i>99,123</i>	<i>88,823</i>	<i>128,103</i>	<i>81,218</i>	<i>81,660</i>	<i>86,265</i>
029-335-0000-4210	UTILITIES	21,251	25,826	26,705	22,000	32,190	22,000
029-335-0000-4250	RENTS AND LEASES	-	-	-	-	-	-
029-335-0000-4260	CONTRACTUAL SERVICES	13,298	-	4,445	73,500	52,512	73,500
029-335-0000-4270	PROFESSIONAL SERVICES	-	-	1,978	-	-	-
029-335-0000-4300	DEPARTMENT SUPPLIES	7,963	17,619	20,886	18,670	16,055	20,232
029-335-0000-4302	PERMIT PARKING EXPENSE	-	-	-	-	-	-
029-335-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
029-335-0000-4330	BLDG MAINT & REPAIRS	-	-	-	1,562	1,562	-
029-335-0000-4340	SMALL TOOLS	-	181	250	250	247	250
029-335-0000-4360	PERSONNEL TRAINING	-	-	-	150	-	150
029-335-0000-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	-	-	-
029-335-0000-4400	VEHICLE OPERATION & MAINT	1,520	1,120	3,511	3,000	3,052	4,500
029-335-0000-4402	FUEL	1,042	1,729	1,997	2,700	1,740	1,600
029-335-0000-4480	COST ALLOCATION	38,281	30,559	30,600	23,813	23,813	23,812
029-335-0301-4300	PW MAINT. & REPAIR SUPPLIES	-	-	-	-	-	-
<i>Operations &amp; Maintenance Costs</i>		<i>83,354</i>	<i>77,034</i>	<i>90,372</i>	<i>145,645</i>	<i>131,171</i>	<i>146,044</i>

APPROPRIATIONS (Cont.)		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
029-335-0000-4500	CAPITAL EQUIPMENT	-	-	-	50,000	-	-
029-335-0000-4600	CAPITAL PROJECTS	61,323	-	-	100,000	-	-
029-335-0559-4600	CP PARKING LOT 5 IMPROVEMENTS	-	-	-	-	-	-
029-335-3699-4600	ELECTR VEH CHARGING STATIONS NO.16076	-	-	-	-	-	-
<i>Capital Projects</i>		<i>61,323</i>	<i>-</i>	<i>-</i>	<i>150,000</i>	<i>-</i>	<i>-</i>
<b>Total Appropriations</b>		<b>243,799</b>	<b>165,858</b>	<b>218,476</b>	<b>376,863</b>	<b>212,831</b>	<b>232,309</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>(29,154)</b>	<b>(31,821)</b>	<b>(13,669)</b>	<b>(168,574)</b>		<b>(27,759)</b>
Ending Balance:		374,846	343,025	329,356	160,782		133,023



**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:					
		-	(18,120)	(30,829)	(107,269)		(112,528)
REVENUES		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3930-0000	MALL MAINTENANCE LEVY	75,917	29,024	50,113	85,000	44,090	53,000
<b>Total Revenue</b>		<b>75,917</b>	<b>29,024</b>	<b>50,113</b>	<b>85,000</b>	<b>44,090</b>	<b>53,000</b>
APPROPRIATIONS		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
030-341-0000-4101	SALARIES-PERMANENT EMPLOYEES	38,219	11,568	48,012	52,535	1,323	-
030-341-0000-4103	WAGES-TEMPORARY & PART-TIME	5,734	4,849	21,269	-	30,780	-
030-341-0000-4105	OVERTIME	14,350	2,161	11,586	-	27,284	-
030-341-0000-4120	O.A.S.D.I.	4,459	1,421	6,186	4,019	4,544	-
030-341-0000-4124	RETIREMENT	7,799	2,129	4,352	-	21	-
030-341-0000-4126	HEALTH INSURANCE	4,259	2,962	14,216	-	-	-
030-341-0000-4128	DENTAL INSURANCE	323	238	63	-	-	-
030-341-0000-4129	RETIREE HEALTH SAVINGS	624	122	975	-	287	-
030-341-0000-4130	WORKER'S COMPENSATION INS.	7,988	2,287	10,033	7,470	7,283	-
030-341-0000-4136	OPTICAL INSURANCE	77	49	11	-	-	-
030-341-0000-4138	LIFE INSURANCE	23	15	98	135	-	-
<i>Personnel Costs</i>		<i>83,853</i>	<i>27,801</i>	<i>116,800</i>	<i>64,159</i>	<i>71,522</i>	<i>-</i>
030-341-0000-4210	UTILITIES	40	590	838	-	874	-
030-341-0000-4250	RENT & LEASES	-	-	-	-	-	-
030-341-0000-4260	CONTRACT SERVICES	-	-	-	-	-	-
030-341-0000-4300	DEPARTMENT SUPPLIES	5,536	2,777	4,537	2,450	2,450	2,450
030-341-0000-4310	EQUIPMENT AND SUPPLIES	150	-	-	-	150	-
030-341-0000-4320	DEPARTMENT EQUIPMENT MAINT	-	-	-	-	-	-
030-341-0000-4325	UNIFORM ALLOWANCE	-	-	-	-	-	-
030-341-0000-4325	UNIFORM ALLOW-FULL TIME EMP	-	-	-	300	-	600
030-341-0000-4340	SMALL TOOLS	-	495	200	-	-	-
030-341-0301-4300	DEPARTMENT SUPPLIES	-	6,193	4,178	6,000	2,996	6,000
<i>Operations &amp; Maintenance Costs</i>		<i>5,726</i>	<i>10,055</i>	<i>9,754</i>	<i>8,750</i>	<i>6,470</i>	<i>9,050</i>
030-341-0000-4706	LIABILITY CHARGE	439	-	-	-	-	-
030-341-0000-4743	FACILITY MAINTENANCE CHARGE	4,018	3,876	-	17,350	17,352	-
<i>Internal Service Charges</i>		<i>4,457</i>	<i>3,876</i>	<i>-</i>	<i>17,350</i>	<i>17,352</i>	<i>-</i>
030-341-0000-4500	CAPITAL EXPENSES	-	-	-	-	-	-
<i>Capital Costs</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<b>Total Appropriations</b>		<b>94,037</b>	<b>41,732</b>	<b>126,554</b>	<b>90,259</b>	<b>95,344</b>	<b>9,050</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>(18,120)</b>	<b>(12,708)</b>	<b>(76,440)</b>	<b>(5,259)</b>		<b>43,950</b>
<b>Ending Balance:</b>		<b>(18,120)</b>	<b>(30,829)</b>	<b>(107,269)</b>	<b>(112,528)</b>		<b>(68,578)</b>

\*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.

**MAJOR PROJECTS/PROGRAMS**

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

## Fund: Capital Outlay (General Fund)

Resp. Dept: Public Works

Beginning Fund Balance:		52,002	71,088	62,640	1,857,537		50,748
REVENUES		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3231-0174	PEG CAPITAL FEE	-	-	-	-	-	-
3970-0000	TRANSFER FROM GENERAL FUND	25,000	-	1,742,803	3,053,194	3,053,194	-
3992-0000	TRANSFER FROM SEWER FUND	-	-	28,321	-	-	-
3970-0000	TRANSFER FROM WATER FUND	-	-	169,926	-	-	-
<b>Total Revenues</b>		<b>25,000</b>	<b>-</b>	<b>1,941,050</b>	<b>3,053,194</b>	<b>3,053,194</b>	<b>-</b>
APPROPRIATIONS		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
032-311-0000-4600	CAPITAL PROJECTS	-	-	-	173,556	10,125	-
032-311-0182-4600	PICO ST & SF RD IMPROVEMENTS	-	-	40,000	-	-	-
032-311-0560-4600	STREET RESURFACING PROGRAM	-	-	-	792,194	690,286	-
032-311-0628-4600	SF SAFE & ACTIVE ST IMPLEMENTATION	-	-	6,448	-	-	-
032-311-0866-4600	SIDEWALK REPAIR PROJECT	-	-	-	25,000	22,160	-
032-346-0665-4600	TREE REPLACEMENT PROGRAM	5,914	8,448	4,000	31,638	-	-
032-370-3648-4270	COMMUNITY POWER RESILIENCY PRG	-	-	15,000	2,250	2,250	-
032-390-0765-4600	HVAC SYSTEM FOR PD FACILITY	-	-	80,705	3,835,345	2,702,272	-
<i>Capital Projects</i>		<i>5,914</i>	<i>8,448</i>	<i>146,153</i>	<i>4,859,983</i>	<i>3,427,093</i>	<i>-</i>
<b>Total Appropriations</b>		<b>5,914</b>	<b>8,448</b>	<b>146,153</b>	<b>4,859,983</b>	<b>3,427,093</b>	<b>-</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>19,086</b>	<b>(8,448)</b>	<b>1,794,897</b>	<b>(1,806,789)</b>		<b>-</b>
<b>Ending Balance:</b>		<b>71,088</b>	<b>62,640</b>	<b>1,857,537</b>	<b>50,748</b>		<b>50,748</b>

**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:		13,753	14,181	14,178	13,651	13,651	
REVENUES		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-0000	INTEREST INCOME	239	153	118	-	237	-
3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	189	(156)	(645)	-	(155)	-
3800-0000	MISCELLANEOUS REVENUE	-	-	-	-	-	-
3978-0000	TRANS FROM RETIREMENT TAX FUND	-	-	-	-	-	-
Total Revenue		428	(3)	(527)	-	82	-
APPROPRIATIONS		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
050-311-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
Operations & Maintenance Costs		-	-	-	-	-	-
050-311-0000-4600	PARKING LOT IMPROVEMENTS	-	-	-	-	-	-
Capital Projects		-	-	-	-	-	-
050-310-0000-4901	TRANSFER TO GENERAL FUND	-	-	-	-	-	-
050-370-0000-4910	TRANSFER TO GRANT FUND	-	-	-	-	-	-
Transfers		-	-	-	-	-	-
Total Appropriations		-	-	-	-	-	-
ANNUAL SURPLUS/DEFICIT		428	(3)	(527)	-	-	-
Ending Balance:		14,181	14,178	13,651	13,651	13,651	

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

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

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

**MAJOR PROJECTS/PROGRAMS**

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

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

		Beginning Fund Balance:					
		(2,486)	18,525	21,278	18,766		18,766
REVENUES		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3954-0000	RECYCLING REVENUE SHARE PROGRAM	20,000	10,000	10,000	10,000	10,000	10,000
3607-0000	ICFA COMMUNITY INVESTMENT FUNDS	-	-	-	-	-	-
3607-1307	WOMEN'S RIGHT TO VOTE MURAL PRG.	-	-	1,553	7,500	7,500	-
3607-1355	VETERANS PROGRAM	5,000	-	-	-	-	-
3607-1380	L P SR CHECKBOOK	2,500	-	-	-	-	-
3607-3711	HEALTHY SF OPEN ST EVENT	3,500	-	-	-	-	-
3901-0000	MISCELLANEOUS REVENUE	-	-	-	-	250	-
3970-0000	TRANSFER FROM GENERAL FUND	-	-	-	-	-	25,000
<b>Total Revenues</b>		<b>31,000</b>	<b>10,000</b>	<b>11,553</b>	<b>17,500</b>	<b>17,750</b>	<b>35,000</b>
APPROPRIATIONS		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
053-101-0101-4430	ACTIVITIES AND PROGRAMS	1,500	750	1,822	2,000	2,428	-
053-101-0102-4430	ACTIVITIES AND PROGRAMS	1,750	1,000	1,250	2,000	3,850	-
053-101-0103-4430	ACTIVITIES AND PROGRAMS	700	4,553	-	-	-	2,000
053-101-0104-4430	ACTIVITIES AND PROGRAMS	-	-	-	2,000	-	2,000
053-101-0107-4430	ACTIVITIES AND PROGRAMS	-	-	1,747	2,000	1,230	2,000
053-101-0108-4430	ACTIVITIES AND PROGRAMS	-	-	1,746	2,000	500	2,000
053-101-0109-4430	ACTIVITIES AND PROGRAMS	2,000	944	-	-	-	-
053-101-0111-4430	ACTIVITIES AND PROGRAMS	2,000	-	-	-	-	-
053-101-0113-4430	ACTIVITIES AND PROGRAMS	-	-	-	-	-	2,000
053-115-0000-4390	ICFA SCHOLARSHIP (ED. COMM)	-	-	-	-	-	-
053-101-9818-4430	ACTIVITIES AND PROGRAMS	-	-	-	-	-	-
053-150-0545-4270	CONTRACTUAL SERVICES	-	-	-	-	-	25,000
053-194-1395-4300	5K RUNNING RACE	-	-	-	-	-	-
053-194-9810-4430	SENIOR ORCHESTRA	-	-	-	-	-	-
053-420-1355-4300	VETERANS PROGRAM	2,039	-	7,500	7,500	-	-
053-420-1380-4300	L P SR CHECKBOOK	-	-	-	-	-	-
053-420-3711-4260	HEALTHY SF OPENT ST EVENT	-	-	-	-	-	-
053-420-0000-4430	ICFA SCHOLARSHIP (SP. ED. PRGM.)	-	-	-	-	-	-
<i>Operations &amp; Maintenance Costs</i>		<i>9,989</i>	<i>7,247</i>	<i>14,065</i>	<i>17,500</i>	<i>8,008</i>	<i>35,000</i>
<b>Total Appropriations</b>		<b>9,989</b>	<b>7,247</b>	<b>14,065</b>	<b>17,500</b>	<b>8,008</b>	<b>35,000</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>21,011</b>	<b>2,753</b>	<b>(2,512)</b>	<b>-</b>		<b>-</b>
<b>Ending Balance:</b>		<b>18,525</b>	<b>21,278</b>	<b>18,766</b>	<b>18,766</b>		<b>18,766</b>

**COMMUNITY DEVELOPMENT  
SURCHARGE FUND****FUND No. 055****FUND OVERVIEW**

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

**MAJOR PROJECTS/PROGRAMS**

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

**Fund: Comm. Development Surcharge Fund**  
**Dept: Community Development**

Beginning Fund Balance:		33,126	61,098	93,312	120,263		137,861
<b>REVENUES</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
055-3315-0000	GENERAL PLAN UPDATE SURCHARGE	4,545	9,291	9,749	10,000	8,813	10,000
055-3351-0000	SB1186 STATE FEE	10,833	11,083	12,542	10,000	12,098	10,000
055-3500-0000	INTEREST INCOME	855	931	990	-	2,848	-
055-3508-0000	NET INCR/DECR FAIR VAL INVESTMENT	872	(463)	(5,662)	-	(4,079)	-
055-3719-0154	AIMS MAINT & DEVELOP SURCHARGE	35,827	36,333	34,292	30,000	52,469	30,000
055-3900-0000	OTHER REVENUE	-	-	-	-	-	-
<b>Total Revenue</b>		<b>52,932</b>	<b>57,173</b>	<b>51,911</b>	<b>50,000</b>	<b>72,149</b>	<b>50,000</b>
<b>APPROPRIATIONS</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
055-135-0000-4260	CONTRACTUAL SERVICES	24,960	24,960	24,960	25,000	24,960	30,662
055-140-0000-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
055-140-0000-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
055-140-0000-4360	PERSONNEL TRAINING	-	-	-	6,000	-	6,000
055-140-0000-4480	COST ALLOCATION	-	-	-	1,402	1,402	1,440
<i>Operations &amp; Maintenance Costs</i>		<i>24,960</i>	<i>24,960</i>	<i>24,960</i>	<i>32,402</i>	<i>26,362</i>	<i>38,102</i>
<b>Total Appropriations</b>		<b>24,960</b>	<b>24,960</b>	<b>24,960</b>	<b>32,402</b>	<b>26,362</b>	<b>38,102</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>27,972</b>	<b>32,213</b>	<b>26,951</b>	<b>17,598</b>		<b>11,898</b>
Ending Balance:		61,098	93,312	120,263	137,861		149,759

**LOW/MODERATE INCOME HOUSING  
FUND****FUND NO. 094****FUND OVERVIEW**

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

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

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

**Fund: Low Income Housing**  
**Dept: Community Development**

		Beginning Fund Balance:		726,324	1,214,357	2,162,561	2,159,196	2,075,875
REVENUES			2020	2021	2022	2023	2023	2024
Account Number & Title			Actual	Actual	Actual	Adjusted	Estimated	Adopted
3110-0000	TAX INCREMENT		441,833	797,321	-	-	-	-
3502-0000	INTEREST RECEIVED/RDA LOANS		1,041	615	471	700	380	700
3503-0000	REVENUE/RDA LOANS		49,289	86,463	-	-	-	-
3505-0000	EQUITY SHARE		-	67,990	-	-	-	-
Total Revenues			492,163	952,389	471	700	380	700
APPROPRIATIONS			2020	2021	2022	2023	2023	2024
Account Number & Title			Actual	Actual	Actual	Adjusted	Estimated	Adopted
094-155-0000-4101	SALARIES-PERMANENT EMPLOYEES		3,117	3,292	3,439	22,005	14,332	22,656
094-155-0000-4120	O.A.S.D.I.		238	252	263	1,683	1,158	1,733
094-155-0000-4124	RETIREMENT		-	589	-	1,683	1,858	1,792
094-155-0000-4126	HEALTH INSURANCE		725	52	-	6,877	1,407	7,153
094-155-0000-4128	DENTAL INSURANCE		-	-	-	-	70	-
094-155-0000-4129	RETIREE HEALTH SAVINGS		-	-	-	150	434	150
094-155-0000-4130	WORKER'S COMPENSATION INS.		49	-	54	1,600	624	358
094-155-0000-4136	OPTICAL INSURANCE		-	-	-	-	16	-
094-155-0000-4138	LIFE INSURANCE		-	-	-	23	16	23
Personnel Costs			4,130	4,185	3,756	34,021	19,915	33,865
094-110-0000-4270	PROFESSIONAL SERVICES		-	-	-	-	-	-
094-155-0000-4230	ADVERTISING		-	-	80	-	-	-
094-155-0000-4270	PROFESSIONAL SERVICES		-	-	-	50,000	-	75,000
Operations & Maintenance Costs			-	-	80	50,000	-	75,000
094-155-0000-4405	INTEREST EXPENSE		-	-	-	-	-	-
094-155-0000-4450	OTHER EXPENSE		-	-	-	-	-	-
Capital Costs			-	-	-	-	-	-
Total Appropriations			4,130	4,185	3,836	84,021	19,915	108,865
ANNUAL SURPLUS/DEFICIT			488,033	948,204	(3,365)	(83,321)		(108,165)
Ending Balance:			1,214,357	2,162,561	2,159,196	2,075,875		1,967,710



**SAFETY REALIGNMENT FUND (AB 109)**

**FUND NO. 101**

**FUND OVERVIEW**

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



**Fund: AB109 Task Force Fund**  
**Resp. Dept: Police**

Beginning Fund Balance:		14,107	14,107	14,107	14,107	14,107	
REVENUES	Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimated	2024 Adopted
	3500-0000 INTEREST INCOME	-	-	-	-	-	-
	3696-0101 AB109 TASK FORCE (STATE)	-	-	-	-	-	-
Total Revenues		-	-	-	-	-	-
APPROPRIATIONS	Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimated	2024 Adopted
	101-225-0000-4105 OVERTIME	-	-	-	-	-	-
	101-225-0000-4120 O.A.S.D.I.	-	-	-	-	-	-
	101-225-0000-4130 WORKER'S COMPENSATION INS.	-	-	-	-	-	-
Personnel Costs		-	-	-	-	-	-
	101-225-0000-4360 PERSONNEL TRAINING	-	-	-	-	-	-
Operations & Maintenance Costs		-	-	-	-	-	-
Total Appropriations		-	-	-	-	-	-
ANNUAL SURPLUS/DEFICIT		-	-	-	-	-	-
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:		(1,710)	-	(2,000)	-	-	-
REVENUES	Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimated	2024 Adopted
3697-3639	CA ARTS COUNCIL #AIS-16-00134	-	-	-	-	-	-
3697-3647	CALIFORNIA ARTS COUNCIL #AE-EXT-17-1595	1,710	-	-	-	-	-
3697-3653	CA ARTS COUNCIL #YAA-18-5353	18,000	-	-	-	-	-
3697-3657	CALIFORNIA ARTS COUNCIL #YAA-19-7014	-	18,000	-	-	-	-
3697-3658	CA ARTS COUNCIL #AS-14-0415	-	-	-	19,000	19,000	-
3697-3659	CA ARTS COUNCIL #AS-15-0503	-	-	-	-	-	-
3697-3694	CA ARTS COUNCIL #AIS 16-00118	-	-	-	-	-	-
3697-3657	CA ARTS COUNCIL #AA-19-701	-	-	2,000	-	-	-
<b>Total Revenue</b>		<b>19,710</b>	<b>18,000</b>	<b>2,000</b>	<b>19,000</b>	<b>19,000</b>	<b>-</b>
APPROPRIATIONS	Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimated	2024 Adopted
108-424-3639-4260	CA ARTS COUNCIL #AIS-16-00134	-	-	-	-	-	-
108-424-3647-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	-
108-424-3657-4260	CONTRACTUAL SERVICES	-	20,000	-	-	-	-
108-424-3658-4260	CONTRACTUAL SERVICES	18,000	-	-	19,000	19,000	-
108-424-3658-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	-
108-424-3658-4370	MEETINGS, MEMBERSHIPS & TRAVEL	-	-	-	-	-	-
108-424-3659-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
108-424-3694-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
108-424-3659-4300	DEPARTMENT SUPPLIES	-	-	-	-	-	-
<i>Operations &amp; Maintenance Costs</i>		<i>18,000</i>	<i>20,000</i>	<i>-</i>	<i>19,000</i>	<i>19,000</i>	<i>-</i>
<b>Total Appropriations</b>		<b>18,000</b>	<b>20,000</b>	<b>-</b>	<b>19,000</b>	<b>19,000</b>	<b>-</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>1,710</b>	<b>(2,000)</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Ending Balance:		-	(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. Experience: Participants experience exemplary works of art, in live form where possible, to gain increased knowledge and skills in the art form.
2. Create: Informed by their experience in an art form, participants will create or perform art.
3. Assess: Student learning is measured and assessed according to either national or state arts education standards.

