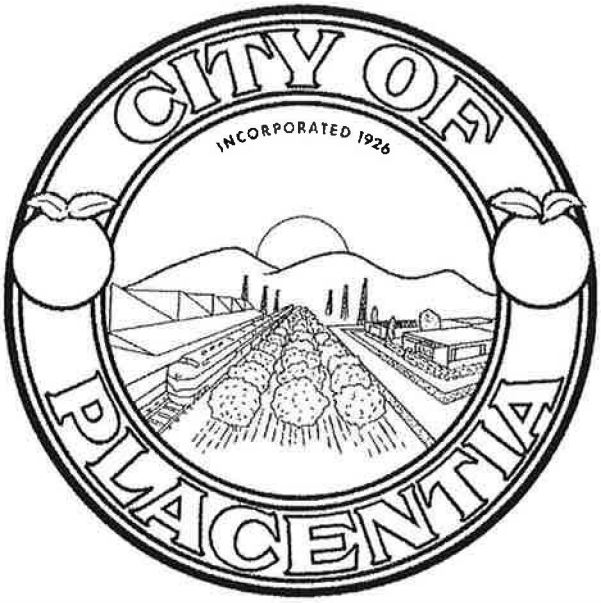
City of Placentia

Progress... Prosperity... Pride...

FISCAL YEAR 2014-15

ANNUAL BUDGET



FISCAL YEAR 2014-15

Scott W. Nelson
Mayor

Joseph V. Aguirre
Mayor Pro Tem

Constance Underhill
Councilmember

Chad P. Wanke
Councilmember

Jeremy B. Yamaguchi
Councilmember

Craig S. Green
City Treasurer

Patrick Melia
City Clerk

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Placentia City Council

AGENDA REPORT

TO: CITY COUNCIL

VIA: CITY ADMINISTRATOR

FROM: CHIEF FINANCIAL OFFICER

DATE: JUNE 17, 2014

SUBJECT: **ANNUAL BUDGET FOR FISCAL YEAR 2014-15, AND CAPITAL IMPROVEMENT PROGRAM (CIP) BUDGET FOR 2014-21**

FINANCIAL IMPACT:

ANNUAL CITY BUDGET	Estimated Revenue	Appropriations
General Fund	$29,802,300	$29,802,252
Special Revenue Funds	10,401,355	11,002,869
Capital Projects Funds	4,737,180	4,737,180
Enterprise Funds	3,855,500	5,133,930
Internal Service Funds	2,581,920	3,178,601
	$51,378,255	$53,854,832
CAPITAL IMPROVEMENT PROGRAM - FY 14-15		$13,837,180

SUMMARY:

The City's budget is an important policy document. It serves as an annual financial plan, identifying the spending priorities for the organization. The budget is used to balance available resources with community needs, as determined by the City Council. It also serves as a tool for communicating the City's financial strategies and for ensuring accountability.

The City's operating budget is a plan for one specified fiscal year. The fiscal year for this budget begins on July 1, 2014 and ends on June 30, 2015. An overview of the City's Fiscal Year (FY) 2014-15 Preliminary Operating Budget and FY 2014-2021 Capital Improvement Budget (CIP) was provided to the City Council on May 27, 2014 and again on June 10, 2014. At both meetings several cost savings measures were discussed with the City Council, direction was provided to Staff, and various revisions were made to the final budget document. This action will approve resolutions adopting the City's FY 2014-15 Budget and CIP budget for FY 2014-21.

RECOMMENDATION:

It is recommended that the City Council take the following actions:

1. Open the Public Hearing, receive public testimony, close Public Hearing; and
2. Adopt Resolution R-2014 -37, A Resolution of the City Council of the City of Placentia, California, taking actions necessary to adopt the Fiscal Year 2014-15 Annual Budget; and

2.a.

June 17, 2014

3. Adopt Resolution R-2014 - 37, A Resolution of the City Council of the City of Placentia, California, taking actions necessary to adopt the Fiscal Year 2014-21 Capital Improvement Program (CIP) Budget with an appropriation of $13,837,180 for Fiscal Year 2014-15

DISCUSSION:

The City is required to adopt a budget by July 1st of each year which establishes appropriations and estimated revenues for the FY. The proposed FY 2014-15 budget is the culmination of many months of work by City Staff with direction and input from the City Council.

BUDGET DEVELOPMENT

The City Administrator is responsible for the development of a proposed budget for consideration by the City Council. The budget development process typically begins in January with a mid-year update of the current year budget and the General Fund revenue forecast, which establishes a general framework under which to develop budget guidelines for the upcoming FY.

The primary goals in developing the operating budget have been to ensure public safety, maintain the City's sizeable infrastructure, and maintain core services to residents and businesses in the face of dwindling revenues. As in prior years, the City's budget was developed utilizing the Zero-Based Budgeting (ZBB) model. The ZBB model is an approach to budgeting in which each budgeted year's activities are evaluated in a self-contained fashion, with little or no weight given to the precedents of past years. ZBB is contrasted to incremental budgeting, in which the budget justification is focused on the difference between the current year and the proposed budget year.

In addition to using a ZBB approach to budgeting, the following fiscal policies have been developed by the City Administrator to provide each department a consistent and strategic approach in preparing the City's Annual Operating Budget. These policies are intended to serve as guidelines for measuring financial performance, justifying programs and services and setting future budgetary goals.

- Do not use "one-time money" for ongoing operations.
- Budget decisions will be made as a whole, in context, with no special requests considered in isolation.
- The perception of funding actions, as well as the fiscal impact will be considered before expenditures are made.
- Make strategic use of volunteers, partnerships and collaborations, including with other public agencies, to meet community needs and/or provide services.
- The Annual Operating Budget shall be prepared such that current revenues plus net operating transfers will be sufficient to support current expenditures.
- Review options for consolidation of functions that reduce operational costs and improve efficiency.

- Expenditures from all operating funds shall not exceed the budgeted appropriations (as amended) for these funds.
- When capital projects are considered, all associated costs should be identified in order to properly assess future financial impacts.
- Any necessary reduction in permanent positions will be accomplished first through attrition and retirements, with layoffs used only as a last resort.
- Each enterprise fund should reflect the true cost of operation, including direct and indirect costs of services provided by the General Fund.
- The use of reserves, including the Economic Uncertainty Fund, does not provide a viable solution to the revenue/expenditure gap.
- Once adopted, the annual budget should be amended only when urgency requires, and then by identifying specific funding sources for these new priorities.

OPERATING BUDGET

The General Fund is the primary revenue source and operating fund for most of the services the City typically provides, such as public safety (police and fire), street and park maintenance, and community services, as well as most administrative functions.

Taxes provide the majority of the General Fund revenues. Property, sales and transient occupancy taxes comprise 62.8%, or $18.7 million of the $29,802,300 million in resources provided to the General Fund. Licenses, permits and franchise fees represent 12.8% ($3.8 million) of revenues. Interfund transfers from other funds make up another 14.7% ($4.4 million) with the remaining, 9.7% ($2.9 million) coming from fines, interest, rent and other miscellaneous sources.

The Fiscal Year 2014-15 General Fund budget includes $29,802,252 in appropriatoins. Personnel costs, which include salaries and benefits, represent 48.2% of the total expenditures. Operational costs, which include materials, services and supplies, account for $11,506,774 or 38.6% of the budget. Capital Outlay and Debt Service costs total $1,082,512. Overall expenditures have decreased by 5% from FY12-13 as a result of several cost cutting measures.

In keeping with the Council's highest priorities, public safety (e.g., police and fire) represents 56% of the General Fund budget. Public Works, which includes streets and parks maintenance, make up 10% of the General Fund operating costs. Operating transfers, which are comprised of information technology expense, insurance, and risk management expenses, represent 9.5% of the budget. Administration, Finance (excluding debt service), Development Services and Community Services make up a combined 12.3% of the budget. Debt service represents 3.6% of the expenditure budget.

Despite a projected deficit of $1.7 million, Staff, through a combination of cost savings measures and improved revenue estimates, has prepared a balanced City operating budget for City Council's consideration. Some of the key budget adjustments and solutions used to balance the budget include:

- Reduction in Workers Compensation & Liability Insurance reserves ($478,500)
- Personnel changes including unfunding positions, delayed hiring, and conversion of positions from full-time to part-time ($805,000)
- Reduction in school crossing guard program ($100,000)
- Reduction in fleet maintenance contract and fuel ($100,000)
- Reduction in management consulting, professional services and litigation services ($85,000)
- Reduction in Police overtime ($60,000)

While the proposed budget is balanced and maintains a modest reserve in both the Economic Uncertainty Fund and Working Capital Reserve Fund, much work lies ahead to address the fundamental structural imbalance that continues to plague the City's financial sustainability. Based on our initial estimates, expenditures will continue to exceed available revenues by $1.4 Million as we enter FY 2015-16.

The full operating budget, which provides expenditure detail by fund, is available for public inspection on the City's website or in the City Clerk's Office.

CAPITAL IMPROVEMENT PROGRAM

The seven-year Capital Improvement Program (CIP) is a systematic evaluation and prioritization of capital projects. The CIP serves as a guide for the efficient and effective implementation of public improvements, outlining a timeline and a funding schedule of capital projects over a seven-year time span. As part of the CIP process, capital improvement projects are evaluated to determine the estimated cost and prioritized to take full advantage of federal, state, OCTA or any other outside funding opportunities. The CIP Budget is accounted for in the City Capital Projects Fund, which is included in the City's Annual Budget. For FY 2014-15 a total of 47 projects representing $13,837,180 ($4,737,180 funded) are being proposed.

Some of the key projects in FY 2013-14 include:

- $964,000 in street, sidewalk, curb and gutter improvements.
- $252,540 in traffic signalization coordination and traffic control master unit improvements.
- $418,500 in OCTA Cooperative Funding for Project Support Services to complete the Orangethorpe Grade Separation Projects.
- $364,000 in OCTA Cooperative Funding to complete the widening of Richfield Road south of the railroad tracks.
- $232,000 for intersection improvements at Rose Drive and Yorba Linda Boulevard utilizing State-Local Partnership Program Funds (Proposition 1B), Measure M, and private developer funds.
- $194,200 to upgrade or replace existing school signs at 17 schools in Placentia utilizing State Safe Route To School funds.

- $237,500 for a new traffic signal at Richfield Road and Orchard Drive.
- $420,000 for ADA improvements that include curb ramps utilizing Community Development Block Grant funding.
- $228,500 in needed technology related improvements including upgrades to the City's IT system, telephone and network upgrades and computer upgrades.
- $365,000 in Major Studies that include Sewer System Master Plan, General Plan Update and Environmental Clearance, and Downtown Vision Master Plan.

Some of the projects are listed but not funded; however are being proposed due to their importance in fulfilling City goals and objectives. These projects include:

- $500,000 for the Packing House Demolition
- $1,100,000 for the development of the Placentia Metrolink Station Parking Lot.
- $7,500,000 for the Downtown Parking Structure and Retail Plaza.

Staff will continually monitor the finances of the City and keep the City Council apprised of any significant changes and/or threats to the City's financial condition. During the fiscal year it may be necessary to adjust the budget for any unforeseen circumstances. A mid-year review of the budget will be conducted and any changes will be presented to the City Council.

Submitted by:

Linda G. Magnuson
Chief Financial Officer

Reviewed and Approved:

Damien R. Arrula
Assistant City Administrator

Reviewed and Approved:

Troy L. Butzlaff, ICMA-CM
City Administrator

Attachments:

1. Resolution Adopting the Fiscal Year 2014-15 Annual Budget
2. Resolution Adopting the Fiscal Year 2014-21 Capital Improvement Program Budget

RESOLUTION NO. R-2014-37

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLACENTIA TAKING ACTIONS NECESSARY TO ADOPT THE FISCAL YEAR 2014-15 ANNUAL BUDGET.

A. Recitals.

(i). The City Administrator, in accordance with Article XII, Sections 1202 and 1203 of the City Charter, has prepared and submitted a proposed annual budget for Fiscal Year 2014-15.

(ii). the City Council has reviewed the proposed budget and conducted a Public Hearing on said budget.

B. Resolution.

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

1. In All respects as set forth in the Recitals, Part A., of this Resolution.

2. The City Council of the City of Placentia does hereby approve and adopt the Fiscal Year 2014-15 Budget, a full, true anc correct copy of which is on file in the Office of the City Clerk, hereby is adopted as such budget for such period.

PASSED, ADOPTED AND APPROVED this 17th day of June, 2014.

SCOTT W. NELSON, MAYOR

ATTEST:

PATRICK J. MELIA,
CITY CLERK
STATE OF CALIFORNIA
COUNTY OF ORANGE
CITY OF PLACENTIA

CITY OF PLACENTIA INCORPORATED DEC 2, 1926 CALIFORNIA

I, PATRICK J. MELIA, CITY CLERK of the CITY OF PALCENTIA, CALIFORNIA, DO HEREBY CERTIFY that the foregoing Resolution, was duly passed, approved and adopted by City Council, approved and signed by the Mayor and attested by the City Clerk, all at the regular meeting of the said City Council held on the 17th day of June, 2014, and the same was passed and adopted by the following vote:

AYES: Aguirre, Nelson, Underhill, Wanke, Yamaguchi
NOES: None
ABSENT: None
ABSTAIN: None

PATRICK J. MELIA,
CITY CLERK

APPROVED AS TO FORM:

ANDREW V. ARCZYNSKI, CITY ATTORNEY

CITY OF PLACENTIA

APPROPRIATIONS LIMIT

FY2014-15

Placentia City Council

AGENDA REPORT

TO: CITY COUNCIL/AGENCY BOARD

VIA: CITY ADMINISTRATOR/EXECUTIVE DIRECTOR

FROM: CHIEF FINANCIAL OFFICER

DATE: JUNE 17, 2014

SUBJECT: **GANN APPROPRIATION LIMIT FOR FISCAL YEAR 2014-15**

FINANCIAL IMPACT: NONE

SUMMARY:

Pursuant to State Law each local government must adopt an Annual Appropriation Limit annually. This action will approve a resolution adopting the City's Annual Appropriation Limit as required by law.

RECOMMENDATION:

It is recommended that the City Council take the following action:

1. Adopt Resolution R-2014-40, A Resolution of the City Council of the City of Placentia, California, approving and adopting the Annual Appropriations Limit for the Fiscal Year 2014-15 in the amount of $73,187,786.

DISCUSSION:

In 1980, California voters adopted Article XIIIB of the California State Constitution, commonly referred to as the Gann Initiative or Gann Appropriations Limit, placing limits on the amount of tax proceeds that State and local agencies can appropriate each year. The City's limit is adjusted each year for inflation, population, and other factors.

On June 5, 1990, Proposition 111 was voted into California Law. Among other provisions, Proposition 111 provided for changes in the calculation of the Gann Appropriation Limit. The annual adjustments to the spending limit were liberalized by Proposition 111 to be more closely linked to the rate of economic growth. Beyond local inflation and population factors, the provisions allow a City to use the higher of the percentage growth in personal income or the percent increase in the local tax roll due to non-residential property construction. Additionally, cities can choose to use the rate of change in population either within the City or County, whichever is higher. The City utilized elements of these adjustment factors in calculating the annual Gann Appropriation Limit.

4.b.

June 17, 2014

FISCAL IMPACT:

None

Submitted by:

Linda Magnuson
Chief Financial Officer

Reviewed and Approved:

Damien R. Arrula
Assistant City Administrator

Reviewed and Approved:

Troy L. Butzlaff, ICMA-CM
City Administrator

Attachment:
1. Resolution adopting the Annual Appropriations Limit for Fiscal Year 2014-15
2. GANN Limit Information

RESOLUTION NO. R-2014-40

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLACENTIA APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR THE FISCAL YEAR 2014-15 IN THE AMOUNT OF $73,187,786

A. Recitals.

(i). The voters of California on November 6, 1979, added Article XIIIB to the State Constitution placing various limitations on the appropriations of the State and local governments.

