

**Agenda of an Adjourned Regular Meeting  
of the National City City Council/Community Development  
Commission – Housing Authority of the City of National City**

**Fiscal Year 2016 Budget & Strategic Planning Workshop  
and Closed Session**

**Council Chambers  
1243 National City Boulevard  
National City, California  
Tuesday, April 28, 2015 – 5:00 p.m.**

**Open To The Public**

**Please complete a request to speak form prior to the commencement of the meeting and submit it to the City Clerk.**

It is the intention of your City Council of the City of National City to be receptive to your concerns in this community. Your participation in local government will assure a responsible and efficient City of National City. We invite you to bring to the attention of the City Manager/Executive Director any matter that you desire the City Council of the City of National City to consider. We thank you for your presence and wish you to know that we appreciate your involvement.

**ROLL CALL**

**Pledge of Allegiance to the Flag by Mayor Ron Morrison**

NOTE: Pursuant to state law, items requiring Council of the City of National City action must be brought back on a subsequent Council of the City of National City Agenda unless they are of a demonstrated emergency or urgent nature.

Upon request, this agenda can be made available in appropriate alternative formats to persons with a disability in compliance with the Americans with Disabilities Act. Please contact the City Clerk's Office at (619) 336-4228 to request a disability-related modification or accommodation. Notification 24-hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting.

***Spanish audio interpretation is provided during Council Meetings. Audio headphones are available in the lobby at the beginning of the meetings.***

*Audio interpretación en español se proporciona durante sesiones del Consejo Municipal. Los audífonos están disponibles en el pasillo al principio de la junta.*

Council Requests That All Cell Phones  
And Pagers Be Turned Off During City Council Meetings

**OPEN SESSION**

**Fiscal Year 2016 Budget & Strategic Planning Workshop**

1. Introduction - Leslie Deese, City Manager
2. Fiscal Year 2016 Preliminary Budget
  - a. General Fund Budget Summary
  - b. Total Budget Summary
  - c. Significant Budgetary Impacts
  - d. Proposed Changes & Impacts
  - e. Capital Improvement Program ("CIP")
3. Future Impacts & Next Steps
4. Proposed 2015-2020 National City Strategic Plan
5. Public Comments
6. Council Comments & Direction

**CLOSED SESSION** – Closed Session in the Large Conference Room

**CITY COUNCIL**

1. Conference with Labor Negotiators – Government Code Section 54957.6  
Agency Designated Representatives: Stacey Stevenson, Claudia Silva, Mark Roberts, and Tim Davis  
Employee Organization: Police Officers' Association
2. Conference with Labor Negotiators – Government Code Section 54957.6  
Agency Designated Representatives: Stacey Stevenson, Claudia Silva, Frank Parra, Mark Roberts, and Tim Davis  
Employee Organization: Fire Fighters' Association
3. Conference with Labor Negotiators – Government Code Section 54957.6  
Agency Designated Representatives: Stacey Stevenson, Claudia Silva, Tim Davis, Mark Roberts and Lauren Maxilom  
Employee Organization: Municipal Employees' Association

4. Conference with Labor Negotiators – Government Code Section 54957.6  
Agency Designated Representatives: Stacey Stevenson  
Employee Organization: Confidential Group

**OPEN SESSION** – Reconvene in Council Chambers

Closed Session Report

**ADJOURNMENT**

Next Regular National City City Council/Community Development Commission - Housing Authority of the City of National City - Tuesday – May 5, 2015 - 6:00 p.m. – Council Chambers, Civic Center

2015-2020  
Proposed  
Strategic Plan



***Provide Quality Services***  
***Achieve Fiscal Sustainability***  
***Improve Quality of Life***  
***Enhance Housing and Community Assets***  
***Promote a Healthy Community***

2015 Proposed Objective #1- Provide Quality Services

- a) Practice the five core values (Commitment, Customer Service, Courtesy, Communication, and Collaboration) with our diverse customer base.
- b) Align workforce with City's objectives and provide training and support necessary to fully develop employees, boards, and commissions.
- c) Expand public access to City services and information, by updating our website and making digital records accessible to the public.
- d) Pursue public safety goals and objectives and enhance disaster preparedness (Police, Fire, Emergency Medical Services, and Homeland Security).
- e) Analyze internal processes for efficiency and implement technology solutions where feasible. Continue efforts to automate and streamline work processes.

2015 Proposed Objective #2- Achieve Fiscal Sustainability

- a) Prepare effective budget, accurately forecast funding sources, manage investments wisely, provide consistent financial reports, maintain clean audits, resolve findings/deficiencies in a timely manner, and update finance and budget policies.
- b) Update compensation plan for all employee groups. Continue labor/management partnerships with an emphasis on strategic deployment and total compensation issues.
- c) Establish economic development programs to retain existing businesses and stimulate new investments. Evaluate and update fee schedules to promote development and recover costs.
- d) Implement plans to fund replacement reserves and to finance the acquisition, replacement, and maintenance of the City's fleet, facilities, and other assets.
- e) Build cooperative partnerships with community organizations, schools, and other public agencies in the efficient and cost effective delivery of services.



### 2015 Proposed Objective #3- Improve Quality of Life

- a) Enhance crime prevention and emergency service through community outreach, procedural justice, critical incident response, City/regional partnerships, and employee development.
- b) Pursue green initiatives and build a sustainable city by implementing the climate action plan and energy roadmap.
- c) Help organize community events and support social gatherings that benefit the total community.
- d) Update sign ordinance to improve community character and draw attention to important gateways, corridors and intersections with improved signage and wayfinding.
- e) Support Pier 32 (GB Capital Holdings) expansion plans and work with San Diego Unified Port District and its tenants to fund public process and public improvements.

### 2015 Proposed Objective #4- Enhance Housing and Community Assets

- a) Continue providing housing opportunities at all income levels and develop programs to improve existing conditions. Adopt a comprehensive long term strategy to address homelessness.
- b) Complete WI-TOD phase 1 and community park. Continue pursuing funding for WI-TOD phase 2 and other housing projects.
- c) Maintain and improve City's infrastructure and find alternative funding to construct public facilities, park improvements, and other capital needs. . Complete comprehensive facility needs assessment and establish priorities.
- d) Preserve and promote historic resources and cultural assets. Formalize a public art program that provides funding for art and culture through a "percent for art" program.
- e) Administer real property assets and property management plans to achieve the City's long term goals.

### 2015 Proposed Objective #5- Promote a Healthy Community

- a) Expand opportunities for walking and biking through the development of Community Corridors and Safe Routes to Schools consistent with the National City General Plan and Bicycle Master Plan.
- b) Continue to provide affordable City programs, activities and services that are accessible for all users, including individuals with disabilities (Americans with Disabilities Act).
- c) Enhance neighborhood services programs such as graffiti abatement, parking enforcement, and code enforcement and increase efficiency with new technology.
- d) Implement Neighborhood Action Plans and continue amortization efforts by working with residents and businesses.
- e) Advance National City wellness programs for youth, families, seniors and City employees that encourage a healthy lifestyle and develop a workplace safety program.



# **Fiscal Year 2016 Preliminary Budget**

**National City, California  
Incorporated September 17, 1887**



**PLEASE NOTE:**

**Proposed Budget is in draft Format.**

**It will be modified to book form at final printing.**

**Preliminary Budget  
Fiscal Year 2016**





## Directory of City Officials

### City Council

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Ron Morrison  
Mayor

Jerry Cano  
Vice Mayor

Albert Mendivil  
Council Member

Mona Rios  
Council Member

Alejandra Sotelo-Solis  
Council Member

### City Treasurer

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R. Mitchel Beauchamp

### City Clerk

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Michael R. Dalla

### City Manager

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Leslie Deese

### City Attorney

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Claudia Silva

### Department Heads

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Vacant

Assistant City Manager

Manuel Rodriguez

Chief of Police

Minh Duong

City Librarian

Brad Raulston

Community Development Director

Stacey Stevenson

Director of Administrative Services

Frank Parra

Director of Emergency Services

Stephen Manganiello

Director of Engineering / Public Works

Mark Roberts

Director of Finance

Alfredo Ybarra

Director of Housing, Grants, & Asset Management

Armando Vergara

Director of Neighborhood Services



The budget document has been designed to provide the public concise and readable information about the City of National City's Fiscal Year 2016 Preliminary Budget. The budget is separated into five major sections: General Information, Summary Schedules, Operating Budget (organized by department), Capital Improvement Program, and the Appendix.

### **Section I - General Information**

The beginning of the budget document contains general information about the City of National City, a list of the City's Boards and Commissions, and a description of the City's Budget Controls, Process, Basis, and Policies.

### **Section II – Summary Schedules**

The summary section includes an analysis of the budget's impact on fund balances, a schedule of operating transfers, revenue and expenditure summary reports, a schedule of internal service fund charges, and schedules showing authorized positions by classification for the City as a whole and by fund. Also provided in this section is a summary of unfunded positions by department.

### **Section III – Operating Budget**

The operating budget section is organized by department. Each departmental section includes:

**Department/Division Description.** This summary provides an overview of the department or division, its goals and objectives, significant changes during the past fiscal year, and productivity/workload statistics, as applicable.

**Department Organizational Chart.** The organizational chart summarizes the department structure and lists the titles and numbers of full-time-equivalent employees ("FTEs") under each department and division or group within the department, followed by a position schedule, which reflects staffing by fund.

**Expenditure Account Summary.** This form provides the detail of the expenditures by category for each activity within a department. The columns show actual expenditure totals for Fiscal Year 2014, the adopted budget for Fiscal Year 2015, and the preliminary budget for Fiscal Year 2016. (See appendix for a schedule of the City's chart of accounts.)

### **Section IV – Capital Improvement Program**

This section includes general information about the City's capital improvement program ("CIP") and its funding sources, a list of new capital projects budgeted for Fiscal Year 2016, a five-year outlook for the CIP, and forms showing the projects by fund, compared to prior year actuals and budgets.

### **Section V – Appendix**

The Appendix includes the Budget Resolution, the City's Gann limit appropriations, a glossary of terms and acronyms used throughout the budget's narrative, and schedules of the City's funds and object (i.e., expenditure) accounts.

**Section**

**1.**

# General Information

**Preliminary Budget  
Fiscal Year 2016**





# Budget Controls, Basis, & Policies

## BUDGETARY CONTROLS

National City maintains budgetary controls at the individual fund level. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council. The budget includes estimated revenues and appropriations for the City's funds categorized into five fund types: a general fund, special revenue funds, debt service funds, capital projects funds, and internal service funds.