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

		Beginning Fund Balance:	(35,584)	(18,149)	(17,348)	11,480	9,880
REVENUES	Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimated	2024 Adopted
3697-3614	NATIONAL ENDOWMENT FOR ARTS #1829547	50,000	-	-	-	-	-
3697-3618	NATIONAL ENDOWMENT ARTS #16-5100-7054	-	-	-	-	-	-
3697-3637	NATIONAL ENDWMENT FOR ARTS 1887949-55-22	-	-	-	55,000	-	-
3697-3638	PARK GRANTS	-	-	50,000	-	-	-
3697-3656	NATIONAL ENDOWMENT ARTS NO.18646955521	-	-	-	-	40,000	-
3697-3678	NATIONAL ENDOWMENT ARTS	-	-	-	-	-	-
3697-3692	NATIONAL ENDOWMENT FOR ARTS #1858258-55-20	-	-	40,000	-	-	-
3697-3693	NATIONAL ENDOWMENT ARTS #1847750-55-19	-	50,000	-	-	-	-
<b>Total Revenues</b>		<b>50,000</b>	<b>50,000</b>	<b>90,000</b>	<b>55,000</b>	<b>40,000</b>	<b>-</b>
APPROPRIATIONS	Account Number & Title	2020 Actual	2021 Actual	2022 Actual	2023 Adjusted	2023 Estimated	2024 Adopted
109-424-3614-4260	CONTRACTUAL SERVICES	14,416	-	-	-	-	-
109-424-3618-4260	NAT. ENDOW. ARTS #16-5100-7054	-	-	-	-	-	-
109-424-3637-4260	CONTRACTUAL SERVICES	-	-	-	55,000	37,386	-
109-424-3638-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
109-424-3656-4260	CONTRACTUAL SERVICES	-	-	38,520	1,600	1,480	-
109-424-3678-4260	CONTRACTUAL SERVICES	-	-	-	-	-	-
109-424-3692-4260	CONTRACTUAL SERVICES	-	17,348	22,652	-	-	-
109-424-3693-4260	CONTRACTUAL SERVICES	18,149	31,852	-	-	-	-
<i>Operations &amp; Maintenance Costs</i>		<i>32,565</i>	<i>49,200</i>	<i>61,172</i>	<i>56,600</i>	<i>38,866</i>	<i>-</i>
<b>Total Appropriations</b>		<b>32,565</b>	<b>49,200</b>	<b>61,172</b>	<b>56,600</b>	<b>38,866</b>	<b>-</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>17,435</b>	<b>800</b>	<b>28,828</b>	<b>(1,600)</b>		<b>-</b>
<b>Ending Balance:</b>		<b>(18,149)</b>	<b>(17,348)</b>	<b>11,480</b>	<b>9,880</b>		<b>9,880</b>



**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:					
		(6,263)	183,462	(79,930)	(189,304)		(418,954)
REVENUES		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
3500-3649	YOUTH REINVESTMENT PROG BSCC 582-19	232	26	35	-	15	-
3601-0184	COMMUNITY RESILIENCE PROGRAM	-	-	5,000	-	-	-
3640-3672	CENSUS 2020 EDU & OUTREACH ACTIVITIES	13,509	8,717	-	-	-	-
3668-3608	HAZARD MITIGATION PROGRAM	-	-	-	-	-	-
3668-3689	COVID-19 GLOBAL OUTBREAK	-	311,234	-	-	-	-
3670-3609	PLANNING GRANT PRG 19-PGP-14026	-	-	-	160,000	-	-
3670-3687	LOCAL EARLY ACTION PLANNING GRT (LEAP)	-	-	-	150,000	-	-
3686-0869	SB1383 LOCAL ASSISTANCE GRT PROG	-	-	35,916	-	-	-
3686-0838	URBAN FOREST MGMT GRT NO. 8GA21429	-	-	-	288,776	454	-
3686-3671	CA WTR & WASTEWTR ARREARAGE PROG.	-	-	272,845	-	(12,554)	-
3686-7527	SOCALGAS CLIMATE ADAPTATION & RESILIENCY	-	-	50,000	-	-	-
3696-3622	BSCC OFFICER WELLNESS & MENTAL HEALTH	-	-	-	-	25,000	-
3696-3625	2019 URBAN AREA SECURITY INITIATIVE UASI	-	37,475	6,986	-	-	-
3696-3627	OFFICE OF TRAFFIC SAFETY STEP PT20155	7,727	30,744	-	-	-	-
3696-3628	OTS SELECTIVE TRAFFIC ENFOR STEP PT21053	-	2,201	13,164	-	-	-
3696-3642	SCHOOL RESOURCE OFFICER	360,000	(360,000)	-	-	-	-
3696-3644	LAW ENFORCEMENT MENTAL HEALTH&WELLNESS	-	-	-	108,218	-	-
3696-3649	YOUTH REINVESTMENT PROG BSCC 582-19	333,333	139,731	193,602	-	261,558	-
3696-3662	UASI URBAN AREA SEC. INITIATIVE #C1985	-	-	-	98,334	-	-
3696-3663	HIGH FREQUENCY COMMUNICATIONS EQUIP PRG	-	-	-	59,968	-	-
3696-3667	TOBACCO GRANT PROGRAM	-	-	-	113,735	3,307	-
3696-3668	ALCOHOL POLICING PARTNERSHIP 22-APP24	-	-	-	69,820	25,454	-
3696-3675	BULLETPROOF VESTS PARTNERSHIP 2022	-	-	-	21,892	-	-
3696-3676	BSCC BEHAVIOIRAL HEALTH TRAINING GRT	2,970	-	-	-	-	-
3696-3677	OFFICE OF TRAFFIC SAFETY (STEP) PT22070	-	-	-	-	-	-
3696-3681	ABC-OTS GRANT PROG 21-OTS-14	-	5,352	7,997	-	-	-
3696-3683	HOMELESS OUTREACH SERVS TEAM PROJ	3,643	1,682	3,401	-	-	-
3696-3684	UASI FY2022 CONTRACT NO. 2144	-	-	-	141,466	-	-
3696-3713	ALCOHOLIC BEVERAGE CONTROL (ABC) GRANT	-	-	28,938	-	8,466	-
3697-3682	HOMELESS SERVICES NO. AO-20-633	-	-	15,003	10,244	10,213	-
3697-3691	FAMILY HIKE & WILDLIFE ACTIVITIES	-	-	-	-	-	-
3697-3711	OPEN STREETS GRANT PROGRAM	-	-	-	500,000	-	-
3697-3747	LA EDUCATION PARTNERSHIP GRT-LAEP	-	-	-	70,000	50,000	-
3697-3748	SAN FERNANDO VALLEY MILE	-	-	40,000	-	-	-
3901-3938	OPIOIDS SETTLEMENT	-	-	-	-	23,836	-
<b>Total Revenues</b>		<b>721,414</b>	<b>177,162</b>	<b>672,887</b>	<b>1,792,453</b>	<b>395,749</b>	<b>-</b>

APPROPRIATIONS		2020	2021	2022	2023	2023	2024
	Account Number & Title	Actual	Actual	Actual	Adjusted	Estimated	Adopted
<b>Administration Grants</b>							
110-101-3689-4300	COVID-19 GLOBAL OUTBREAK	661	-	-	-	-	-
110-105-0184-4300	COMMUNITY RESILIENCE PROGRAM	-	-	459	-	-	-
110-105-3672-41XX	CENSUS 2020 EDU & OUTREACH ACTIVITIES	-	1,400	-	-	-	-
110-105-3672-4270	CENSUS 2020 EDU & OUTREACH ACTIVITIES	11,198	9,157	-	-	-	-
110-105-3672-4300	CENSUS 2020 EDU & OUTREACH ACTIVITIES	-	471	-	-	-	-
110-105-3689-41XX	COVID-19 GLOBAL OUTBREAK	19,682	9,717	-	-	-	-
110-105-3689-4270	COVID-19 GLOBAL OUTBREAK	87	-	-	-	-	-
110-105-3689-4300	COVID-19 GLOBAL OUTBREAK	16,731	4,218	-	-	-	-
110-105-3689-4320	COVID-19 GLOBAL OUTBREAK	-	995	-	-	-	-
110-106-3689-41XX	COVID-19 GLOBAL OUTBREAK	12,943	246	-	-	-	-
110-110-3689-4270	COVID-19 GLOBAL OUTBREAK	8,694	-	-	-	-	-
<b>Total Administration Grants</b>		<b>69,996</b>	<b>26,203</b>	<b>459</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Fund: Operating Grants

### Resp. Dept: Various

APPROPRIATIONS (Cont.)		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
<b>City Clerk</b>							
110-115-3689-41XX	COVID-19 GLOBAL OUTBREAK	584	-	-	-	-	-
<i>Total City Clerk Grants</i>		<u>584</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Finance Grants</b>							
110-130-3649-41XX	YOUTH REINVESTMENT PROG BSCC 582-19	1,135	2,633	-	-	-	-
110-130-3649-4101	YOUTH REINVESTMENT PROG BSCC 582-19			1,554	-	1,027	-
110-130-3649-4120	YOUTH REINVESTMENT PROG BSCC 582-19			119	-	79	-
110-130-3649-4124	YOUTH REINVESTMENT PROG BSCC 582-19			389	-	258	-
110-130-3649-4130	YOUTH REINVESTMENT PROG BSCC 582-19			25	-	16	-
110-130-3689-41XX	COVID-19 GLOBAL OUTBREAK	9,519	6,332	-	-	-	-
110-130-3689-4300	COVID-19 GLOBAL OUTBREAK	938	518	-	-	-	-
110-135-3689-4260	COVID-19 GLOBAL OUTBREAK	45	-	-	-	-	-
110-190-3689-4132	COVID-19 GLOBAL OUTBREAK	9,571	-	-	-	-	-
<i>Total Finance Grants</i>		<u>21,208</u>	<u>9,483</u>	<u>2,087</u>	<u>-</u>	<u>1,380</u>	<u>-</u>
<b>Community Development Grants</b>							
110-140-3689-4300	COVID-19 GLOBAL OUTBREAK	48	-	-	-	-	-
110-150-3609-4270	PLANNING GRANT PRG 19-PGP-14026	-	53,816	94,220	11,965	11,291	-
110-150-3687-4270	LOCAL EARLY ACTION PLANNING GRT (LEAP)	-	-	66,237	83,763	83,763	-
110-150-3689-41XX	COVID-19 GLOBAL OUTBREAK	10,511	3,155	-	-	-	-
110-150-3689-4300	COVID-19 GLOBAL OUTBREAK	156	-	-	-	-	-
110-152-3689-41XX	COVID-19 GLOBAL OUTBREAK	14,402	8,910	-	-	-	-
110-152-3689-4300	COVID-19 GLOBAL OUTBREAK	537	159	-	-	-	-
110-150-7527-4270	SOCALGAS CLIMATE ADAPTATION & RESILIENC	-	-	-	50,000	23,305	-
<i>Total Community Development Grants</i>		<u>25,654</u>	<u>66,040</u>	<u>160,457</u>	<u>145,728</u>	<u>118,359</u>	<u>-</u>
<b>Police Grants</b>							
110-220-3625-4500	2019 URAB AREA SECURITY INITIATIVE UASI	37,475	585	-	-	-	-
110-220-3644-4105	LAW ENFORCEMENT MENTAL HEALTH&WELLN	-	-	-	59,737	-	-
110-220-3644-4270	LAW ENFORCEMENT MENTAL HEALTH&WELLN	-	-	-	21,600	2,250	-
110-220-3644-4360	LAW ENFORCEMENT MENTAL HEALTH&WELLN	-	-	-	17,611	-	-
110-220-3644-4370	LAW ENFORCEMENT MENTAL HEALTH&WELLN	-	-	-	9,270	-	-
110-220-3662-4500	UASI URBAN AREA SEC. INITIATIVE #C1985	-	-	-	98,334	92,505	-
110-220-3663-4101	HIGH FREQUENCY COMMUNICATIONS EQUIP F	-	-	-	-	-	-
110-220-3663-4300	HIGH FREQUENCY COMMUNICATIONS EQUIP F	-	-	-	-	-	-
110-220-3663-4500	HIGH FREQUENCY COMMUNICATIONS EQUIP F	-	-	-	59,968	-	-
110-220-3675-4300	BULLETPROOF VESTS PARTNERSHIP 2022	-	-	-	21,892	-	-
110-220-3684-4500	UASI FY2022 CONTRACT NO. 2144	-	-	-	141,466	-	-
110-222-3689-41XX	COVID-19 GLOBAL OUTBREAK	8,290	-	-	-	-	-
110-222-3689-4300	COVID-19 GLOBAL OUTBREAK	5,380	45	-	-	-	-
110-224-3689-41XX	COVID-19 GLOBAL OUTBREAK	15,790	2,360	-	-	-	-
110-225-3627-4105	OFFICE OF TRAFFIC SAFETY STEP PT 20155	6,387	26,744	-	-	-	-
110-225-3627-4120	OFFICE OF TRAFFIC SAFETY STEP PT 20155	122	-	-	-	-	-
110-225-3627-4129	OFFICE OF TRAFFIC SAFETY STEP PT 20156	-	-	-	-	-	-
110-225-3627-4130	OFFICE OF TRAFFIC SAFETY STEP PT 20157	1,218	-	-	-	-	-
110-225-3627-4300	OFFICE OF TRAFFIC SAFETY STEP PT 20156	-	4,000	-	-	-	-
110-225-3628-4105	OTS SELECTIVE TRAFFIC ENFOR STEP PT21053	-	3,907	10,845	-	-	-
110-225-3628-4120	OTS SELECTIVE TRAFFIC ENFOR STEP PT21054	-	-	-	-	-	-
110-225-3628-4130	OTS SELECTIVE TRAFFIC ENFOR STEP PT21055	-	-	-	-	-	-
110-225-3628-4300	OTS SELECTIVE TRAFFIC ENFOR STEP PT21056	-	-	-	-	-	-
110-225-3628-4370	OTS SELECTIVE TRAFFIC ENFOR STEP PT21057	-	275	-	-	-	-