(ii). Article XIIIB provides that the appropriations limit for the Fiscal Year 2014-15 is calculated by adjusting the base year appropriation of Fiscal Year 1978/1979 for changes in the cost of living and population.

(iii). The City of Placentia has complied with all of the provisions of Article XIIIB in determining the appropriations limit for the Fiscal Year 2014-15;

B. Resolution.

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

1. In all respects as set forth in the Recitals, Part A., of this Resolution.

1. That the appropriations subject to limitation in Fiscal Year 2014-15 shall be based on the 2013-14 appropriation limit of $73,086,087 as established by Resolution No. R-2013-32, and recomputed based on Proposition 111 guidelines and adjusted by the California Per Capita Income change of -0.23% and the City population change of + 0.37% as reported by the State Department of Finance on May 1, 2014, thus creating a new appropriations limit for Fiscal Year 2014-15 in the amount of $73,187,786.

PASSED, ADOPTED AND APPROVED this 17th day of June, 2014.

SCOTT W. NELSON, MAYOR

ATTEST:

PATRICK J. MELIA,
CITY CLERK

CITY OF PLACENTIA INCORPORATED DEC 2, 1926 CALIFORNIA

I, PATRICK J. MELIA, CITY CLERK of the CITY OF PLACENTIA, CALIFORNIA, DO HEREBY CERTIFY that the foregoing Resolution, was duly passed, approved and adopted by City Council, approved and signed by the Mayor and attested by the City Clerk, all at the regular meeting of the said City Council held on the 17th day of June, 2014, and the same was passed and adopted by the following vote:

AYES: Aguirre, Nelson, Underhill, Wanke, Yamaguchi
NOES: None
ABSENT: None
ABSTAIN: None

PATRICK J. MELIA,
CITY CLERK

APPROVED AS TO FORM:

ANDREW V. ARCZYNSKI, CITY ATTORNEY

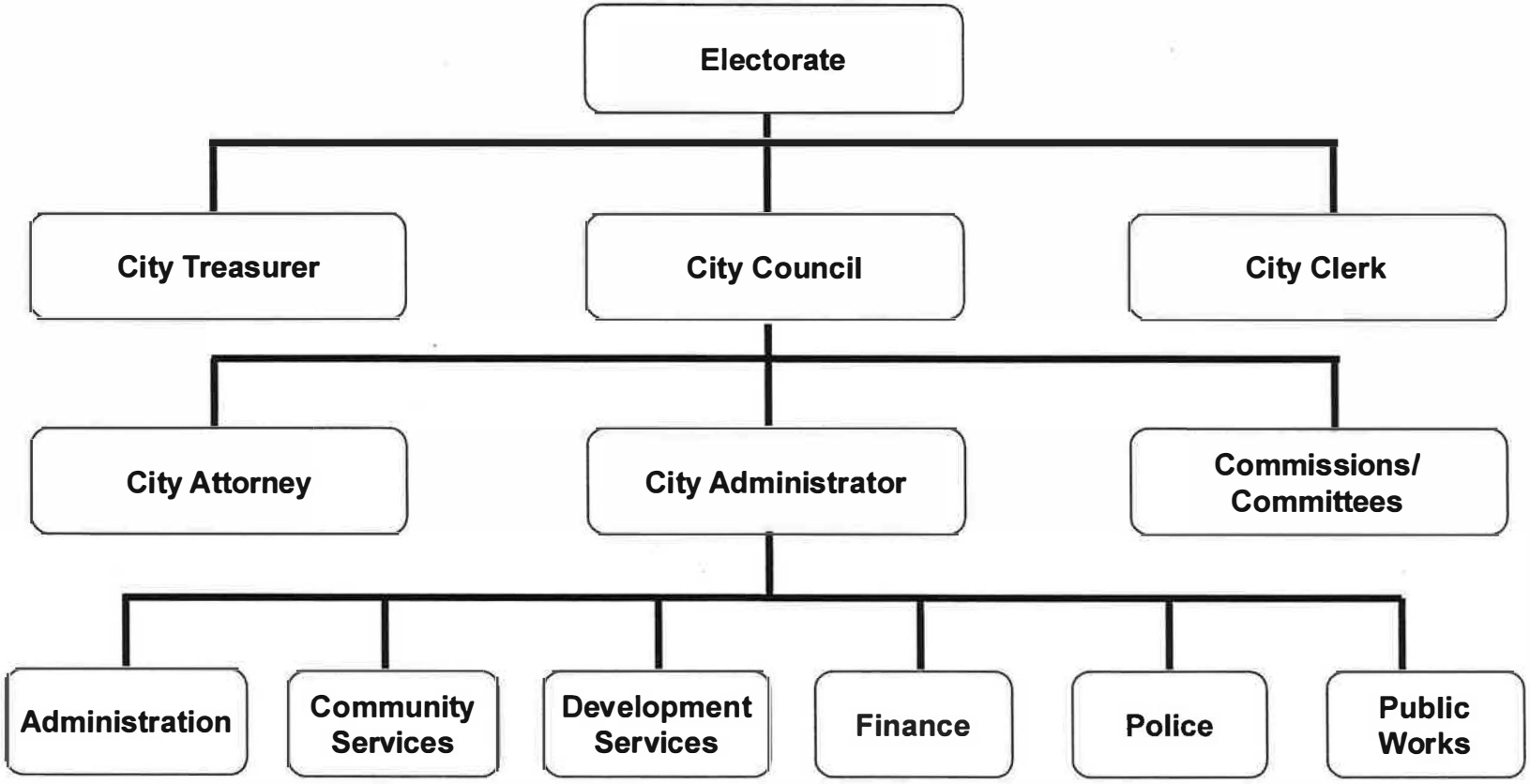
CITY OF PLACENTIA
APPROPRIATION LIMIT
FISCAL YEAR 2005-06 THROUGH 2014-15

FISCAL YEAR	APPROPRIATION LIMIT	APPROPRIATION SUBJECT TO LIMIT	MARGIN
2005-06	52,330,847	18,516,316	33,814,531
2006-07	55,589,137	20,413,030	35,176,107
2007-08	58,533,765	21,843,089	36,690,676
2008-09	61,667,521	22,421,312	39,246,209
2009-10	62,688,973	19,586,051	43,102,922
2010-11	63,835,073	19,477,250	44,357,823
2011-12	65,895,395	20,709,740	45,185,655
2012-13	68,988,230	21,930,541	47,057,689
2013-14	73,086,087	21,811,162	51,274,925
2014-15	73,187,786	22,470,336	50,717,450

CITY OF PLACENTIA
APPROPRIATION LIMIT
FISCAL YEARS 2005-06 THROUGH 2014-15

FISCAL YEAR	PRIOR YEAR'S APPROPRIATION LIMIT	CITY'S POPULATION GROWTH	COUNTY'S POPULATION GROWTH	CALIF. PER CAPITA INCOME	% CHANGE NON-RESID. CONSTR.	ADJUSTED LIMIT
2005-06	$49,160,285	0.77%	1.13%	5.26%	N/A	$52,330,847
2006-07	$52,330,847	2.18%	0.83%	3.96%	N/A	$55,589,137
2007-08	$55,589,137	0.53%	0.84%	4.42%	N/A	$58,533,765
2008-09	$58,533,765	0.72%	1.02%	4.29%	N/A	$61,667,521
2009-10	$61,667,521	1.03%	1.02%	0.62%	N/A	$62,688,973
2010-11	$62,688,973	0.84%	1.01%	0.98%	N/A	$63,835,073
2011-12	$63,835,073	0.27%	0.70%	2.51%	N/A	$65,895,395
2012-13	$65,895,395	0.84%	0.89%	3.77%	N/A	$68,988,230
2013-14	$68,988,230	1.29%	0.78%	5.12%	N/A	$73,086,087
2014-15	$73,086,087	0.37%	0.93%	-0.23%	N/A	$73,187,786

PLACENTIA MUNICIPAL ORGANIZATION



CITY OF PLACENTIA
PROJECTED CHANGE IN FINANCIAL POSITION
FISCAL YEAR 2014-15

City of Placentia
PROJECTED CHANGE IN FINANCIAL POSITION
Fiscal Year 2014-15

Fund	Estimated Fund Balance 06/30/14	Estimated Revenues	Estimated Expenditures	Operating Transfer - In/(Out)	Net Increase/ (Decrease)	Estimated Fund Balance 06/30/15
	[A]	[B]	[C]	[D]	[B - C + D]	[A + Net]
GENERAL FUND						
101 General Fund - Uncommitted FB	1,438,440	25,423,400	26,968,632	1,545,280	48	1,438,488
101 General Fund - Restricted FB	3,867,631					3,867,631
115 Economic Uncertainity	500,000				-	500,000
	5,806,071	25,423,400	26,968,632	1,545,280	48	5,806,119
SPECIAL REVENUE FUNDS						
201 Utility User Tax	807,364	2,950,000		(3,100,000)	(150,000)	657,364
205 Gas Tax	354,732	1,314,700		(1,352,600)	(37,900)	316,832
206 Gas Tax Bond	636,539	477,600	479,544	-	(1,944)	634,595
210 Measure M	475,285	481,500		(286,146)	195,354	670,639
215 Air Quality Management	229,186	62,500	11,000	(277,540)	(226,040)	3,146
225 Asset Seizure Fund	343,000	60,600	91,520	(303,500)	(334,420)	8,580
226 Traffic Offender Fund	40,105	9,050		-	9,050	49,155
230 Supplemental Law Enforcement	100	100,000		(100,000)	-	100
235 Park Development	102,797	291,720		(48,500)	243,220	346,017
245 Storm Drain Construction	42,806	-		(41,250)	(41,250)	1,556
250 Thoroughfare Construction	37,854	-		(37,854)	(37,854)	(0)
260 Street Lighting District	(146,950)	138,000	392,850		(254,850)	(401,800)
265 Landscape Maintenance	(453,651)	396,000	521,210		(125,210)	(578,861)
270 CDBG Fund	0	485,000	135,000	(350,000)	-	-
280 Miscellaneous Grants	190,312	1,020,285	281,755	(463,275)	275,255	465,567
715 Community Facilities District	3,534,783	3,092,000	3,206,925		(114,925)	3,419,858
Total Special Revenue Funds	6,194,263	10,878,955	5,119,804	(6,360,665)	(601,514)	5,592,749

City of Placentia
PROJECTED CHANGE IN FINANCIAL POSITION
Fiscal Year 2014-15

Fund	Estimated Fund Balance 06/30/14 [A]	Estimated Revenues [B]	Estimated Expenditures [C]	Operating Transfer - In/(Out) [D]	Net Increase/ (Decrease) [B - C + D]	Estimated Fund Balance 06/30/15 [A + Net]
CAPITAL PROJECTS						
401 City Capital Projects	($0)	2,326,115	4,737,180	2,411,065	-	(0)
Total Capital Projects Funds	(0)	2,326,115	4,737,180	2,411,065	-	(0)
ENTERPRISE FUNDS						
501 Refuse Administration	(3,564,910)	2,852,500	2,960,810	(200,000)	(308,310)	(3,873,220)
505 CNG Fueling Station	298,414	99,000	85,320	(90,000)	(76,320)	222,094
275 Sewer Maintenance	13,535,059	904,000	1,432,600	(365,200)	(893,800)	12,641,259
Total Enterprise Funds	10,268,563	3,855,500	4,478,730	(655,200)	(1,278,430)	8,990,133
INTERNAL SERVICE FUNDS (ISF)						
601 Employee Health & Welfare	213,936		1,381,500	1,381,500	-	213,936
605 Risk Management	($0)		1,351,010	872,510	(478,500)	(478,500)
610 Equipment Replacement	$156,037		109,481	(8,700)	(118,181)	37,856
615 Information Technology	$18,935		336,610	336,610	-	18,935
620 Citywide Services						
Total Internal Service Funds	388,908	-	3,178,601	2,581,920	(596,681)	(207,773)
Total	**22,657,804**	**42,483,970**	**44,482,947**	**(477,600)**	**(2,476,577)**	**20,181,227**

CITY OF PLACENTIA
REVENUE SUMMARY
FISCAL YEAR 2014-15

CITY OF PLACENTIA
REVENUE SUMMARY

Activity	Actual 2012-13	Budget 2013-14	Estimate 2013-14	Adopted 2014-15	% Change *
GENERAL FUND					
Property Taxes	11,388,951	11,514,000	11,708,500	11,837,000	1.10%
Sales & Use Taxes	5,518,907	5,757,000	5,692,820	5,879,000	2.12%
Real Property TransferTax	163,136	150,000	160,000	170,000	13.33%
Transient Occupancy Taxes	787,645	682,500	780,000	770,000	12.82%
Franchise Fees	2,185,826	2,100,000	2,200,000	2,250,000	7.14%
Business License	781,866	780,100	980,350	808,000	3.58%
Lease Revenues	1,007,629	869,937	1,010,000	608,000	-30.11%
Per Barrel Tax	47,389	49,350	49,350	50,000	1.32%
Permits	427,487	717,000	669,000	756,400	5.50%
Fines, Forfeitures & Penalties	468,228	618,000	465,000	475,000	-23.14%
Investment Income	160,852	350,000	209,000	175,000	-50.00%
Intergovernmental	127,714	50,000	39,427	37,000	-26.00%
Charges for Services	1,467,035	1,303,000	1,510,960	1,500,000	15.12%
Sale of Property	1,411	1,000	-	1,000	0.00%
Refunds, Reimbursements & Other	2,632,974	1,352,982	92,500	107,000	-92.09%
Sub-total	27,167,050	26,294,869	25,566,907	25,423,400	-3.31%
Operating Transfers-In	2,905,919	4,134,876	5,165,210	4,378,900	5.90%
Total General Fund	**30,072,969**	**30,429,745**	**30,732,117**	**29,802,300**	-2.06%
SPECIAL REVENUES					
Utility Users Tax Fund	2,863,211	2,909,676	2,950,000	2,950,000	1.39%
Gas Tax Fund	1,110,444	1,457,500	1,475,600	1,314,700	-9.80%
Gas Tax Bond Fund	480,912	481,844	480,364	477,600	-0.88%
Measure M Fund	460,268	470,000	480,500	481,500	2.45%
Air Quality Management Fund	62,142	60,000	62,500	62,500	4.17%
Asset Seizure Fund	374,455	500	69,805	60,600	12020.00%
Traffic Offender Fund	14,438	13,500	8,050	9,050	-32.96%
Supplemental Law Enforcement Svc.	100,104	92,000	100,100	100,000	8.70%
Park Development Fund	8,635	-	94,528	291,720	N/A
Storm Drain Fund	105	-	-	-	N/A
Thoroughfare Construction	93	-	-	-	N/A
Placentia Lighting District	134,232	138,000	838,000	138,000	0.00%
Placentia Landscape District	396,432	396,000	396,600	396,000	0.00%
Community Dev. Block Grant Fd	325,568	135,000	25,410	485,000	259.26%
Miscellaneous Grant Fund	2,555,038	2,568,085	296,941	958,235	-62.69%
Community Facilities District	2,950,522	3,383,000	3,097,000	3,092,000	-8.60%
Total Special Revenue	**11,836,599**	**12,105,105**	**10,375,398**	**10,816,905**	-10.64%
CAPITAL PROJECTS FUND					
Capital Project Fund	7,771,595	5,104,485	3,153,679	4,737,180	-7.20%
Total Capital Projects Fund	**7,771,595**	**5,104,485**	**3,153,679**	**4,737,180**	-7.20%
ENTERPRISE FUND					
Refuse Fund	2,749,180	2,723,500	2,820,500	2,852,500	4.74%
Compressed Natural Gas	410,043	92,800	92,800	99,000	6.68%
Sewer Maintenance	881,324	703,010	904,010	904,000	28.59%
Total Enterprise Fund	**4,040,547**	**3,519,310**	**3,817,310**	**3,855,500**	9.55%