Using the City's automated accounting system, each department's expenditures are restricted to the amount of that department's budgeted appropriations for the year. No department is permitted to spend more than its available appropriations.

An increase in a department's total appropriation must be approved by the Council when it involves a transfer from the contingency reserve, use of fund balance, or an appropriation of unanticipated or over-realized revenue identified to a specific source. There is no "floor" in the amount requiring approval. The Council has authorized the City Manager to make budgetary revisions between departments within a fund.

## BUDGET BASIS

Budgets are adopted on a basis consistent with generally accepted accounting principles ("GAAP"). Both governmental and internal service funds utilize the modified accrual basis of accounting under which revenues and related assets are recorded when measurable and available to finance operations during the year. Budget appropriations for expenditures that have been encumbered or are under contract at fiscal year-end are carried forward to the following fiscal year.

## BUDGET POLICIES

This section of the budget document describes the fiscal policies that provide the framework for budget development and guide the decision-making process.

### General Fund Reserves

It is the City's policy to prepare a balanced budget and to maintain a General Fund contingency reserve of at least 25% of one year's General Fund expenditures in order to ensure the City's continued financial health. Although achieving this goal has been difficult due to the recent global recession, the City anticipates ending Fiscal Year 2015 with a contingency reserve at or near its 25% target.

### Cash Management

The basic tool for management of the City's cash is the investment policy approved by the Council in compliance with California law. Staff monitors cash regularly in order to



maximize investment opportunities. The City pools its funds for investment purposes and participates in both the State Local Agency Investment Fund (“LAIF”) and the San Diego County Treasurer’s Pooled Money Fund. Additionally, some funds are invested in instruments such as US treasury and agency securities and certificates of deposit. Investment earnings are allocated to the General Fund unless otherwise required by law. Statutory allocations to restricted funds are made in proportion to the ratio of cash balances to the total pooled balances.

### **Revenue Projections**

The Department of Finance is responsible for preparing the revenue estimates for the budget and uses a variety of sources, including historical trends and information obtained from the County, State, and other governmental organizations, to ensure projections are realistic and conservative. Current revenues must equal expenditures in order to achieve a structurally balanced budget, and the City believes fiscal conservatism provides a strong basis upon which to achieve long run stability.

### **Debt Policy / Capital Financing**

The City’s policy is to incur debt only in certain specific circumstances. Borrowing is restricted to the financing of large capital projects. Several factors are considered prior to making a decision to finance debt. Staff evaluates whether there are continuing revenues sufficient to service the debt, the potential cost in increased construction costs resulting from a delay, current market conditions, and any additional on-going operational costs that will result from a new facility or project. The City has limited debt obligations, and most capital improvements are completed on a pay-as-you-go basis. Current bond debt obligations include payments on a \$4.885 million general obligation bond issued in 2012 to refund the general obligation bonds issued in 2003 for construction of the City’s Library and on a \$3.1 million lease revenue refunding bond issued in 2010 related to the Police facility.

**Section**



**Summaries  
&  
Schedules**

**Preliminary Budget  
Fiscal Year 2016**





Preliminary Budget  
Fiscal Year 2016

# Fund Balances





**CITY OF NATIONAL CITY  
BUDGET ANALYSIS BY FUND  
FISCAL YEAR 2016**

<b>Fund</b>	<b>Fund Name</b>	<b>Est. Beginning Fund Balance</b>	<b>Estimated Revenues</b>	<b>Transfers In</b>	<b>Transfers Out</b>	<b>Proposed Expenditures</b>	<b>Fund Balance Impact</b>
001	General Fund	28,210,285	45,845,540	-	(2,022,683)	(45,249,723)	26,783,420
103	General Capital Outlay Fund	7,682	-	-	-	-	7,682
104	Library Fund	139,833	839,041	1,020,208	-	(1,857,473)	141,609
105	Parks Maintenance Fund	122,915	984,025	440,894	-	(1,424,718)	123,116
108	Library Capital Outlay Fund	600,938	116,150	-	-	(78,358)	638,730
109	Gas Taxes Fund	(575,701)	1,385,762	-	-	(1,652,659)	(842,598)
115	Park & Recreation Capital Outlay Fund	119,792	-	-	-	-	119,792
120	Plan Checking Revolving Fund	243,675	300,000	-	-	(410,720)	132,955
125	Sewer Service Fund	13,217,899	6,975,865	-	(600,000)	(6,662,646)	12,931,118
130	EMT-D Revolving Fund	151,263	311,848	-	-	(215,982)	247,129
131	Asset Forfeiture Fund	603,417	74,740	-	-	(250,000)	428,157
166	Nutrition Fund	241,552	399,000	401,581	-	(800,507)	241,626
172	Trash Rate Stabilization Fund	493,429	138,000	-	(350,000)	(102,078)	179,351
201	NCJPFA Debt Service Fund	218	495,850	-	-	(495,850)	218
208	Supp Law Enforcement Svcs Fund (SLESF)	191,197	-	-	-	-	191,197
212	Personnel Compensation Fund	733,384	-	160,000	-	(160,000)	733,384
246	WINGS Grant Fund	858,053	-	-	-	-	858,053
259	Library Bonds Debt Service Fund	1,094,733	379,450	-	-	(379,450)	1,094,733
277	NC Public Library Donations Fund	230,556	2,000	-	-	(6,300)	226,256
282	Reimbursable Grants Citywide	21,492	-	-	-	-	21,492
290	Police Department Grants Fund	-	230,615	-	-	(230,615)	-
296	Engineering Dept. Grants	(1,448,160)	-	-	-	-	(1,448,160)
301	CDBG Fund	-	858,601	-	-	(854,838)	3,763
307	Proposition A Fund	-	-	-	-	-	-
308	Grant-Highway Bridge Rehab	592,549	-	-	-	-	592,549
320	Library Grants	313,560	-	-	-	(3,000)	310,560
325	Development Impact Fees Fund	1,245,197	195,720	-	-	(369,344)	1,071,573
343	State-Local Partnership Fund	125,188	300	-	-	-	125,488
348	State Grants Fund	512,755	1,300	-	-	-	514,055
502	Section 8 Fund	424,387	10,069,600	-	-	(10,247,005)	246,982
505	HOME Fund	1,060,336	583,829	-	-	(818,145)	826,020
523	Brownfield Grant	(17,569)	-	-	-	-	(17,569)
532	Low & Mod Income Housing Asset Fund	2,287,151	300,000	-	-	(291,937)	2,295,214
626	Facilities Maintenance Fund	752,303	2,843,454	-	-	(2,843,243)	752,514
627	Liability Insurance Fund	1,463,650	2,959,072	-	-	(2,959,072)	1,463,650
629	Information Systems Maintenance Fund	1,140,516	2,432,943	-	-	(2,432,943)	1,140,516
630	Office Equipment Depreciation	659,873	-	-	-	-	659,873
631	Telecommunications Revolving Fund	(61,310)	-	-	-	-	(61,310)
643	Motor Vehicle Service Fund	-	1,592,021	-	-	(1,592,021)	-
644	Vehicle Replacement Fund	3,349,469	181,000	950,000	-	(1,800,000)	2,680,469
	<b>OTHER FUNDS TOTAL</b>	<b>30,896,222</b>	<b>34,650,187</b>	<b>2,972,683</b>	<b>(950,000)</b>	<b>(38,938,904)</b>	<b>28,630,188</b>
	<b>TOTAL, ALL FUNDS</b>	<b>59,106,507</b>	<b>80,495,727</b>	<b>2,972,683</b>	<b>(2,972,683)</b>	<b>(84,188,627)</b>	<b>55,413,607</b>

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**NATIONAL CITY**  
1887  
INCORPORATED

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Preliminary Budget  
Fiscal Year 2016

# Operating Transfers





**CITY OF NATIONAL CITY  
FUND TRANSFERS DETAIL  
FISCAL YEAR 2016**

<b>From</b>		<b>To</b>		<b>Purpose</b>	<b>FY 16 Preliminary</b>
001	General Fund	104	Library Fund	Operating Subsidy	\$ 1,020,208
001	General Fund	105	Parks Maintenance Fund	Operating Subsidy	440,894
001	General Fund	166	Nutrition Center Fund	Operating Subsidy	401,581
001	General Fund	212	Personnel Comp Fund	Retiree Health Benefits	160,000
125	Sewer Service Fund	644	Vehicle Replacement Fund	Vehicle Purchases	600,000
172	Trash Rate Stabilization Fund	644	Vehicle Replacement Fund	Vehicle Purchases	350,000
<b>Total (Net) General Fund Impact</b>					<b>\$ 2,972,683</b>

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Preliminary Budget  
Fiscal Year 2016