## Fund: Operating Grants

### Resp. Dept: Various

APPROPRIATIONS (Cont.)		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
110-225-3667-4105	TOBACCO GRANT PROGRAM	-	-	2,749	68,824	3,993	-
110-225-3667-4120	TOBACCO GRANT PROGRAM	-	-	48	3,195	58	-
110-225-3667-4129	TOBACCO GRANT PROGRAM	-	-	13	-	64	-
110-225-3667-4130	TOBACCO GRANT PROGRAM	-	-	532	12,428	799	-
110-225-3667-4270	TOBACCO GRANT PROGRAM	-	-	-	5,416	-	-
110-225-3667-4300	TOBACCO GRANT PROGRAM	-	-	81	18,919	-	-
110-225-3667-4370	TOBACCO GRANT PROGRAM	-	-	-	1,530	-	-
110-225-3668-4105	ALCOHOL POLICING PARTNERSHIP 22-APP24	-	-	-	64,886	40,632	-
110-225-3668-4120	ALCOHOL POLICING PARTNERSHIP 22-APP24	-	-	-	-	741	-
110-225-3668-4129	ALCOHOL POLICING PARTNERSHIP 22-APP24	-	-	-	-	245	-
110-225-3668-4130	ALCOHOL POLICING PARTNERSHIP 22-APP24	-	-	-	-	7,815	-
110-225-3668-4300	ALCOHOL POLICING PARTNERSHIP 22-APP24	-	-	-	2,434	1,979	-
110-225-3668-4360	ALCOHOL POLICING PARTNERSHIP 22-APP24	-	-	-	2,500	-	-
110-225-3676-4360	BSCC BEHAVIORAL HEALTH TRAINING GRT	-	495	-	-	-	-
110-225-3676-4450	OTHER EXPENSE	-	-	2,475	-	-	-
110-225-3677-4105	OFFICE OF TRAFFIC SAFETY STEP PT 22070	-	-	-	-	-	-
110-225-3677-4120	OFFICE OF TRAFFIC SAFETY STEP PT 22070	-	-	-	-	-	-
110-225-3677-4130	OFFICE OF TRAFFIC SAFETY STEP PT 22070	-	-	-	-	-	-
110-225-3677-4300	OFFICE OF TRAFFIC SAFETY STEP PT 22070	-	-	-	-	-	-
110-225-3677-4370	OFFICE OF TRAFFIC SAFETY STEP PT 22070	-	-	-	-	-	-
110-225-3681-4105	ABC-OTS GRANT PROG 21-OTS-14	-	11,010	5,255	-	-	-
110-225-3681-4120	ABC-OTS GRANT PROG 21-OTS-14	-	160	76	-	-	-
110-225-3681-4129	ABC-OTS GRANT PROG 21-OTS-14	-	19	18	-	-	-
110-225-3681-4130	ABC-OTS GRANT PROG 21-OTS-14	-	2,161	1,051	-	-	-
110-225-3683-4105	HOMELESS OUTREACH SERVS TEAM PROJ	4,358	4,590	2,891	-	-	-
110-225-3683-4120	HOMELESS OUTREACH SERVS TEAM PROJ	63	67	42	-	-	-
110-225-3683-4129	HOMELESS OUTREACH SERVS TEAM PROJ	31	26	22	-	-	-
110-225-3683-4130	HOMELESS OUTREACH SERVS TEAM PROJ	872	918	578	-	-	-
110-225-3689-41XX	COVID-19 GLOBAL OUTBREAK	5,598	-	-	-	-	-
110-225-3689-4300	COVID-19 GLOBAL OUTBREAK	770	-	-	-	-	-
110-225-3713-4105	OVERTIME	-	-	28,819	-	347	-
110-225-3713-4120	O.A.S.D.I.	-	-	609	-	5	-
110-225-3713-4129	ALCOHOLIC BEVERAGE CONTROL (ABC) GRANT	-	-	139	-	10	-
110-225-3713-4130	WORKER'S COMPENSATION INS.	-	-	5,369	-	69	-
110-225-3713-4300	DEPARTMENT SUPPLIES	-	-	2,172	-	-	-
110-250-3689-4500	COVID-19 GLOBAL OUTBREAK	5,634	-	-	-	-	-
<i>Total Police Grants</i>		<i>91,988</i>	<i>57,362</i>	<i>63,783</i>	<i>610,010</i>	<i>151,512</i>	<i>-</i>
<b>Public Works Grants</b>							
110-310-3608-4270	HAZARD MITIGATION PROGRAM	-	12,481	-	4,375	-	-
110-310-3689-41XX	COVID-19 GLOBAL OUTBREAK	5,060	570	-	-	-	-
110-311-3689-41XX	COVID-19 GLOBAL OUTBREAK	407	125	-	-	-	-
110-311-3689-4300	COVID-19 GLOBAL OUTBREAK	1,321	-	-	-	-	-
110-320-3689-41XX	COVID-19 GLOBAL OUTBREAK	2,108	1,191	-	-	-	-
110-320-3689-4300	COVID-19 GLOBAL OUTBREAK	349	-	-	-	-	-
110-344-3689-41XX	COVID-19 GLOBAL OUTBREAK	452	101	-	-	-	-
110-346-0838-4270	URBAN FOREST MGMT GRT NO. 8GA21429	-	-	15,000	273,776	36,049	-
110-350-0869-4260	SB1383 LOCAL ASSISTANCE GRT PROG	-	-	-	35,916	-	-
110-360-3689-41XX	COVID-19 GLOBAL OUTBREAK	4,663	2,283	-	-	-	-
110-370-3689-4300	COVID-19 GLOBAL OUTBREAK	88	-	-	-	-	-
110-381-3689-41XX	COVID-19 GLOBAL OUTBREAK	4,332	1,555	-	-	-	-
110-382-3671-4970	CA WTR & WASTEWTR ARREARAGE PROG.	-	-	163,673	-	-	-
110-382-3671-4972	CA WTR & WASTEWTR ARREARAGE PROG.	-	-	93,559	-	-	-
110-383-3689-4310	COVID-19 GLOBAL OUTBREAK	368	176	-	-	-	-
110-390-3689-41XX	COVID-19 GLOBAL OUTBREAK	8,175	1,525	-	-	-	-
110-390-3689-4260	COVID-19 GLOBAL OUTBREAK	25,611	-	-	-	-	-
110-390-3689-4300	COVID-19 GLOBAL OUTBREAK	17,600	2,645	-	-	-	-
<i>Total Public Works Grants</i>		<i>70,534</i>	<i>22,652</i>	<i>272,231</i>	<i>314,067</i>	<i>36,049</i>	<i>-</i>

## Fund: Operating Grants

### Resp. Dept: Various

APPROPRIATIONS (Cont.)		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
<b>Recreation and Community Service Grants</b>							
110-420-0517-4101	NATURE ADV & DISCOVERY CAMP PRG	-	-	-	7,838	-	-
110-420-0517-4120	NATURE ADV & DISCOVERY CAMP PRG	-	-	-	730	-	-
110-420-0517-4130	NATURE ADV & DISCOVERY CAMP PRG	-	-	-	700	-	-
110-420-0517-4260	NATURE ADV & DISCOVERY CAMP PRG	-	-	-	25,727	-	-
110-420-0517-4300	NATURE ADV & DISCOVERY CAMP PRG	-	-	-	7,900	-	-
110-420-3649-41XX	YOUTH REINVESTMENT PROG BSCC 582-19	2,877	7,278	6,167	-	3,439	-
110-420-3689-41XX	COVID-19 GLOBAL OUTBREAK	16,862	1,182	-	-	-	-
110-420-3689-4300	COVID-19 GLOBAL OUTBREAK	33	687	-	-	-	-
110-420-3711-4260	CONTRACTUAL SERVICES	33	687	-	500,000	292,538	-
110-420-3748-4260	SAN FERNANDO VALLEY MILE	-	-	3,500	40,000	37,930	-
110-422-3649-4270	YOUTH REINVESTMENT PROG BSCC 582-19	213,686	245,455	245,455	195,404	195,405	-
110-422-3649-4300	YOUTH REINVESTMENT PROG BSCC 582-19	-	-	-	35,516	-	-
110-422-3649-4370	YOUTH REINVESTMENT PROG BSCC 582-19	-	-	-	62,757	-	-
110-422-3649-4450	OTHER EXPENSE	-	-	-	1,727	1,720	-
110-422-3682-4270	HOMELESS SERVICES NO. AO-20-633	-	-	21,247	-	-	-
110-422-3682-4300	HOMELESS SERVICES NO. AO-20-633	-	-	-	4,000	3,969	-
110-422-3689-41XX	COVID-19 GLOBAL OUTBREAK	10,033	-	-	-	-	-
110-422-3689-4300	COVID-19 GLOBAL OUTBREAK	342	109	-	-	-	-
110-422-3691-4101	SALARIES-PERMANENT EMPLOYEES	-	-	-	-	4,612	-
110-422-3691-4103	FAMILY HIKE & WILDLIFE ACTIVITIES	-	-	6,874	-	727	-
110-422-3691-4120	O.A.S.D.I.	-	-	-	-	408	-
110-422-3691-4124	RETIREMENT	-	-	-	-	353	-
110-422-3691-4129	RETIREE HEALTH SAVINGS	-	-	-	-	65	-
110-422-3691-4130	WORKER'S COMPENSATION INS.	-	-	-	-	377	-
110-422-3691-4230	ADVERTISING	-	-	-	-	-	-
110-422-3691-4260	CONTRACTUAL SERVICES	-	-	-	-	200	-
110-422-3691-4270	PROFESSIONAL SERVICES	-	-	-	-	-	-
110-422-3691-4310	EQUIPMENT & SUPPLIES	-	-	-	-	366	-
110-423-3689-41XX	COVID-19 GLOBAL OUTBREAK	14,640	3,414	-	-	-	-
110-422-3747-4260	LA EDUCATION PARTNERSHIP GRT-LAEP	-	-	-	19,200	962	-
110-422-3747-4300	LA EDUCATION PARTNERSHIP GRT-LAEP	-	-	-	8,813	3,460	-
110-422-3747-4500	LA EDUCATION PARTNERSHIP GRT-LAEP	-	-	-	41,987	29,388	-
<i>Total Recreation and Community Service Grants</i>		<i>258,506</i>	<i>258,813</i>	<i>283,243</i>	<i>952,299</i>	<i>575,920</i>	<i>-</i>
<b>Total Appropriations</b>		<b>538,470</b>	<b>440,554</b>	<b>782,260</b>	<b>2,022,104</b>	<b>883,220</b>	<b>-</b>
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>182,944</b>	<b>(81,652)</b>	<b>389,644</b>	<b>840,154</b>		<b>-</b>
<b>Ending Balance:</b>		<b>176,681</b>	<b>(79,930)</b>	<b>(189,304)</b>	<b>(418,954)</b>		<b>(418,954)</b>

**Fund: DUI Avoid Campaign**  
**Resp. Dept: Police**

Beginning Fund Balance:		3,056	3,056	3,056	3,056		3,056
<b>REVENUES</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3696-0880 FEDERAL FUNDS		-	-	-	-	-	-
<b>Total Revenues</b>		-	-	-	-	-	-
<b>APPROPRIATIONS</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
111-220-3670-4105 OVERTIME		-	-	-	-	-	-
111-220-3670-4120 O.A.S.D.I. #AL1465		-	-	-	-	-	-
111-220-3670-4130 WORKER'S COMPENSATION INS. #		-	-	-	-	-	-
<i>Personnel Costs</i>		-	-	-	-	-	-
<b>Total Appropriations</b>		-	-	-	-	-	-
<b>ANNUAL SURPLUS/DEFICIT</b>		-	-	-	-		-
Ending Balance:		3,056	3,056	3,056	3,056		3,056

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

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

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

**MAJOR PROJECTS/PROGRAMS**

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

**Fund: COPS Grant**

**Resp. Dept: Police Department**

		Beginning Fund Balance:					
		-	(12,053)	(12,053)	(12,053)		(12,053)
<b>REVENUES</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
	<b>Account Number &amp; Title</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
3696-3641	COPS SAFE SCHOOLS	-	-	-	-	-	-
<b>Total Revenue</b>		-	-	-	-	-	-
<b>APPROPRIATIONS</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
	<b>Account Number &amp; Title</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
119-225-3641-4101	SALARIES-PERMANENT EMPLOYEES	8,543	-	-	-	-	-
119-225-3641-4105	OVERTIME	-	-	-	-	-	-
119-225-3641-4120	O.A.S.D.I.	124	-	-	-	-	-
119-225-3641-4126	HEALTH INSURANCE	904	-	-	-	-	-
119-225-3641-4124	RETIREMENT	495	-	-	-	-	-
119-225-3641-4128	DENTAL INSURANCE	45	-	-	-	-	-
119-225-3641-4129	RETIREE HEALTH SAVINGS	180	-	-	-	-	-
119-225-3641-4130	WORKERS COMPENSATION INS.	1,709	-	-	-	-	-
119-225-3641-4134	LONG TERM DISABILITY INSURANCE	38	-	-	-	-	-
119-225-3641-4136	OPTICAL INSURANCE	10	-	-	-	-	-
119-225-3641-4138	LIFE INSURANCE	6	-	-	-	-	-
<i>Personnel Costs</i>		12,053	-	-	-	-	-
<b>Total Appropriations</b>		<b>12,053</b>	-	-	-	-	-
<b>ANNUAL SURPLUS/DEFICIT</b>		<b>(12,053)</b>	-	-	-		-
<b>Ending Balance:</b>		<b>(12,053)</b>	<b>(12,053)</b>	<b>(12,053)</b>	<b>(12,053)</b>		<b>(12,053)</b>

**AMERICAN RESCUE PLAN ACT (ARPA)**  
**FUND****FUND NO. 121****FUND OVERVIEW**

The Coronavirus State and Local Fiscal Recovery Funds were approved as part of the American Rescue Plan Act to provide \$350 billion to state, local, and Tribal governments across the United States to support the response to, and recovery from, the COVID-19 public health emergency.

**MAJOR PROJECTS/PROGRAMS**

- Fight the pandemic and support families and businesses struggling with its public health and economic impacts
- Maintain vital public services, even amid declines in revenue
- Build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity

**Fund: American Rescue Plan Act**  
**Resp. Dept: Administration**

Beginning Fund Balance:		-	-	-	7,527	-	(0)
REVENUES		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
3668-3689	AMERICAN RESCUE PLAN ACT-COVID-19	-	112,878	137,122	5,568,340	5,568,340	-
<b>Total Revenues</b>		-	<b>112,878</b>	<b>137,122</b>	<b>5,568,340</b>	<b>5,568,340</b>	-
APPROPRIATIONS		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
<b>Administration</b>							
121-101-3689-4300	DEPARTMENT SUPPLIES	-	1,400	-	-	-	-
121-105-3689-4260	CONTRACTUAL SERVICES	-	425	-	-	-	-
121-105-3689-4270	PROFESSIONAL SERVICES	-	3,531	-	200,000	-	-
121-105-3689-4280	OFFICE SUPPLIES	-	2,654	-	-	-	-
121-105-3689-4300	DEPARTMENT SUPPLIES	-	6,174	-	-	-	-
121-107-3689-4270	COVID-19 GLOBAL OUTBREAK	-	-	-	250,000	-	-
121-110-3689-4270	PROFESSIONAL SERVICES	-	5,454	483	-	-	-
<i>Total Administration Grants</i>		-	<i>19,638</i>	<i>483</i>	<i>450,000</i>	-	-
<b>Finance</b>							
121-130-3689-4300	DEPARTMENT SUPPLIES	-	1,058	22	-	-	-
121-135-3689-4105	COVID-19 GLOBAL OUTBREAK	-	-	-	-	640	-
121-135-3689-4120	COVID-19 GLOBAL OUTBREAK	-	-	-	-	49	-
121-135-3689-4130	COVID-19 GLOBAL OUTBREAK	-	-	-	-	10	-
121-135-3689-4260	CONTRACTUAL SERVICES	-	460	300	346,535	9,063	-
121-190-0000-4300	DEPARTMENT SUPPLIES	-	-	4,285	-	-	-
121-190-3689-4270	PROFESSIONAL SERVICES	-	-	42,059	-	-	-
<i>Total Finance Grants</i>		-	<i>1,518</i>	<i>46,666</i>	<i>346,535</i>	<i>9,762</i>	-
<b>Community Development</b>							
121-150-3689-4300	DEPARTMENT SUPPLIES	-	31	-	-	-	-
121-152-3689-4300	DEPARTMENT SUPPLIES	-	57	-	-	-	-
121-151-3689-4270	COVID-19 GLOBAL OUTBREAK	-	-	-	-	-	-
121-155-3689-4260	CONTRACTUAL SERVICES	-	-	-	300,000	35,000	-
121-155-3689-4440	COVID-19 GLOBAL OUTBREAK	-	-	-	500,000	-	-
<i>Total Community Development Grants</i>		-	<i>88</i>	-	<i>800,000</i>	<i>35,000</i>	-
<b>Police</b>							
121-222-3689-4300	DEPARTMENT SUPPLIES	-	3,446	394	-	-	-
<i>Total Police Grants</i>		-	<i>3,446</i>	<i>394</i>	-	-	-
<b>Public Works</b>							
121-311-3689-4300	DEPARTMENT SUPPLIES	-	764	-	-	-	-
121-320-3689-4300	DEPARTMENT SUPPLIES	-	132	-	-	-	-
121-383-3689-4310	EQUIPMENT & SUPPLIES	-	96	-	-	-	-
121-390-0000-4260	CONTRACTUAL SERVICES	-	-	43,500	649	649	-
121-390-3689-4260	CONTRACTUAL SERVICES	-	73,982	2,175	100,000	-	-
121-390-3689-4300	DEPARTMENT SUPPLIES	-	4,812	-	-	-	-
<i>Total Public Works Grants</i>		-	<i>79,785</i>	<i>45,675</i>	<i>100,649</i>	<i>649</i>	-
<b>Recreation and Community Service</b>							
121-420-3689-4270	COVID GLOBAL OUTBREAK	-	-	-	50,000	-	-
121-420-3689-4300	DEPARTMENT SUPPLIES	-	3,132	-	-	-	-
121-422-3689-4300	DEPARTMENT SUPPLIES	-	720	-	-	-	-
121-424-3689-4300	DEPARTMENT SUPPLIES	-	2,110	-	-	-	-
<i>Total Recreation and Community Service Grants</i>		-	<i>5,961</i>	-	<i>50,000</i>	-	-
<i>Operations &amp; Maintenance Costs</i>		-	<i>110,436</i>	<i>93,218</i>	<i>1,747,184</i>	<i>45,411</i>	-

**Fund: American Rescue Plan Act**  
**Resp. Dept: Administration**

APPROPRIATIONS (Cont.)		2020	2021	2022	2023	2023	2024
Account Number & Title		Actual	Actual	Actual	Adjusted	Estimated	Adopted
121-115-3689-4500	CAPITAL EXPENSE	-	-	36,377	-	-	-
121-135-3689-4500	CAPITAL EXPENSE	-	-	-	121,110	17,241	-
121-190-3689-4500	CAPITAL EXPENSE	-	-	-	-	-	-
121-250-3689-4500	CAPITAL EXPENSE	-	2,442	-	-	-	-
121-311-0560-4600	STREET RESURFACING PROGRAM	-	-	-	1,007,232	1,007,232	-
121-311-3689-4600	COVID-19 GLOBAL OUTBREAK	-	-	-	500,000	-	-
121-385-3689-4600	COVID-19 GLOBAL OUTBREAK	-	-	-	2,000,000	-	-
121-423-3689-4600	COVID-19 GLOBAL OUTBREAK	-	-	-	200,341	194,244	-
<i>Capital Costs</i>		-	2,442	36,377	3,828,683	1,218,717	-
<b>Total Appropriations</b>		-	<b>112,878</b>	<b>129,595</b>	<b>5,575,867</b>	<b>1,264,128</b>	-
<b>ANNUAL SURPLUS/DEFICIT</b>		-	-	<b>7,527</b>	<b>(7,527)</b>		-
<b>Ending Balance:</b>		-	-	<b>7,527</b>	<b>(0)</b>		<b>(0)</b>



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# **SECTION VI. APPENDICES**

# APPENDIX A



**CAPITAL IMPROVEMENT  
PROGRAM  
FISCAL YEAR 2023-2024  
&  
FISCAL YEAR 2024-2025**

**Capital Improvement Program  
Project Status (FY2023-24 and FY2024-25)**

Road Infrastructure Projects				
Project Number	Project Name	Program Year		Strategic Goals
		FY2023-24	FY2024-25	
0560	Annual Street Resurfacing Project	\$1,830,395	\$1,675,000 (estimate)	VI.2.a – Street Resurfacing
0552 0553	Safe Routes to School Project- Cycles 1 and 2	\$2,029,679		V.3 – Pedestrian-focused Improvements
0175	Phase 2 Bus Shelter Project	\$313,520		V.5 – Beautify and Update Bus Stops
0550/0551	Pacoima Wash Bikeway Project	\$4,392,491	\$7,500,000	V.7 – Improve City’s Trail Network
0510	Citywide Traffic Signal Synchronization Project	\$1,719,220		V – Reducing Traffic Congestion
0562	HSIP Cycle 8 Traffic Signal Improvements	\$1,226,481		V – Reducing Traffic Congestion
TBD	Carlisle Green Alley Project		\$3,482,535	V – Reducing Traffic Congestion, V.3 – Pedestrian-focused Improvements, IV – Water Quality, VI.2.a – Street Resurfacing
Water System Projects				
Project Number	Project Name	Program Year		Strategic Goals
		FY2023-24	FY2024-25	
0620/0645/0764	San Fernando Recreation Park Infiltration System Project	\$12,475,626		IV.3 – Safeguard Local Water Supply
0716	Reservoir 4 Replacement Project	\$7,702,901		IV.3 – Water Storage Improvements
0857	Nitrate Treatment System	\$5,000,000	\$750,000	IV.3.e – Continue to use 100% local groundwater supply

**Title: Annual Street Resurfacing Project (Slurry Seal)**
**Program Years:** FY2023-24

**Strategic Goals:** VI.2.a – Street Resurfacing

**Project:** 0560

<b>SOURCES</b>			
<b>Fund</b>	<b>Account Number</b>	<b>Allocation</b>	
		<b>FY 2023-24</b>	<b>FY2024-25 (estimated)</b>
SB1	025-3623-0560	\$584,584	\$600,000
Parking Meter Revenue- Streets	029-3850-0560	\$100,000	TBD
Water- Capital Projects	070-3810-4600	\$17,971	TBD
Sewer- Capital Projects	072-3745-0560	\$212,840	TBD
Measure R	012-3210-0560	\$145,000	\$250,000
Measure M	024-3210-0560	\$345,000	\$450,000
Prop C	008-3210-0000	\$400,000	\$350,000
State Gas Tax	029-3850-0560	\$25,000	\$25,000
Subtotals from previous and new Fiscal Years:		<b>\$1,830,395</b>	<b>\$1,675,000</b>
<b>Total Sources (FY 2023-24):</b>		<b>\$1,830,395</b>	

<b>USES</b>		
<b>Activity</b>	<b>Account Number</b>	<b>Cost</b>
Pavement Design/Construction Management	025-311-0560-4600	\$ 200,000
Street Construction	025/029-311-0560-4600	\$ 1,630,395
<b>Total Uses</b>		<b>\$ 1,830,395</b>

**Project Description:**

The project will consist of: 2-Step and 3-Step Slurry Seal treatment of approximately 5 miles of streets, as well as resurfacing of City-owned parking lots. The project will also include analysis of all City streets and alleys and an updated Pavement Management Plan.