*% Change = Change between Budget 2014-15 and Estimated 2013-14

CITY OF PLACENTIA
REVENUE SUMMARY

Activity	Actual 2012-13	Budget 2013-14	Estimate 2013-14	Adopted 2014-15	% Change *
INTERNAL SERVICE FUNDS					
Employee Health & Welfare	1,086,233	1,357,769	1,357,769	1,381,500	1.75%
Risk Management	2,253,029	1,333,010	1,267,930	872,510	-34.55%
Equipment Replacement	46,466	-	-	-	N/A
Information Technology	417,837	325,120	260,000	336,610	3.53%
Citywide Services	2,244,641	2,208,836	-	-	-100.00%
Total ISF Fund	**6,048,205**	**5,224,735**	**2,885,699**	**2,590,620**	-50.42%
Total	**59,769,915**	**56,383,380**	**50,964,204**	**51,802,505**	-8.12%

*% Change = Change between Budget 2014-15 and Estimated 2013-14

CITY OF PLACENTIA
EXPENDITURE SUMMARY
(DEPARTMENT/DIVISION)
FISCAL YEAR 2014-15

CITY OF PLACENTIA
EXPENDITURE SUMMARY
(Department/Division)

Fund/Dept	Division	Dept	Div	Actual 2012-13	Amended Budget 2013-14	Estimate 2013-14	Over/Under Budget 2013-14	Adopted Budget 2014-15	Incr/(Decr) Budget to Estimate
General Fund (101)(10)									
	City Council	10	01	159,626	169,545	148,145	21,400	168,645	20,500
	City Clerk	10	02	123,132	90,945	100,221	(9,276)	70,840	(29,381)
Legislative	City Treasurer	10	03	60,249	63,975	56,695	7,280	56,275	(420)
	Commissions	10	04	-	3,000	1,650	1,350	-	(1,650)
	Legal Services	10	05	564,079	591,570	490,500	101,070	555,000	64,500
				907,086	919,035	797,211	121,824	850,760	53,549
	City Administrator	15	11	672,370	674,646	686,861	(12,215)	570,140	(116,721)
	Human Resources	15	12	361,865	321,062	318,162	2,900	351,610	33,448
Administration	Records	15	13	70,472	89,070	84,913	4,157	169,540	84,627
	Disaster Preparedness	15	14	54,264	59,025	55,956	3,069	80,590	24,634
	Neighborhood Services	15	72	172,807	149,840	149,610	230	160,640	11,030
	Cable & Web Services	15	73	4,987	14,040	12,655	1,385	13,940	1,285
				1,336,765	1,307,683	1,308,157	(474)	1,346,460	38,303
	Finance Administration	20	20	185,543	287,479	128,795	158,684	304,250	175,455
Finance	Accounting/Budgeting	20	21	781,516	664,430	791,493	(127,063)	572,730	(218,763)
				967,059	951,909	920,288	31,621	876,980	(43,308)
	Planning	25	31	143,467	101,323	191,437	(90,114)	205,320	13,883
Development	Building & Safety	25	32	259,008	311,384	282,688	28,696	229,215	(53,473)
	Economic Development	25	34	8,652	8,162	21,762	(13,600)	139,195	117,433
				411,127	420,869	495,887	(75,018)	573,730	77,843
	Police Administration	30	40	1,326,494	1,301,072	1,273,582	27,490	1,117,085	(156,497)
	Field Services	30	41	6,813,300	7,092,230	7,008,546	83,684	5,686,160	(1,322,386)
	Investigations	30	42	1,720,707	1,647,530	1,505,863	141,667	1,501,105	(4,758)
Public Safety	Support Services	30	43	1,544,070	1,486,046	1,359,486	126,560	1,458,005	98,519
	Fire & Paramedic	30	44	4,995,423	5,160,000	5,147,729	12,271	5,469,280	321,551
	Animal Control	30	45	105,595	100,000	96,794	3,206	128,323	31,529
	Code Enforcement	30	46	17,535	-	-	-	353,375	353,375
	Traffic	30	47	-	-	-	-	949,270	949,270
				16,523,124	16,786,878	16,392,000	394,878	16,662,603	270,603
Engineering	Administration	35	50	366,321	429,220	450,396	(21,176)	427,320	(23,076)
				366,321	429,220	450,396	(21,176)	427,320	(23,076)

CITY OF PLACENTIA
EXPENDITURE SUMMARY
(Department/Division)

Fund/Dept	Division	Dept	Div	Actual 2012-13	Amended Budget 2013-14	Estimate 2013-14	Over/Under Budget 2013-14	Adopted Budget 2014-15	Incr/(Decr) Budget to Estimate
	Maint Services Admin	36	50	941,181	1,025,714	996,135	29,579	932,920	(63,215)
Maintenance	Street Maintenance	36	52	461,994	518,000	518,800	(800)	576,000	57,200
Services	Facilities Maintenance	36	54	476,575	513,470	481,560	31,910	490,080	8,520
	Park Maintenance	36	55	794,117	764,000	684,900	79,100	548,000	(136,900)
	Fleet Operations	36	58	413,999	499,930	498,250	1,680	439,000	(59,250)
				3,087,866	3,321,114	3,179,645	141,469	2,986,000	(193,645)
	Administration	40	70	89,875	174,330	166,230	8,100	186,051	19,821
Community	Recreation	40	71	711,780	685,930	682,085	3,845	680,436	(1,649)
Services	Human Services	40	72	63	-	-	-	-	-
	Cutural Arts	40	74	6,821	9,205	9,205	-	9,380	175
	Tri City Park	40	75	68,801	-	-	-	-	-
				877,340	869,465	857,520	11,945	875,867	18,347
Environmental Svcs	Environmental Planning	43	15	2,129	1,100	-	1,100	1,100	1,100
				2,129	1,100	-	1,100	1,100	1,100
Debt Service	Debt Service	55	25	1,470,711	1,508,711	1,508,611	100	1,085,512	(423,099)
				1,470,711	1,508,711	1,508,611	100	1,085,512	(423,099)
General Govt	General Government	95	95	1,114,844	1,170,144	1,193,160	(23,016)	1,282,300	89,140
				1,114,844	1,170,144	1,193,160	(23,016)	1,282,300	89,140
	Employee Health & Welfare	99	99	1,089,601	1,357,769	1,357,769	-	1,381,500	23,731
	Risk Management	99	99	2,250,825	1,333,010	1,267,930	65,080	872,510	(395,420)
	Information Technology	99	99	417,777	325,120	260,000	65,120	336,610	76,610
Transfers out	Citywide Services	99	99	268,191	973,700	(9,880)	983,580	-	9,880
	Street Lighting Dist	99	99	-	-	700,000	(700,000)	-	(700,000)
	CIP - Tech Fee Projects	99	99	-	-	-	-	38,000	38,000
	CIP - General Plan Projects	99	99	-	-	-	-	205,000	205,000
				4,026,394	3,989,599	3,575,819	413,780	2,833,620	(742,199)
			TOTAL GENERAL FUND	**31,090,766**	**31,675,727**	**30,678,694**	**997,033**	**29,802,252**	**(876,442)**

CITY OF PLACENTIA
EXPENDITURE SUMMARY
(Department/Division)

Fund/Dept	Division	Dept	Div	Actual 2012-13	Amended Budget 2013-14	Estimate 2013-14	Over/Under Budget 2013-14	Adopted Budget 2014-15	Incr/(Decr) Budget to Estimate
Utility Users Fund (201,16)									
Transfers Out	Transfers out	99	99	2,439,884	2,849,676	2,849,676	-	3,100,000	250,324
	TOTAL UTILITY USERS			**2,439,884**	**2,849,676**	**2,849,676**	**-**	**3,100,000**	**250,324**
Gas Tax Fund (205, 17)									
Transfers Out	Transfers out	99	99	632,426	1,754,844	1,757,387	(2,543)	1,352,600	(404,787)
	TOTAL GAS TAX			**632,426**	**1,754,844**	**1,757,387**	**(2,543)**	**1,352,600**	**(404,787)**
Gas Tax Bond Fund (206, 52)									
Debt Service	Debt Service	55	25	483,898	480,344	480,344	-	479,544	(800)
Transfer out	Transfer out	99	99	4,650,698	-	-	-	-	-
	TOTAL GAS TAX BOND			**5,134,596**	**480,344**	**480,344**	**-**	**479,544**	**(800)**
Measure M Fund (210,18)									
Transfer out		99	99	350,583	530,085	488,835	41,250	286,146	(202,689)
	TOTAL MEASURE M FUND			**350,583**	**530,085**	**488,835**	**41,250**	**286,146**	**(202,689)**
Air Quality Improvement - AB2766 Fund (215,19)									
Environmental Svc	Environmental Planning	43	15	9,982	15,000	11,000	4,000	11,000	-
Transfer out	Transfer out	99	99	37,763	96,180	13,200	82,980	277,540	264,340
	TOTAL AIR IMPROVEMENT QUALITY FUND			**47,745**	**111,180**	**24,200**	**86,980**	**288,540**	**264,340**
Asset Seizure Fund (225,21)									
Public Safety	Field Services	30	41	188,949	113,871	86,252	27,619	91,520	5,268
Transfer out	Transfer out	99	99	-	237,000	8,759	228,241	303,500	294,741
	TOTAL ASSET SEIZURE FUND			**188,949**	**350,871**	**95,011**	**255,860**	**395,020**	**300,009**
Supplemental Law Enforcement Fund (230,22)									
Transfer out	Transfer out	99	99	100,231	-	100,000	(100,000)	100,000	-
	TOTAL SUPPLEMENTAL LAW ENF FUND			**100,231**	**-**	**100,000**	**(100,000)**	**100,000**	**-**

CITY OF PLACENTIA
EXPENDITURE SUMMARY
(Depa tment/Division)

Fund/Dept	Division	Dept	Div	Actual 2012-13	Amended Budget 2013-14	Estimate 2013-14	Over/Under Budget 2013-14	Adopted Budget 2014-15	Incr/(Decr) Budget to Estimate
Park Development Fund (235,23)							-		-
Transfer out	Transfer out	99	99	66,720	48,500	-	48,500	48,500	48,500
	TOTAL PARK DEVELOPMENT FUND			**66,720**	**48,500**	**-**	**48,500**	**48,500**	**48,500**
Storm Drain Construction Fund (245,25)									
Transfer out	Transfer out	99	99	-	-	-	-	41,250	41,250
	TOTAL STORM DRAIN CONSTRUCTION FUND			**-**	**-**	**-**	**-**	**41,250**	**41,250**
Thoroughfare Construction Fund (250,26)									
Transfer out	Transfer out	99	99	-	-	-	-	37,854	37,854
	TOTAL THOROUGHFARE CONST FUND			**-**	**-**	**-**	**-**	**37,854**	**37,854**
Street Lighting District Fund (260,28)									
Special Districts	Placentia Light Dist	65	60	371,600	379,700	354,500	25,200	392,850	38,350
	TOTAL STREET LIGHTING DISTRICT FUND			**371,600**	**379,700**	**354,500**	**25,200**	**392,850**	**38,350**
Landscape Maintenance District Fund (265, 29)									
Special Districts	Landscape Maint District	65	61	458,892	566,799	518,299	48,500	521,210	2,911
Transfer out	Transfer out	99	99			700,334	(700,334)		(700,334)
	TOTAL LANDSCAPE MAINT DIST FUND			**458,892**	**566,799**	**1,218,633**	**(651,834)**	**521,210**	**(697,423)**
CDBG Fund (270,30)									
Development	HCD Grant Administration	25	35	135,016	78,409	135,000	(56,591)	135,000	-
Transfer out	Transfer out	99	99	-	-	-	-	350,000	350,000
	TOTAL CDBG FUND			**135,016**	**78,409**	**135,000**	**(56,591)**	**485,000**	**350,000**
Miscellaneous Grants Fund (280,50)									
Public Safety	Investigations	30	42	153,837	147,240	134,955	12,285	147,705	12,750
Community Svcs	Recreation	40	71	51,578	22,000	4,054	17,946	74,050	69,996

CITY OF PLACENTIA
EXPENDITURE SUMMARY
(Department/Division)

Fund/Dept	Division	Dept	Div	Actual 2012-13	Amended Budget 2013-14	Estimate 2013-14	Over/Under Budget 2013-14	Adopted Budget 2014-15	Incr/(Decr) Budget to Estimate
Public Works		39	01	153,062	-	-	-	-	-
Environmental Svc	Environmental Plng	43	15	-	-	-	-	60,000	60,000
Transfer out	Transfer out	99	99	2,647,207	2,282,670	296,941	1,985,729	463,275	166,334
	TOTAL MISC GRANTS FUND			**3,005,684**	**2,451,910**	**435,950**	**2,015,960**	**745,030**	**309,080**
Community Factilities District Fund (715,47)									
Special Districts	Com Fac District	65	62	3,234,032	-	2,958,871	(2,958,871)	3,206,925	248,054
Transfer out	Transfer out	99	99	-	1,129,135	1,113,715	15,420	-	(1,113,715)
	TOTAL COM FACILITIES DISTRICT FUND			**3,234,032**	**1,129,135**	**4,072,586**	**(2,943,451)**	**3,206,925**	**(865,661)**
City Capital Projects Fund (401,33)									
Transfer out	Transfer out	99	99	276,004	-	-	-	-	-
Public Works	Planning	35	31				-	265,000	265,000
	Street/Curb/Gutter	35	52	6,325,630	3,717,180	1,604,812	2,113,368	2,566,575	961,763
	Facilities	35	54	160,692	945,500	57,823	887,677	320,500	262,677
	Parks	35	55	408,511	46,000	42,175	3,825	11,000	(31,175)
	Sewers	35	56	(48,189)	400,000	4,492	395,508	190,000	185,508
	Storm Drains	35	57				-	55,000	55,000
	Information Technology	35	23	61,301	1,062,000	8,664	1,053,336	1,033,500	1,024,836
	Vehicles/Equipment	35	58	142,840	375,635	296,358	79,277	295,605	(753)
	TOTAL CITY CAPITAL PROJECTS FUND			**7,326,789**	**6,546,315**	**2,014,324**	**4,532,991**	**4,737,180**	**2,722,856**
Sewer Maintenance Fund (275,48)									
Environmental Svc	Sewers/Sewer Maint	43	56/76	1,143,606	953,635	1,305,435	(351,800)	1,432,600	127,165
Transfer out	Transfer out	99	99	478,392	395,000	160,200	234,800	365,200	205,000
	TOTAL SEWER MAINTENANCE FUND			**1,621,998**	**1,348,635**	**1,465,635**	**(117,000)**	**1,797,800**	**332,165**
Refuse Administration Fund (501,37)							-		-
Environmental Svc	Refuse Mgt/Refuse Maint	43	86/87	2,933,434	2,999,549	2,972,479	27,070	2,960,810	(11,669)
Transfer out	Transfer out	99	99	-	200,000	200,000	-	200,000	-
	TOTAL REFUSE ADMINISTRATION FUND			**2,933,434**	**3,199,549**	**3,172,479**	**27,070**	**3,160,810**	**(11,669)**

CITY OF PLACENTIA
EXPENDITURE SUMMARY
(Department/Division)