# Revenue Summary





**CITY OF NATIONAL CITY**  
**ESTIMATED FINANCING SOURCES SUMMARY BY FUND SOURCE**  
**FISCAL YEAR 2016**

Acct No. Account Title	FY 13 Actual	FY 14 Adopted	FY 15 Adopted	FY 16 Preliminary
<b>001 GENERAL FUND</b>				
001-00000 Taxes:	34,876,386	35,555,501	37,304,126	40,039,473
001-00000 Use of Money & Property:	503,461	621,593	499,216	559,500
001-00000 Inter-Governmental Revenues:	387,131	356,100	30,771	44,000
001-00000 Other Revenues:	733,141	1,526,291	1,669,203	1,928,545
001-01000 City Council Revenues:	690	-	-	-
001-01002 Donations - Community Meeting:	690	-	4,500	5,500
001-02000 City Clerk Revenues:	1,926	600	600	930
001-04045 Finance Revenues:	16,522	14,650	11,162	14,370
001-04046 Finance Revenues:	164	-	-	-
001-06027 Planning Revenues:	64,681	59,600	59,600	20,364
001-06028 Building Revenues:	627,451	497,500	496,500	569,789
001-06029 Engineering Revenues:	1,047,194	415,700	105,900	154,697
001-11000 Police Revenues:	1,650,345	1,004,827	1,039,907	979,676
001-11107 National School District Contract (Police) Revenues:	61,917	61,917	61,917	61,917
001-11108 Sweetwater Union HS Contract (Police) Revenues:	-	80,000	80,000	80,000
001-11110 STOP Project Revenues:	99,704	70,000	70,000	80,764
001-11112 POST Grant Revenues:	65,432	48,100	48,100	34,904
001-12124 Fire Prevention Revenues:	94,078	82,500	79,700	65,376
001-12125 Fire Operations Revenues:	903,863	960,501	885,501	889,975
001-14000 Risk Management Revenues:	12,339	25,000	23,137	28,455
001-22000 Public Works Operations Revenues:	41,980	40,000	40,000	38,782
001-22221 Public Works Streets Revenues:	318	400	400	-
001-22223 Public Works Facilities Maintenance Revenues:	826	1,000	900	591
001-41000 Recreation Revenues:	131,563	77,000	90,068	91,753
001-41412 Tiny Tots Revenues:	1,656	-	-	-
001-42000 Parks Revenues:	2,795	-	-	-
001-45462 Housing & Grants Revenues:	21,000	20,000	303,256	20,000
001-45464 Neighborhood Services Revenues:	42,474	370,000	185,000	136,179
<b>GENERAL FUND REVENUES</b>	<b>41,389,726</b>	<b>41,888,780</b>	<b>43,089,464</b>	<b>45,845,540</b>
<b>Transfers In</b>	<b>1,133,576</b>	<b>459,609</b>	<b>-</b>	<b>-</b>
<b>GENERAL FUND TOTAL</b>	<b>42,523,302</b>	<b>42,348,389</b>	<b>43,089,464</b>	<b>45,845,540</b>
<b>104 LIBRARY FUND</b>				
104-00000 General Operating Revenues:	711,994	690,381	765,225	821,301
104-18171 Library School District Contract (Fund 171 [171-11000] prior to FY 14):	-	17,740	17,740	17,740
<b>LIBRARY FUND REVENUES</b>	<b>711,994</b>	<b>708,121</b>	<b>782,965</b>	<b>839,041</b>
<b>Transfers In</b>	<b>860,580</b>	<b>944,414</b>	<b>944,977</b>	<b>1,020,208</b>
<b>LIBRARY FUND TOTAL</b>	<b>1,572,574</b>	<b>1,652,535</b>	<b>1,727,942</b>	<b>1,859,249</b>
<b>105 PARKS MAINTENANCE FUND</b>				
105-00000 General Operating Revenues:	829,654	804,529	891,682	984,025
105-42000 Parks Revenues:	1,754	-	-	-
<b>PARKS MAINTENANCE FUND REVENUES</b>	<b>831,408</b>	<b>804,529</b>	<b>891,682</b>	<b>984,025</b>
<b>Transfers In</b>	<b>231,818</b>	<b>395,116</b>	<b>353,719</b>	<b>440,894</b>
<b>PARKS MAINTENANCE FUND TOTAL</b>	<b>1,063,226</b>	<b>1,199,645</b>	<b>1,245,401</b>	<b>1,424,919</b>

CITY OF NATIONAL CITY  
ESTIMATED FINANCING SOURCES SUMMARY BY FUND SOURCE  
FISCAL YEAR 2016

Acct No.	Account Title	FY 13 Actual	FY 14 Adopted	FY 15 Adopted	FY 16 Preliminary
<b>108</b>	<b>LIBRARY CAPITAL OUTLAY FUND</b>				
108-00000	General Operating Revenues:	86,639	75,000	75,000	75,750
108-31310	Library Capital Outlay Revenues:	44,586	50,000	40,000	40,400
	<b>LIBRARY CAPITAL OUTLAY FUND REVENUES</b>	<b>131,225</b>	<b>125,000</b>	<b>115,000</b>	<b>116,150</b>
	<b>Transfers In</b>	<b>120,717</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>LIBRARY CAPITAL OUTLAY FUND TOTAL</b>	<b>251,942</b>	<b>125,000</b>	<b>115,000</b>	<b>116,150</b>
<b>109</b>	<b>GAS TAXES FUND</b>				
109-00000	General Operating Revenues:	1,514,026	1,858,108	1,604,417	1,385,762
	<b>GAS TAXES FUND TOTAL</b>	<b>1,514,026</b>	<b>1,858,108</b>	<b>1,604,417</b>	<b>1,385,762</b>
<b>120</b>	<b>PLAN CHECKING REVOLVING FUND</b>				
120-00000	General Operating Revenues:	292,674	250,000	250,000	300,000
	<b>PLAN CHECKING REVOLVING FUND TOTAL</b>	<b>292,674</b>	<b>250,000</b>	<b>250,000</b>	<b>300,000</b>
<b>125</b>	<b>SEWER SERVICE FUND</b>				
125-00000	General Operating Revenues:	16,648	35,400	35,400	35,754
125-22222	Public Works Sewer Revenues:	6,831,741	7,115,511	7,115,511	6,940,111
	<b>SEWER SERVICE FUND TOTAL</b>	<b>6,848,389</b>	<b>7,150,911</b>	<b>7,150,911</b>	<b>6,975,865</b>
<b>130</b>	<b>EMT-D REVOLVING FUND</b>				
130-12000	Fire Revenues:	291,036	291,000	308,760	311,848
	<b>EMT-D REVOLVING FUND TOTAL</b>	<b>291,036</b>	<b>291,000</b>	<b>308,760</b>	<b>311,848</b>
<b>131</b>	<b>ASSET FORFEITURE FUND</b>				
131-00000	General Operating Revenues:	108,188	74,000	74,000	74,740
131-11139	County Asset Forfeiture Funds Revenues:	2,690	2,700	2,700	-
	<b>ASSET FORFEITURE FUND TOTAL</b>	<b>110,878</b>	<b>76,700</b>	<b>76,700</b>	<b>74,740</b>
<b>166</b>	<b>NUTRITION FUND</b>				
166-41429	Nutrition Center Revenues:	409,426	380,500	403,500	399,000
	<b>NUTRITION FUND REVENUES</b>	<b>409,426</b>	<b>380,500</b>	<b>403,500</b>	<b>399,000</b>
	<b>Transfers In</b>	<b>308,499</b>	<b>405,663</b>	<b>371,532</b>	<b>401,581</b>
	<b>NUTRITION FUND TOTAL</b>	<b>717,925</b>	<b>786,163</b>	<b>775,032</b>	<b>800,581</b>
<b>171</b>	<b>LIBRARY SCHOOL DISTRICT CONTRACT FUND</b> <i>(closed / consolidated with Fund 104 FY 14)</i>				
171-00000	General Operating Revenues:	17,740	-	-	-
	<b>LIBRARY SCHOOL DISTRICT CONTRACT FUND TOTAL</b>	<b>17,740</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>172</b>	<b>TRASH RATE STABILIZATION FUND</b>				
172-00000	General Operating Revenues:	138,117	138,000	138,000	138,000
	<b>TRASH RATE STABILIZATION FUND TOTAL</b>	<b>138,117</b>	<b>138,000</b>	<b>138,000</b>	<b>138,000</b>

**CITY OF NATIONAL CITY  
ESTIMATED FINANCING SOURCES SUMMARY BY FUND SOURCE  
FISCAL YEAR 2016**

Acct No.	Account Title	FY 13 Actual	FY 14 Adopted	FY 15 Adopted	FY 16 Preliminary
<b>189</b>	<b>CIVIC CENTER REFURBISHING FUND</b> <i>(closed / consolidated with Fund 001 FY 14)</i>				
189-00000	General Operating Revenues:	15,773	-	-	-
	<b>CIVIC CENTER REFURBISHING FUND TOTAL</b>	<b>15,773</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>190</b>	<b>30TH STREET CLEANUP FUND - 1303</b> <i>(closed / consolidated with Fund 001 FY 14)</i>				
190-00000	General Operating Revenues:	428	-	-	-
	<b>30TH STREET CLEANUP FUND - 1303 TOTAL</b>	<b>428</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>200</b>	<b>30TH STREET CLEANUP FUND - 1304</b> <i>(closed / consolidated with Fund 001 FY 14)</i>				
200-00000	General Operating Revenues:	1,078	-	-	-
	<b>30TH STREET CLEANUP FUND - 1304 TOTAL</b>	<b>1,078</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>201</b>	<b>NCJPFA DEBT SERVICE FUND</b>				
201-00000	General Operating Revenues:	490,225	492,550	494,425	495,850
	<b>NCJPFA DEBT SERVICE FUND TOTAL</b>	<b>490,225</b>	<b>492,550</b>	<b>494,425</b>	<b>495,850</b>
<b>208</b>	<b>SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (SLESF)</b>				
208-00000	General Operating Revenues:	100,000	-	-	-
	<b>SUPP. LAW ENFORCEMENT SVCS FUND (SLESF) TOTAL</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>211</b>	<b>SECURITY &amp; ALARM REGULATION FUND</b> <i>(closed / consolidated with Fund 001 FY 14)</i>				
211-11000	Police Revenues:	4,380	-	-	-
	<b>SECURITY &amp; ALARM REGULATION FUND REVENUES</b>	<b>4,380</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Transfers In</b>	<b>34,651</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>SECURITY &amp; ALARM REGULATION FUND TOTAL</b>	<b>39,031</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>212</b>	<b>PERSONNEL COMPENSATION FUND</b>				
212-00000	General Operating Revenues:	-	-	-	-
	<b>PERSONNEL COMPENSATION FUND REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Transfers In</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>160,000</b>
	<b>PERSONNEL COMPENSATION FUND TOTAL</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>160,000</b>
<b>241</b>	<b>NATIONAL CITY LIBRARY STATE GRANT FUND</b> <i>(closed / consolidated with Fund 001 FY 14)</i>				
241-00000	General Operating Revenues:	132	-	-	-
	<b>NATIONAL CITY LIBRARY STATE GRANT FUND TOTAL</b>	<b>132</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>242</b>	<b>NATIONAL CITY LIBRARY MATCHING FUND</b>				
242-00000	General Operating Revenues:	804	-	-	-
	<b>NATIONAL CITY LIBRARY MATCHING FUND TOTAL</b>	<b>804</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CITY OF NATIONAL CITY  
ESTIMATED FINANCING SOURCES SUMMARY BY FUND SOURCE  
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Acct No.	Account Title	FY 13 Actual	FY 14 Adopted	FY 15 Adopted	FY 16 Preliminary
<b>246</b>	<b>WINGS GRANT FUND</b>				
246-31000	Library Revenues:	1,139,784	1,012,000	-	-
	<b>WINGS GRANT FUND TOTAL</b>	<b>1,139,784</b>	<b>1,012,000</b>	<b>-</b>	<b>-</b>
<b>253</b>	<b>RECREATIONAL ACTIVITIES FUND (closed / consolidated with Fund 001 FY 14)</b>				
253-41000	General Operating Revenues:	21,113	20,000	-	-
	<b>RECREATIONAL ACTIVITIES FUND TOTAL</b>	<b>21,113</b>	<b>20,000</b>	<b>-</b>	<b>-</b>
<b>259</b>	<b>LIBRARY BONDS DEBT SERVICE FUND</b>				
259-00000	General Operating Revenues:	5,421,760	372,700	372,700	379,450
	<b>LIBRARY BONDS DEBT SERVICE FUND TOTAL</b>	<b>5,421,760</b>	<b>372,700</b>	<b>372,700</b>	<b>379,450</b>
<b>277</b>	<b>NATIONAL CITY PUBLIC LIBRARY DONATIONS FUND</b>				
277-31000	Library Revenues:	2,600	3,000	3,000	2,000
	<b>NATIONAL CITY PUBLIC LIBRARY DONATIONS FUND TOTAL</b>	<b>2,600</b>	<b>3,000</b>	<b>3,000</b>	<b>2,000</b>
<b>282</b>	<b>REIMBURSABLE GRANTS CITYWIDE FUND</b>				
282-11921	FY 06 Urban Area Security Initiative:	4,303	-	-	-
282-11941	FY11 State Homeland Security Grant:	4,500	-	-	-
282-11942	FY 12 State Homeland Security Grant:	5,860	-	-	-
282-12912	CRI - Mass Prophylaxis Program:	2,500	-	-	-
282-12921	FY 06 Urban Area Security Initiative:	1,306	-	-	-
282-12938	FY 10 State Homeland Security Grant:	65,158	-	-	-
282-12940	Motorist Aid & Safety Grant:	14,279	-	-	-
282-12941	FY 11 State Homeland Security Grant:	973	-	-	-
282-12942	FY 12 State Homeland Security Grant:	1,940	-	-	-
	<b>REIMBURSABLE GRANTS CITYWIDE FUND TOTAL</b>	<b>100,819</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>290</b>	<b>POLICE DEPARTMENT GRANTS FUND</b>				
290-11619	Avoid DU Grant AL0939:	3,397	-	-	-
290-11621	JAG 2010-DJ-BX-0434:	54,342	-	-	-
290-11622	2010 HOPE Grant:	41,200	-	-	-
290-11624	2010 Operation Stonegarden Grant:	256,733	-	-	-
290-11626	RATT Grant:	110,224	80,000	80,000	80,000
290-11629	2012 Children Exposed to Domestic Violence:	40,476	-	-	-
290-11630	2012 OTS Sobriety Checkpoint SC12279:	23,685	-	-	-
290-11631	2012 OTS STEP Grant # 20319:	52,710	-	-	-
290-11632	HIDTA Grant:	73,343	-	-	-
290-11633	2011 Operation Stonegarden Grant:	61,945	-	77,000	-
290-11635	2013 OTS STEP Grant PT1342:	42,048	-	-	-
290-11636	SWBAMLA - Operation Northern Eagle:	120,264	149,713	156,045	150,615
290-11637	Sobriety Checkpoint Grant Program SC13279:	26,512	-	-	-
290-11638	Avoid DUI Grant PT1330:	5,072	-	-	-
290-11640	2012 Operation Stonegarden Grant:	5,264	37,086	-	-
	<b>POLICE DEPARTMENT GRANTS FUND TOTAL</b>	<b>917,216</b>	<b>266,799</b>	<b>313,045</b>	<b>230,615</b>