**Schedule:** Staff will begin analysis and project plans for the resurfacing of specific City streets and various City-owned lots from April 2023 – June 2023. Resurfacing of streets and lots will commence August 2023.

**Title: Safe Routes to School Project – Cycles 1 and 2**
**Program Years:** FY2023-24 & FY2024-25

**Strategic Goals:** V.3 – Pedestrian-focused Improvements

**Project:** 0552 (Cycle 1); 0553 (Cycle 2)

SOURCES			
Fund	Account Number	Allocation	
		Carryover from Previous Years	FY2024-25 Funds
Safe Routes to School (Cycle 1)	010-3686-0552	\$993,549	\$0
Safe Routes to School (Cycle 2)	010-3686-0553	\$999,275	\$0
Measure R	012-3946-0000	\$36,855	\$0
Subtotals from previous and new Fiscal Years:		<b>\$2,029,679</b>	<b>\$0</b>
<b>Total Sources:</b>		<b>\$2,029,679</b>	

USES		
Activity	Account Number	Cost
Engineering/Design/Construction Management	012-311-0552/0553-4600	\$ 405,936
Construction	010-311-0552/0553-4600	\$ 1,623,743
<b>Total Uses</b>		<b>\$ 2,029,679</b>

**Project Description:**

Safe Routes to School Project - Cycles 1 and 2 - consist of safety improvements around the vicinities of three elementary schools (O'Melveny, Morningside, and Gridley) and San Fernando Middle School. The improvements include perpendicular curb ramps, raised crosswalks, 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.

**Schedule - FY2023-24:** Revise project design and submit to Caltrans for approval (July 2023- October 2023); Re-submit RF CON to Caltrans to obtain E-76 (November 2023 – January 2024); Bidding the Project, Awarding Contract, Beginning Construction (February 2023 - May 2024).

**Schedule - FY2024-25:** Construction Period: May 2024 – December 2024

# THE CITY OF SAN FERNANDO

**Title:** Phase 2 Bus Shelter Project

**Program Years:** FY2023-24

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

**Project:** 0175

SOURCES			
Fund	Account Number	Allocation	
		Carryover from Previous Years	FY2024-25 Funds
FTA 5309 Grant	010-3686-0175	\$250,816	\$0
Prop C	008-3686-0551	\$62,704	\$0
Subtotals from previous and new Fiscal Years:		<b>\$313,520</b>	<b>\$0</b>
<b>Total Sources:</b>		<b>\$313,520</b>	

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

## **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 other bus stop modifications to improve the quality and comfort of passengers waiting for the bus.

**Schedule:** Procurement process for contractor will be completed by November 2023. Construction of new shade structures and bus stop improvements will be completed by Spring 2024.



**Title: Pacoima Wash Bikeway Project**

**Program Years:** FY2022-23 & FY2023-24

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

**Project:** 0550/0551/0549/0647

SOURCES			
Fund	Account Number	Allocation	
		Carryover from Previous Years	FY2024-25 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	\$217,000	\$0
CMAQ Funds	010-3686-0549	\$1,513,000	\$0
Santa Monica Mountains Conservancy Funds	010-3686-0647	\$937,491	\$0
State Budget Allocation (Assemblywoman Luz Rivas) *	010-XXXX-XXXX		\$7,500,000
Subtotals from previous and new Fiscal Years:		<b>\$4,392,491</b>	<b>\$7,500,000</b>
<b>Total Sources:</b>		<b>\$11,892,491</b>	

USES		
Activity	Account Number	Cost
Construction Management (Willdan Engineering)	010/012/024-311-XXXX-4600	\$ 589,094
Construction Engineering (Studio MLA/Tetrattech)	010/012/024-311-XXXX-4600	\$ 100,000
Construction (Toro Enterprises)	010/012/024-311-XXXX-4600	\$ 4,835,284
Contingency (10%) (Toro Enterprises)	010/012/024-311-XXXX-4600	\$ 483,258
<b>Total Uses</b>		<b>\$ 6,007,636</b>

**Project Description:**

Construction of new bike path that extends a 1.34-mile length of the Pacoima Wash within the City of San Fernando, from 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, new fencing, lighting, wayfinding signage, and a bioretention swale.

**Schedule:** Construction commenced in March 2023 and will continue through June 2024.

\* Funds allocated through State Assemblywoman Luz Rivas to be used for the current phase outlined in the project description total \$1,615,145. A balance of \$5,884,855 remains to be used for a future Phase 2 Pacoima Wash Bikeway and Eighth Street Natural Park Project, which will include an additional pedestrian bridge spanning the Pacoima Wash near Seventh Street, various park improvements, and a 0.25-mile bike path extending up to Foothill Boulevard.

**Title: Citywide Traffic Signal Synchronization Project**

**Program Years:** FY2023-24

**Strategic Goals:** V – Reducing Traffic Congestion

**Project:** 0510

SOURCES			
Fund	Account Number	Allocation	
		Carryover from Previous Years	FY2024-25 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:		<b>\$969,220</b>	<b>\$0</b>
<b>New Funds (FY 23-24)</b>			
Measure M	024-3210-0510	\$350,000	\$0
Measure R	012-3210-0510	\$250,000	\$0
Prop C	08-3210-0510	\$150,000	\$0
Subtotals from new funding:		<b>\$750,000</b>	<b>\$0</b>
<b>Total Sources:</b>		<b>\$1,719,220</b>	

USES		
Activity	Account Number	Cost
Design	008/024/-371-0510-4600	\$ 414,000
Construction Engineering	009/024-371-0510-4600	\$ 300,000
Construction	012/024-371-0510-4600	\$ 755,220
Project Administration	012/024-371-0510-4600	\$ 250,000
<b>Total Uses</b>		<b>\$ 1,719,220</b>

**Project Description:**

The proposed project will improve the flow of traffic along two major north-south arterials and four major east-west arterials within the City as well as improve the efficiency of LACMTA bus line operations by providing bus improvements that will reduce traffic queuing.

The project consists of the synchronization of 35 signalized intersections along the following arterials within the City of San Fernando: Truman Street, Hubbard Street, Maclay Avenue, Glenoaks Boulevard, Brand Boulevard and San Fernando Mission Boulevard.

**Schedule:** Design and analysis phase will begin in Summer 2023. Construction contract will be awarded by December 2023. Construction will be completed by Fall 2024.

**Title: HSIP Cycle 8 Traffic Signal Improvements**

**Program Years:** FY2023-24 & FY2024-25

**Strategic Goals:** V – Reducing Traffic Congestion

**Project:** 0562

SOURCES			
Fund	Account Number	Allocation	
		Carryover from Previous Years	FY2024-25 Funds
HSIP Grant	010-3686-0562	\$1,096,000	\$0
Measure M	024-3210-0562	\$30,481	\$0
Subtotals from previous and new Fiscal Years:		<b>\$1,126,481</b>	<b>\$0</b>
<b>New Funds (FY 23-24)</b>			
Measure R	012-3210-0562	<b>\$195,000</b>	<b>\$0</b>
<b>Total Sources:</b>		<b>\$1,321,481</b>	

USES		
Activity	Account Number	Cost
Design	012-311-0562-4600	\$ 30,481
Construction Engineering	010/024/012-311-0562-4600	\$ 200,000
Construction	010/024/012-311-0562-4600	\$ 1,096,,000
<b>Total Uses</b>		<b>\$ 1,321,481</b>

**Project Description:**

The project includes the installation of larger signal heads, additional street lighting and protected left turn signal phases where left turns currently exist and all appurtenant work necessary to have a fully functional system. A total of nine intersection form part of this project. The intersections include: First Street at Hubbard Avenue; First Street at N Maclay Avenue; San Fernando Road at N Brand Boulevard; San Fernando Road at N Maclay Avenue; San Fernando Road at Hubbard Avenue; Truman Street at Wolfskill Street; Truman Street at N Brand Boulevard; Truman Street at N Maclay Avenue and Truman Street at Hubbard Avenue.

**Schedule:** Design is complete for this project. Expecting to receive E76 from Caltrans by September 2023. Construction contract will be awarded by December 2023. Construction will be completed by Fall 2024.

**Title: Carlisle Green Alley Project**

**Program Years:** FY2023-24

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

**Project:** TBD

SOURCES			
Fund	Account Number	Allocation	
		FY 2023-24 Funds	FY2024-25 Funds
CNRA – Urban Greening Grant	TBD	\$0	\$3,482,535
Subtotals:		\$0	\$3,482,535
<b>Total Sources:</b>		<b>\$3,482,535</b>	

USES		
Activity	Account Number	Cost
Design/Construction Management/Inspection		\$400,000
Construction		\$3,082,535
<b>Total Uses</b>		<b>\$3,482,535</b>

**Project Description:**

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

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

# WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM

FISCAL YEAR 2023-2024  
&  
FISCAL YEAR 2024-2025

**Title: San Fernando Regional Park Infiltration Project**

**Program Years:** FY2023-24

**Strategic Goals:** IV.3 – Safeguard Local Water Supply

**Project:** 0620/0645/0764

SOURCES			
Fund	Account Number	Allocation	
		Carryover from Previous Years	FY2024-25 Funds
Safe Clean Water(Regional) Program	010-3686-0620	\$9,201,200	\$0
Prop 1 IRWM Program	010-3686-0645	\$1,029,764	\$0
LA DWP Gap Funding	010-3686-0764	\$2,244,662	\$0
Subtotals from previous and new Fiscal Years:		<b>\$12,475,626</b>	<b>\$0</b>
<b>Total Sources:</b>		<b>\$12,475,626</b>	

USES		
Activity	Account Number	Cost
Construction/Implementation	010-310-0620/0645/0764-4600	\$ 11,189,930
Construction Management	010-310-0620/0645/0764-4600	\$ 984,496
O&M (three years)	010-310-0620-4600	\$ 301,200
<b>Total Uses</b>		<b>\$ 12,475,626</b>

**Project Description:**

The project consists of constructing a below-ground retention/infiltration basin (system) that will allow for the recharging of groundwater sources with approximately 400 acre-feet (130 million gallons) of storm water annually. The system will be situated beneath open space and baseball field areas within Recreation Park. The project will also see the installation of diversion structures and new pipeline to bring the storm water to the park.

**Schedule:** The infiltration system has been constructed. The remaining scope of the project (Park improvements, sidewalks, landscaping) is anticipated to be completed by August 2023.

**Title: Reservoir 4 Replacement Project**

**Program Years:** FY2023-24 & FY2024-25

**Strategic Goals:** IV.3 – Water Storage Improvements

**Project:** 0716

SOURCES			
Fund	Account Number	Allocation	
		Carryover from Previous Years	FY2024-25 Funds
State of California Funding - DWR	010-3686-0716	\$5,000,000	\$0
Water Fund	070-3686-0716	\$2,702,901	\$0
Subtotals from previous and new Fiscal Years:		<b>\$7,702,901</b>	<b>\$0</b>
<b>Total Sources:</b>		<b>\$7,702,901</b>	

USES		
Activity	Account Number	Cost
DWR Grant Administration Fee	010-385-0716-4600	\$ 200,000
Grant Match Requirement	070-385-0716-4600	\$ 50,000
Design and Specifications	010-385-0716-4600	\$ 545,345
Construction Management	010-385-0716-4600	\$ 427,746
Construction	010/070-385-0716-4600	\$ 5,890,000
Contingency (10%)	010/070-385-0716-4600	\$ 589,000
<b>Total Uses:</b>		<b>\$ 7,702,091</b>

**Project Description:**

This project will replace an existing 1MG concrete reservoir with a new 1.1MG rectangular reservoir. The existing Upper Reservoir is a partially buried, circular reinforced concrete reservoir that was damaged due to seismic activity and has been operating at reduced capacity to avoid leakage. Due to this damage, the reservoir needs to be replaced to protect the public from catastrophic failure during major earthquake or natural disaster, provide increased operational flexibility, and effectively meet water demands.

**Schedule:** Construction will begin in the field in June 2023 and will be completed by August 2024.

**Title: Nitrate Treatment System – Well 2A**

**Program Years:** FY2023-24 and FY2024-25

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

**Project:** 0857

SOURCES			
Fund	Account Number	Allocation	
		FY2023-24 Funds	FY2024-25 Funds
State Budget Allocation (Senator Robert Hertzberg)	TBD	\$5,000,000	\$0
Urban and Multi-benefit Drought Relief Grant	TBD	\$0	\$750,000
Subtotals from previous and new Fiscal Years:		<b>\$5,000,000</b>	<b>\$750,000</b>
<b>Total Sources:</b>		<b>\$5,750,000</b>	

USES		
Activity	Account Number	Cost
IX Treatment System construction and installation for Well 3A	070-385-0857-4600	\$ 2,000,000
MWD water importation costs during Well 3A project	070-384-0857-4600	\$ 2,000,000
IX Treatment System – Engineering and Design IX Treatment System for Well 2A	070-385-0857-4270	\$ 500,000
IX Treatment System – construction for IX Treatment System for Well 2A	070-385-0857-4600	\$ 5,000,000
IX Treatment System – Construction Management for Well 2A	070-385-0857-4600	\$ 500,000
<b>Total Uses</b>		<b>\$ 10,000,000</b>

**Project Description:**

The second phase of the nitrate treatment system at Well 3 will allow for all four wells in the City's water system to operate and ensure resiliency and a consistent water supply. The ion exchange treatment technology is the same that was developed and installed successfully for Well 7A in 2018. The new system will be installed next to the existing Well 7A system. The two systems combined can treat all the water extracted from Well 3 and Well 7A. It can also be used to treat water extracted from Well 2A.

A new system is planned for Well 2A. This will require a dedicated treatment system located at a different location than the systems for Well 3 and Well 7A.

**Schedule:** Well 3 IX Treatment System will be completed and operational by June 2023. The timeline for installing a new IX Treatment System at Well 2A is: Design firm on board (by



September 2023); Complete design (by May 2024); Secure additional funds based on completed design (by June 2025); Complete construction and system operational- 12-18 months (by December 2026).

The Funding need to complete the Well 2A project will be approximately \$2,250,000.

# APPENDIX B

**CITY OF SAN FERNANDO**  
**SUMMARY OF BLANKET PURCHASE ORDERS**  
**FISCAL YEAR 2023-2024**

<b>VENDOR NAME</b>	<b>NOT TO EXCEED</b>	<b>SUMMARY OF GOODS TO BE PROVIDED UNDER BLANKET PURCHASE ORDER</b>
3G SIGNS	25,000	PRINTED FORMS
ADVANCED AUTO REPAIR	100,000	VEHICLE REPAIR AND BODY WORK
AG LAWNMOWER SHOP	25,000	SMALL EQUIPMENT AND REPAIRS
ALL STAR ELITE SPORTS	25,000	UNIFORMS-RCS SPORTS PROGRAMS
AQUA-METRIC SALES COMPANY	50,000	WATER METERS, FIRE SERVICE MATL'S, FIRE HYDRANT SERVICE LINES
ARROYO BUILDING MATERIAL	25,000	MISC LOCAL HARDWARE SUPPLIES
BADGER METER, INC	100,000	WATER METERS, FIRE SERVICE MATL'S, FIRE HYDRANT SERVICE LINES
COOPER HARDWARE	25,000	MISC SUPPLIES
CORE & MAIN LP	125,000	WATER METERS, FIRE SERVICE MATL'S, FIRE HYDRANT SERVICE LINES
DOOLEY ENTERPRISES INC	25,000	AMMUNITION
DUTHIE POWER SERVICES INC	30,000	GENERATOR MAINTENANCE AND REPAIRS
FERGUSON WATER WORKS	25,000	WATER METERS, FIRE SERVICE MATL'S, FIRE HYDRANT SERVICE LINES
GRAINGER INC	75,000	SUPPLIES FOR BLDG AND LANDSCAPE PROJECTS
H & H WHOLESALE PARTS	25,000	VARIOUS TYPES OF BATTERIES FOR CITY FLEET
IRRIGATION EXPRESS	25,000	MISC IRRIGATION SUPPLIES
KEYSTONE UNIFORM DEPOT	25,000	POLICE UNIFORMS
MACKAY METERS INC	25,000	PARKING METER PARTS & EQUIP
MCCALLA COMPANY	25,000	LIVESCAN SUPPLIES
NATIONAL READY MIXED CONCRETE COMPANY	25,000	CONCRETE FOR STREETS AND SIDEWALKS
O'REILLY AUTOMOTIVE STORES INC	30,000	VEHICLE SERVICE. MAINTENANCE AND REPAIR MATL'S & SUPPLIES
PRO FORCE LAW ENFORCEMENT	25,000	TASERS, HOLSTERS & ACCESSORIES
PROFESSIONAL PRINTING CENTER	50,000	PRINTED FORMS
ROYAL INDUSTRIAL SOLUTIONS	30,000	ELECTRICAL PARTS AND MATL'S
ROYAL PAPER CORPORATION	25,000	JANITORIAL SUPPLIES
STEP SAVER	100,000	NSF CERTIFIED BULK SALT FOR THE ION EXCHANGE REMOVAL UNIT
SUNBURST UNIFORMS	25,000	POLICE UNIFORMS
THE GOODYEAR TIRE & RUBBER CO DBA JUST TIRES	25,000	TIRES FOR CITY FLEET
ULTRA GREENS, INC	25,000	GENERAL LANDSCAPE SUPPLIES & MATERIALS
UNIFORM & ACCESSORIES	25,000	POLICE UNIFORMS
USA BLUE BOOK	25,000	MISC WATER SUPPLIES
VALLEY LOCKSMITH	30,000	LOCKSMITH SUPPLIES & SERVICES FOR ALL FACILITIES
VULCAN MATERIALS COMPANY	30,000	UTILITY TRENCH AND POTHOLE REPAIR
ZUMAR INDUSTRIES INC	25,000	SIGNS AND MATERIALS

# APPENDIX C

**RESOLUTION NO. 8240**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN FERNANDO,  
CALIFORNIA, FIXING THE APPROPRIATION LIMITATION IN THE CITY OF  
SAN FERNANDO FOR THE FISCAL YEAR 2023-2024**

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

**SECTION 1.** In accordance with Article XIII B of the California Constitution as amended by Proposition 111 and the Gann Implementation Bill 1352, the Appropriation Limit (Exhibit "1") in the City of San Fernando for Fiscal Year 2023-2024 is hereby fixed at Seventy Two Million, Eighty Thousand, and Five Hundred Eighty-three dollars (\$72,080,583.00).

**SECTION 2.** This Resolution shall take effect immediately upon its adoption.

**SECTION 3.** The City Clerk shall certify to the adoption of this resolution and shall cause a certified resolution to be filed in the Office of the City Clerk.