Fund/Dept	Division	Dept	Div	Actual 2012-13	Amended Budget 2013-14	Estimate 2013-14	Over/Under Budget 2013-14	Adopted Budget 2014-15	Incr/(Decr) Budget to Estimate
CNG Fueling Station (505,38)									
Environmental Svc	CNG	43	59	137,068	5,000	-	5,000	85,320	85,320
Transfer out	Transfer out	99	99	-	90,000	90,000	-	90,000	-
	TOTAL CNG FUELING STATION FUND			**137,068**	**95,000**	**90,000**	**5,000**	**175,320**	**85,320**
Employee Health & Welfare Fund (601,26)									
Employee Benefits	Health & Welfare	50	83	1,086,233	1,181,500	1,181,500	-	1,381,500	200,000
	TOTAL HEALTH & WELFARE FUND			**1,086,233**	**1,181,500**	**1,181,500**	**-**	**1,381,500**	**200,000**
Risk Management Fund (605,40)									
Risk Aministration	Workers Comp	45	80	1,306,707	545,000	545,000	-	556,000	11,000
	Unemployment	45	81	33,915	50,000	30,000	20,000	50,000	20,000
	Liability	45	82	712,407	738,010	692,930	45,080	745,010	52,080
	TOTAL RISK MANAGEMENT FUND			**2,053,029**	**1,333,010**	**1,267,930**	**65,080**	**1,351,010**	**83,080**
Equipment Replacement Fund (610,41)									
General Govt	General Govt	95	95	114,684	-	110,000	(110,000)	109,481	(519)
		99	99	-	-	-	-	8,700	8,700
	TOTAL EQUIP REPLACEMENT FUND			**114,684**	**-**	**110,000**	**(110,000)**	**118,181**	8,181
Information Technology Fund (615,42)									
Administration	Info Tech Svcs	15	23	417,837	377,020	356,020	21,000	336,610	(19,410)
	TOTAL INFORMATION TECH FUND			**417,837**	**377,020**	**356,020**	**21,000**	**336,610**	(19,410)
GRAND TOTAL - ALL FUNDS				**62,948,197**	**56,488,209**	**52,348,704**	**4,140,505**	**54,341,132**	**1,992,428**

CITY OF PLACENTIA

INTERFUND TRANSFERS

FY2014-15

CITY OF PLACENTIA
SCHEDULE OF TRANSFERS
FISCAL YEAR 2014-15

Fund #	Fund Title	Transfer In	Transfer out	Description
101	General Fund		1,381,500	To Employee Health & Welfare Fund
			873,010	To Risk Management Fund
			336,610	To Information Technology Fund
			38,000	To CIP - Technology Fee Projects
			205,000	To CIP - General Plan Fee Projects
		3,100,000		From Utility Users Tax Fund
		805,000		From Gas Tax Fund
		100,000		From Supplemental Law Enf Fund
		75,200		From Sewer Maintenance Fund
		200,000		From Refuse Admin Fund
		90,000		From CNG Fueling Station Fund
		8,700		From Equipment Repl Fund
201	Utility Users Fund		3,100,000	To General Fund
205	Gas Tax Fund		805,000	To General Fund
			70,000	To Capital Projects Fund
			477,600	To Gas Tax Bond Debt Service Fund
206	Gas Tax Bond Fund	477,600		From Gas Tax Fund
210	Measure M Fund		286,146	To Capital Projects Fund
215	AQMD (AB 2766) Fund		277,540	To Capital Projects Fund
225	Asset Seizure Fund		303,500	To Capital Projects Fund
230	Supplemental Law Enf Fd		100,000	To General Fund
235	Park Development Fund		48,500	To Capital Projects Fund
245	Storm Drain Const Fund		41,250	To Capital Projects Fund
250	Thoroughfare Constr Fund		37,854	To Capital Projects Fund
270	CDBG Fund		350,000	To Capital Projects Fund
275	Sewer Maintenance Fund		75,200	To General Fund
			290,000	To Capital Projects Fund
280	Misc Grants Fund		463,275	To Capital Projects Fund

CITY OF PLACENTIA
SCHEDULE OF TRANSFERS
FISCAL YEAR 2014-15

Fund #	Fund Title	Transfer In	Transfer out	Description
401	Capital Imp Projects Fund	70,000		From Gas Tax Fund
		286,146		From Measure M Fund
		37,854		From Thoroughfare Const Fund
		350,000		From CDBG Fund
		463,275		From Misc Grants Fund
		277,540		From AB2766 Fund
		290,000		From Sewer Fund
		41,250		From Stormdrain Fund
		48,500		From Park Development Fund
		303,500		From Asset Seizure Fund
		38,000		From Gen Fund Tech Fee
		205,000		From Gen Fund GP Fee
501	Refuse Admin Fund		200,000	To General Fund
505	CNG Fueling Station Fd		90,000	To General Fund
601	Empl Health & Welfare Fd	1,381,500		From General Fund
605	Risk Management Fund	873,010		From General Fund
610	Equip Replacement Fund		8,700	To General Fund
615	Information Tech Fund	336,610		From General Fund
		$9,858,685	$9,858,685	

CITY OF PLACENTIA

GENERAL FUND BUDGET

FY2014-15

City of Placentia

GENERAL FUND SUMMARY

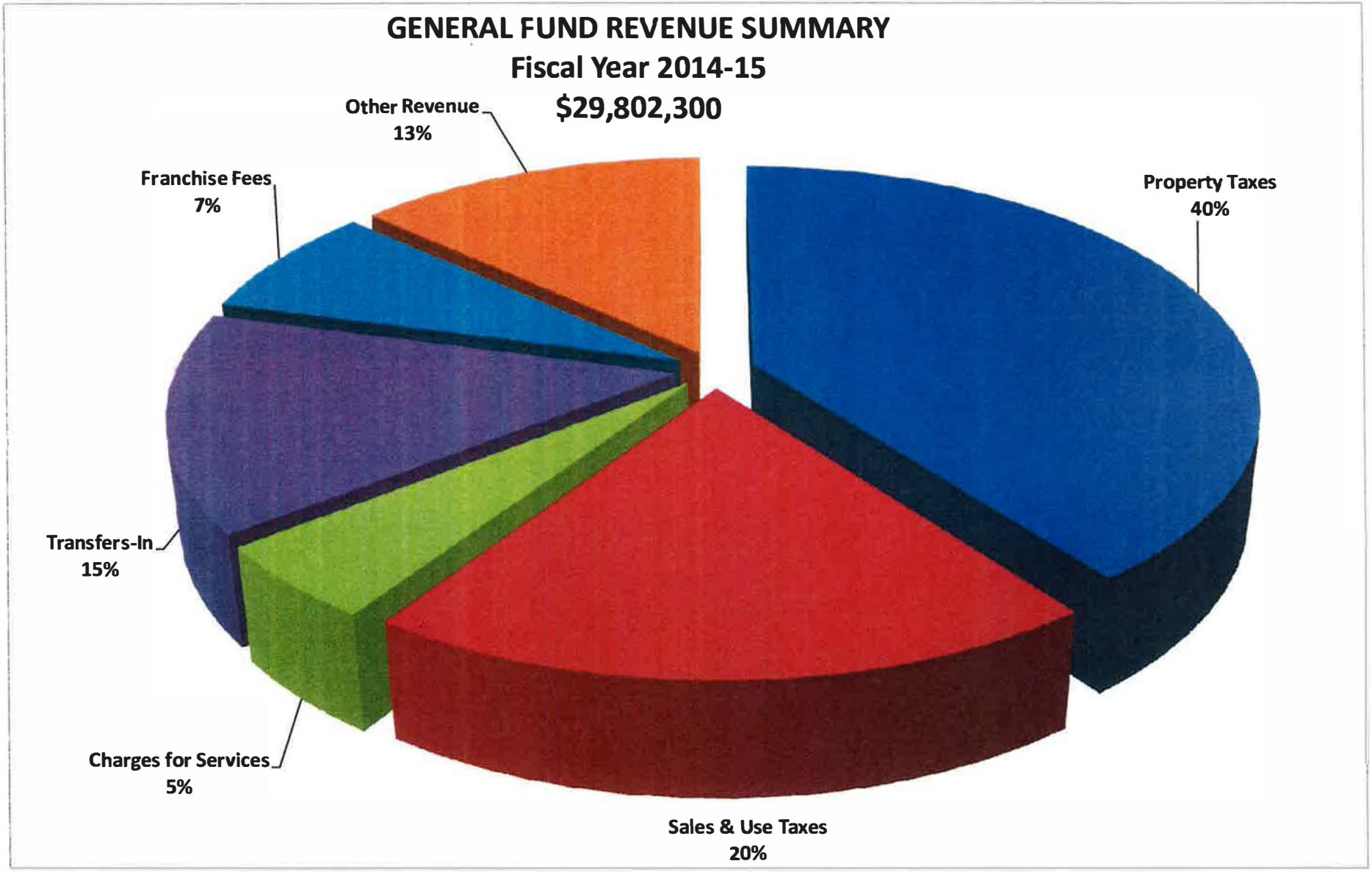
	Actual 2012-13	Budget 2013-14	Estimate 2013-14	Adopted 2014-15
REVENUE				
Property Taxes	11,388,951	11,514,000	11,708,500	11,837,000
Sales & Use Taxes	5,518,907	5,757,000	5,692,820	5,879,000
Real Property TransferTax	163,136	150,000	160,000	170,000
Transient Occupancy Taxes	787,645	682,500	780,000	770,000
Franchise Fees	2,185,826	2,100,000	2,200,000	2,250,000
Business License	781,866	780,100	980,350	808,000
Lease Revenues	1,007,629	869,937	1,010,000	608,000
Per Barrel Tax	47,389	49,350	49,350	50,000
Permits	427,487	717,000	669,000	756,400
Fines, Forfeitures & Penalties	468,228	618,000	465,000	475,000
Investment Income	160,852	350,000	209,000	175,000
Intergovernmental	127,714	50,000	39,427	37,000
Charges for Services	1,467,035	1,303,000	1,510,960	1,500,000
Sale of Property	1,411	1,000	-	1,000
Refunds, Reimbursements & Other	2,632,974	1,352,982	92,500	107,000
Sub-total	27,167,050	26,294,869	25,566,907	25,423,400
Operating Transfers-In	2,905,919	4,134,876	5,165,210	4,378,900
	30,072,969	30,429,745	30,732,117	29,802,300
EXPENDITURES				
Legislative	907,086	919,035	797,211	850,760
Administration	1,336,765	1,307,683	1,308,157	1,346,460
Finance	**2,437,770**	2,460,620	2,428,899	1,962,492
Development Services	411,127	420,869	495,887	573,730
Public Safety	16,523,124	16,786,878	16,392,000	16,662,603
Engineering	366,321	429,220	450,396	427,320
Maintenance Services*	3,087,866	3,321,114	3,179,645	2,986,000
Community Services	877,340	869,465	857,520	875,867
Environmental Services	2,129	1,100	-	1,100
General Government*	1,114,844	1,170,144	1,193,160	1,282,300
	27,064,372	27,686,128	27,102,875	26,968,632
Operating Transfers - Out	4,026,394	3,989,599	3,575,819	2,833,620
	31,090,766	31,675,727	30,678,694	29,802,252
Ending Increase (Decrease) in Fund Bal.	(1,017,797)	(1,245,982)	53,423	48

* Previously budgeted in Citywide Services Fund

CITY OF PLACENTIA

GENERAL FUND

REVENUE


GENERAL FUND REVENUE SUMMARY
Fiscal Year 2014-15
$29,802,300
Other Revenue
13%
Franchise Fees
7%
Property Taxes
40%
Transfers-In
15%
Charges for Services
5%
Sales & Use Taxes
20%

GENERAL FUND REVENUE DETAIL

		Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	Property Taxes					
4001	Current Year-Secured	6,110,374	6,314,000	6,314,000	6,314,000	6,370,000
4002	Property Tax (VLF)	3,877,658	3,800,000	3,800,000	3,900,000	4,040,000
4005	Current Year-Unsecured	226,913	215,000	215,000	220,000	220,000
4010	Prior Yrs-Secured/Unsecured	85,014	90,000	90,000	90,000	90,000
4015	Supplemental Roll	85,493	47,000	47,000	140,000	80,000
4019	Pass Through		15,500	15,500	-	-
4020	Public Utility Tax Apport	94,136	96,000	96,000	102,000	102,000
4025	OC St Light Assess Dist	856,763	840,000	840,000	875,000	870,000
4035	Homeowners Prop Tax Relief	25,947	55,000	55,000	42,500	40,000
4040	Prop Tax/Penalty & Interest	26,652	41,500	41,500	25,000	25,000
	Total - Property Tax	**11,388,951**	**11,514,000**	**11,514,000**	**11,708,500**	**11,837,000**
	Sales & Use Taxes					
4050	Utility User Tax		-	-	-	
4060	General Sales & Use Taxes	3,913,028	4,057,000	4,057,000	4,107,000	4,197,000
4061	In-Lieu Sales Tax	1,359,054	1,450,000	1,450,000	1,335,820	1,432,000
4065	Prop 172 Sales & Use Tax	246,825	250,000	250,000	250,000	250,000
	Total - Sales & Use Taxes	**5,518,907**	**5,757,000**	**5,757,000**	**5,692,820**	**5,879,000**
	Real Property Taxes					
4094	Real Property Transfer Tax	163,136	150,000	150,000	160,000	170,000
	Total - Real Property Taxes	**163,136**	**150,000**	**150,000**	**160,000**	**170,000**
	Transient Occupancy Tax					
4096	Transient Occupancy Tax	787,645	682,500	682,500	780,000	770,000
	Total - Transient Occupancy Tax	**787,645**	**682,500**	**682,500**	**780,000**	**770,000**
	Franchise Fees					
4070	Franchise Taxes	2,185,826	2,100,000	2,100,000	2,200,000	2,250,000
	Total - Franchise Fees	**2,185,826**	**2,100,000**	**2,100,000**	**2,200,000**	**2,250,000**
	Business License					
4101	Gross Receipts	616,456	590,000	590,000	820,000	655,000
4102	Business License Admin Fee	30,770	45,000	45,000	40,000	35,000
4103	Business Lic Penalty Fee	1,077	-	-	700	500
4105	Professional	33,932	30,000	30,000	29,000	31,000
4110	Solicitors	60	500	500	150	500
4115	Delivery	11,724	9,000	**9,000**	**9,000**	**9,000**
4120	Contractors	47,498	47,000	47,000	55,000	50,000
4125	Vending Machines	7,496	36,000	36,000	3,000	3,500
4130	Rental Property	27,775	22,500	22,500	22,500	22,500
4135	Other Business License	5,078	100	100	1,000	1,000
	Total - Business License	**781,866**	**780,100**	**780,100**	**980,350**	**808,000**
	Lease Revenue					
4711	Lease Revenue	1,007,629	869,937	**869,937**	**1,010,000**	**608,000**
	Total - Lease Revenue	**1,007,629**	**869,937**	**869,937**	**1,010,000**	**608,000**
	Per Barrel Tax					
4140	Oil Per Barrel B/L Tax	47,389	49,350	49,350	49,350	50,000
	Total - Per Barrel Tax	**47,389**	**49,350**	**49,350**	**49,350**	**50,000**
	Permits					
4150	Drilling/Insp Permits		-	-	-	-
4155	Encroachment Permits	35,374	45,000	45,000	85,000	91,300
4160	Building Permits	279,698	450,500	450,500	370,000	450,000
4161	Banner Permits	4	-	-	-	-
4162	Plumbing Permits	30,568	60,000	60,000	60,000	80,000
4164	Electrical Permits	26,680	70,000	70,000	70,000	75,000
4166	Heat/Ventilation Air Cond	34,916	60,000	60,000	65,000	40,000
4168	Swimming Pool Permits	11,428	7,000	7,000	7,000	7,000
4170	Other Construction Permits	585	-	-	-	-