**CITY OF NATIONAL CITY**  
**ESTIMATED FINANCING SOURCES SUMMARY BY FUND SOURCE**  
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Acct No.	Account Title	FY 13 Actual	FY 14 Adopted	FY 15 Adopted	FY 16 Preliminary
<b>296</b>	<b>ENGINEERING DEPARTMENT GRANTS FUND</b>				
296-21002	Service Authority Freeway Emergencies - SAFE:	143,441	-	-	-
	<b>ENGINEERING DEPARTMENT GRANTS FUND TOTAL</b>	<b>143,441</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>301</b>	<b>CDBG FUND</b>				
301-00000	General Operating Revenues:	933,797	852,445	878,156	858,601
301-41000	Recreation Revenues:	3,200	-	-	-
	<b>CDBG FUND REVENUES</b>	<b>936,997</b>	<b>852,445</b>	<b>878,156</b>	<b>858,601</b>
	<b>Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>CDBG FUND TOTAL</b>	<b>936,997</b>	<b>852,445</b>	<b>878,156</b>	<b>858,601</b>
<b>307</b>	<b>PROPOSITION "A" FUND</b>				
307-00000	General Operating Revenues:	4,493	838,600	838,600	-
	<b>PROPOSITION "A" FUND TOTAL</b>	<b>4,493</b>	<b>838,600</b>	<b>838,600</b>	<b>-</b>
<b>312</b>	<b>STP LOCAL/TRANSNET HIGHWAY FUND</b>				
312-00000	General Operating Revenues:	258,732	-	-	-
	<b>STP LOCAL/TRANSNET HIGHWAY FUND TOTAL</b>	<b>258,732</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>320</b>	<b>LIBRARY GRANTS FUND</b>				
320-31337	Literacy Services FY 13:	49,938	-	-	-
	<b>LIBRARY GRANTS FUND REVENUES</b>	<b>49,938</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Transfers In</b>	<b>270,693</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>LIBRARY GRANTS FUND TOTAL</b>	<b>320,631</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>323</b>	<b>SAFE ROUTES TO SCHOOL FUND</b>				
323-00000	General Operating Revenues:	286,647	-	-	-
	<b>SAFE ROUTES TO SCHOOL FUND TOTAL</b>	<b>286,647</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>325</b>	<b>DEVELOPMENT IMPACT FEES FUND</b>				
325-00139	Transportation Development Impact Revenues ( <i>Fund 326 prior to FY 14</i> ):	-	365,985	201,500	97,196
325-11000	Police Revenues:	30,743	11,000	11,000	37,300
325-12125	Fire Operations Revenues:	23,271	18,000	18,000	18,269
325-31000	Library Revenues:	6,823	6,000	6,000	7,181
325-42000	Parks Revenues:	33,990	18,000	18,000	35,774
	<b>DEVELOPMENT IMPACT FEES FUND TOTAL</b>	<b>94,827</b>	<b>418,985</b>	<b>254,500</b>	<b>195,720</b>
<b>326</b>	<b>TRANSPORTATION IMPACT FEES FUND</b> ( <i>closed / consolidated with Fund 325 FY 14</i> )				
326-00000	General Operating Revenues:	102,583	-	-	-
	<b>TRANSPORTATION IMPACT FEES FUND TOTAL</b>	<b>102,583</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF NATIONAL CITY  
ESTIMATED FINANCING SOURCES SUMMARY BY FUND SOURCE  
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Acct No.	Account Title	FY 13 Actual	FY 14 Adopted	FY 15 Adopted	FY 16 Preliminary
<b>343</b>	<b>STATE-LOCAL PARTNERSHIP FUND</b>				
343-00000	General Operating Revenues:	176	300	300	300
	<b>STATE-LOCAL PARTNERSHIP FUND TOTAL</b>	<b>176</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>346</b>	<b>PROPOSITION "1B" FUND</b>				
346-00000	General Operating Revenues:	267	-	-	-
	<b>PROPOSITION "1B" FUND TOTAL</b>	<b>267</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>348</b>	<b>STATE GRANT FUND</b>				
348-00000	General Operating Revenues:	722	1,300	1,300	1,300
	<b>STATE GRANT TOTAL</b>	<b>722</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>
<b>502</b>	<b>SECTION 8 FUND</b>				
502-45462	Section 8 Revenues:	9,764,159	9,524,600	10,077,600	10,069,600
	<b>SECTION 8 FUND TOTAL</b>	<b>9,764,159</b>	<b>9,524,600</b>	<b>10,077,600</b>	<b>10,069,600</b>
<b>505</b>	<b>HOME FUND</b>				
505-00000	General Operating Revenues:	790,752	109,473	619,595	583,829
	<b>HOME FUND TOTAL</b>	<b>790,752</b>	<b>109,473</b>	<b>619,595</b>	<b>583,829</b>
<b>532</b>	<b>LOW &amp; MODERATE INCOME HOUSING ASSET FUND</b>				
532-00000	General Operating Revenues:	47,994	46,000	86,000	300,000
	<b>LOW &amp; MOD. INCOME HOUSING ASSET FUND REVENUES</b>	<b>47,994</b>	<b>46,000</b>	<b>86,000</b>	<b>300,000</b>
	Transfers In	-	-	-	-
	<b>LOW &amp; MOD. INCOME HOUSING ASSET FUND TOTAL</b>	<b>47,994</b>	<b>46,000</b>	<b>86,000</b>	<b>300,000</b>
<b>626</b>	<b>FACILITIES MAINTENANCE FUND</b>				
626-00000	General Operating Revenues:	2,467,648	2,651,149	2,889,990	2,843,454
626-22223	Public Works Facilities Maintenance Revenues:	493	-	-	-
	<b>FACILITIES MAINTENANCE FUND REVENUES</b>	<b>2,468,141</b>	<b>2,651,149</b>	<b>2,889,990</b>	<b>2,843,454</b>
	Transfers In	-	-	-	-
	<b>FACILITIES MAINTENANCE FUND TOTAL</b>	<b>2,468,141</b>	<b>2,651,149</b>	<b>2,889,990</b>	<b>2,843,454</b>
<b>627</b>	<b>LIABILITY INSURANCE FUND</b>				
627-00000	General Operating Revenues:	1,704,037	1,277,661	1,304,000	1,276,695
627-14000	Risk Management Revenues:	1,431,922	1,506,392	1,566,050	1,682,377
	<b>LIABILITY INSURANCE FUND TOTAL</b>	<b>3,135,959</b>	<b>2,784,053</b>	<b>2,870,050</b>	<b>2,959,072</b>
<b>629</b>	<b>INFORMATION SYSTEMS MAINTENANCE FUND</b>				
629-00000	General Operating Revenues:	2,010,804	1,978,792	2,134,771	2,432,943
	<b>INFORMATION SYSTEMS MAINTENANCE FUND TOTAL</b>	<b>2,010,804</b>	<b>1,978,792</b>	<b>2,134,771</b>	<b>2,432,943</b>