**PASSED, APPROVED, AND ADOPTED THIS 20<sup>th</sup> day of June, 2023.**

DocuSigned by:

*Celeste Rodriguez*

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

**ATTEST:**

DocuSigned by:

*Julia Fritz*

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Julia Fritz, City Clerk

CERTIFICATION

I, City Clerk of the City of San Fernando, California, do hereby certify that the foregoing is a full, true, and correct copy of Resolution No. 8240 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 20<sup>th</sup> day of June, 2023, by the following vote of the City Council:

**AYES:** Solorio, Fajardo, Mendoza, Rodriguez - 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 26th day of June, 2023.

DocuSigned by:

*Julia Fritz*

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Julia Fritz, City Clerk

## Article XIII B Appropriations (GANN) Limit Fiscal Year 2023-2024

<i>FY 2022-2023 Adopted Appropriation Limit</i>	\$ 69,125,050
<i>Prior Year Adjustment (per financial audit)</i>	\$ 30,263
<i>FY 2022-2023 Adjusted Appropriation Limit</i>	\$ 69,155,313

### A. Inflation Adjustment Factor\*

Per Capita Personal Income Change**	4.44
Ratio	1.0444

Non-Residential Assessed Value Change***	1.73
Ratio	1.0173

### B. Population Adjustment Factor\*

City Population Change**	(0.20)
Ratio	0.9980

Los Angeles County Population Change**	-0.75
Ratio	0.9925

### C. Calculation of Appropriation Limit:

#### *Step 1:*

Per Capita Personal Income Change	1.0444
City Population Change Ratio	X 0.998
<i>Appropriations Limit Factor</i>	<u>1.0423</u>

#### *Step 2:*

<b>FY 2022-2023 Appropriations Limit</b>	\$ 69,155,313
Appropriation Limit Factor	X 1.0423
<b>FY 2023-2024 Appropriation Limit</b>	<u>\$ 72,080,583</u>

### NOTES:

\* The City may choose to use the higher of the two Inflation Adjustment Factors and the greater of the two Population Adjustment Factors to calculate the Appropriation Limit.

\*\*Information provided by the California State Department of Finance

\*\*\*Information provided by HdL (City Consultant)

# APPENDIX D



**EXHIBIT A****2016 INSTALLMENT SALE PAYMENTS SCHEDULE**

Fiscal Year Ending June 30	Principal	Interest	Total
2023	\$ 95,000	\$ 81,238	\$ 176,238
2024	100,000	77,438	177,438
2025	105,000	72,438	177,438
2026	110,000	67,188	177,188
2027	115,000	67,688	176,688
2028 – 2032	650,000	239,388	889,388
2033 – 2037	765,000	129,694	894,694
2038 – 2039	345,000	16,900	361,900
<b>Totals</b>	<b><u>\$2,285,000</u></b>	<b><u>\$ 745,972</u></b>	<b><u>\$3,030,972</u></b>

**EXHIBIT B****2020 INSTALLMENT SALE PAYMENTS SCHEDULE**

Fiscal Year Ending June 30	Principal	Interest	Total
2023	\$ 130,000	\$ 20,900	\$ 150,900
2024	130,000	18,430	148,430
2025	135,000	15,960	150,960
2026	135,000	13,395	148,395
2027	140,000	10,830	150,830
2028	140,000	8,170	148,170
2029	145,000	5,510	150,510
2030	145,000	2,755	147,755
<b>Totals</b>	<b><u>\$1,100,000</u></b>	<b><u>\$ 95,950</u></b>	<b><u>\$1,195,950</u></b>

**EXHIBIT C**

**PENSION OBLIGATION BONDS PAYMENTS SCHEDULE**

**Series 2021A**

Fiscal Year Ending June 30	Principal	Interest	Total
2023	\$ 1,030,000	\$ 712,126	\$ 1,742,126
2024	1,035,000	708,500	1,743,500
2025	1,040,000	702,518	1,742,518
2026	1,050,000	693,481	1,743,481
2027	1,060,000	681,836	1,741,836
2028 – 2032	5,560,000	3,145,989	8,705,989
2033 – 2037	6,195,000	2,513,076	8,708,076
2038 – 2042	7,100,000	1,606,164	8,706,164
2043 – 2046	6,470,000	492,450	6,962,450
<b>Totals</b>	<b>\$30,540,000</b>	<b>\$11,256,140</b>	<b>\$41,796,140</b>

**Series 2021B**

Fiscal Year Ending June 30	Principal	Interest	Total
2023	\$ 150,000	\$ 114,323	\$ 264,323
2024	150,000	113,675	263,675
2025	150,000	112,688	267,688
2026	150,000	111,219	266,219
2027	150,000	109,281	264,281
2028 – 2032	150,000	503,856	1,328,856
2033 – 2037	150,000	401,569	1,326,569
2038 – 2042	150,000	256,698	1,321,698
2043 – 2046	150,000	78,825	1,058,825
<b>Totals</b>	<b>\$ 4,560,000</b>	<b>\$ 1,802,134</b>	<b>\$ 6,362,134</b>

# APPENDIX E

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

**CHAPTER 1: LONG-TERM FINANCIAL PLANNING**

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

## GENERAL FINANCIAL POLICY

### Page 3

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

## **CHAPTER 2: AUDITING, FINANCIAL REPORTING, AND DISCLOSURE**

### *Preparation of Financial Statements*

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

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

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

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

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

### *Independent Audit Firm*

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



### **CHAPTER 3: REVENUE COLLECTION AND ACCOUNTS RECEIVABLE**

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

#### *Write Off Bad Debt*

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

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

**CHAPTER 4: INVESTMENT AND CASH MANAGEMENT**

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

**CHAPTER 5: CAPITAL ASSETS AND CAPITAL IMPROVEMENT PLAN**

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

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

**CHAPTER 6: FINANCIAL (FUND) RESERVES AND FUND BALANCES**

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

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

*Governmental Funds and Fund Balance Defined*

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

*Proprietary Funds and Net Working Capital Defined*

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

*Governmental Fund Reserves (Fund Balance)*

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

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

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

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

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

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

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

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

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

*General Fund Surplus*

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

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

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

*Proprietary Fund Reserves (Net Working Capital)*

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

1. Water, Sewer and Refuse Funds

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

## 2. Internal Service Funds

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

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

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

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

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

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

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

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

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



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

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

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

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

## **CHAPTER 7: POST-EMPLOYMENT BENEFIT FUNDING**

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

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

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

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

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

## **CHAPTER 8: GRANT ADMINISTRATION**

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

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

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

## **CHAPTER 9: USER FEES AND SERVICE CHARGES**

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

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

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

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

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

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

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

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

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

#### Enterprise Fund Fees and Rates

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

## **CHAPTER 10: COST ALLOCATION PLAN**

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

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

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

**CHAPTER 11: DEBT MANAGEMENT**

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

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

**Conditions and Purposes Of Debt Issuance**

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

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

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

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

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

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

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

### Use of Alternative Debt Instruments

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

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

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

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

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

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



8. The findings of a thorough risk management assessment.

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

The City will properly manage the risks as follows:

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

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

### Refunding Guidelines

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

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

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

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

### **Market Communication, Administration, and Reporting**

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

1. Ensure the rating agencies are provided updated financial information of the City as it becomes publically available.
2. Communicate with credit analysts at each agency as often as is requested by the agencies.
3. Prior to each proposed new debt issuance, schedule meetings or conference calls with agency analysts and provide a thorough update on the City's financial position, including the impacts of the proposed debt issuance.

**Continuing Disclosure Compliance:** The City shall remain in compliance with Security and Exchange Commission Rule 15c2-12 by filing its annual financial statements and other financial and operating data for the benefit of its bondholders within 270 days of the close of the fiscal year, or as required in any such agreement for any debt issue. The City shall maintain a log or file evidencing that all continuing disclosure filings have been made promptly.

**Debt Issue Record-Keeping:** A copy of all debt-related records shall be retained at the City's offices. At minimum, these records shall include all official statements, bond legal documents/transcripts, resolutions, trustee statements, leases, and title reports for each City financing (to the extent available).

**Arbitrage Rebate:** The use of bond proceeds and their investments must be monitored to ensure compliance with all Internal Revenue Code Arbitrage Rebate Requirements. The Chief Financial Officer shall ensure that all bond proceeds and investments are tracked in a manner which facilitates accurate calculation; and, if a rebate payment is due, such payment is made in a timely manner.

### **Credit Ratings**

The City will consider published ratings agency guidelines regarding best financial practices and guidelines for structuring its capital funding and debt strategies to maintain the highest possible credit ratings consistent with its current operating and capital needs.

### **Legal Debt Limit**

Section 18 of Article XVI of the California Constitution defines the absolute maximum legal debt limit for the City; however, it is not an effective indicator of the City's affordable debt capacity.

### **Affordability**

Prior to the issuance of debt to finance a project, the City will carefully consider the overall long-term affordability of the proposed debt issuance. The City shall not assume more debt without conducting an objective analysis of the City's ability to assume and support additional debt service payments. The City will consider its long-term revenue and expenditure trends, the impact on operational flexibility and the overall debt burden on the tax payers. The evaluation process shall include a

review of generally accepted measures of affordability and will strive to achieve and or maintain debt levels consistent with its current operating and capital needs. The Finance Director shall review benchmarking results of other California cities of comparable size with the City's Financial Planning and Budget Subcommittee prior to any significant project financing.

General Fund-Supported Debt: General Fund Supported Debt generally includes Certificates of Participation (COPs) and Lease Revenue Bonds (LRBs) which are lease obligations that are secured by an installment sale or by a lease-back arrangement between the City and another public entity. The general operating revenues of the City are pledged to pay the lease payments, which are, in turn, used to pay debt service on the bonds or Certificates of Participation.

These obligations do not constitute indebtedness under the State constitutional debt limitation and, therefore, are not subject to voter approval.

Payments to be made under valid leases are payable only in the year in which use and occupancy of the leased property is available, and lease payments may not be accelerated. Lease financing requires the fair market rental value of the leased property to be equal to or greater than the required debt service or lease payment schedule. The lessee (City) is obligated to place in its Annual Budget the rental payments that are due and payable during each fiscal year the lessee has use of the leased property.

The City should strive to maintain its net General Fund-backed debt service at or less than eight percent (8%) of available annually budgeted revenue. This ratio is defined as the City's annual debt service requirements on Certificates of Participation and Lease Revenue Bonds compared to total General Fund Revenues net of interfund transfers. This ratio, which pertains to only General Fund-backed debt, is often referred to as "lease burden."

Revenue Bonds: Long-term obligations payable solely from specific pledged sources, in general, are not subject to a debt limitation. Examples of such long-term obligations include those which achieve the financing or refinancing of projects provided by the issuance of debt instruments that are payable from restricted revenues or user fees (Enterprise Revenues) and revenues generated from a project.

In determining the affordability of proposed revenue bonds, the City will perform an analysis comparing projected annual net revenues (exclusive of depreciation which is a non-cash related expense) to estimated annual debt service. The City should strive to maintain a coverage ratio of one hundred twenty-five percent (125%) using historical and/or projected net revenues to cover annual debt service for bonds. The City may require a rate increase to cover both operations and debt service costs, and create debt service reserve funds to maintain the required coverage ratios.

Special Districts Financing: The City's Special Districts primarily consist of 1913/1915 Act Assessment Districts (Assessment Districts). The City will consider requests for Special District formation and debt issuance when such requests address a public need or provide a public benefit. Each application will be considered on a case by case basis, and the Finance Department may not recommend a financing if it is determined that the financing could be detrimental to the debt position or the best interests of the City.

Conduit Debt: Conduit financing provides for the issuance of securities by a government agency to finance a project of a third party, such as a non-profit organization or other private entity. The City may sponsor conduit financings for those activities that have a general public purpose and are consistent with the City's overall service and policy objectives. Unless a compelling public policy rationale exists, such conduit financings will not in any way pledge the City's faith and credit.

### Structure of Debt

Term of Debt: Debt will be structured with the goal of distributing the payments for the asset over its useful life so that benefits

more closely match costs for both current and future residents. Borrowings by the City should be of a duration that does not exceed the useful life of the improvement that it finances. The standard term of long-term borrowing is typically fifteen to thirty years.

Rapidity of Debt Payment: Accelerated repayment schedules reduce debt burden faster and reduce total borrowing costs. The Finance Department will amortize debt through the most financially advantageous debt structure and to the extent possible, match the City's projected cash flow to the anticipated debt service payments. "Backloading" of debt service will be considered only when one or more of the following occur:

1. Natural disasters or extraordinary or unanticipated external factors make payments on the debt in early years prohibitive.
2. The benefits derived from the debt issuance can clearly be demonstrated to be greater in the future than in the present.
3. Such structuring is beneficial to the City's aggregate overall debt payment schedule or achieves measurable interest savings.
4. Such structuring will allow debt service to more closely match project revenues during the early years of the project's operation.

Level Payment: To the extent practical, bonds will be amortized on a level repayment basis, and revenue bonds will be amortized on a level repayment basis considering the forecasted available pledged revenues to achieve the lowest rates possible. Bond repayments should not increase on an annual basis in excess of two percent (2%) without a dedicated and supporting revenue funding stream.

Serial Bonds, Term Bonds, and Capital Appreciation Bonds: For each issuance, the City will select serial bonds or term bonds, or both. On the occasions where circumstances warrant, Capital Appreciation Bonds (CABs) may be used. The decision to use term, serial, or CAB bonds is driven based on market conditions.

Reserve Funds: The City shall strive to maintain the fund balance of governmental or proprietary funds (based on the security for the debt) at a level equal to or greater than the maximum annual debt service of existing obligations.

#### Tax-Exempt and Tax-Advantaged Bonds - Post Issuance Tax Compliance

The purpose of these Post-Issuance Tax Compliance Procedures is to establish policies and procedures in connection with tax-exempt obligations, including general obligations bonds, certificates of participation, tax-exempt leases, bond anticipation notes, and also any type of "tax-advantaged" obligations (collectively, "Bonds") issued by or on behalf of the City of San Fernando (the "City"), including entities controlled by the City, such as community facilities districts or joint powers agencies (collectively, the "Issuer"), in order to ensure that the Issuer complies with all applicable post-issuance requirements of federal income tax law needed to preserve the tax-exempt or other advantaged status of the Bonds.

#### General

Ultimate responsibility for all matters relating to the Issuer's financings, including any refunding and refinancing, rests with the Director of Finance of the Issuer (the "Responsible Officer").

#### Post-Issuance Compliance Requirements

*External Advisors / Documentation*

It is the policy of the Issuer to actively participate in discussions of its tax and state law compliance requirements during and after each issuance of Bonds. Such discussions will be with bond and tax counsel, as well as any financial advisor for the Bond issue, and other parties. The Responsible Officer shall be familiar with the representations and covenants made by the Issuer in the documents executed for the Bond issue, including, as necessary, being briefed by tax counsel on the particular requirements, as set forth in the tax document (e.g., a Tax Certificate) for each Bond issue, prior to signing such document.

The Responsible Officer and other appropriate Issuer personnel shall consult with bond counsel and other legal counsel and advisors, as needed, throughout the Bond issuance process to identify requirements and to establish procedures necessary or appropriate so that the Bonds will continue to qualify for the appropriate tax status. Those requirements and procedures shall be documented in a district or issuer resolution(s), Tax Certificate(s) and/or other documents finalized at or before issuance of the Bonds. Those requirements and procedures shall include future compliance with applicable arbitrage rebate requirements and all other applicable post-issuance requirements of federal tax law throughout (and in some cases beyond) the term of the Bonds.

The Responsible Officer and other appropriate Issuer personnel also shall consult with bond counsel and other legal counsel and advisors, as needed, following issuance of the Bonds to ensure that all applicable post-issuance requirements in fact are met. This shall include consultation in connection with future contracts with respect to the use or sale of Bond-financed assets, and future contracts with respect to the use of output or throughput of Bond-financed assets (e.g., solar leases).

Whenever necessary or appropriate, the Issuer shall engage expert advisors (each a "Rebate Service Provider") to assist in the calculation of arbitrage rebate payable in respect of the investment of Bond proceeds, to prepare written rebate reports and to assist the Issuer with any requisite filings of rebate-related forms required by and payments to the Internal Revenue Service (the "IRS").

*Role of the Bond Issuer*

It is the Issuer's responsibility to know how Bond proceeds will be invested, and that such funds shall only be invested in permitted investments, as set forth in the authorizing resolution or other document pertaining to a given Bond issue. The investment earnings must be tracked and quantified, as the Issuer may not be able to keep all or a portion of said earnings, depending upon whether or not certain arbitrage rebate conditions are met. The investment activity data is a key component of rebate analysis and the Issuer will make sure such data is readily available for the Rebate Service Provider.

The documents governing the Issuer's tax-exempt debt obligations may provide for Bond proceeds to be administered by a trustee or any other agent, including a commercial bank or City official (as used herein, a "Trustee"), and the Issuer shall arrange for such Trustee to provide regular, periodic (e.g., monthly) statements regarding the investments and transactions involving Bond proceeds.

Unless otherwise provided as in the prior paragraph, unexpended Bond proceeds shall be tracked by the Issuer, and the investment of Bond proceeds shall be managed or overseen by the Responsible Officer. The Responsible Officer shall maintain records and shall prepare regular, periodic statements to the Issuer regarding the investments and transactions involving Bond proceeds.

*Arbitrage Rebate and Yield*

The Issuer has obligations to prepare or cause to be prepared calculations related to rebate for each Bond issue. Unless the

applicable Tax Certificate or other document sets forth bond counsel has advised the Issuer that arbitrage rebate will not be applicable to an issue of Bonds:

- The Issuer shall engage the services of a qualified Rebate Service Provider (if not performed internally), and the Issuer or the Trustee shall deliver periodic statements concerning the investment of Bond proceeds to the Rebate Service Provider on a prompt basis;
- Upon request, the Responsible Officer and other appropriate Issuer personnel shall provide to the Rebate Service Provider additional documents and information reasonably requested by the Rebate Service Provider;
- The Responsible Officer and other appropriate Issuer personnel shall monitor efforts of the Rebate Service Provider and assure payment of required rebate amounts, if any, no later than 60 days after each 5-year anniversary of the issue date of the Bonds, and no later than 60 days after the last Bond of each issue is redeemed; and
- During the construction period of each capital project financed in whole or in part by Bonds, the Responsible Officer and other appropriate Issuer personnel shall monitor the investment and expenditure of Bond proceeds and shall consult with the Rebate Service Provider to determine compliance with any applicable exceptions from the arbitrage rebate requirements during each 6-month spending period up to 6 months, 18 months or 24 months, as applicable, following the issue date of the Bonds.

The Issuer shall retain copies of all arbitrage reports, investment and expenditure records, and trustee statements as described below under "Record Keeping Requirements."

#### *Allocation of Bond Proceeds*

Within the proper timelines, which are currently no later than 18 months after expenditure or the project's placed-in-service date, but in no event after 5 years from the date of issuance of the applicable issue of new money bonds, the Issuer will allocate Bond proceeds to expenditures for rebate and private use purposes.

#### *Use of Bond Proceeds*

In order to preserve the tax-exempt or tax-advantaged status of the Bonds, the Issuer is responsible for making sure that the facilities financed or refinanced with Bond proceeds cannot be used by private businesses (or non-profit corporations or the U.S. Government) in amounts that exceed the permitted limits, or sold while the Bonds are outstanding, unless a remedial action is taken to preserve the tax-exempt or tax-advantaged status. The Responsible Officer and other appropriate Issuer personnel shall:

- Monitor the use of Bond proceeds, the use of Bond-financed assets (e.g., facilities, furnishings or equipment) and the use of output or throughput of Bond-financed assets throughout the term of the Bonds (and in some cases beyond the term of the Bonds) to ensure compliance with covenants and restrictions set forth in applicable Issuer resolutions and Tax Certificates;
- Maintain records identifying the assets or portion of assets that are financed or refinanced with proceeds of each issue of Bonds;
- Consult with Bond Counsel and other professional expert advisers in the review of any contracts or arrangements involving use or sale of Bond-financed facilities to ensure compliance with all covenants and restrictions set forth in applicable district or Issuer resolutions and Tax Certificates;

- Maintain records for any contracts or arrangements involving the use or sale of Bond-financed facilities as might be necessary or appropriate to document compliance with all covenants and restrictions set forth in applicable district or Issuer resolutions and Tax Certificates; and
- Meet at least [annually] with personnel responsible for Bond-financed assets to identify and discuss any existing or planned use or sale of Bond-financed, assets or output or throughput of Bond-financed assets, to ensure that those uses are consistent with all covenants and restrictions set forth in applicable district or Issuer resolutions and Tax Certificates.