GENERAL FUND REVENUE DETAIL

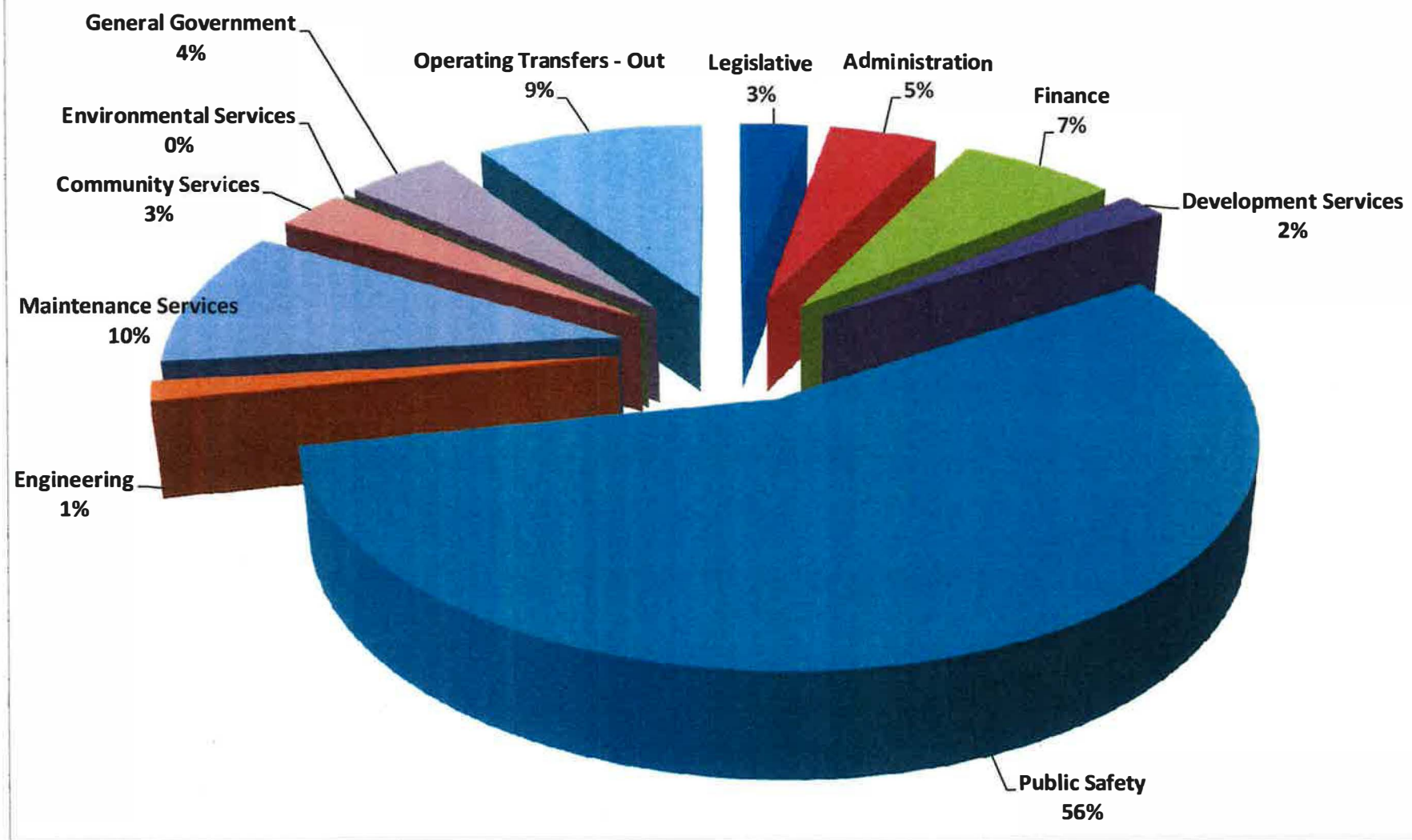
		Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
4172	Transportation Permit	6,234	4,000	4,000	8,000	9,100
4180	FOG Permit	490	16,500	16,500	3,000	3,000
4199	Other Licenses & Permits	1,509	4,000	4,000	1,000	1,000
	Total - Permits	**427,487**	**717,000**	**717,000**	**669,000**	**756,400**
	Fines & Forefeitures					
4405	Veh Code Fines (Moving)	210,454	288,000	288,000	170,000	180,000
4410	City Ord Fines (Parking)	255,493	300,000	300,000	280,000	280,000
4411	Administrative Citations	2,282	30,000	30,000	15,000	15,000
	Total - Fines & Forfeitures	**468,228**	**618,000**	**618,000**	**465,000**	**475,000**
	Investment Income					
4385	Facility Rental	160,595	250,000	250,000	200,000	167,000
4601	Interest Earnings	9,600	100,000	100,000	9,000	8,000
4699	Other Interest Earnings	(9,343)	-	-	-	-
	Total - Investment Income	**160,852**	**350,000**	**350,000**	**209,000**	**175,000**
	Intergovernmental					
4201	Federal Grants	3,159	30,000	30,000	-	-
4205	State Grants	66,057	-	-	6,050	-
4210	County Grants	24,958	-	-	8,115	-
4225	POST - Intergovernmental Rev	33,539	20,000	20,000	3,071	-
4299	Other Intergovernmental Rev		-	-	-	37,000
4801	Vehicle License Fee			-	22,190	-
	Total - Intergovernmental	**127,714**	**50,000**	**50,000**	**39,427**	**37,000**
	Charges for Services					
4302	General Plan Update Fee	27,998	45,000	45,000	60,000	75,000
4303	Technology Fee	22,774	35,000	35,000	40,000	60,000
4305	Planning Division Fees	150,396	110,000	110,000	180,000	226,850
4310	Engineering Fees	2,258	15,000	15,000	10,000	4,000
4325	Parking Permit Fees	7,827	7,000	7,000	8,000	8,000
4326	Towing Fee	58,502	-	-	53,000	56,000
4327	Storage Fee	304,125	-	-	280,000	280,000
4328	Lien Fee	31,276	-	-	30,000	30,000
4751	Sale of Auction Vehicles	208,943	-	-	160,000	160,000
4329	Emergency Medical Response Fee	2,903	-	-	5,000	3,000
4330	Special Police Services	210,983	110,000	110,000	150,000	120,000
4331	Public Safety Mitigation Fee			-	184,060	132,650
4333	Vehicle Impound/Releases	48,880	610,000	610,000	50,000	50,000
4334	DUI Vehicle Release Fee	22,911	7,000	7,000	11,000	12,000
4335	Alarm System Monitoring	29,442	15,000	15,000	29,000	29,000
4336	Alarm System Registration	150	500	500	-	-
4340	Recreation Programs	180,986	203,000	203,000	155,000	155,000
4343	Human Services Programs		32,000	32,000	-	-
4345	Placentia Quarterly		20,000	20,000	-	5,000
4360	Environmental Staff Support		2,000	2,000	-	-
4364	Sanitation Collect Fees	811	5,000	5,000	13,000	5,000
4365	10% CBSC Collect Fees	85	-	-	-	-
4375	Sale of Map/Publication	1,659	1,500	1,500	1,700	1,500
4380	Business Site Insp Fee	12,608	9,000	9,000	10,000	9,000
4384	Athletic Field Light Fees	135,694	-	-	77,000	75,000
4386	Field Use Fees		74,500	74,500	-	-
4399	Other Charges for Service	4,455		-	2,000	1,000
4412	Vacant Bldg Registration Fee	1,370	1,500	1,500	1,000	1,000
4416	Live Scan Rolling Fee			-	1,200	1,000
	Total - Charges for Services	**1,467,034**	**1,303,000**	**1,303,000**	**1,510,960**	**1,500,000**
	Sale of Property					
4750	Sale of Surplus Property	1,411	1,000	1,000		1,000
	Total - Sale of Property	**1,411**	**1,000**	**1,000**	**-**	**1,000**

GENERAL FUND REVENUE DETAIL

		Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	Refund & Reimbursements					
4705	Donations & Contributions	(2,306)	-	-	2,500	-
4710	Reimbursements/Other Revenue	2,627,944	100,000	100,000	90,000	107,000
4712	SB 90 Reimbursements	154	-	-	-	-
4715	ISF Health Ins Reimbursement	1,575	-	-	-	-
4745	Abandoned Vehicle Reimb Prog	5,607	7,000	7,000	-	-
4999	Other Financing Sources		1,245,982	1,245,982	-	-
	Total - Refund & Reimbursements	**2,632,974**	**1,352,982**	**1,352,982**	**92,500**	**107,000**
	Transfers In					
	Transfer in	2,905,919	4,134,876	4,134,876	5,165,210	
7016	Utility Users Tax Fund					3,100,000
7017	Gas Tax Fund					805,000
7022	Supplemental Law Enf Fund					100,000
7048	Sewer Maintenance Fund					75,200
7037	Refuse Admin Fund					200,000
7038	CNG Fueling Station Fund					90,000
	Equipment Repl Fund					8,700
	Total - Transfers In	**2,905,919**	**4,134,876**	**4,134,876**	**5,165,210**	**4,378,900**
	GRAND TOTAL - GENERAL FUND	**30,072,969**	**30,429,745**	**30,429,745**	**30,732,117**	**29,802,300**

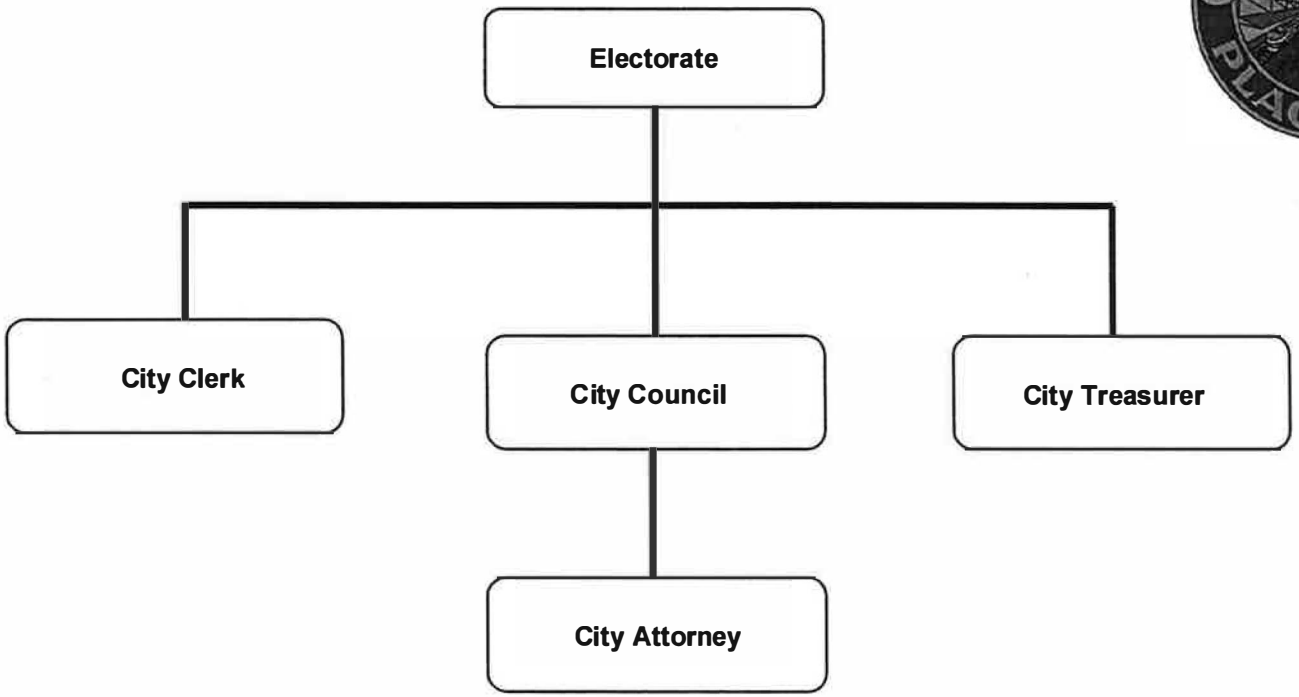
CITY OF PLACENTIA
GENERAL FUND
EXPENDITURES

GENERAL FUND EXPENDITURE SUMMARY
FISCAL YEAR 2014-15



CITY OF PLACENTIA
GENERAL FUND
EXPENDITURES

LEGISLATIVE



Annual Budget
Fiscal Year 2014-15

LEGISLATIVE DEPARTMENTAL SUMMARY

		Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	GENERAL FUND					
	SALARIES AND BENEFITS					
5001	Full-time Salaries	51,550	58,830	58,830	58,830	-
5005	Part-time Salaries	11,468	11,400	11,400	11,400	11,400
5015	Overtime	608	1,250	1,250	1,250	-
5020	Leave Accrual Payout	155	-	155	155	-
5105	Health Allocation	61,332	59,590	59,590	46,990	56,830
5110	Life Allocation	192	220	220	220	230
5115	Dental Allocation	5,960	5,950	5,950	5,950	5,700
5120	Optical Allocation	1,083	1,060	1,060	1,060	1,060
5125	Long-term Disability Insurance	200	230	230	230	250
5135	Medicare	909	1,000	1,000	1,000	1,000
5145	Retirement Annuity	4,824	6,350	6,350	6,350	-
5159	Medical Opt Out Plan	11,400	12,000	12,000	12,000	12,000
	TOTAL SALARIES AND BENEFITS	149,681	157,880	158,035	145,435	88,470
	MATERIAL, SUPPLIES & SERVICES					
6001	Management Consulting Services	-	24,000	-	-	15,000
6005	General Legal Services	416,060	500,000	500,000	485,000	500,000
6006	Litigation	145,614	86,570	86,570	500	50,000
6040	Miscellaneous Bank Charges	40,803	43,000	42,330	35,000	34,800
6099	Other Professional Services	48,000	48,000	48,000	48,000	48,000
6225	Advertising	5,269	5,000	5,000	4,000	5,000
6240	Mileage Reimbursement	92	350	350	50	350
6245	Meeting and Conferences	10,969	18,000	18,670	13,670	16,100
6255	Dues and Memberships	46,247	49,325	49,325	47,805	35,965
6290	Department Contract Services	18,725	-	-	-	-
6299	Other Purchased Services	24,114	5,000	5,000	15,346	54,820
6301	Special Department Supplies	985	5,500	5,500	2,150	2,000
6320	Books and Periodicals	527	505	255	255	255
	TOTAL MATERIALS, SUPPLIES & SERVICES	**757,405**	**785,250**	**761,000**	**651,776**	**762,290**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GENERAL FUND - GRAND TOTAL	**907,086**	**943,130**	**919,035**	**797,211**	**850,760**

CITY COUNCIL

The City Council is the governing body of the City and exercises legal powers designated in the City Charter. On an annual basis, a Mayor is appointed by the City Council from its members. The Mayor presides over City Council meetings and exercises those powers established in the City Charter. The Mayor Pro Tempore acts in the Mayor's absence. The Mayor and City Council are active in the areas listed below.

INTERGOVERNMENTAL RELATIONS

City Council Members hold a number of special assignments and appointments to various boards and commissions dealing with other government agencies including Criminal Justice Council, Orange County Sanitation District, Vector Control District, Orange County Transit Authority, Santa Ana River Flood Protection Agency, Southern California Association of Governments (SCAG), League of California Cities, Orange County Human Relations Agency, and other county, state and federal agencies.