CITY OF NATIONAL CITY  
ESTIMATED FINANCING SOURCES SUMMARY BY FUND SOURCE  
FISCAL YEAR 2016

Acct No.	Account Title	FY 13 Actual	FY 14 Adopted	FY 15 Adopted	FY 16 Preliminary
<b>632</b>	<b>GENERAL ACCOUNTING SERVICES FUND</b>				
632-00000	General Operating Revenues:	1,279,924	-	-	-
	<b>GENERAL ACCOUNTING SERVICES FUND TOTAL</b>	<b>1,279,924</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>643</b>	<b>MOTOR VEHICLE SERVICE FUND</b>				
643-00000	General Operating Revenues:	1,182,418	1,513,681	1,591,668	1,592,021
	<b>MOTOR VEHICLE SERVICE FUND TOTAL</b>	<b>1,182,418</b>	<b>1,513,681</b>	<b>1,591,668</b>	<b>1,592,021</b>
<b>644</b>	<b>EQUIPMENT REPLACEMENT RESERVE FUND</b>				
644-00000	General Operating Revenues:	-	-	-	181,000
	<b>EQUIPMENT REPLACEMENT RESERVE FUND REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>181,000</b>
	<b>Transfers In</b>	<b>575,342</b>	<b>-</b>	<b>2,212,500</b>	<b>950,000</b>
	<b>EQUIPMENT REPLACEMENT RESERVE FUND TOTAL</b>	<b>575,342</b>	<b>-</b>	<b>2,212,500</b>	<b>1,131,000</b>
<b>731</b>	<b>CONSTRUCTION &amp; DEMOLITION DEBRIS FUND</b>				
731-00000	Building Revenues:	(1,457)	-	-	-
731-06028	Building Revenues:	47,828	45,000	45,000	-
	<b>CONSTRUCTION &amp; DEMOLITION DEBRIS FUND TOTAL</b>	<b>46,371</b>	<b>45,000</b>	<b>45,000</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>83,508,095</b>	<b>76,603,076</b>	<b>78,282,099</b>	<b>80,495,726</b>
	<b>Transfers In</b>	<b>3,660,876</b>	<b>2,329,802</b>	<b>4,007,728</b>	<b>2,972,683</b>
<b>TOTAL, ALL FINANCING SOURCES</b>		<b>87,168,971</b>	<b>78,932,878</b>	<b>82,289,827</b>	<b>83,468,409</b>

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Preliminary Budget  
Fiscal Year 2016

# Expenditure Summary





**CITY OF NATIONAL CITY  
EXPENDITURE SUMMARY BY OBJECT - ALL FUNDS  
FISCAL YEAR 2016**

Fund	Fund Name	Personnel Services	Maintenance & Operations 1	Capital Outlay	Capital Improvements	Alloc Costs & Internal Chrgs2	Adopted Expenditure Total
001	GENERAL FUND						
	DEPT DEPARTMENT NAME						
	401 City Council	289,497	38,666	-	-	124,994	453,157
	402 City Clerk	217,539	41,500	-	-	52,624	311,663
	403 City Manager	1,011,025	32,200	-	-	115,719	1,158,944
	405 City Attorney	667,329	139,600	-	-	62,739	869,668
	409 Non-Departmental	-	857,304	-	2,050,000	-	2,907,304
	410 City Treasurer	24,706	2,110	-	-	16,778	43,594
	411 Police	16,868,318	1,768,400	52,754	-	3,078,955	21,768,427
	412 Fire	7,481,865	621,378	6,236	-	1,051,865	9,161,344
	416 Engineering & Public Works	938,752	1,204,335	5,626	-	942,110	3,090,823
	417 Administrative Services	1,704,138	286,570	35,000	-	378,226	2,403,934
	418 Community Development	1,666,506	282,578	30,531	-	863,388	2,843,003
	419 Housing, Grants, & Asset Management	175,698	53,955	-	-	8,209	237,862
001	GENERAL FUND TOTAL	31,045,373	5,328,596	130,147	2,050,000	6,695,607	45,249,723
104	Library Fund	962,455	127,100	-	-	767,918	1,857,473
105	Parks Maintenance Fund	991,843	206,884	52,393	-	173,598	1,424,718
108	Library Capital Outlay Fund	-	54,900	5,000	-	18,458	78,358
109	Gas Taxes Fund	627,275	343,793	-	300,000	381,591	1,652,659
120	Plan Checking Revolving Fund	-	390,000	-	-	20,720	410,720
125	Sewer Service Fund	654,592	5,413,400	25,786	-	568,868	6,662,646
130	EMT-D Revolving Fund	181,382	34,600	-	-	-	215,982
131	Asset Forfeiture Fund	-	-	-	250,000	-	250,000
166	Nutrition Fund	439,554	340,850	-	-	20,103	800,507
172	Trash Rate Stabilization Fund	81,299	-	-	-	20,779	102,078
201	NCJPFA Debt Service Fund	-	495,850	-	-	-	495,850
212	Personnel Compensation Fund	160,000	-	-	-	-	160,000
259	Library Bonds Debt Service Fund	-	379,450	-	-	-	379,450
277	National City Public Library Donations Fund	-	6,300	-	-	-	6,300
290	Police Department Grants Fund	230,615	-	-	-	-	230,615
301	Community Development Block Grant Fund	188,375	650,043	-	-	16,420	854,838
320	Library Grants Fund	-	3,000	-	-	-	3,000
325	Development Impact Fees Fund	-	-	-	360,000	9,344	369,344
502	Section 8 Fund	768,476	9,252,600	6,236	-	219,693	10,247,005
505	HOME Fund	168,287	627,450	-	-	22,408	818,145
532	Low & Moderate Income Housing Asset Fund	173,686	77,200	-	-	41,051	291,937
626	Facilities Maintenance Fund	741,024	1,757,900	16,878	-	327,441	2,843,243
627	Liability Insurance Fund	53,976	2,742,240	-	-	162,856	2,959,072
629	Information Systems Maintenance Fund	436,273	1,282,391	326,750	209,350	178,179	2,432,943
643	Motor Vehicle Service Fund	452,302	776,100	-	-	363,619	1,592,021
644	Vehicle Replacement Fund	-	-	1,800,000	-	-	1,800,000
	OTHER FUNDS TOTAL	7,311,414	24,962,051	2,233,043	1,119,350	3,313,046	38,938,904
	<b>Total All Funds</b>	<b>38,356,787</b>	<b>30,290,647</b>	<b>2,363,190</b>	<b>3,169,350</b>	<b>10,008,653</b>	<b>84,188,627</b>
	Percent Total (not including Allocated Costs & Internal Charges)	51.71%	40.83%	3.19%	4.27%		

<sup>1</sup> includes Refunds, Contributions, & Special Payments

<sup>2</sup> Indirect/Overhead Costs + Internal Service Charges

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Preliminary Budget  
Fiscal Year 2016

# Internal Service Charges







**CITY OF NATIONAL CITY  
SUMMARY OF INTERNAL SERVICE CHARGES BY FUND  
FISCAL YEAR 2016**

<b>Fund / Dept</b>	<b>Fund/Dept/Div Name</b>	<b>Facilities Maintenance</b>	<b>Vehicle Maintenance</b>	<b>Information Systems</b>	<b>Risk Management</b>	<b>Vehicle Leases</b>	<b>Adopted Total</b>
001-401	City Council	52,609	-	65,738	6,647	-	<b>124,994</b>
001-402	City Clerk	26,304	-	22,997	3,323	-	<b>52,624</b>
001-403	City Manager	70,145	-	36,712	8,862	-	<b>115,719</b>
001-405	City Attorney	30,689	-	24,203	7,847	-	<b>62,739</b>
001-410	City Treasurer	8,768	-	7,264	746	-	<b>16,778</b>
001-411	Police	473,911	584,070	1,293,230	575,944	151,800	<b>3,078,955</b>
001-412	Fire	343,878	303,489	203,694	58,774	142,030	<b>1,051,865</b>
001-416	Engineering & Public Works	451,644	88,421	158,991	231,140	11,914	<b>942,110</b>
001-417	Administrative Services	223,715	-	137,956	16,555	-	<b>378,226</b>
001-418	Community Developmnet	557,947	78,067	179,518	47,856	-	<b>863,388</b>
104-418	Library	501,677	22,324	167,490	76,427	-	<b>767,918</b>
105-416	Parks Maintenance	-	134,301	16,939	22,358	-	<b>173,598</b>
109-416	Public Works - Streets	17,917	212,843	9,676	23,476	-	<b>263,912</b>
125-416	Sewer Service	17,917	74,624	14,527	182,182	-	<b>289,250</b>
172-416	Refuse	-	-	-	746	-	<b>746</b>
502-419	Housing Choice Voucher	26,876	2,347	64,562	8,827	-	<b>102,612</b>
626-416	Facilities Maintenance	-	57,233	-	-	-	<b>57,233</b>
*-419	<i>Housing</i>	39,457	34,302	29,446	4,986	-	<b>108,191</b>
	<b>Total</b>	<b>2,843,454</b>	<b>1,592,021</b>	<b>2,432,943</b>	<b>1,276,696</b>	<b>305,744</b>	<b>8,450,858</b>

\* Housing charges are allocated to four funds/programs: General Fund (001); CDBG Fund (301); HOME Fund, Owner Rehabilitation Program (505), and Low & Moderate Income Housing Asset Fund (532), .

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Preliminary Budget  
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# Cost Recovery





**CITY OF NATIONAL CITY  
GENERAL FUND COST RECOVERY / COST ALLOCATION PLAN  
FISCAL YEAR 2016**

<b>Fund</b>	<b>Fund Name</b>	<b>FY 16 Preliminary</b>
108	Library Capital Outlay	18,458
109	Gas Taxes Fund	117,679
120	Plan Checking Revolving Fund	20,720
125	Sewer Service Fund	279,618
172	Trash Rate Stabilization Fund	20,033
325	Development Impact Fee Fund	9,344
502	Housing Choice Voucher	117,081
626	Facilities Maintenance Fund	270,208
627	Liability Insurance Fund	162,856
629	Information Systems Maintenance	178,179
643	Motor Vehicle Service Fund	363,619
	<b>Total Cost Recovered By General Fund</b>	<b>1,557,795</b>

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**Section**

**V.**

# Appendix

**Preliminary Budget  
Fiscal Year 2016**





**ACTIVITY**

A specific function, department, or group of services.

**ADJUSTED BUDGET**

The (current) fiscal year's adopted budget, plus appropriations continued from prior years, encumbrances, and amendments.

**APPROPRIATION**

An authorization made by the City Council that permits officials to incur obligations against, and to make expenditures of, governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**ASSESSED VALUATION**

The estimated value placed upon real and personal property by the County Assessor as the basis for levying property taxes.

**BUDGET**

A plan of financial operation including an estimate of proposed expenditures for a given period of time and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term can refer to the financial plan presented to the governing body for adoption or the plan approved by that body.