All relevant records and contracts shall be maintained as described below.

*Record Keeping Requirements*

The Issuer will adopt, incorporate and follow procedures to maintain appropriate records while the Bonds are outstanding and up to 3 years afterward. The Issuer acknowledges that it is both prudent practice to maintain comprehensive records, but it is also necessary in the event that the IRS requests such documents in the course of an examination.

Unless otherwise specified in applicable district or Issuer resolutions or Tax Certificates, the Issuer shall maintain the following documents for the term of each issue of Bonds (including refunding Bonds, if any) plus at least three years:

- A copy of the Bond closing transcript(s) and other relevant documentation delivered to the Issuer at or in connection with closing of the issue of Bonds;
- A copy of all material documents relating to capital expenditures financed or refinanced by Bond proceeds, including (without limitation) construction contracts, purchase orders, invoices, trustee requisitions and payment records, as well as documents relating to costs reimbursed with Bond proceeds and records identifying the assets or portion of assets that are financed or refinanced with Bond proceeds;
- A copy of all contracts and arrangements involving private use of Bond-financed assets or for the private use of output or throughput of Bond-financed assets; and
- Copies of all records of investments, investment agreements, arbitrage reports and underlying documents, including trustee statements.

**Section 3.**      **Authority.**

By order of City Council Resolution No. 7767 adopted by the City Council on December 5, 2016.

# APPENDIX F



CITY OF SAN FERNANDO		POLICY/PROCEDURE
NUMBER		SUBJECT
ORIGINAL ISSUE	EFFECTIVE	
11/03/2014	11/03/2014	BUDGET POLICY
CURRENT ISSUE	EFFECTIVE	CATEGORY
12/05/2016	12/05/2016	
SUPERSEDES		FINANCE

### Section 1. Purpose.

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

### Section 2. Statement of Policy.

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

In addition to setting the legal expenditure limit, the Annual Budget sets forth a strategic resource allocation plan that addresses the City Council's Strategic Goals. The Annual Budget is a policy document, financial plan, operations guide, and communication device all in one. To that end, an effective Annual Budget document:

- Determines the quality and quantity of City programs and services for the upcoming fiscal year;
- Details expenditure requirements and the estimated revenue available to meet those requirements;
- Aligns the activities of individual City Departments with the City Council's goals and priorities;
- Sets targets and provides a means of measuring actual accomplishments against goals; and
- Serves as a communication device to promote the City's vision and direction, fiscal health and vitality, and the value the public is getting for its tax dollars.

Through the Annual Budget document, the City demonstrates financial accountability to residents, customers, and the community-at-large. Additionally, the Annual Budget provides the legal authority for expenditures and a means for control of municipal operations throughout the fiscal year. Accordingly, the City's Code mandates that a budget be adopted by Resolution on or before July 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:

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<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.

- 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.

**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 1<sup>st</sup>, 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

submitted as agenda items and approved in accordance with the City Code Section 2-650. City Council approval is also required for all transfers from un-appropriated fund balances or contingency reserves.

### **E. Carryover Appropriations**

The City's Code states that all appropriations unexpended or unencumbered at the end of each fiscal year shall expire and revert to the un-appropriated fund balance for the fund from which it was appropriated. Any unexpended encumbering funds from the next preceding fiscal year shall likewise expire and revert to the respective fund balances if they have not been fully expended prior to the end of the accrual period. The City Council may authorize the City Manager, Finance Director, or other designee, to carryover appropriations for unexpended account balances required to complete approved capital projects within the adopted budget resolution.

### **F. Appropriated Reserve**

The City Council may appropriate a certain amount of funding to be used as a contingency for unanticipated, non-emergency needs that are identified during the fiscal year. The Appropriated Reserve may be used to alleviate unanticipated expenditures, revenue shortfalls due to an unexpected economic slowdown or recession, or to fund one-time, high priority programs/activities. The amount budgeted as Appropriated Reserve is subject to City Council approval and requires no maximum or minimum appropriation in any given year.

The City Manager shall approve the use of Appropriated Reserves in accordance with all applicable City policies. Upon approval by the City Manager, the Finance Department is authorized to transfer funds from the Appropriated Reserve account to the appropriate operating account, if applicable, without additional City Council approval. Funds that are not expended in a particular fiscal year will be returned to the General Fund's Unappropriated Reserve and may then be re-appropriated in the subsequent year.

### **G. Non-budgeted Funds and Accounts**

The City Council does not adopt appropriations in Fiduciary Funds and accounts. Fiduciary Funds are used to account for assets held in trust by the government for the benefit of individuals or other entities and include, but are not limited to, the Successor Agency to the San Fernando Redevelopment Agency.

Fiduciary accounts are used within various funds to track customer deposits or other pass through monies that are held by the City until they are either refunded or paid to another entity on behalf of the customer. These are typically recorded in liability accounts on the City's Balance Sheet.

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

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

The appropriations limit is calculated by determining appropriations financed by proceeds of taxes in the 1978-1979 base year and adjusting the limit each subsequent year for changes in the cost of living and population. This Appropriation Limit is the maximum limit of proceeds from taxes the City may collect or spend each year. Budgeted appropriations are limited to actual revenues if they are lower than the limit. The Appropriations Limit may be amended at any time during the fiscal year to reflect new data.

I. Reference

City of San Fernando City Code, Chapter 2, Article VI, Division 2, Section 2-646 through Section 2-651.

**Section 4: Exceptions**

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

**Section 5. Authority.**

By order of City Council Resolution No. 7766 adopted by the City Council on December 5, 2016.

# APPENDIX G

## POLICY/PROCEDURE

SUBJECT	ISSUANCE	
INVESTMENT POLICY	ORIGINAL DATE	EFFECTIVE
	05/15/2017	05/05/2017
	CURRENT DATE	EFFECTIVE
	06/20/2023	06/20/2023
CATEGORY	POLICY NO.	SUPERSEDES
FINANCE	FIN-06202023	05/02/2022

### MANAGEMENT POLICY/PROCEDURES

#### SECTION I. PURPOSE

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

#### SECTION II. STATEMENT OF POLICY

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

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

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

Criteria for selecting investments and the order of priority are:

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



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

### ***Authorized Investments***

All investments shall be made in accordance by the California Government Code, Sections 53600 et. seq. The policy does not cover funds held by the California Public Employees Retirement System (CalPERS), Deferred Compensation programs (e.g. ICMA, etc.), or the Multiple Employer OPEB/Pension 115 Trust (Section 115 Irrevocable Trust). Within the context of these limitations and based on the cost at the time of purchase, the following investments are authorized as further limited herein:

1. **U.S. Treasuries**

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

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

2. **U.S. Agencies**

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

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

3. **Bankers' Acceptances**

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

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

#### 4. Commercial Paper

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

#### 5. Certificates of Deposit

- a) Negotiable Certificates of Deposit issued by nationally or state chartered banks or state or federal savings institutions or state or federal credit unions. Purchases of negotiable certificates of deposit may not exceed 30% of the City's Investment Cash at the time of purchase. Investment in any one institution may not exceed more than 5% of the City's Investment Cash at the time of purchase. Cash will be invested only in FDIC Insured certificates or National Credit Union Administration (NCUA) Insured Credit Union certificates.
- b) Time Deposits Non Negotiable and collateralized in accordance with the California Government Code, may be purchased through banks or savings and loan associations. Since time deposits are not liquid, no more than 25% of the investment portfolio may be invested in this investment type. Investment in any one institution may not exceed more than 5% of the City's Investment Cash at the time of purchase. Cash will be invested only in fully collateralized certificates. Collateral for a given investment must be 110% of principal for government securities collateral and 150% of principal for first mortgage collateral.
- c) For investments greater than \$100,000 the institution must maintain \$100 million in assets. For investments greater than \$300,000 the institution must maintain at least \$300 million in assets.
- d) The City will not invest in any institution less than five years old.

#### 6. Repurchase Agreements

- a) No more than 20% of the cost value of the portfolio may be invested in repurchase agreements at any time; and
- b) The maturity of repurchase agreements shall not exceed 75 days.

In order to conform with provisions of the Federal Bankruptcy Code which provides for the liquidation of securities held as collateral for repurchase agreements, the only securities acceptable as collateral shall be securities that are direct obligations of, or that are fully guaranteed as to principal and interest by, the United States Government such as Treasury bills, Treasury notes or Treasury bonds with less than a five year maturity.

7. Local Agency Investment Fund (LAIF)

- a) The City may invest in the LAIF established by the State Treasurer for the benefit of local agencies up to the maximum permitted by State Law.

8. Municipal Bonds

- a) Municipal Securities of any California local agency including bonds, notes, warrants or other indebtedness, provided the issuer has a minimum credit rating of "AA" by one of the following: Moody's, Standard & Poor's, or Fitch. Municipal bonds shall be limited to a 60 months maximum maturity.

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

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 Director of Finance/City Treasurer and recommend a course of action. If at any time a security falls below "investment grade," the investment manager should obtain the best bid and take the necessary steps toward liquidation.

**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.

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

**11. Supranational Obligations**

- a) Only those obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC), and Inter-American Development Bank (IADB);
- b) Must have a rating of "AA" or its equivalent or better by a Nationally Recognized Statistical Rating Organization (NRSRO);
- c) Securities shall be limited to a 60 months maximum maturity;
- d) No more than 15% of portfolio value may be invested; and
- e) No more than 10% of the par value with any one institution.

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

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

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

The basic premise underlying the City's investment philosophy is, and will continue to be, to insure that money is always safe and available when needed.

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

***Investment Strategy***

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

***Prohibited and Restricted Investments***

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

***Investment Policy Adoption***

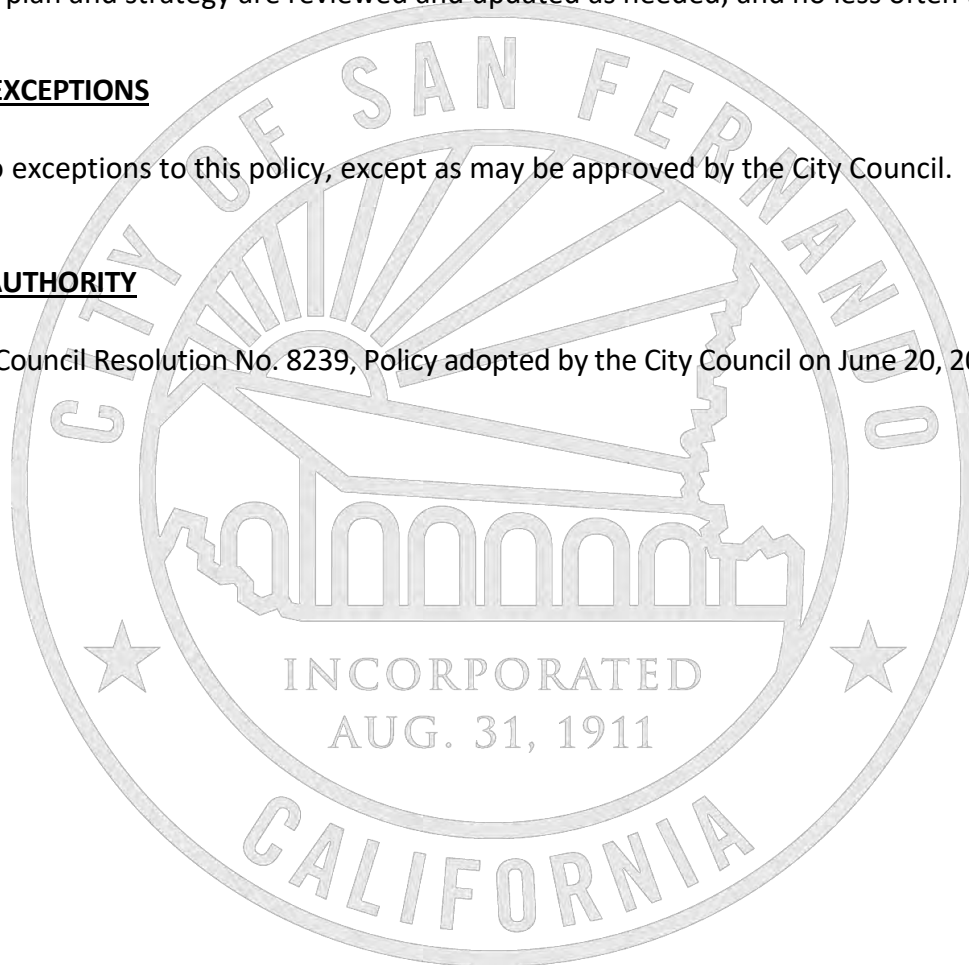
The investment plan and strategy are reviewed and updated as needed, and no less often than annually.

**SECTION III. EXCEPTIONS**

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

**SECTION IV. AUTHORITY**

By order of City Council Resolution No. 8239, Policy adopted by the City Council on June 20, 2023.



# APPENDIX H

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Deficit** - The excess of expenditures over revenues during an accounting period, or in the case of enterprise funds, the excess of expense over income during an accounting period.

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

**Depreciation** - A reduction in the value of an asset with the passage of time, due in particular to wear and tear.

**Derivative** - A contract between two or more parties whose value is based on an agreed-upon underlying financial asset (like a security) or set of assets (like an index).

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

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

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

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

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

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

## Glossary of Terms

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

**Fiduciary Fund** – A fiduciary fund is used in governmental accounting to report on assets held in trust for others. When financial statements are prepared for fiduciary funds, they are presented using the economic resources measurement focus and the accrual basis of accounting.

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

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

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

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

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

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

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

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

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

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

**Government Finance Officers Association (GFOA)** - founded in 1906, represents public finance officials throughout the United States and Canada.

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

**Governmental Fund** – Fund used to account for tax-supported activities.

**Grant** - Contributions of cash or other assets from another governmental agency or other organization to be used or expended for a specific purpose, activity or facility.

**HUD** - The United States Department of Housing and Urban Development.

**Infrastructure**- The physical assets of the City, i.e. Facilities that support the daily life and growth of the City, for example, roads, water lines, and sewers.

**Interfund Transfers** - A transfer of funds between departments/ funds for specific purposes as approved by the appropriate authority.

**Internal Service Fund** – Fund used to accumulate and allocate costs internally among an entity's various internal support functions.

**Investment Revenue** – Revenue received as interest from the investment of funds not immediately required to meet cash disbursement obligations.

**Key Objective** – A statement of specific direction, purpose or intent based on the needs of the community and the goals established for a specific program.

**Levy** - To impose taxes, special assessments, or charges for the support of city activities.

**Licenses and Permits** - Revenue category that accounts for recovering costs associated with regulating business activity.

**Line-Item Budget** – A budget that list detailed expenditure categories, (salary, materials, telephone service, travel, etc.) separately, along with the amount budgeted for each specified category.

**Major Fund** – A Fund whose assets, liabilities, revenues, or expenditures/expenses are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

**Mission Statement** - A broad statement that describes the reason for existence of an organization or organizational unit, such as a department.

**Municipal** - In its broadest sense, an adjective which denotes the state and all subordinate units of government. In a more restricted sense, an adjective which denotes a city or village, as opposed to other local government.

**Non-Major Fund** – Included in the governmental activities column in the government-wide financial statements and are disclosed in the notes to the financial statements and in other supplementary information

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

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

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

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

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

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

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

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

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

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

## Glossary of Terms

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

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

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

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

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

**Proprietary Fund** – Fund used to account for business-type activities (i.e. activities supported, at least in part, by user fees or charges).

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

**Reserve** - An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore not available for general appropriation.

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

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

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

**RMRA** – The Road Maintenance and Rehabilitation Account, established by SB 1: The Road Repair and Accountability Act of 2017, provides state funding to cities and counties to repair transportation related infrastructure. These funds are accounted for in a separate Special Fund.

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

## Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

# APPENDIX I



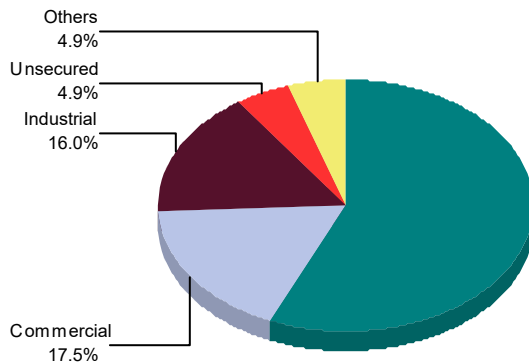
# THE CITY OF SAN FERNANDO

## 2021/22 USE CATEGORY SUMMARY

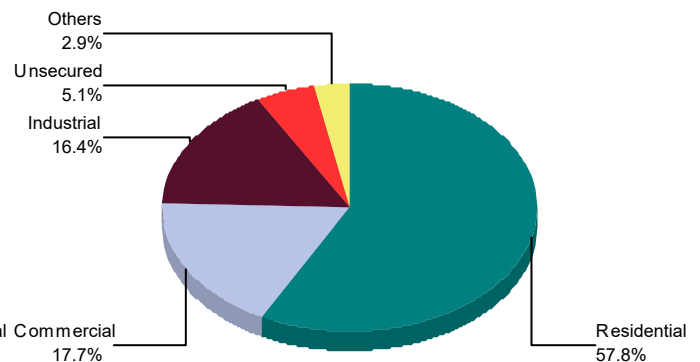
### BASIC PROPERTY VALUE TABLE

Category	Parcels	Assessed Value	Net Taxable Value
Residential	4,271	\$1,317,640,375 (56.7%)	\$1,302,779,137 (57.8%)
Commercial	398	\$407,792,590 (17.5%)	\$399,672,614 (17.7%)
Industrial	173	\$371,239,890 (16.0%)	\$370,612,016 (16.4%)
Govt. Owned	1	\$544,054 (0.0%)	\$544,054 (0.0%)
Institutional	45	\$41,619,095 (1.8%)	\$9,869,922 (0.4%)
Miscellaneous	1	\$1,411,219 (0.1%)	\$0 (0.0%)
Recreational	7	\$5,572,378 (0.2%)	\$5,572,378 (0.2%)
Vacant	119	\$29,900,815 (1.3%)	\$27,727,916 (1.2%)
Exempt	158	\$11,820,698 (0.5%)	\$0 (0.0%)
SBE Nonunitary	[2]	\$39,100 (0.0%)	\$39,100 (0.0%)
Cross Reference	[13]	\$22,303,137 (1.0%)	\$22,303,137 (1.0%)
Unsecured	[652]	\$114,799,438 (4.9%)	\$114,603,029 (5.1%)
<b>TOTALS</b>	<b>5,173</b>	<b>\$2,324,682,789</b>	<b>\$2,253,723,303</b>