POLICY DEVELOPMENT

The City Council sets overall policy and direction for the City. They exercise planning in the areas of operational and financial management, analyze public issues, conduct public hearings and study sessions for the citizens and set policy through ordinances, resolutions, and motions. The City's programs and services are established by the adoption of the annual budget. New programs and services can only be approved by the City Council.

SPECIAL PROGRAMS

The City's elected officials are involved in a variety of special programs and events to enhance the image of the City and involve citizens in their government. These programs include the Heritage Festival and Parade, and Employee Recognition Program. New events are implemented by the City Council, upon recommendation from advisory bodies, community members and City staff serving the City Council. City Council offers ongoing support to the Chamber of Commerce and the Placita Santa Fe Merchants Association. Priority projects include completion of the General Plan, Downtown Revitalization, Orangethorpe Corridor and Metrolink projects, and continued fiscal sustainability planning and implementation.

CITIZEN RELATIONS

In an effort to create an open government, and be responsive to the concerns of citizens, the City Council is actively involved in ongoing programs promoting citizen relations. These programs include the annual Mayor's State of the City address, Cable Television, Placentia Quarterly newsletter, City Website, conducting Town Hall and Neighborhood Conversation meetings, issuance of commendations and proclamations, and public speaking engagements and presentations. News releases and public notices are issued to make citizens aware of programs, events and activities. In addition, a weekly on-line newsletter entitled the "The Weekly Briefing" provides City updates and information for the citizens and businesses.

CITIZEN ADVISORY BODIES

The City Council actively seeks the advice of citizens individually and via appointed advisory bodies. These groups include but aren't limited to the Planning Commission, Recreation and Parks Commission, Traffic Safety Commission, Cultural Arts Commission, Historical Committee, Veterans Committee, Senior Advisory Committee, Recycling Committee, and Financial Audit Oversight Committee. Issues are referred to these advisory bodies for analysis and recommendation on a course of action to the City Council. Recommendations are advisory only, final decisions are made by City Council unless otherwise set by the Charter, Municipal Code and/or State or Federal regulations.

Annual Budget
Fiscal Year 2014-15

LEGISLATIVE
CITY COUNCIL
101001

		Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	GENERAL FUND					
	SALARIES AND BENEFITS					
5005	Part Time Salaries - City Council	9,053	9,000	9,000	9,000	9,000
5105	Health Allocation	31,137	32,700	32,700	20,050	32,700
5110	Life Allocation	52	70	70	70	70
5115	Dental Allocation	3,713	3,900	3,900	3,900	3,900
5120	Optical Allocation	611	640	640	640	640
5135	Medicare	130	130	130	130	130
5159	Medical Opt Out Plan	11,400	12,000	12,000	12,000	12,000
	TOTAL SALARIES AND BENEFITS	**56,096**	**58,440**	**58,440**	**45,790**	**58,440**
	MATERIAL, SUPPLIES & SERVICES					
6001	Management Consulting Services		24,000	-	-	15,000
6099	Other Professional Services	48,000	48,000	48,000	48,000	48,000
6240	Mileage Reimbursement	-	250	250	-	250
6245	Meeting and Conferences	8,331	12,000	12,000	7,000	9,600
6255	Dues and Memberships	45,687	48,100	48,100	46,600	35,100
6301	Special Department Supplies	985	2,500	2,500	500	2,000
6320	Books and Periodicals	527	505	255	255	255
	TOTAL MATERIALS, SUPPLIES & SERVICES	**103,530**	**135,355**	**111,105**	**102,355**	**110,205**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**159,626**	**193,795**	**169,545**	**148,145**	**168,645**

CITY COUNCIL
DIVISION 101001

SALARY AND BENEFITS:

See Appendix B for account descriptions

MATERIAL, SUPPLIES & SERVICES:

6001 Management Consulting Services
Provides for fiscal sustainability planning workshop and a community satisfaction survey

6099 Other Purchased Services
Provides for a legislative advocacy services and other public relations services

6240 Mileage Reimbursement
Provides for mileage reimbursement at the IRS Standard Mileage Rate

6245 Meetings and Conferences
Provides for meetings and conferences for City Council Members. This account includes funds for the League of California Cities Annual Conference, New Mayor and Council Member Academy, local meetings, including the State of the City, and Legislative Action Days.

6255 Dues and Memberships
Provides for dues and memberships with the League of California Cities, Santa Ana River Flood, LAFCO, SCAG, OCCOG, and Chamber of Commerce

6301 Special Department Supplies
Provides for Mayor's Reception supplies, photographs, City Council uniforms, and other supplies

6320 Books and Periodicals
Provides for subscription to the Orange County Register

CITY CLERK

The City Clerk is an elected position and, by Charter, carries out those programs outlined below. The City Clerk's primary responsibilities encompass attending City Council meetings, maintaining official City records, attesting to City Council actions and other official acts.

CITY COUNCIL MEETINGS

The City Clerk attends all City Council meetings, unless excused, and directs the taking of official minutes. The City Clerk certifies completed minutes and acts as Clerk to the City Council.

OFFICIAL CITY RECORDS

The City Clerk ensures that books of all certified minutes, resolutions, ordinances, and other official City documents are maintained. The office also maintains copies of all agreements and contracts entered into by the City.

OFFICAL ACTS

The City Clerk administers oaths, certifies documents, acts as custodian of City Seal, and conducts election activities, for both general and special elections.

Annual Budget
Fiscal Year 2014-15

LEGISLATIVE
CITY CLERK
101002

		Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	GENERAL FUND					
	SALARIES AND BENEFITS					
5001	Full-time Salaries	51,550	58,830	58,830	58,830	-
5005	Part-time Salaries - City Clerk	1,811	1,800	1,800	1,800	1,800
5015	Overtime	608	1,250	1,250	1,250	-
5020	Leave Accrual Payout	155	-	155	155	-
5105	Health Allocation	13,731	9,600	9,600	9,600	6,840
5110	Life Allocation	126	130	130	130	140
5115	Dental Allocation	706	430	430	430	180
5120	Optical Allocation	209	140	140	140	140
5125	Long-term Disability Insurance	200	230	230	230	250
5135	Medicare	770	860	860	860	860
5145	Retirement Annuity	4,824	6,350	6,350	6,350	-
	TOTAL SALARIES AND BENEFITS	**74,690**	**79,620**	**79,775**	**79,775**	**10,210**
	MATERIAL, SUPPLIES & SERVICES					
6099	Other Professional Services	-	-	-	-	-
6225	Advertising	5,269	5,000	5,000	4,000	5,000
6240	Mileage Reimbursement	92	100	100	50	100
6245	Meetings and Conferences	2,242	5,000	5,000	5,000	5,000
6255	Dues and Memberships	405	1,070	1,070	1,050	710
6290	Department Contract Services	18,725	-	-	-	-
6299	Other Purchased Services	21,709	-	-	10,346	49,820
	TOTAL MATERIALS, SUPPLIES & SERVICES	**48,442**	**11,170**	**11,170**	**20,446**	**60,630**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**123,132**	**90,790**	**90,945**	**100,221**	**70,840**

CITY CLERK
DIVISION 101002

SALARIES AND BENEFITS:

See Appendix B for account descriptions

MATERIAL, SUPPLIES & SERVICES:

6225 Advertising
Provides for the publishing of public hearing materials for ordinance summaries and other legally required notices. Amount required varies based on number of public hearings and projects.

6240 Mileage Reimbursement
Provides for mileage reimbursement at the IRS Standard Mileage Rate

6245 Meetings and Conferences
Provides for meetings and conferences for elected City Clerk, Deputy City Clerk and office staff. This account includes funds for the meetings and conferences to City Clerk's Association of California (CCAC), Orange County City Clerk's Quarterly meetings, Technical Track Series, New Laws and Election Seminar and IIMC Online Course.

6255 Dues and Memberships
Provides for dues and memberships with the following organizations:

International Institute of Municipal Clerks	$360
City Clerks Association of California	$350
Total	$710

6299 Other Purchased Services (Election Services)
Provides for the November 4, 2014 scheduled election. This account includes funds for the consolidated election with the Orange County Registrar of Voters for the City Council and City Clerk seats, translation services of the Notice of Election, election materials, and supplies.

CITY TREASURER

The City Treasurer is an elected position and, by charter, is custodian of all public funds belonging to, or under the control of, the City or any office, department, or agency thereof.

INVESTMENTS

In order to maintain a good investment program, the City Treasurer must have a good cash flow analysis of funds coming into the City, as well as funds being paid out. The City Treasurer can then place the funds in various legal investments as allowed by the City's adopted investment policy. These investments must ensure safety and liquidity while yielding the highest return possible to the City.

Annual Budget
Fiscal Year 2014-15

LEGISLATIVE
CITY TREASURER
101003

		Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	GENERAL FUND					
	SALARIES AND BENEFITS					
5005	Part Time Salaries - City Treasurer	604	600	600	600	600
5105	Health Allocation	16,464	17,290	17,290	17,340	17,290
5110	Life Allocation	14	20	20	20	20
5115	Dental Allocation	1,541	1,620	1,620	1,620	1,620
5120	Optical Allocation	263	280	280	280	280
5135	Medicare	9	10	10	10	10
5159	Medical Opt Out	-	-	-	-	-
	TOTAL SALARIES AND BENEFITS	**18,895**	**19,820**	**19,820**	**19,870**	**19,820**
	MATERIAL, SUPPLIES & SERVICES					
6040	Miscellaneous Bank Charges	40,803	43,000	42,330	35,000	34,800
6245	Meetings and Conferences	396	1,000	1,670	1,670	1,500
6255	Dues and Memberships	155	155	155	155	155
	TOTAL MATERIALS, SUPPLIES & SERVICES	**41,354**	**44,155**	**44,155**	**36,825**	**36,455**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**60,249**	**63,975**	**63,975**	**56,695**	**56,275**

CITY TREASURER
DIVISION 101003

SALARIES AND BENEFITS:

See Appendix B for account descriptions

MATERIAL, SUPPLIES & SERVICES:

6040 Miscellaneous Bank Charges
Provides for bank analysis and service charges

6245 Meeting and Conferences
Provides for meetings & conferences

6255 Dues and Memberships
Provides for dues and memberships with California Municipal Treasurer's Association

Annual Budget
Fiscal Year 2014-15

LEGISLATIVE COMMISSIONS
101004

		Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	GENERAL FUND					
	SALARIES AND BENEFITS					
	TOTAL SALARIES AND BENEFITS	-	-	-	-	-
	MATERIAL, SUPPLIES & SERVICES					
6301	Special Department Supplies	-	3,000	3,000	1,650	-
	TOTAL MATERIALS, SUPPLIES & SERVICES	-	3,000	3,000	1,650	-
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	-	3,000	3,000	1,650	-

CITY ATTORNEY

The City Attorney is the legal counsel to the City of Placentia, its elected officials, Successor Agency, and the Planning Commission. The City Attorney is primarily responsible for legal documents, legal advice, litigation, and attending public meetings.

LEGAL DOCUMENTS

The City Attorney prepares some and reviews all legal documents presented to the City Council, Successor Agency, and the Planning Commission. Typical legal documents pertaining to City business include agreements, ordinances, resolutions, contracts, and franchises. Agreements, contracts and franchises bind the City to a future course of action with other parties. Ordinances are used to adopt laws. Resolutions are used to set forth Council policies.

LEGAL ADVICE

The City Attorney provides legal counsel to the Mayor and City Council, Successor Agency, and the various department personnel in the process of conducting City business. Legal opinions are most frequently rendered on planning matters, personnel issues, real estate negotiations, new legislation affecting the City, and the operation of municipal elections. The City Attorney is available on a regular basis at City Hall to meet with staff and Council.

LITIGATION

The City Attorney represents the City in court actions and lawsuits, is responsible for the prosecution of violations of the Municipal Code, represents the City's management staff in grievance arbitrations, and frequently holds legal conferences to avoid litigation actions. The City Attorney attempts to resolve all legal matters in an amicable manner to avoid lengthy and costly litigation proceedings.

PUBLIC MEETINGS

The City Attorney attends all regular and special meetings of the City Council, Successor Agency and Planning Commision. The City Attorney may attend other meetings as required. The City Attorney reviews all legal documents prior to public consideration and is available to advise the City's elected and appointed officials as requested.

SPECIAL COUNSEL

City utilizes outside Counsel for Workers' Compensation, personnel matters and significant risk management litigation.

Annual Budget
Fiscal Year 2014-15

LEGISLATIVE
LEGAL SERVICES
101005

		Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	GENERAL FUND					
	SALARIES AND BENEFITS					
	TOTAL SALARIES AND BENEFITS	-	-	-	-	-
	MATERIAL, SUPPLIES & SERVICES					
6005	General Legal Services	416,060	500,000	500,000	485,000	500,000
6006	Litigation	145,614	86,570	86,570	500	50,000
6299	Other Purchased Services	2,405	5,000	5,000	5,000	5,000
	TOTAL MATERIALS, SUPPLIES & SERVICES	**564,079**	**591,570**	**591,570**	**490,500**	**555,000**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**564,079**	**591,570**	**591,570**	**490,500**	**555,000**

LEGAL SERVICES
DIVISION 101005

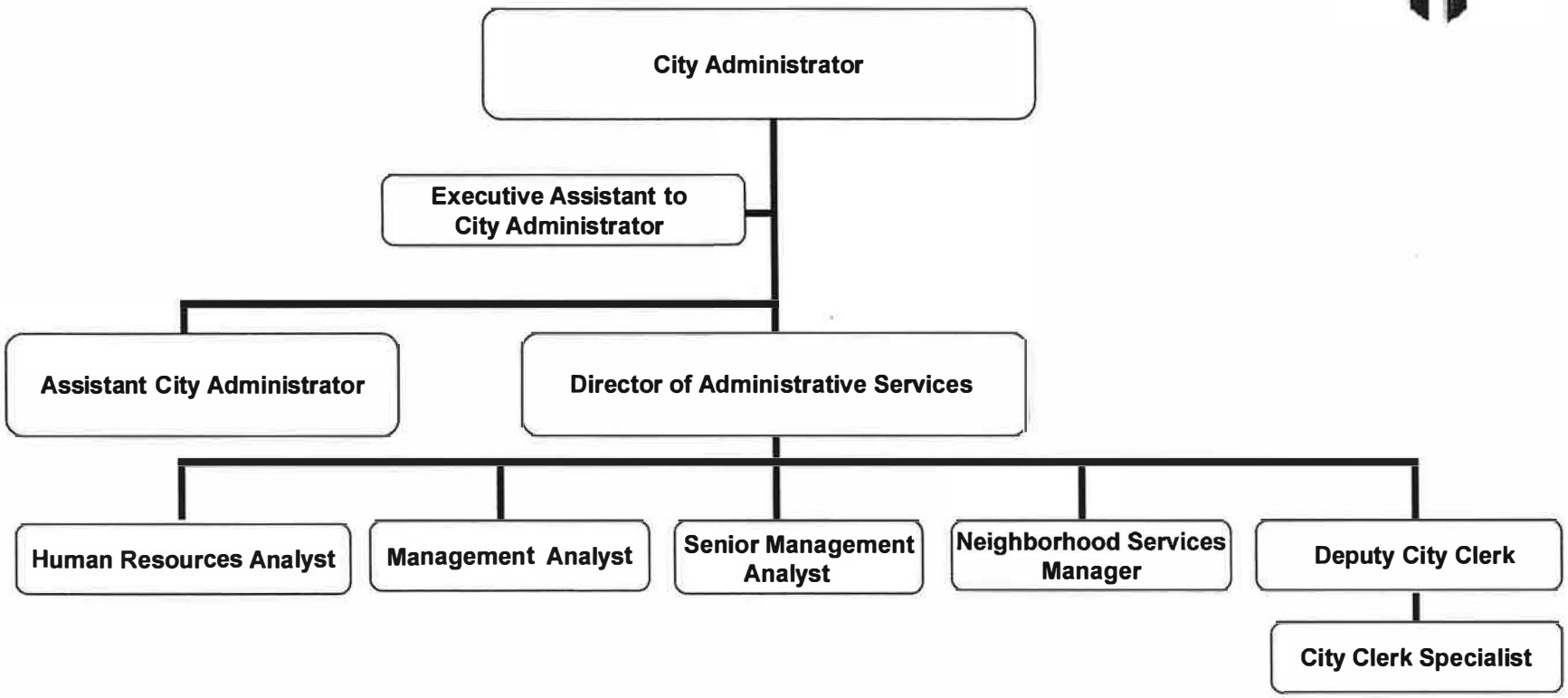
MATERIAL, SUPPLIES & SERVICES:

6005 General Legal Services
Provides for general legal services provided by the City Attorney under contract as well as use of special counsel when authorized or required by law

6006 Litigation
Provides funds for general litigation expenses initiated by the city

6299 Other Purchased Services
Provides funds for fees paid to City of Anaheim for prosecution of criminal matters and code enforcement

ADMINISTRATION



Part-time positions not included

ADMINISTRATION DEPARTMENTAL SUMMARY

		Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	GENERAL FUND					
	SALARIES AND BENEFITS					
5001	Full-time Salaries	802,114	783,410	708,410	708,410	850,580
5005	Part-time Salaries	94,476	81,410	81,410	80,110	105,330
5015	Overtime	296	1,250	1,250	1,250	1,220
5020	Leave Accrual Payout	23,337	-	24,923	24,923	-
5021	Extraordinary Leave Buydown	41,957	-	-	-	-
5105	Health Allocation	96,947	108,110	108,110	99,780	116,000
5110	Life Allocation	1,195	4,810	4,810	4,810	1,380
5115	Dental Allocation	7,140	7,620	7,620	7,410	6,500
5120	Optical Allocation	1,463	1,510	1,510	1,510	1,590
5125	Long-term Disability Insurance	2,315	2,410	2,410	2,410	2,680
5135	Medicare	13,251	13,300	13,300	13,275	13,050
5141	Employers' PARS	3,542	3,010	3,010	2,950	3,750
5145	Retirement Annuity	73,343	84,490	84,490	82,930	97,970
5159	Medical Opt Out	4,500	4,800	4,800	4,800	-
5162	Dental Insurance Premiums	445	-	-	-	-
5163	Life Insurance Premiums	8,954	9,200	9,200	9,200	9,060
5170	Sick Leave Buy Back	7,131	8,500	8,500	13,850	8,500
5175	Vacation Leave Buy Back	22,435	23,000	23,000	22,381	23,000
5199	Other Employee Benefits	4,511	3,800	3,800	3,800	4,000
	TOTAL SALARIES AND BENEFITS	**1,209,352**	**1,140,630**	**1,090,553**	**1,083,799**	**1,244,610**
	MATERIAL, SUPPLIES & SERVICES					
6001	Management Consulting Services	75,965	25,000	126,244	150,000	20,000
6099	Other Professional Services	7,500	14,800	39,800	35,208	11,600
6135	Repair/Maint Off Furniture & Equipment	-	300	300	300	300
6225	Advertising	-	300	300	300	790
6230	Printing and Binding	844	1,000	1,000	1,000	1,750
6240	Mileage Reimbursement	(26)	-	-	-	-
6245	Meeting and Conferences	13,264	11,400	11,335	9,300	17,250
6250	Staff Training	10,197	12,000	12,000	10,000	15,000
6255	Dues and Memberships	4,216	5,200	5,200	4,695	7,410
6290	Department Contract Services	-	3,000	756	750	3,000
6299	Other Purchased Services	810	5,000	5,000	3,600	7,600
6301	Special Department Supplies	4,626	7,170	7,170	2,870	7,800
6315	Office Supplies	5,102	6,500	6,500	5,000	6,700
6320	Books and Periodicals	1,110	1,100	1,100	1,050	1,600
6325	Postage	103	425	425	285	500
6401	Community Programs	-	-	-	-	550
	TOTAL MATERIALS, SUPPLIES & SERVICES	**123,711**	**93,195**	**217,130**	**224,358**	**101,850**
	CAPITAL OUTLAY					
6855	Furniture & Fixtures	3,702	-	-	-	-
	TOTAL CAPITAL OUTLAY	**3,702**	**-**	**-**	**-**	**-**
	GRAND TOTAL - GENERAL FUND	**1,336,765**	**1,233,825**	**1,307,683**	**1,308,157**	**1,346,460**

ADMINSTRATION DEPARTMENT

The Administration Department's primary role is management of the City. City Administration is responsible for support to the City Council, coordination of all City departments, implementation/monitoring of the budget, keeping City Council informed of the condition of the City, intergovernmental relations, and public information. The various divisions of Administration include Human Resourcesl, Administration, City Clerk, Records, Emergency Preparedness, Environmental Planning, Neighborhood Services and Special Projects. The City Administrator is Executive Director of the Successor Agency and Director of Emergency Services. The Director of Administrative Services serves as Director of Human Resources, Emergency Services Coordinator and provides supervision over the City Clerk and Records Division, Environmental Planning, Emergency Management, and Neighborhood Services operations. The purpose of each division is detailed below:

Human Resources Division provides centralized human resources services for the City in the areas of employee relations, recruitment/testing, hiring and training, classification, salary and benefits, disciplinary actions, retirements and related issues. Personnel administers the Equal Employment Opportunity Plan, Employee Safety Program, Employee Development Program, Employee Health and Welfare programs, and Worker's Compensation Claims.

City Clerk/Records Division provides support to the City Clerk and City Council. The Deputy City Clerk prepares and distributes City Council agendas, packets with supporting documentation, legal notices, and minutes, maintains official City records, coordinates records management and retention program, coordinates electronic records imaging program, coordinates Municipal Code codification and City Policy Manual implementation/updates, assists the public, coordinates municipal elections, and conducts special studies as needed.

Emergency Preparedness (Emergency Management) maintains plans for mitigation, preparedness, response and recovery to natural and man-made disasters and emergencies, provides and/or coordinates training, drills/exercises for all Departments; provides public assistance and information programs; coordinates intergovernmental cooperation, prepares and coordinates pertinent grant and funding requests and implementation; and coordinates CERT and RACES activities.

Environmental Planning designs, implements and coordinates various programs dealing with waste management (AB 939 compliance through Source Reduction, Recycling, Composting, Special Waste, Household Hazardous Waste, E-waste/U-waste Disposal programs). Provides public education and information programs, coordinates public and private sector issues, monitors and evaluates programs; coordinates Recycle Placentia Teen Team and Recycle Committee activities including rate review and bi-monthly staff meetings with contractor, Placentia Disposal, Inc. The Division also facilitates grant

ADMINSTRATION DEPARTMENT

opportunities including Used Oil Block Grant funds and community events such as confidential document destruction/E-waste/U-waste and compost give-away programs.

Neighborhood Services is a unit of the City Administrator's Office and is dedicated to working on the problems/challenges in the community that require teamwork and coordination across all City departments. The goal of the Neighborhood Services Team is to provide a direct communication link between the Community, the City Council, and City Departments. In addition, Neighborhood Services serves to support neighborhood empowerment activities, coordinates the implementation of solutions to neighborhood and community issues, and works to strengthen neighborhoods.

The Neighborhood Services Division is also responsible for overseeing the coordination of the City's Human and Social Service activities including community assistance programs and services. The Division serves to facilitate the provision of human and social services through a combination of direct service and information and referrals to other social service agencies and local non-profit organizations. The Division also coordinates and implements the Community Development Block Grant programs for housing rehabilitation, public improvements, and public service projects.

Information Technology is now under the jurisdiction of the Administration Department. Information Technology is responsible for the City's computer system maintenance, improvement and replacement. The telephone system is also considered a part of the City's Information Technology responsibilities.

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5001	Full-time Salaries	433,689	413,300	338,300	338,300	399,400
5020	Leave Accrual Payout	13,578	-	21,441	21,441	-
5105	Health Allocation	47,822	53,330	53,330	45,000	48,760
5110	Life Allocation	532	4,100	4,100	4,100	570
5115	Dental Allocation	3,614	3,710	3,710	3,500	3,750
5120	Optical Allocation	709	700	700	700	670
5125	Long-term Disability Insurance	1,021	1,050	1,050	1,050	1,000
5135	Medicare	6,403	6,770	6,770	6,770	6,600
5145	Retirement Annuity	39,184	44,560	44,560	43,000	46,020
5162	Dental Insurance Premiums	445	-	-	-	-
5163	Life Insurance Premiums	7,439	7,140	7,140	7,140	7,000
5170	Sick Leave Buy Back	2,254	2,600	2,600	8,850	2,600
5175	Vacation Leave Buy Back	15,573	16,000	16,000	12,900	16,000
5199	Other Employee Benefits	4,511	3,800	3,800	3,800	4,000
	TOTAL SALARIES AND BENEFITS	**576,774**	**557,060**	**503,501**	**496,551**	**536,370**
	MATERIAL, SUPPLIES & SERVICES					
6001	Management Consulting Services	75,965	25,000	126,244	150,000	10,000
6099	Other Professional Services	-	5,000	30,000	28,000	3,000
6245	Meeting and Conferences	12,279	9,000	8,935	8,000	10,450
6255	Dues and Memberships	2,277	2,410	2,410	2,260	4,520
6290	Department Contract Services	-	3,000	756	750	3,000
6301	Special Department Supplies	396	1,000	1,000	200	1,000
6315	Office Supplies	796	1,500	1,500	1,000	1,500
6320	Books and Periodicals	143	100	100	50	100
6325	Postage	38	200	200	50	200
	TOTAL MATERIALS, SUPPLIES & SERVICES	**91,894**	**47,210**	**171,145**	**190,310**	**33,770**
	CAPITAL OUTLAY					
6855	Furniture & Fixtures	3,702	-			
	TOTAL CAPITAL OUTLAY	**3,702**	**-**	**-**	**-**	**-**
	GRAND TOTAL	**672,370**	**604,270**	**674,646**	**686,861**	**570,140**

CITY ADMINISTRATION
DIVISION 101511

SALARIES AND BENEFITS:

See Appendix B for account descriptions

MATERIAL, SUPPLIES & SERVICES:

6001 Management Consulting Services
Provides for management consulting services for various special projects

6099 Other Professional Services
Provides funds for grant writing services

6245 Meetings and Conferences
Provides for meetings and conferences. This account includes funds for the meetings and conferences to ICMA, League of California Cities, local meetings and travel expenses

6255 Dues and Memberships
Provides for dues and memberships with International City Manager's Association, Orange County City Manager's Association, and California City Management Foundation

6290 Department Contract Services
Provides funds for grant management services

6301 Special Department Supplies
Provides for various expenditures for Administration Department

6315 Office Supplies
Provides for office supplies for both City Council and Administration

6320 Books and Periodicals
Provides for books and publications for City Administrator

6325 Postage
Provides for overnight or express mailing expenses

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5001	Full-time Salaries	206,881	200,850	200,850	200,850	212,360
5005	Part-time Salaries	12,652	15,600	15,600	15,600	19,220
5020	Leave Accrual Payout	8,935	-	2,842	2,842	-
5021	Extraordinary Leave Buydown	41,957	-	-	-	-
5105	Health Allocation	27,853	31,340	31,340	31,340	28,960
5110	Life Allocation	307	320	320	320	270
5115	Dental Allocation	2,530	2,610	2,610	2,610	1,530
5120	Optical Allocation	416	430	430	430	420
5125	Long-term Disability Insurance	653	670	670	670	750
5135	Medicare	3,324	3,140	3,140	3,140	2,990
5141	Employers' PARS	501	470	470	470	720
5145	Retirement Annuity	18,971	21,660	21,660	21,660	24,470
5163	Life Insurance Premiums	1,515	2,060	2,060	2,060	2,060
5170	Sick Leave Buy Back	4,877	5,500	5,500	5,000	5,500
5175	Vacation Leave Buyback	5,408	5,500	5,500	7,300	5,500
	TOTAL SALARIES AND BENEFITS	**336,780**	**290,150**	**292,992**	**294,292**	**304,750**
	MATERIAL, SUPPLIES & SERVICES					
6001	Management Consulting Services	-	-	-	-	10,000
6099	Other Professional Services	7,500	7,000	7,000	6,700	7,000
6225	Advertising	-	300	300	300	790
6245	Meeting and Conferences	883	1,500	1,500	1,200	5,900
6250	Staff Training	10,197	12,000	12,000	10,000	15,000
6255	Dues and Memberships	1,474	2,070	2,070	2,070	2,470
6301	Special Department Supplies	2,962	2,800	2,800	1,500	2,800
6315	Office Supplies	1,069	1,300	1,300	1,000	1,300
6320	Books and Periodicals	967	1,000	1,000	1,000	1,500
6325	Postage	33	100	100	100	100
	TOTAL MATERIALS, SUPPLIES & SERVICES	**25,085**	**28,070**	**28,070**	**23,870**	**46,860**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**361,865**	**318,220**	**321,062**	**318,162**	**351,610**

HUMAN RESOURCES
DIVISION 101512

SALARIES AND BENEFITS:

See Appendix B for account descriptions

MATERIAL, SUPPLIES & SERVICES:

6001 Management Consulting Services
Provides for consulting services to assist with Human Resources

6099 Other Professional Services
Provides for employment costs including fingerprinting, employee physicals, psychological exams and applicant testing

6225 Advertising
Provides for recruitment processes in various professional publications and web-sites

6245 Meetings and Conferences
Provides for meetings and conferences relating to human resources and workers' compensation

6250 Staff Training
Provides for staff training and related training materials for all City employees does not include POST reimbursable training

6255 Dues and Memberships
Provides for dues and memberships with International Personnel Management Association, Orange County Human Resources Consortium, Public Agency Risk Managers Association, National Public Employer Labor Relations Association and Municipal Management Association of Southern California

6301 Special Department Supplies
Provides for New Employee recognition, Employee Recognition awards, Employee Service Pins, Employee Recognition programs, and employee identification card supplies

HUMAN RESOURCES
DIVISION 101512

MATERIAL, SUPPLIES & SERVICES continued:

6315 Office Supplies
Provides for office supplies for the division

6320 Books and Periodicals
Provides for the following publications:

ADA Compliance Guide	500.00
California Chamber of Commerce Cal-OSHA Labor Guides/Posters	450.00
Jobs Available	50.00

6325 Postage
Provides for overnight and express mailing expenses

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5001	Full-time Salaries	51,077	58,830	58,830	58,830	125,200
5005	Part-time Salaries	1,888	-	-	-	-
5015	Overtime	296	1,250	1,250	1,250	1,220
5020	Leave Accrual Payout	155	-	155	155	-
5105	Health Allocation	7,297	9,600	9,600	9,600	13,170
5110	Life Allocation	110	130	130	130	270
5115	Dental Allocation	168	430	430	430	350
5120	Optical Allocation	118	140	140	140	260
5125	Long-term Disability Insurance	197	230	230	230	470
5135	Medicare	760	860	860	860	860
5141	Employers' PARS/ARS	71	-	-	-	-
5145	Retirement Annuity	4,780	6,350	6,350	6,350	14,420
	TOTAL SALARIES AND BENEFITS	**66,917**	**77,820**	**77,975**	**77,975**	**156,220**
	MATERIAL, SUPPLIES & SERVICES					
6099	Other Professional Services	-	2,800	2,800	508	1,600
6230	Printing and Binding	844	1,000	1,000	1,000	1,750
6255	Dues and Membership	215	220	220	215	220
6290	Department Contract Services	-	-	-	-	-
6299	Other Purchased Services	810	5,000	5,000	3,600	7,600
6315	Office Supplies	1,686	2,000	2,000	1,500	2,000
6325	Postage	-	75	75	115	150
	TOTAL MATERIALS, SUPPLIES & SERVICES	**3,555**	**11,095**	**11,095**	**6,938**	**13,320**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
	GRAND TOTAL	**70,472**	**88,915**	**89,070**	**84,913**	**169,540**

RECORDS
DIVISION 101513

SALARIES AND BENEFITS:

See Appendix B for account descriptions

MATERIAL, SUPPLIES & SERVICES:

6099 Other Professional Services
Provides services for the annual update to the City's records retentions schedules and assistance related to the electronic document management system

6230 Printing and Binding
Provides for outsource printing and binding expenditures related to minute books, resolutions, ordinances & other official City documents.