**CAPITAL IMPROVEMENT PROGRAM (CIP)**

A plan of proposed major capital expenditures including land and rights-of-way acquisition, buildings, street construction, and related facilities to be incurred over a fixed period of years. The plan sets forth each capital project, the amount to be expended in each year, and the method of financing those expenditures.

**CAPITAL OUTLAY**

Expenditures for the acquisition of equipment of significant value and having a useful life of several years.

**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

Funds received from the US Department of Housing and Urban Development to assist with housing and economic opportunities, principally for low- and moderate-income persons.

**CONTINGENCY**

Assets or other resources set aside to provide for unforeseen expenditures or uncertain amount(s).

**CPI**

Consumer Price Index.

**DEBT SERVICE FUND**

A fund which accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**DEPARTMENT**

The basic organizational unit of City government responsible for carrying out specific functions.

**ENCUMBRANCE**

The recognition of a financial commitment that will subsequently become an expenditure, when goods and services are received. An encumbrance is created when a purchase order or contract is approved.

**EXPENDITURES**

The outlay of financial resources. Expenditures include current operating expenses, debt service, and capital outlay.

**FISCAL YEAR**

A 12-month period to which the annual operating budget applies and at the end of which, a government determines its financial position and operational results.

**FULL-TIME EQUIVALENT (FTE)**

A term that expresses the amount of time for which a position has been budgeted in relation to the amount of time a regular, full-time employee normally works in a year. For budget and planning purposes, a year is defined as 2,080 hours. Firefighters may have a different level of hours worked but are displayed using the same basic method.

**FUND**

A self-balancing set of accounts that is segregated for a specific purpose. These accounts are used to record cash and/or other resources together with all related liabilities, obligations, reserves, and equities of the fund.

**FUND BALANCE**

The excess of a fund's assets over its liabilities.

**GANN LIMIT**

The annual appropriation limit established in accordance with Article XIII B of the California Constitution. The limit is calculated by adjusting the 1978-79 "base" year appropriation by population growth and cost-of-living factors each year.

**GENERAL FUND**

A governmental unit's primary operating fund that accounts for all of its activities and resources that are not required to be accounted for in a special purpose fund.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)**

Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local government is the Government Accounting Standards Board.

**GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB)**

The authoritative accounting and financial reporting standard-setting body for governmental entities.

**GRANT**

A contribution of assets (usually cash) by one government unit or other organization to be used for a specific purpose, activity, or facility. Typically, these contributions are made to local governments from the state and federal governments.

**HUD**

US Department of Housing and Urban Development.

**INTERNAL SERVICE FUND**

A fund which accounts for the financing of goods or services provided by one department to other departments of the City on a cost-reimbursement basis.

**LOCAL AGENCY INVESTMENT FUND (LAIF)**

A voluntary program created by statute in 1977 as an investment alternative for California's local governments and special districts.

**NATIONAL POLLUTION DISCHARGE ELIMINATION SYSTEM (NPDES)**

The federal Water Quality Act, which is coordinated with the Regional Water Quality Review Board, addressing the treatment of storm drain pollution.

**NCJPFA**

National City Joint Powers Financing Authority.

**POSITION**

A post of employment or defined role in an organization.

**POST**

Peace Officer Standards Training.

**OBJECTIVE**

A desired accomplishment that can be measured and achieved within a given period.

**REVENUES**

Income received by the City, including such items as property taxes, fees, user charges, grants, fines and forfeitures, interest income, and other miscellaneous sources.

**SAN DIEGO ASSOCIATION OF GOVERNMENTS (SANDAG)**

An association of San Diego County's 18 cities and the County of San Diego that serves as the forum for regional decision-making. As an association of local governments, SANDAG builds consensus, makes strategic plans, obtains and allocates resources, and provides data on a broad range of subjects pertinent to the San Diego region's quality of life.

**SBOE**

State Board of Equalization.

**SPECIAL REVENUE FUND**

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specified purposes.

**TAXES**

Compulsory charges levied by a government to finance services performed for the common benefit. This does not include charges for services rendered only to those who pay for and use those services.

**TRANSIENT OCCUPANCY TAX (TOT)**

A tax levied by the City on persons who, on a temporary basis, occupy a hotel or other lodging facility.

**TRUST AND AGENCY FUND**

A fund which accounts for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental agencies, and/or other funds.

**UNFILLED POSITION**

A vacant position for which funds have been appropriated

**UNFUNDED POSITIOIN**

A position for which no funds have been appropriated.

**VEHICLE LICENSE FEE (VLF)**

A fee established by the California Legislature in 1935 in lieu of property tax on vehicles. Vehicle owners pay a fee annually to the State based on a formula established by the Legislature.



Fund accounting is an accounting system emphasizing accountability rather than profitability, used by non-profit organizations and governments. In this system, a fund is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations.

Government agencies use three broad categories of funds: governmental, proprietary, and fiduciary. These categories are divided into classifications as follows:

## **GOVERNMENTAL FUNDS**

### **GENERAL FUND**

An agency's primary operating fund. It is used to account for and report all financial resources of the agency's general governmental activities, except those required to be accounted for in another fund. It accounts for taxes and other general revenues not restricted for a specific purpose to support most agency services.

### **SPECIAL REVENUE FUNDS**

Funds used to account for and report the proceeds of specific revenue sources restricted or committed to expenditure for specified purposes other than debt service or capital projects.

### **CAPITAL PROJECTS FUNDS**

Funds used to account for and report financial resources restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

### **DEBT SERVICE FUNDS**

Funds used to account for and report financial resources restricted, committed, or assigned to expenditure for principal and interest.

### **PERMANENT FUNDS**

Funds used to account for and report resources restricted to the extent that only earnings, and not principal, may be used for purposes which support the reporting government's programs that benefit of the government or its citizenry.

## **PROPRIETARY FUNDS**

### **INTERNAL SERVICE FUNDS**

Funds used to account for and report operations serving other funds or departments within a government on a cost-reimbursement basis.

### **ENTERPRISE FUNDS**

Funds used to account for and report services provided to the public on a user charge basis, similar to the operation of a commercial.



**FIDUCIARY FUNDS**

Funds used to account for assets held in trust by the government for the benefit of individuals or other entities.



Within the above classifications, funds are defined as follows:

**GOVERNMENTAL FUNDS**

**001 General Fund**

As noted above, the City's primary operating fund, accounting for all financial resources of the general governmental activities, except those that are required to be accounted for in another fund. It accounts for taxes and other general revenues not restricted for a specific purpose to support most city services.

**SPECIAL REVENUE FUNDS**

**103 General Capital Outlay Fund**

This fund is used to account for funds set aside from the proceeds of sale and rental from surplus real property for the City's five-year improvement program.

**104 Library Fund**

This fund is used to account for the operations of the National City Library.

**105 Parks Maintenance Fund**

This fund is used to account for operating and maintaining the City's parks.

**108 Library Capital Outlay Fund**

This fund is used to account for revenues from real property transfer taxes set aside to finance capital outlay and capital improvement expenditures of the National City Library.

**109 Gas Taxes Fund**

This fund is used to account for the City's share of state gas tax revenue restricted for street improvement and maintenance.

**115 Park & Recreation Capital Outlay Fund**

This fund is used to account for revenues from dwelling fees set aside for park- and/or recreation-related capital improvement expenditures.

**131 Asset Forfeiture Fund**

This fund account for funds received from the federal and state governments for the equitable transfer of forfeited property and cash in which the City's law enforcement participates in the law enforcement efforts leading to the seizure and forfeiture of the property.

**166 Nutrition Fund**

This fund accounts for the operational activities of the nutrition center.

**208 Supplemental Law Enforcement Services Fund ("SLESF")**

This fund accounts for the Citizen's Option for Public Safety ("COPS") program revenues and expenditure activities in connection with front-line law enforcement services.



**301 Community Development Block Grant (“CDBG”) Fund**

This fund is used to account for federal funds received from the United States Department of Housing and Urban Development (“HUD”) – Community Development Block Grant (“CDBG”) program.

**502 Section 8 Fund**

This fund accounts for the activities of Section 8 Housing Assistance program that provides rental assistance to low income families by subsidizing a portion of the rent directly to landlords on behalf of low income households.

**505 HOME Fund**

This fund accounts for federal funds received from the HUD HOME program.

**523 Brownfield Grant Fund**

This fund is to account for the Revolving Loan Fund program to assist the community with funding for cleanup planning and remediation activities.

**OTHER SPECIAL REVENUE FUNDS**

**120 Plan Checking Revolving Fund**

This fund is used to account for revenues and expenditure activities in connection with Building Division project reviews.

**130 EMT-D Revolving Fund**

This fund is used to account for revenues and expenditure activities to support the City’s EMT-D program and firefighter first response training.

**172 Trash Rate Stabilization Fund**

This fund is used to provide rate stabilization and to account for activities in connection with refuse related purposes, including AB 939 expenses, litter control, City assistance at Citywide cleanup, special studies, staff support, and other related functions.

**212 Personnel Compensation Fund**

This fund is used to account for retiree health benefits activities.

**246 WINGS Grant Fund**

This fund is used to account for revenues and expenditures related to the after school education and safety program operated by the National City Library.

**282 Reimbursable Grants Citywide Fund**

This fund is used to account for grant revenues and expenditures for various Fire Department programs and activities.

**290 Police Department Grants Fund**

This fund is used to account for grant revenues and expenditures for various Police Department programs and activities.

**296 Engineering Department Grants Fund**





This fund is used to account for grant revenues and expenditures for various Engineering Department projects.

**308 Highway Bridge Rehabilitation Grant Fund**

This fund is used to account for federal grant revenues for the objective of removing or retrofitting several bridges located in National City due to seismic concerns.

**320 Library Grants Fund**

This fund is used to account for grant revenues and expenditures for various Library Department programs and activities.

**325 Development Impact Fees Fund**

This fund accounts for fees imposed on new development used to finance public facilities improvements related to parks, police, fire, and library services.

**343 State-Local Partnership Fund**

This fund is used to account for the revenues and expenditures of funds provided by the state under the State-Local Transportation Partnership program.

**731 Construction & Demolition Debris Fund**

This fund accounts for collection of waste diversion security deposits and revenues for the objective to divert debris from residential and commercial construction projects to a recycling facility.

**CAPITAL PROJECTS FUNDS**

**307 Proposition "A" Fund**

This fund is used to account for the City's allocation for the 2% transactions & use tax imposed by Proposition "A" (San Diego Transportation Improvement Program) passed by the voters of San Diego County.