#### ASSESSED VALUE

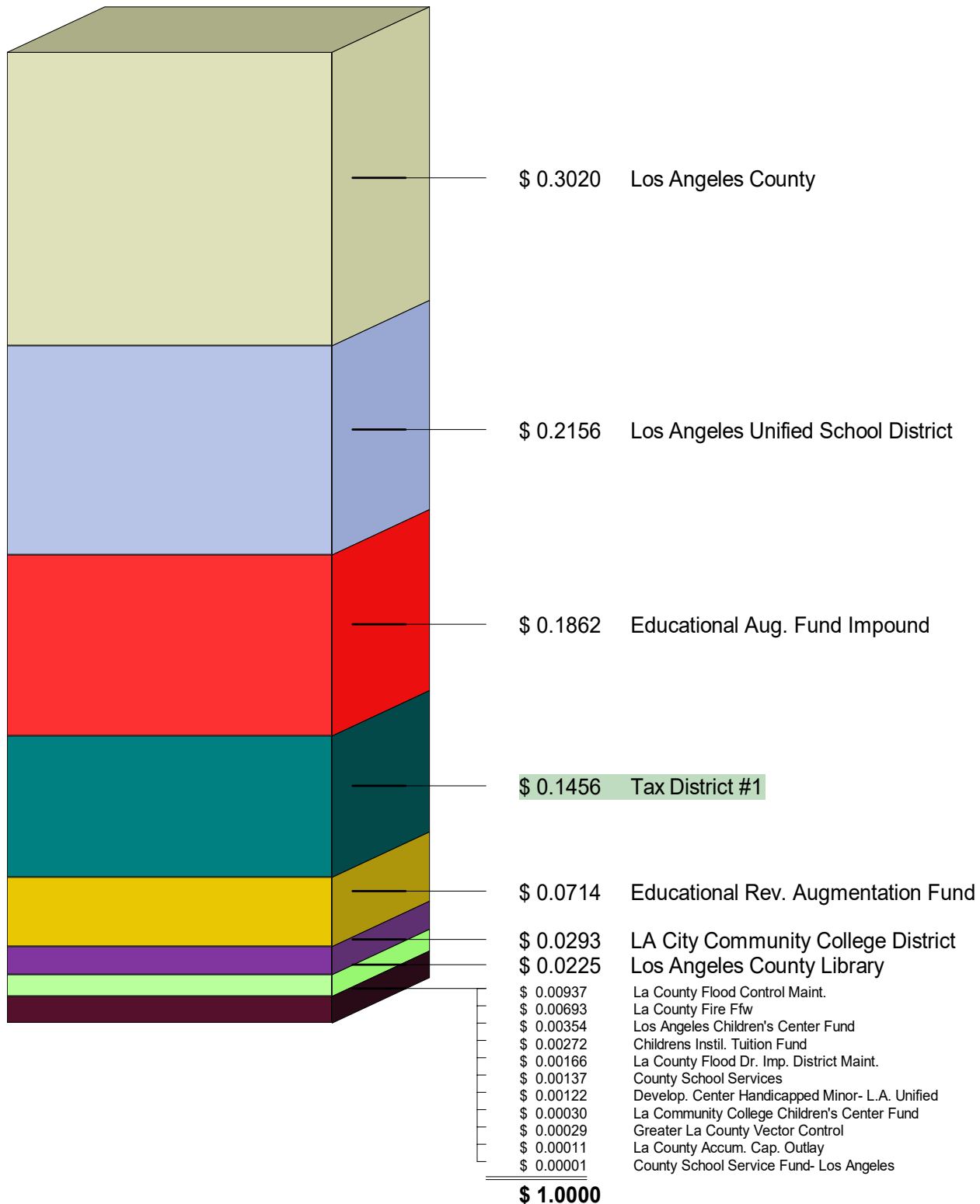


#### NET TAXABLE VALUE



# THE CITY OF SAN FERNANDO

## PROPERTY TAX DOLLAR BREAKDOWN



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

Data Source: Los Angeles County Assessor 2021/22 Annual Tax Increment Tables

Prepared On 9/20/2022 By MV

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

# THE CITY OF SAN FERNANDO

## 2021/22 ROLL SUMMARY

### Taxable Property Values

	Secured	Nonunitary Utilities	Unsecured
Parcels	5,015	2	652
TRAs	9	2	8
<b>Values</b>			
Land	1,189,500,672	39,100	0
Improvements	1,007,409,831	0	0
Personal Property	864,075	0	69,072,020
Fixtures	248,975	0	45,727,418
Aircraft	0	0	0
<b>Total Value</b>	<b>\$2,198,023,553</b>	<b>\$39,100</b>	<b>\$114,799,438</b>
<b>Exemptions</b>			
Real Estate	58,203,779	0	0
Personal Property	573,600	0	171,409
Fixtures	165,000	0	25,000
Aircraft	0	0	0
Homeowners*	12,810,000	0	0
<b>Total Exemptions*</b>	<b>\$58,942,379</b>	<b>\$0</b>	<b>\$196,409</b>
<b>Total Net Value</b>	<b>\$2,139,081,174</b>	<b>\$39,100</b>	<b>\$114,603,029</b>

Combined Values	Total
Total Values	\$2,312,862,091
Total Exemptions	\$59,138,788
Net Total Values	\$2,253,723,303

\* Note: Homeowner Exemptions are not included in Total Exemptions

Data Source: Los Angeles County Assessor 2021/22 Combined Tax Rolls

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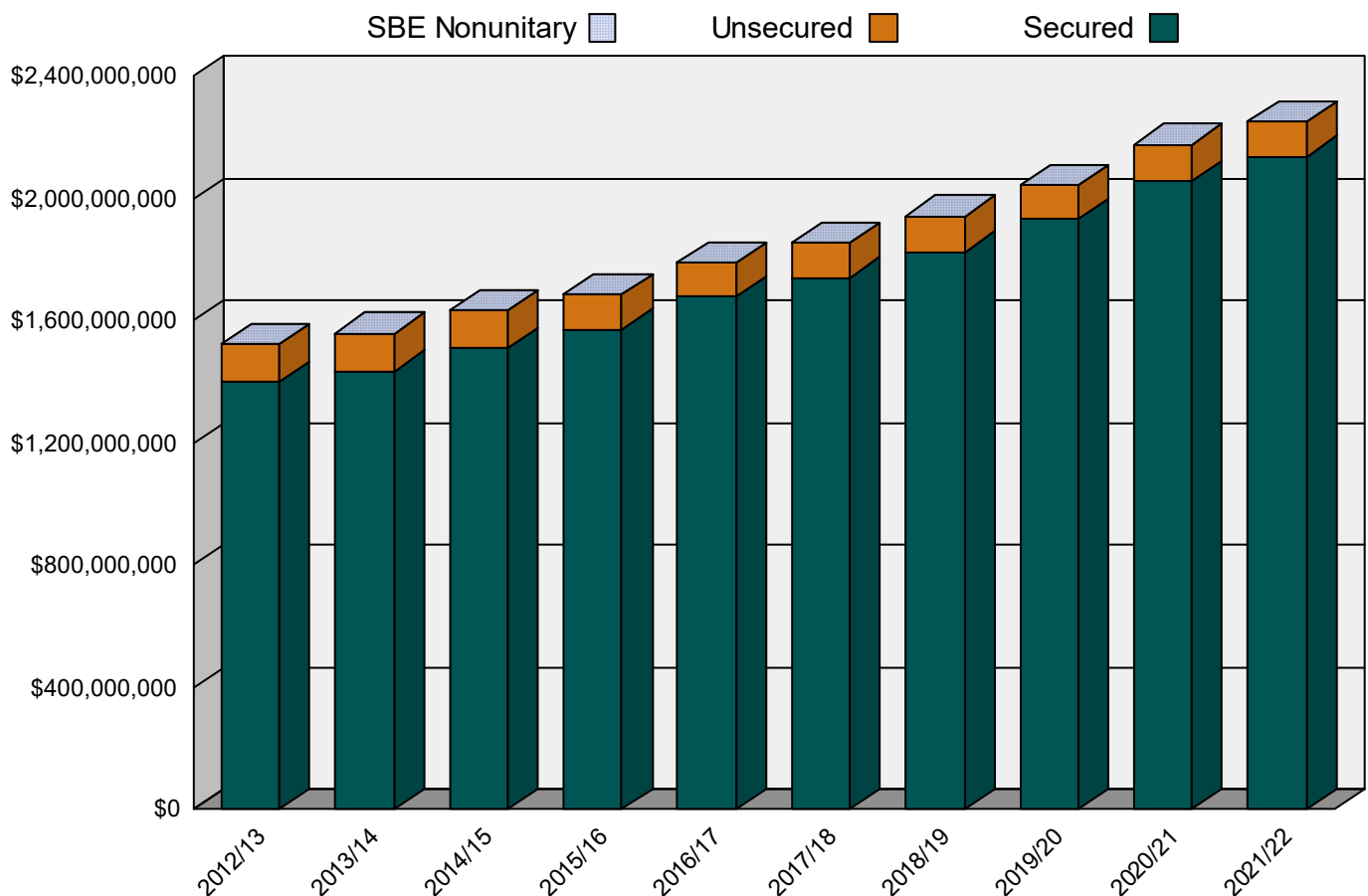
Prepared On 9/20/2022 By MV

# THE CITY OF SAN FERNANDO

## NET TAXABLE ASSESSED VALUE HISTORY

2012/13 - 2021/22 Taxable Property Values

Lien Year	Secured	Unsecured	SBE Nonunitary	Net Total AV	% Change
2012/13	\$1,400,532,953	\$121,871,794	\$22,100	1,522,426,847	
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%
2021/22	\$2,139,081,174	\$114,603,029	\$39,100	2,253,723,303	3.55%
				Average % Change	4.86%



\* Net AV changes less than two percent are in purple font. Negative Net AV percent changes are in red.

Data Source: Los Angeles County Assessor 0/- 2021/22 Combined Tax Rolls

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# THE CITY OF SAN FERNANDO

## ASSESSED VALUE OF TAXABLE PROPERTY

**2012/13 - 2021/22 Taxable Property Values**

Category	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Residential	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	1,302,779,137
Commercial	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	399,672,614
Industrial	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	370,612,016
Govt. Owned				22	497,472	507,420	517,567	527,918	538,476	544,054
Institutional	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	9,869,922
Miscellaneous						1,316,189	1,342,512	0	1,396,749	0
Recreational	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	5,572,378
Vacant	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	27,727,916
SBE Nonunitary	22,100	22,100	22,100	22,100	22,100	26,100	26,100	26,100	26,100	39,100
Cross Reference	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	22,303,137
Unsecured	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	114,603,029
Exempt	[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]	[11,820,698]
<b>TOTALS</b>	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	2,253,723,303
<b>Total Direct Rate</b>	0.73694	0.39186	0.38353	0.38306	0.36884	0.36854	0.36433	0.34975	0.34140	0.30870

**Notes:**

Exempt values are not included in Total.

In 1978 the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1%, based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum of 2%). With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

# THE CITY OF SAN FERNANDO

## 2021/22 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner	Secured			Unsecured			Combined		Primary Use & Primary Agency
	Parcels	Value	% of Net AV	Parcels	Value	% of Net AV	Value	% of Net AV	
1) PHARMAVITE LLC (Pending Appeals On Parcels)				1	\$35,351,729	30.85%	\$35,351,729	1.57%	Unsecured Successor Agency
2) REXFORD INDUSTRIAL 1145 ARROYO LLC	1	\$30,774,591	1.44%				\$30,774,591	1.37%	Industrial Successor Agency
3) REXFORD INDUSTRIAL 1150 AVIATION LLC	1	\$30,601,661	1.43%				\$30,601,661	1.36%	Industrial Successor Agency
4) REXFORD INDUSTRIAL-1245 AVIATION LLC	2	\$26,851,943	1.26%				\$26,851,943	1.19%	Industrial Successor Agency
5) GC SAN FERNANDO LLC	3	\$24,518,322	1.15%				\$24,518,322	1.09%	Commercial Successor Agency
6) 315 PARTNERS LLC LESSOR	1	\$23,999,345	1.12%				\$23,999,345	1.06%	Commercial Successor Agency
7) FOOTHILL HD RETAIL CENTER LLC	1	\$22,300,241	1.04%				\$22,300,241	0.99%	Commercial Successor Agency
8) REXFORD INDUSTRIAL 1175 AVIATION LLC	1	\$18,389,234	0.86%				\$18,389,234	0.82%	Industrial Successor Agency
9) AHI GLENOAKS INC	1	\$18,126,600	0.85%				\$18,126,600	0.80%	Industrial Successor Agency
10) SAN FERNANDO GATEWAY LLC	2	\$16,794,463	0.79%				\$16,794,463	0.75%	Industrial Successor Agency
<b>Top Ten Total</b>	13	\$212,356,400	9.93%	1	\$35,351,729	30.85%	\$247,708,129	10.99%	
<b>City Total</b>		\$2,139,120,274			\$114,603,029		\$2,253,723,303		

Top Owners last edited on 8/31/22 by MaheaV using sales through 06/30/22 (Version r.1)

Data Source: Los Angeles County Assessor 2021/22 Combined Tax Rolls and the SBE Non Unitary Tax Roll, 35

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Prepared On 9/20/2022 By MV

# THE CITY OF SAN FERNANDO

## 2012/13 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner	Secured			Unsecured			Combined		Primary Use & Primary Agency
	Parcels	Value	% of Net AV	Parcels	Value	% of Net AV	Value	% of Net AV	
1) CPF SAN FERNANDO LLC	7	\$70,741,892	5.05%				<b>\$70,741,892</b>	<b>4.65%</b>	Industrial Successor Agency
2) PHARMAVITE LLC				1	\$56,003,841	45.95%	<b>\$56,003,841</b>	<b>3.68%</b>	Unsecured Successor Agency
3) SFVS COMPANY LLC	3	\$20,452,887	1.46%				<b>\$20,452,887</b>	<b>1.34%</b>	Commercial Successor Agency
4) FOOTHILL HD RETAIL CENTER LLC	1	\$19,217,676	1.37%				<b>\$19,217,676</b>	<b>1.26%</b>	Commercial Successor Agency
5) AHI GLENOAKS INC	1	\$15,620,950	1.12%				<b>\$15,620,950</b>	<b>1.03%</b>	Industrial Successor Agency
6) SAN FERNANDO GATEWAY LLC	2	\$14,472,968	1.03%				<b>\$14,472,968</b>	<b>0.95%</b>	Industrial Successor Agency
7) 315 PARTNERS LLC (Pending Appeals On Parcels)	2	\$13,809,816	0.99%				<b>\$13,809,816</b>	<b>0.91%</b>	Commercial Successor Agency
8) SAN FERNANDO ASSOCIATES	4	\$10,266,420	0.73%				<b>\$10,266,420</b>	<b>0.67%</b>	Industrial Successor Agency
9) SAN FERNANDO SENIOR HOUSING LP ASZKENAZ	3	\$8,712,553	0.62%				<b>\$8,712,553</b>	<b>0.57%</b>	Cross-Reference Successor Agency
10) SAN FERNANDO VALLEY AUTOMOTIVE LLC	5	\$8,615,742	0.62%	1	\$79,711	0.07%	<b>\$8,695,453</b>	<b>0.57%</b>	Commercial Successor Agency
<b>Top Ten Total</b>	28	\$181,910,904	12.99%	2	\$56,083,552	46.02%	<b>\$237,994,456</b>	<b>15.63%</b>	
<b>City Total</b>		\$1,400,555,053			\$121,871,794		<b>\$1,522,426,847</b>		

Top Owners last edited on 7/24/13 by maheav using sales through 06/30/13 (Version r.1)

Data Source: Los Angeles County Assessor 2012/13 Combined Tax Rolls and the SBE Non Unitary Tax Roll 36

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Prepared On 9/20/2022 By MV

# THE CITY OF SAN FERNANDO

## DIRECT & OVERLAPPING PROPERTY TAX RATES

(RATE PER \$100 OF TAXABLE VALUE)

Last 10 Fiscal Years										
Agency	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
<b>Basic Levy<sup>1</sup></b>	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
La Community College District	0.04875	0.04454	0.04017	0.03575	0.03596	0.04599	0.04621	0.02717	0.04016	0.04376
Los Angeles Unified School District	0.17561	0.14644	0.14688	0.12971	0.13110	0.12219	0.12323	0.12552	0.13993	0.11323
Metropolitan Water District	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350
Tax District #1	0.28420	0.25654	0.24832	0.24763	0.23247	0.23238	0.22734	0.21213	0.20357	0.16997
<b>Total Direct &amp; Overlapping<sup>2</sup> Tax Rates</b>	<b>1.51206</b>	<b>1.45102</b>	<b>1.43887</b>	<b>1.41660</b>	<b>1.40302</b>	<b>1.40406</b>	<b>1.40028</b>	<b>1.36832</b>	<b>1.38716</b>	<b>1.33046</b>
<b>City's Share of 1% Levy Per Prop 13<sup>3</sup></b>	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560	0.14560
<b>Voter Approved City Debt Rate</b>	0.28420	0.25654	0.24832	0.24763	0.23247	0.23238	0.22734	0.21213	0.20357	0.16997
<b>Redevelopment Rate<sup>4</sup></b>										
<b>Total Direct Rate<sup>5</sup></b>	0.73694	0.39186	0.38353	0.38306	0.36884	0.36854	0.36433	0.34975	0.34140	0.30870

**Notes:**

<sup>1</sup>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>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.

<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.

<sup>4</sup>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.

<sup>5</sup>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.