**DEBT SERVICE FUNDS**

**201 National City Joint Powers Financing Authority ("NCJPFA") Debt Service Fund**

This fund is used to account for funds maintained by the trustee bank solely for the purpose of paying, when due and payable, the principal and interest obligations of the lease revenue refunding bonds.

**259 Library Bonds Debt Service Fund**

This fund is used to account for Library debt service obligations.

**PERMANENT FUNDS**

The City of National City maintains no permanent funds.



## ENTERPRISE FUNDS

### **125 Sewer Service Fund**

This fund is used to account for the collection of sewer connection fees and monthly sewer charges for the construction and maintenance of the City's sewer systems.

## INTERNAL SERVICE FUNDS

### **626 Facilities Maintenance Fund**

This fund is used to account for the cost of maintaining all City-owned buildings in a clean, safe, workable, and pleasant condition.

### **627 Liability Insurance Fund**

This fund is used to account for the costs of maintaining the City's Worker's Compensation and liability insurance programs.

### **629 Information Systems Maintenance Fund**

This fund is used to account for the costs to replace City office equipment and information technology software and hardware.

### **630 Office Equipment Depreciation Fund**

This fund is used to account for the costs to replace City office equipment.

### **631 Telecommunications Revolving Fund**

This fund is used to account for the costs of maintaining the City's telecommunication systems.

### **643 Motor Vehicle Service Fund**

This fund is used to account for the City's costs of preventative maintenance and repairs for its fleet, including police, fire, general administrative, park, sewer, and public works equipment.

### **644 Vehicle Replacement Fund**

This fund is used to account for the costs to replace City equipment, including fleet vehicles.



Expenditures are organized into seven broad classifications, defined as follows:

**100 PERSONNEL SERVICES**

Salaries, wages, benefits and all other forms of compensation paid to City employees and elected officials.

**200 SPECIAL SERVICES**

Professional services, contract services, memberships, training, travel and subsistence, subscriptions, postage, sewage treatment, refuse collection charges, personnel examination costs, etc.

**300 MATERIALS & SUPPLIES**

Office and computer supplies, books, furniture and equipment that costs less than \$5,000, fuel, ammunition, uniforms and accessories, and other expendable materials and supplies.

**400 FIXED CHARGES & DEBT SERVICES**

Rents, insurance of all types, workers compensation claim costs, debt service principal and interest, and taxes.

**500 ADDITIONS TO FIXED ASSETS**

Vehicles, equipment, land, structures, streets, sidewalks, facilities, and other purchases that exceed \$5,000.

**600 REFUNDS, CONTRIBUTIONS, & SPECIAL PAYMENTS (EXCLUDING 698)**

Refunds, donations, judgments and losses, transfers and distributions between funds.

**700 ALLOCATED COSTS & INTERNAL SERVICE CHARGES (INCLUDES 698)**

Charges for goods or services provided by one department to other departments of the City on a cost-reimbursement basis and charges for recovery of indirect/overhead costs incurred by the General Fund for departments with common or joint objectives with General Fund departments.



Within the above classifications, expenditures are categorized by type as follows:

**100 – PERSONNEL SERVICES**

**100 Part-Time Salaries**

Compensation paid to part-time City employees in the form of wages.

**101 Full-Time Salaries**

Compensation paid to full-time City employees and elective officials in the form of salaries and wages.

**102 Overtime**

Compensation paid in excess of normal salaries and wages for time worked over and above the regular workweek.

**105 Longevity**

Compensation paid for continued meritorious service over an extended period of time.

**107 Educational Incentive Pay**

Compensation paid for individual educational achievement subsequent to permanent appointment.

**109 Vacation Relief**

Funds used to compensate temporary workers during the absence of regular permanent employees who are on extended periods of vacation leave or who find it necessary to be absent from work for long periods of time due to conditions beyond their control.

**110 Allowances & Stipends**

Compensation paid to City employees for lease, purchase, or maintenance of automobiles, uniforms, and equipment, or other prescribed or necessary equipment.

**120 Differential Pay**

Additional compensation paid to employees for special assignments or possession of special skills; investigative pay, police liaison officer, K-9 pay, motorcycle pay, bi-lingual pay, out-of-class pay, fire prevention pay, shorthand pay, etc.

**140 Workers' Compensation**

Transfers to the City's Self-Insured Trust Fund for imputed premium costs.

**150 Employees' Group Insurance**

City's share of employee group insurance premiums.

**151 LTD Insurance**

City's share of long-term disability insurance premiums.

**160 Retirement Plan Charges**

City's share of retirement costs based on rates prescribed by the California Public Employees' Retirement System ("CalPERS"). Does not include administrative charges for operation of the fund.

**199 Personnel Compensation**

All other compensation for personnel services not properly assigned to one of the foregoing designations.



**200 – SPECIAL SERVICES**

**201 Accounting & Auditing Services**

Compensation paid a public accountant engaged by the City Council and for other professional auditing and accounting work performed by other than a City employee.

**203 Engineering & Architectural Services**

Compensation paid private firms engaged to perform engineering, architectural, and similar services for the City.

**205 Medical Services**

Compensation paid doctors and medical technicians for physical examinations, special tests, laboratory work, etc.

**207 Technical Personnel Services**

Charges made by the State Personnel Board or other professional agency in connection with examinations prepared, given, marked, or graded by that Board, and for personnel advice given by an outside consultant.

**209 Legal Services**

Compensation paid lawyers, other than the City Attorney, for legal advice, appearance before courts on behalf of the City; litigation expenses; etc.

**211 Laundry & Cleaning Services**

Cleaning and laundry services by commercial agencies.

**212 Governmental Purposes**

Expenses incurred for general governmental purposes, generally of an unforeseen or emergency nature, in the managerial and legislative areas of concern.

**213 Expert and Consultant Services**

Compensation paid to outside professional services of a specific nature, i.e., economic surveys, planning studies, etc.

**215 Custodial Services**

Payments to outside firms performing these tasks on a contractual basis.

**217 Investigative Services**

Fees, charges, or other means of compensation paid for work of an investigative nature.

**222 Subscriptions & Memberships**

For “trade journals” and for membership dues of officers and key employees in the various municipal and professional organizations formed to promote interchange of ideas between such individuals. Also used for the City’s membership in the same type of organization.

**226 Training, Travel, & Subsistence**

Expense reimbursement made to City employees for attending authorized functions in connection with official City business. Includes reimbursements for meals, lodging, conferences, registrations, airfares, private car use, and dinner meetings. Includes prisoner meals and transportation.

**230 Printing and Binding**

Producing printed reports, flyers, brochures, bulletins, forms, etc.; binding or rebinding of books, pamphlets, or other records. Includes printed forms, stationery, etc.



- 234 Electricity & Gas**  
Payment for electrical service, power, and light only. Installations should be in the 500 series as applicable.
- 235 Street Lights & Signals**  
Payment for electrical energy used in street lights and traffic signals and amortization of construction and installation costs of utility-owned street lighting.
- 236 Water**  
Payment for water service only. Installations should be in the 500 series as applicable.
- 240 Equipment Rental**  
Payment for the short-term use of trenchers, cranes, gravel spreaders, paving machines, concrete mixers, air compressors, sanders, etc., when obtained from sources outside of City government.
- 242 Fire Hydrant Charges**  
Payment for use of water hydrants by City departments in the same manner as commercial firms.
- 244 Photography & Blueprinting**  
Photostatic and blueprinting services.
- 248 Telephone, Telegraph, & Teletype**  
All telephone charges for services, installations, long-distance calls, facsimile transmissions; cost of sending telegrams, cost of Teletype operations; includes City's share of the County-wide police Teletype service.
- 250 Postage**  
Postage services, stamps, metered postage, postal cards, stamped envelopes, registered mail, special delivery, and parcel post.
- 254 Automobile Allowances**  
Money paid employees for use of their own cars, either on a time basis or mileage basis established in each instance.
- 256 Extradition Expense**  
Money expended in the extradition of prisoners or suspected criminals and reimbursed by the State.
- 260 Advertising**  
Money paid to publishers for advertising placed in periodicals; includes legal advertising.
- 264 Promotional Activities**  
For decorating streets at holiday or other special occasions, for publicity tending to attract industry or desirable business to the City – usually the subject of a contract with the local Chamber of Commerce.
- 268 Rentals & Leases**  
Long-term rentals or leases of equipment or real property for the purpose of conducting City business.



- 272 Sewage Transportation & Treatment**  
Contract charges payable to City of San Diego.
- 274 Dumping Fees**  
Charges required for dumping debris and other materials at regional dumpsites.
- 276 Trash Collection & Disposal**  
Removal of refuse, waste, or other debris performed by a commercial agency.
- 281 R&M-Office Equipment**  
Repairs of typewriters, adding machines, duplicating machines, data processing equipment, etc., when the repairs are performed by a commercial agency. Includes cost of maintenance service contracts.
- 282 R&M – Automotive Equipment**  
Repair of trucks, passenger cars, street sweepers, and other automotive equipment performed by commercial agencies. Includes towing charges of automotive equipment.
- 283 R&M – Fire-fighting Apparatus**  
Work done by outside firms on fire-fighting equipment including: fire trucks, rescue trucks, components thereof; trailer-type fire engines, fire extinguishers, etc., when not part of buildings.
- 284 R&M – Street Lights**  
Work by outside firms on the maintenance of City-owned street lighting standards and fixtures.
- 285 R&M – Traffic Control Devices**  
Work by outside firms on the maintenance of City-owned traffic signal standards and fixtures.
- 286 R&M – Recreation & Playground Equipment**  
Cost of repairs by outside firms to recreational equipment and playground equipment such as slides, balls, swings, and other items not structures nor part of structures.
- 287 R&M – Communications Equipment**  
Repairs of radio, Teletype, and other electronic communication equipment, when the repairs are performed by a commercial agency.
- 288 R&M – Buildings & Structures**  
Contractual repairs and materials used concurrently by the same contractor for repair and maintenance of buildings and structures; their fixed accessories and complete construction, i.e., painting, patching, etc.
- 289 R&M – Non-Structural Items**  
Fences, gates thereof, parking areas.
- 290 R&M – Grounds**  
Contractual maintenance of areas around buildings, park areas, vacant lots owned by the City.
- 291 R&M – Audio-Visual Equipment**  
Repairs of motion-picture and still projectors, phonographs, recorders and tape decks, microfilming devices and reader/printers, and similar devices, including bulb replacement, changing of styli, etc.



**299 Contract Services**

All other contact services not properly assigned to one of the foregoing designations.





**300 – MATERIALS & SUPPLIES**

**301 Office Supplies**

Supplies which are consumed or used in the regular course of office activities.

**302 Periodicals & Newspapers**

For the purchase and subscription of magazines and newspapers, other than trade journals and publications in connection with the membership in an organization or an association, i.e., subscription to magazines, newspapers, and other periodical publications for the Public Library.

**303 Janitorial Supplies**

Those items used for cleaning buildings but not limited to: rags, mops, brooms, soaps, cleaners for walls, windows, tile, floors, etc.

**304 Books**

Bound publications, fiction or non-fiction, technical manuals, reference books, and including circulars, pamphlets, phonograph records, etc.

**305 Medical Supplies**

Drugs, medicines, first aid supplies, laboratory glassware, papers and supplies, etc.

**307 Duplicating Supplies**

Paper, ink, and other supplies used in printers and photocopy machines.

**309 Photographic Supplies**

For the purchase of films, filmstrips, slides, and similar video media material. Also for consumable items used in taking pictures, processing the same, enlarging by photographic means; chemicals, paper, etc.

**311 Recreation Supplies**

Balls, bats, gloves, tumbling mats, nets, games, phonograph records, handicraft materials, etc.

**314 Gas, Oil, & Lubricants**

Gasoline, lubricating oils, greases, compounds, etc., used in or to service City-owned equipment.

**316 Ammunition**

Pistol and rifle ammunition, mace, tear gas, fuses, targets, gas shells, grenades, and supplies used in reloading and cleaning cartridge for power-activated tools.

**318 Wearing Apparel**

Uniforms, special work clothing required for the protection and safety of employees, boots, insignia worn on the garments, identification badges, caps, etc.

**321 Planting Materials**

Small items for planting, excluding trees; includes fertilizers, peat moss, insecticides, and sprays.

**323 Plumbing Materials**

Household-type plumbing items, pipe, faucets, sinks, lavatories, showers, garden hose, etc.



- 325 Electrical Materials**  
Electrical wire, insulators, conduit, switches, fuses, lamps, dry cell batteries, including fixtures.
- 327 Building Materials**  
All building materials, including lumber and hardware, roofing items, plaster, doors, windows, brick, etc.
- 329 Paint Materials**  
Paint and consumable components, thinners, lacquers, enamels, paint brushes, paint rollers.
- 331 Horticultural Items**  
All forms of trees, plants and bushes used in City parks, street rights-of-way, and around public buildings.
- 334 Automotive Parts**  
Parts purchased for the repair and maintenance of City-owned automotive equipment by City personnel.
- 335 Tires**
- 337 Small Tools**  
Drafting supplies, hand tools and blades, bits and cutters used in power-operated equipment.
- 340 Shop Supplies**  
Stock, brass, steel, rod, bar or slab, oxygen, acetylene, welding rod, flux, etc, soaps and detergents, when required for other than cleaning buildings.
- 342 Communication Materials**  
Items purchased for the City's fire alarm system, radios, monitors, etc., including wire messengers, batteries, and related parts for communication equipment.
- 346 Traffic Control Supplies**  
Temporary traffic control signs; barricade material and miscellaneous warning signs, paints and other supplies used in the painting on public streets.
- 348 Water Pipe, Valves, & Fittings**  
All such items excepting domestic plumbing materials. Includes irrigation hose for public parks.
- 352 Sewer Pipe & Materials**  
Sewer pipe, joint materials therefore, sewer manhole covers.
- 354 Chemical Products**  
Swimming pool chemicals, sewer supplies, etc.
- 356 Rock & Sand**  
Aggregate, subgrade, fill materials, etc.
- 360 Sidewalk, Curb, & Gutter Materials**  
Cement and premixed concrete, including additives.



**362 Roadway Materials**

Asphalt, black top, asphalt mixed with stone and plant mix, road oil slurry seal.

**399 Materials & Supplies**

Those items which have not been placed in one of the foregoing classifications.



**400 – FIXED CHARGES & DEBT SERVICES**

- 410 Property Insurance**  
Fire insurance premiums.
- 420 Public Liability Insurance**  
Premiums paid for liability insurance, including automotive insurance and false arrest insurance.
- 430 Fidelity Insurance**  
Honesty policies, performance bonds, notary bonds, weighmaster bonds, etc.
- 432 Liability Claim Cost**  
Payments for loss or damages for which the City is held responsible and which are not covered by insurance; awards made by City Council to individuals.
- 433 WC Claim Cost**  
Payments for loss or damages arising from job-related Workers' Compensation claims for which the City is held responsible
- 440 Excess WC Insurance**  
Premium payments for Workers' Compensation coverage in excess of the City's self-insured limits.
- 452 Unemployment Insurance**  
Payments for the City's share of regular unemployment insurance reimbursable benefit charges.
- 470 Bond Principal Redemption**  
Expenditures to retire the principal portion maturing on bonds or other evidence of debt.
- 480 Bond Interest Redemption**  
Expense incurred for periodic interest charges and related service charges on bonds or other evidence of debt.
- 488 Loan to Other Funds**  
Loan to other Funds.
- 499 Fixed Charges**  
When not assignable to any other number in this series.



**500 – ADDITIONS TO FIXED ASSETS**

**501 Mechanical Office Equipment**

Office machines, typewriters, adding machines, calculators, check writers, and such other machines as are required to facilitate office procedures.

**502 Computer Equipment**

Data processing and office automation equipment; computers, printers, scanners, faxes, data processing terminals, modems, etc.

**503 Furniture & Furnishings**

New and replacement equipment for office use, i.e., desks, chairs, tables, stands, filing and storage cabinets, credenzas, pictures, carpets, drapes, clocks and like items.

**505 Training Equipment**

Items required to assist in training activities of a significant expense.

**506 Audio-Visual Equipment**

Equipment designed to aid in learning or teaching by making use of both hearing and sight; slide projectors, movie and video tape equipment, sound projectors, etc.

**507 Library Equipment**

Library shelving, card catalogs, mobile book carts, book processing and mending equipment, etc.

**508 Photographic & Recording Equipment**

Tape recorders, cameras, photo developing equipment, etc.

**509 Mobile Tools**

Equipment mounted on wheels for ease of movement. Wood chippers, rotary tiller, lawn mowers, trimmers, etc., would come under this heading.

**511 Automotive Equipment**

Expenditures for the acquisition of passenger cars, pick-up trucks, vans, street sweepers, dump trucks, etc. These expenditures include the initial cost, transportation charges, sales and use taxes, and installation costs.

**513 Automotive Accessories**

Equipment designed and secured to supplement, improve, or expand the use of automotive equipment.

**514 Custodial Equipment**

Floor polishers, carts, mechanical cleaning devices, vacuum sweepers, etc.

**515 Communication Equipment**

Base stations, antennas, monitors, radios, Teletype, radio, telephone, and other electronic communication equipment.

**517 Engineering Equipment**

All items of equipment secured for office engineering activities and for field survey and inspection work.

**518 Public Safety Equipment**

Rifles, handguns, bulletproof armor and shields, machine-guns, etc.



- 519 Fire Fighting Apparatus**  
Fire trucks, rescue vehicles, salvage trucks, special vehicles, or other items that are procured for the primary purpose of extinguishing fires, including vehicles for movement of fire fighting personnel and their equipment.
- 521 Fire Fighting Accessories**  
Equipment designed and secured to supplement, improve, or expand the use of firefighting apparatus; fire extinguishers.
- 523 Athletic & Recreational Equipment**  
All items of equipment purchased for competitive athletic events, recreation centers, special programs, and adult activities.
- 527 Playground Equipment**  
Equipment designed for the use of small children in a mini-park, tiny tot play area, public park, etc.
- 551 Traffic Control Devices**  
Signs for directional or speed control of vehicles, street name signs, parking limitation signs; includes traffic signal lights and equipment.
- 554 Street Lights & Electroliers**  
Street lights, their standards, arms, lamps, starters, ballasts, and other parts, used for street and walk illumination, and for improved lighting at intersections.
- 559 Sewer Mains & Appurtenances**  
Sewer mains, manholes, covers, and structures.
- 563 Drainage Structures**  
Ditches, culverts, and underground pipes for movement of storm waters.
- 565 Land Acquisition**  
The acquisition of land for any governmental purpose.
- 567 Streets & Alleys**  
Areas of land procured and improvements thereon for the movement of people on foot or in vehicles, drainage, utility use; includes all portions dedicated to public use.
- 569 Buildings**  
A structure of three or more walls and a roof, capable of housing personnel, equipment, or machinery.
- 570 Building & Plant Equipment**  
Heating and cooling equipment, security devices, safety items, replacement items.
- 571 Major Structures**  
A special category for reservoirs, bridges, swimming pools, etc.
- 572 Non-Structural Improvements**  
Fences, their gates and parts, walls not supporting roofs.
- 598 Capital Improvement Program**  
Major public facility and infrastructure improvements that cost in excess of \$100,000 and have an expected life of 10 or more years.



**599 Fixed Assets**

Those items not properly classified in a foregoing classification.



**600 – REFUNDS, CONTRIBUTIONS, & SPECIAL PAYMENTS**

**610 Deposits Refunded**

Cash bond deposits no longer required and returned to the depositor.

**620 Return of Fees**

Return of fees, licenses, and other charges received by the City to the person or agency making the original payment.

**640 Inventory Purchases**

Central stores purchases held as inventory stock for further distribution to City departments.

**650 Agency Contributions**

Contributions to other governmental agencies and non-profit organizations engaged in activities supplementary to those of the City.

**651 Capacity Charge**

Payments for the San Diego Metropolitan Sewerage System capacity charge.

**660 Special Payments**

Used only on special orders of the City Manager and the City Treasurer.

**698 Indirect/Overhead Costs**

Costs charged to departments with common or joint objectives with General Fund departments for recovery of indirect/overhead costs incurred by the General Fund for the activities associated with those objectives.





**700-INTERNAL SERVICES CHARGES AND RESERVES**

**710 Provision for Contingency**

Funds set aside by Budget action for allocation at a later date.

**720 Equipment Depreciation Reserve**

Depreciation expense on equipment to be applied to purchase of new equipment at a later date.

**740 Building Services Charges**

Charges to other departments for services provided by the Public Works Department for building and facilities maintenance.

**750 Vehicle Services Charges**

Charges to other departments for services provided by the Public Works Department for maintenance of City-owned vehicles.

**751 Vehicle Leases**

Charges to other departments for vehicles purchased through the Vehicle Replacement Fund.

**755 Information Services Charges**

Charges to other departments for services provided by the Management Information Systems Division.

**790 Insurance Charges**

Charges to other departments for services provided by the Risk Management Department.