# THE CITY OF SAN FERNANDO

## DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2022

	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
<b>Direct Debt</b>			
240.01 SAN FERNANDO 2016 INSTALLMENT SALE AGMT	2,285,000	100.000	2,285,000
240.01 SAN FERNANDO PREMIUM	97,089	100.000	97,089
240.01 SAN FERNANDO RADIO EQUIP PURCHASE	561,209	100.000	561,209
240.01 SAN FERNANDO TAXABLE POBS, SERIES 2021A	30,540,000	100.000	30,540,000
<b>Total Direct Debt</b>			<b>33,483,298</b>
<b>Overlapping Debt</b>			
*001.05 METROPOLITAN WATER DISTRICT	9,835,780	0.130	12,799
805.55 LA CCD DS 2003 TAXABLE SERIES 2004B	2,115,000	0.225	4,765
805.56 LA CCD DS 2001 TAXABLE SERIES 2004A	31,555,000	0.225	71,089
805.65 LA CCD DS 2008, 2009 TAXABLE SER B	75,000,000	0.225	168,964
805.66 LA CCD DS 2008, 2010 TAX SERIES D	125,000,000	0.225	281,606
805.67 LA CCD DS 2008, 2010 TAX SER E (BABS)	900,000,000	0.225	2,027,566
805.69 LA CCD DS 2013	13,000,000	0.225	29,287
805.70 LA CCD DS 2013 REF BONDS	8,380,000	0.225	18,879
805.71 LA CCD DS 2008 SERIES G	30,765,000	0.225	69,309
805.73 LA CCD DS 2015 REF SERIES A	144,260,000	0.225	324,996
805.74 LA CCD DS 2015 REF SERIES B	14,965,000	0.225	33,714
805.75 LA CCD DS 2015 REF SERIES C	178,565,000	0.225	402,280
805.76 LA CCD DS 2008 SERIES I	184,220,000	0.225	415,020
805.77 LA CCD DS 2008 SERIES J	173,020,000	0.225	389,788
805.78 LA CCD DS 2016 REF BONDS	239,880,000	0.225	540,414
805.84 LA CCD DS 2020 REF BONDS	1,750,350,000	0.225	3,943,278
805.86 LA CCD DS 2016 SERIES C	275,440,000	0.225	620,525
887.86 LOS ANGELES UNIF DS 2002 SERIES E (BABS)	200,000,000	0.275	550,761
887.89 LOS ANGELES UNIF DS 2005 SERIES H	207,560,000	0.275	571,580
887.92 LOS ANGELES UNIF MEASURE R SERIES KRY BABS	363,005,000	0.275	999,645
887.93 LOS ANGELES UNIF MEASURE Y 2009 SERIES KRY BABS	806,795,000	0.275	2,221,756
887.98 LOS ANGELES UNIF MEASURE R 2010 SERIES RY BABS	477,630,000	0.275	1,315,300
887.99 LOS ANGELES UNIF MEASURE Y 2010 SERIES RY BABS	772,955,000	0.275	2,128,568
888.55 LOS ANGELES UNIF DS 2005 2010 SERIES J-1 QSCBS	115,480,000	0.275	318,009
888.56 LOS ANGELES UNIF DS 2005 2010 SERIES J-2 QSCBS	60,710,000	0.275	167,184
888.59 LOS ANGELES UNIF DS 2012 REFUNDING BOND SERIES A	27,435,000	0.275	75,551
888.60 LOS ANGELES UNIF DS 2014 REF BOND SERIES A	17,090,000	0.275	47,063
888.61 LOS ANGELES UNIF DS 2014 REF BOND SERIES B	20,480,000	0.275	56,398
888.62 LOS ANGELES UNIF DS 2014 REF BOND SERIES C	100,155,000	0.275	275,807
888.63 LOS ANGELES UNIF DS 2014 REF BOND SERIES D	713,850,000	0.275	1,965,804
888.68 LOS ANGELES UNIF DS 2015 REF BONDS SERIES A	95,430,000	0.275	262,796
888.69 LOS ANGELES UNIF DS 2008 SERIES A 2016	164,550,000	0.275	453,139
888.70 LOS ANGELES UNIF DS 2016 REF BONDS SERIES A	359,570,000	0.275	990,186
888.71 LOS ANGELES UNIF DS 2016 REF BONDS SERIES B	238,230,000	0.275	656,039

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

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

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

# THE CITY OF SAN FERNANDO

## DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2022

	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
<b>Overlapping Debt (Continued)</b>			
888.72 LOS ANGELES UNIF DS 2017 REF BONDS SER A PROP BB	498,240,000	0.275	1,372,056
888.73 LOS ANGELES UNIF DS 2017 REF BONDS SER A MEAS K	109,935,000	0.275	302,740
888.74 LOS ANGELES UNIF DS 2005 SERIES M 1 2018	921,240,000	0.275	2,536,916
888.76 LOS ANGELES UNIF DS 2008 SERIES B 1 2018	108,220,000	0.275	298,017
888.78 LOS ANGELES UNIF DS 2019 REF 2002 SER D MEAS K	1,007,820,000	0.275	2,775,340
888.79 LOS ANGELES UNIF DS 2019 REF 2004 SER I MEAS R	135,105,000	0.275	372,053
888.80 LOS ANGELES UNIF DS 2019 REF 2005 SER F MEAS Y	299,825,000	0.275	825,660
888.82 LOS ANGELES UNIF MEASURE R 2020 SERIES RYQ	81,115,000	0.275	223,375
888.83 LOS ANGELES UNIF MEASURE Y 2020 SERIES RYQ	29,955,000	0.275	82,490
888.84 LOS ANGELES UNIF MEASURE Q 2020 SERIES RYQ	151,450,000	0.275	417,064
888.85 LOS ANGELES UNIF DS MEASURE Q SER C 2020	603,245,000	0.275	1,661,219
888.86 LOS ANGELES UNIF 2020 REF A MEAS K	108,865,000	0.275	299,793
888.87 LOS ANGELES UNIF 2020 REF A MEAS R	108,375,000	0.275	298,444
888.88 LOS ANGELES UNIF 2020 REF A MEAS Y	74,215,000	0.275	204,374
888.89 LOS ANGELES UNIF 2021 REF A PROP BB	893,005,000	0.275	2,459,162
888.91 LOS ANGELES UNIF 2021 REF A MEAS Q	673,280,000	0.275	1,854,082
<b>Total Overlapping Debt</b>			<b>38,392,648</b>
<b>Total Direct and Overlapping Debt</b>			<b>71,875,946</b>

2021/22 Assessed Valuation: \$1,442,195,313 After Deducting \$811,527,990 Incremental Value.

Debt To Assessed Valuation Ratios:	Direct Debt	2.32%
	Overlapping Debt	2.66%
	Total Debt	4.98%

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**Data Source: HdL Coren & Cone, Los Angeles County Assessor and Auditor Combined 2021/22 Lien Date Tax Rolls**  
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Prepared On 9/20/2022 By MV

# THE CITY OF SAN FERNANDO

## DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2013

	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
<b>Direct Debt</b>			
240.01 LEASE PURCHASE AGREEMENTS	60,606	100.000	60,606
240.01 1998 & 2006 BONDS	11,276,175	100.000	11,276,175
<b>Total Direct Debt</b>			<b>11,336,781</b>
<b>Overlapping Debt</b>			
*310.30 METROPOLITAN WATER DISTRICT	79,696,126	0.109	86,846
805.52 L. A. CCD DS 2003 SERIES B	3,100,000	0.255	7,917
805.55 L. A. CCD DS 2003 TAXABLE SERIES 2004B	11,985,000	0.255	30,608
805.56 L. A. CCD DS 2001 TAXABLE SERIES 2004A	74,440,000	0.255	190,111
805.57 LACC DS REFUNDING 2001 SERIES 2005 & 2013	473,395,000	0.255	1,208,998
805.58 LA CCD DS 2001, 2006 SERIES B	275,300,000	0.255	703,085
805.59 LA CCD DS 2003, 2006 SERIES C	382,160,000	0.255	975,994
805.60 LACC DS 2001, 2008 SER E-1	271,710,000	0.255	693,917
805.62 LACC DS 2003, 2008 SER F-1	344,915,000	0.255	880,874
805.63 LACC DS 2003, 2008 TAXABLE SER F-2	550,000	0.255	1,405
805.64 LACC DS 2008, 2009 TAXABLE SER A	350,000,000	0.255	893,861
805.65 LACC DS 2008, 2009 TAXABLE SER B	75,000,000	0.255	191,542
805.66 LACC DS 2008, 2010 TAX SERIES D	175,000,000	0.255	446,930
805.67 LACC DS 2008, 2010 TAX SER E (BABS)	900,000,000	0.255	2,298,499
805.68 LACC DS 2008, 2010 SERIES C	125,000,000	0.255	319,236
805.69 LA CCD DS 2008 2012 SERIES F	250,000,000	0.255	638,472
887.51 LOS ANGELES UNIF DS 1997 SERIES A	49,500,000	0.317	156,976
887.56 LOS ANGELES UNIF DS 2002 REF BOND	175,645,000	0.317	557,010
887.57 LOS ANGELES UNIF DS 1997 SERIES F	45,075,000	0.317	142,943
887.58 LOS ANGELES UNIF DS 2002 SERIES A	17,885,000	0.317	56,717
887.61 LOS ANGELES UNIF DS 2004 SERIES C 2004	35,355,000	0.317	112,119
887.63 LOS ANGELES UNIF DS 2004 REF BONDS A-1	90,060,000	0.317	285,600
887.64 LOS ANGELES UNIF DS 2004 REF BONDS A-2	126,840,000	0.317	402,238
887.65 LOS ANGELES UNIF DS 2004 SERIES E	218,770,000	0.317	693,769
887.66 LOS ANGELES UNIF DS 2005 REF BONDS A-1	346,005,000	0.317	1,097,259
887.67 LOS ANGELES UNIF DS 2005 REF BONDS A-2	120,925,000	0.317	383,480
887.68 LA USD DS 2004 SERIES F	421,605,000	0.317	1,337,004
887.69 LA USD DS 2006 REFUNDING SERIES A	132,325,000	0.317	419,632
887.70 LA USD DS 2005 SERIES A (2006)	218,640,000	0.317	693,356
887.71 LA USD DS 2005 SERIES B (2006)	323,950,000	0.317	1,027,318
887.72 LA USD DS 2005 SERIES C (2006)	435,015,000	0.317	1,379,530
887.73 LA USD DS 2005 SERIES D (2006)	856,990,000	0.317	2,717,707
887.75 LOS ANGELES UNIF DS 2006 REF BDS SER B	557,045,000	0.317	1,766,514
887.76 LOS ANGELES UNIF DS 2007 REF BDS SER A-1	1,130,055,000	0.317	3,583,657
887.77 LOS ANGELES UNIF DS 2007 REF BDS SER A-2	136,055,000	0.317	431,461
887.78 LOS ANGELES UNIF DS 2002 SERIES B (2007)	228,410,000	0.317	724,339

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 Coren & Cone

Prepared On 9/20/2022 By MV

# THE CITY OF SAN FERNANDO

## DIRECT & OVERLAPPING DEBT AS OF JUNE 30, 2013

	Gross Bonded Debt Balance	Percent Applicable To City	Net Bonded Debt
<b>Overlapping Debt (Continued)</b>			
887.79 LOS ANGELES UNIF DS 2007 REF BDS SER B	24,650,000	0.317	78,171
887.80 LOS ANGELES UNIF DS 2002 SERIES C	505,425,000	0.317	1,602,816
887.81 LOS ANGELES UNIF DS 2004 SERIES H	137,425,000	0.317	435,805
887.82 LOS ANGELES UNIF DS 2005 SERIES E	29,150,000	0.317	92,441
887.83 LOS ANGELES UNIF DS 2002 SERIES D	110,105,000	0.317	349,168
887.84 LOS ANGELES UNIF DS 2004 SERIES I	5,615,000	0.317	17,806
887.85 LOS ANGELES UNIF DS 2005 SERIES F	145,250,000	0.317	460,620
887.86 LOS ANGELES UNIF DS 2002 SERIES E	157,165,000	0.317	498,405
887.87 LOS ANGELES UNIF DS 2004 SERIES J	130,450,000	0.317	413,686
887.88 LOS ANGELES UNIF DS 2005 SERIES G	3,795,000	0.317	12,035
887.89 LOS ANGELES UNIF DS 2005 SERIES H	608,995,000	0.317	1,931,259
887.90 LAUSD 2009 REFUNDING MEASURE R BONDS	51,560,000	0.317	163,508
887.91 LAUSD MEASURE R SERIES 2009	131,080,000	0.317	415,684
887.92 LAUSD MEASURE R SERIES KRY BABS	200,000,000	0.317	634,245
887.93 LAUSD MEASURE Y 2009 SERIES KRY BABS	363,005,000	0.317	1,151,170
887.94 LAUSD 2009 REFUNDING PROP BB BONDS	72,570,000	0.317	230,136
887.98 LAUSD MEASURE R 2010 SERIES RY BABS	806,795,000	0.317	2,558,528
887.99 LAUSD MEASURE Y 2010 SERIES RY BABS	1,250,585,000	0.317	3,965,885
888.51 LAUSD 2010 REFUNDING SERIES A PROP BB	400,785,000	0.317	1,270,979
888.52 LAUSD 2010 REFUNDING SERIES A (MEASURE K)	156,000,000	0.317	494,711
<b>Total Overlapping Debt</b>			<b>44,313,983</b>
<b>Total Direct and Overlapping Debt</b>			<b>55,650,764</b>

2012/13 Assessed Valuation: \$962,096,198 After Deducting \$560,330,649 Incremental Value.

Debt To Assessed Valuation Ratios:	Direct Debt	1.18%
	Overlapping Debt	4.61%
	Total Debt	5.78%

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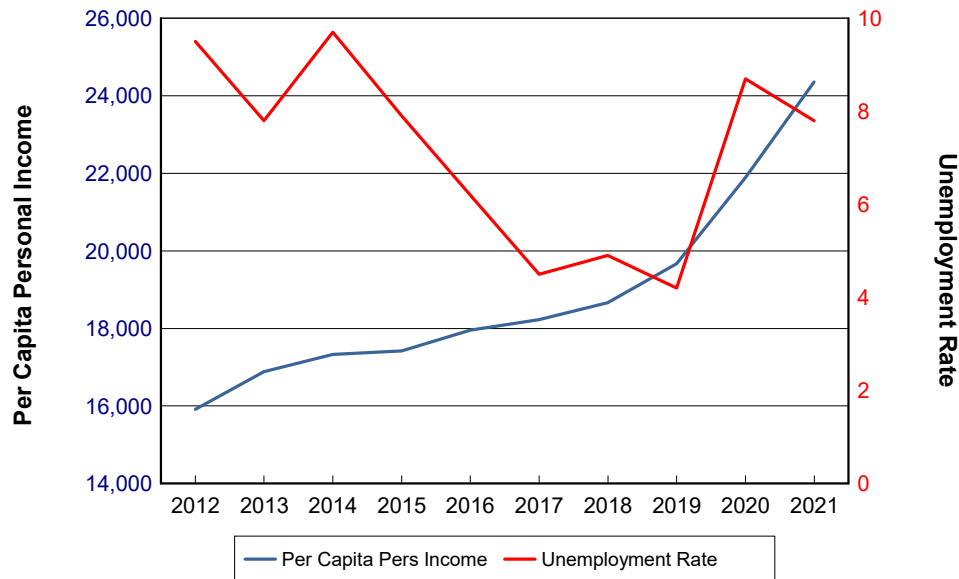
Prepared On 9/20/2022 By MV

# THE CITY OF SAN FERNANDO

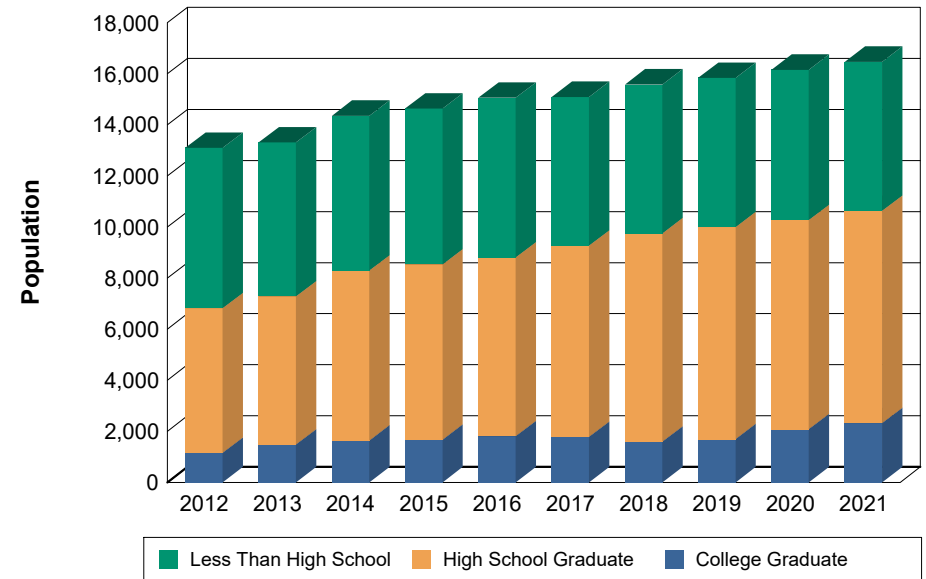
## DEMOGRAPHIC AND ECONOMIC STATISTICS

Calendar Year	Population	Personal Income (In Thousands)	Per Capita Personal Income	Unemployment Rate	Median Age	% of Pop 25+ with High School Degree	% of Pop 25+ with Bachelor's Degree
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%
2021	23,519	\$572,783	\$24,354	7.8%	36.7	64.6%	14.1%

### 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 (01/01/2020 - 8/31/2022)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2020	88	\$513,358	\$515,000	
2021	120	\$614,696	\$603,500	17.18%
2022	79	\$632,100	\$650,000	7.71%



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

Data Source: Los Angeles County Recorder

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# CITY OF SAN FERNANDO

## TOP 25 SALES TAX PRODUCERS

### FOR FISCAL YEAR 2012-13

<b>Business Name</b>	<b>Business Category</b>
Acey Decy Lighting	Repair Shop/Equip. Rentals
Arco	Service Stations
Arroyo Building Materials	Building Materials
Boener Truck Center	New Motor Vehicle Dealers
Casco	Contractors
El Pollo Loco	Quick-Service Restaurants
El Super	Grocery Stores
Food 4 Less	Grocery Stores
Global HVAC Distributors	Plumbing/Electrical Supplies
Goodman Distribution	Contractors
Home Depot	Building Materials
Honda Lease Trust	Auto Lease
IHOP	Casual Dining
Jack in the Box	Quick-Service Restaurants
McDonalds	Quick-Service Restaurants
Nachos Ornamental Supply	Contractors
Pep Boys	Automotive Supply Stores
Pharmavite	Drugs/Chemicals
Pool & Electrical Products	Plumbing/Electrical Supplies
Sams Club	Discount Dept Stores
Southland Lighting	Plumbing/Electrical Supplies
TMB Production Supplies & Services	Electrical Equipment
Truman 76	Service Stations
Vallarta Supermarket	Grocery Stores
WSS	Shoe Stores

Percent of Fiscal Year Total Paid By Top 25 Accounts = 70.49%

\* Firms Listed Alphabetically  
Period: July 2012 Thru June 2013

Printed 09/23/2022

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 2021-22

<b>Business Name</b>	<b>Business Category</b>
Arco	Service Stations
Arroyo Building Materials	Building Materials
Casco	Contractors
CCAP Auto Lease	Auto Lease
CVS Pharmacy	Drug Stores
El Pollo Loco	Quick-Service Restaurants
El Super	Grocery Stores
Enterprise Rent A Car	Transportation/Rentals
Ganas Auto	Used Automotive Dealers
Goodman Distribution	Contractors
Home Depot	Building Materials
IHOP	Casual Dining
Maclay Shell & Circle K	Service Stations
McDonalds	Quick-Service Restaurants
Nachos Ornamental Supply	Contractors
Pool & Electrical Products	Plumbing/Electrical Supplies
Production Resource Group	Contractors
Rydeil Chrysler Dodge Jeep Ram	New Motor Vehicle Dealers
Smart & Final	Grocery Stores
T Mobile	Electronics/Appliance Stores
TMB Production Supplies & Services	Electrical Equipment
Truman Fuel	Service Stations
USB Leasing	Auto Lease
Vallarta Supermarket	Grocery Stores
WSS	Shoe Stores

Percent of Fiscal Year Total Paid By Top 25 Accounts = 67.88%

\* Firms Listed Alphabetically  
Period: July 2021 Thru June 2022

Printed 09/23/2022

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Apparel Stores	\$ 9,728	\$ 9,453	\$ 9,430	\$ 10,410	\$ 11,449	\$ 11,799	\$ 12,361	\$ 12,393	\$ 11,244	\$ 15,098
Food Stores	13,558	15,747	13,755	14,084	15,033	15,638	16,028	16,168	16,725	16,881
Eating and Drinking Places	49,154	52,942	54,660	61,175	66,313	72,031	75,973	79,178	73,790	86,124
Building Materials	69,340	86,283	90,292	96,112	102,799	114,471	121,603	124,136	128,863	143,209
Auto Dealers and Supplies	28,834	47,098	83,207	89,543	105,405	102,604	109,902	127,894	139,414	167,705
Service Stations	19,006	17,864	16,736	15,301	13,545	12,927	14,988	14,421	9,974	19,911
Other Retail Stores	56,220	55,934	57,238	63,808	64,745	64,723	39,534	34,860	36,976	42,380
All Other Outlets	<u>81,711</u>	<u>87,492</u>	<u>94,765</u>	<u>111,902</u>	<u>123,989</u>	<u>126,499</u>	<u>144,155</u>	<u>154,162</u>	<u>193,892</u>	<u>198,055</u>
Total	<u>\$ 327,552</u>	<u>\$ 372,814</u>	<u>\$ 420,083</u>	<u>\$ 462,336</u>	<u>\$ 503,276</u>	<u>\$ 520,690</u>	<u>\$ 534,543</u>	<u>\$ 563,212</u>	<u>\$ 610,878</u>	<u>\$ 689,363</u>

Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HdL Companies

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the City's revenue.