6255 Dues and Memberships
Provides for dues and membership in the Association for Records Managers and Administrators

6290 Department Contract Services
Provides for contract services to assist with Records Division operations

6299 Other Purchased Services
Provides for annual revisions to the Placentia Municipal Code and online services

6315 Office Supplies
Provides for office supplies for division

6325 Postage
Provides for overnight and express mailing expenses

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5001	Full-time Salaries	38,384	38,430	38,430	38,430	39,620
5005	Part-time Salaries	-	-	-	-	20,330
5020	Leave Accrual Payout	330	-	145	145	-
5105	Health Allocation	8,135	8,860	8,860	8,860	8,210
5110	Life Allocation	82	90	90	90	90
5115	Dental Allocation	655	690	690	690	690
5120	Optical Allocation	130	140	140	140	140
5125	Long-term Disability Insurance	146	160	160	160	160
5135	Medicare	572	560	560	560	570
5141	Employers' PARS/ARS	-	-	-	-	720
5145	Retirement Annuity	3,621	4,150	4,150	4,150	4,560
5170	Sick Leave Buy Back	-	400	400	-	400
5175	Vacation Leave Buy Back	1,454	1,500	1,500	2,181	1,500
	TOTAL SALARIES AND BENEFITS	**53,509**	**54,980**	**55,125**	**55,406**	**76,990**
	MATERIAL, SUPPLIES & SERVICES					
6240	Mileage Reimbursement	(26)	-	-	-	-
6245	Meeting and Conferences	102	900	900	100	900
6255	Dues and Memberships	175	500	500	150	200
6301	Special Department Supplies	504	2,500	2,500	300	2,500
6315	Office Supplies	-	-	-	-	-
	TOTAL MATERIALS, SUPPLIES & SERVICES	**755**	**3,900**	**3,900**	**550**	**3,600**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
	GRAND TOTAL	**54,264**	**58,880**	**59,025**	**55,956**	**80,590**

DIASTER PREPAREDNESS
DIVISION 101514

SALARIES AND BENEFITS:

See Appendix B for account descriptions

MATERIAL, SUPPLIES & SERVICES:

6245 Meetings and Conferences
Provides for local meetings and conferences. This account includes funds for the California Emergency Services Association annual conference.

6255 Dues and Memberships
Provides for dues and memberships with the California Emergency Service Association

6301 Special Department Supplies
Provides for the emergency management supplies for the division programs

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5001	Full-time Salaries	72,083	72,000	72,000	72,000	74,000
5005	Part-time Salaries	75,196	52,510	52,510	52,510	52,510
5020	Leave Accrual Payout	339	-	340	340	-
5105	Health Allocation	5,840	4,980	4,980	4,980	16,900
5110	Life Allocation	164	170	170	170	180
5115	Dental Allocation	173	180	180	180	180
5120	Optical Allocation	90	100	100	100	100
5125	Long-term Disability Insurance	298	300	300	300	300
5135	Medicare	2,123	1,770	1,770	1,770	1,830
5141	Employers' PARS/ARS	2,792	2,000	2,000	2,000	1,840
5145	Retirement Annuity	6,787	7,770	7,770	7,770	8,500
5159	Medical Opt Out	4,500	4,800	4,800	4,800	-
	TOTAL SALARIES AND BENEFITS	**170,385**	**146,580**	**146,920**	**146,920**	**156,340**
	MATERIAL, SUPPLIES & SERVICES					
6135	Repair/Maint Off Furniture & Equipment	-	300	300	300	300
6255	Dues and Memberships	75	-	-	-	-
6301	Special Department Supplies	764	870	870	870	1,500
6315	Office Supplies	1,551	1,700	1,700	1,500	1,900
6325	Postage	32	50	50	20	50
6401	Community Programs	-	-	-	-	550
	TOTAL MATERIALS, SUPPLIES & SERVICES	**2,422**	**2,920**	**2,920**	**2,690**	**4,300**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**172,807**	**149,500**	**149,840**	**149,610**	**160,640**

FISCAL YEAR 2014-15
ADMINISTRATION
NEIGHBORHOOD SERVICES

NEIGHBORHOOD SERVICES
DIVISION 101572

SALARIES AND BENEFITS:

See Appendix B for account descriptions

MATERIAL, SUPPLIES & SERVICES:

6135 Repair/Maintenance – Office Furniture & Equipment
Provides for the monthly maintenance of fax/copier/printer

6301 Special Department Supplies
Provides for materials, supplies and equipment used for Veteran's Day Event, Neighborhood Conversations and other special events

6315 Office Supplies
Provides for office supplies

6325 Postage
Provides for overnight and express mailing expenses

6240 Mileage
Provides for reimbursement of mileage on personal vehicles

ADMINISTRATION
CABLE & WEB SERVICES
101573

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5005	Part-time Salaries	4,740	13,300	13,300	12,000	13,270
5135	Medicare	69	200	200	175	200
5141	Employer's PARS/ARS	178	540	540	480	470
	TOTAL SALARIES AND BENEFITS	**4,987**	**14,040**	**14,040**	**12,655**	**13,940**
	MATERIAL, SUPPLIES & SERVICES					
	TOTAL MATERIALS, SUPPLIES & SERVICES	-	-	-	-	-
	CAPTIAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**4,987**	**14,040**	**14,040**	**12,655**	**13,940**

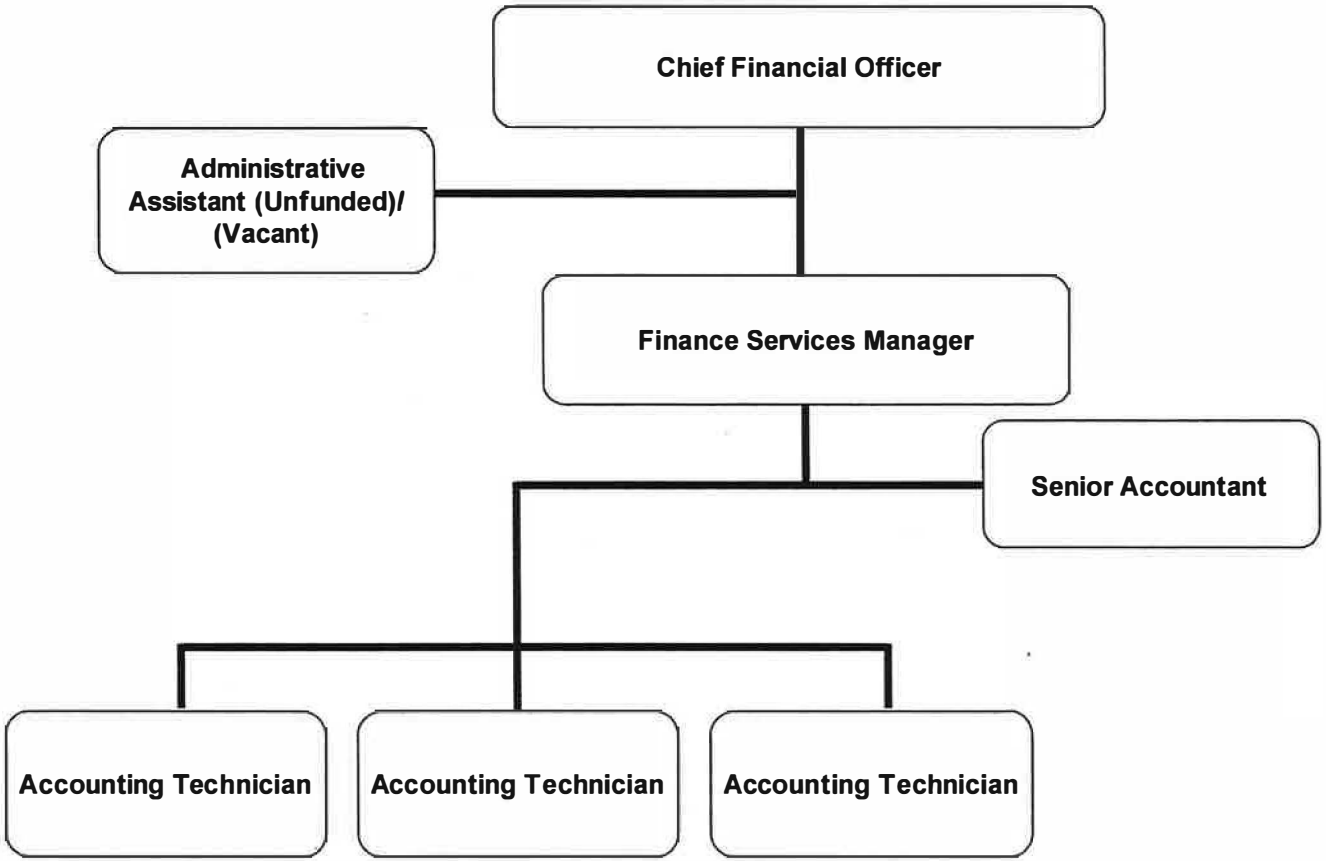
FISCAL YEAR 2014-15
ADMINISTRATION
CABLE & WEB SERVICES

GENERAL FUND
DIVISION 101573

SALARIES AND BENEFITS:

See Appendix B for account descriptions

FINANCE



Part-time positions not included

FINANCE DEPARTMENT

The Finance Department's role in City government is to safeguard the City's assets, assure timely payment of all financial obligations, process payroll for our employees and provide financial guidance to other City departments and the City Council. The Finance Department is the primary contact for the many vendors that various City departments use to purchase goods and services needed for the day-to-day operations of the City. The Finance Department maintains a fixed asset listing of all equipment and properties owned by the City. Current values and depreciation schedules are maintained and used by various underwriters who provide insurance for amounts that exceed the City's self-insured limits. The Finance Department monitors compliance with established purchasing policies and guidelines.

The Finance Department prepares and monitors internal control policies insuring that all departments comply with current Government financial reporting standards.

The Finance Department works with the City Council's Financial Audit Oversight Committee as well as independent auditors to comply with State and local ordinances regarding financial reporting. Quarterly financial reports are completed and submitted to City Council for review to keep Council Members aware of the City's financial condition. The Finance Department is responsible for mandated reporting to other government agencies such as the State Controller's Office. Various State and Federal Grants are monitored for compliance with grant conditions and reporting requirements.

The Finance Department is the lead department for preparing the City Administrator's annual budget. Constant monitoring of the budget to insure that each department is "living within our means" rests with the Finance Department. Comprehensive Annual Financial Reports and the City's budget are placed on the City's website and updated on a continual basis in order to be transparent in reporting to the citizens of Placentia.

FINANCE
DEPARTMENTAL SUMMARY

		Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	GENERAL FUND					
	SALARIES AND BENEFITS					
5001	Full-time Salaries	504,005	505,600	480,600	461,039	455,350
5005	Part-time Salaries	65,145	67,390	67,390	88,000	70,000
5015	Overtime	-	5,000	5,000	-	-
5020	Leave Accrual Payout	14,520	-	26,334	27,469	-
5105	Health Allocation	68,928	50,990	50,990	49,770	56,210
5110	Life Allocation	1,157	1,890	1,890	1,200	990
5115	Dental Allocation	5,399	5,080	5,080	5,700	4,410
5120	Optical Allocation	892	860	860	950	780
5125	Long-term Disability Insurance	1,918	1,910	1,910	1,900	1,500
5135	Medicare	8,384	8,320	8,320	9,390	8,610
5141	Employers' PARS/ARS	2,236	2,700	2,700	2,900	2,450
5145	Retirement Annuity	47,252	54,510	54,510	44,100	52,470
5159	Medical Opt Out	6,650	7,200	7,200	4,300	-
5163	Life Insurance Premiums	1,041	1,200	1,200	800	1,200
5170	Sick Leave Buy Back	-	1,500	1,500	707	1,500
5175	Vacation Leave Buy Back	8,057	11,700	11,700	7,863	11,700
	TOTAL SALARIES AND BENEFITS	**735,584**	**725,850**	**727,184**	**706,088**	**667,170**
	MATERIAL, SUPPLIES & SERVICES					
6010	Accounting & Auditing	83,625	86,200	86,200	86,200	85,000
6025	Third Party Administrator	2,872	6,500	6,500	6,500	5,400
6030	Trustee Fees	3,250	6,100	6,100	6,000	7,500
6099	Other Professional Services	50,422	31,100	31,100	25,000	22,400
6230	Printing & Binding	857	3,500	3,500	2,000	2,000
6245	Meeting and Conferences	711	1,600	1,800	1,600	1,300
6250	Staff Training	257	5,000	5,000	2,500	2,500
6255	Dues and Memberships	2,235	955	955	900	1,110
6315	Office Supplies	7,185	6,400	6,200	4,000	4,000
6296	Administrative Service Fees	83,280	83,300	83,300	85,400	86,000
6325	Postage	31	170	170	100	100
	TOTAL MATERIALS, SUPPLIES & SERVICES	**234,725**	**230,825**	**230,825**	**220,200**	**217,310**
	OTHER EXPENDITURES					
6905	Principal/Bonds/COP's/Leases	150,000	200,000	200,000	200,000	300,000
6915	Interest	319,875	308,625	308,625	308,625	293,625
6935	Lease Expenditure	997,586	993,986	993,986	993,986	484,387
	TOTAL CAPITAL OUTLAY	**1,467,461**	**1,502,611**	**1,502,611**	**1,502,611**	**1,078,012**
	GRAND TOTAL - GENERAL FUND	**2,437,770**	**2,459,286**	**2,460,620**	**2,428,899**	**1,962,492**

FINANCE ADMINISTRATION 102020

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5001	Full-time Salaries	132,281	214,740	189,740	75,000	236,550
5020	Leave Accrual Payout	3,824	-	26,334	26,334	-
5105	Health Allocation	14,347	22,720	22,720	7,500	18,700
5110	Life Allocation	170	1,220	1,220	100	320
5115	Dental Allocation	1,335	1,830	1,830	800	1,530
5120	Optical Allocation	227	310	310	120	250
5125	Long-term Disability Insurance	382	730	730	200	550
5135	Medicare	2,056	3,120	3,120	3,120	3,380
5145	Retirement Annuity	12,194	23,150	23,150	6,000	27,260
5163	Life Insurance Premiums	1,041	1,200	1,200	800	1,200
5175	Vacation Leave Buy Back	8,057	8,000	8,000	2,221	8,000
	TOTAL SALARIES AND BENEFITS	**175,914**	**277,020**	**278,354**	**122,195**	**297,740**
	MATERIAL, SUPPLIES & SERVICES					
6245	Meeting and Conferences	711	1,600	1,800	1,600	1,300
6255	Dues and Memberships	1,905	955	955	900	1,110
6315	Office Supplies	6,982	6,400	6,200	4,000	4,000
6325	Postage	31	170	170	100	100
	TOTAL MATERIALS, SUPPLIES & SERVICES	**9,629**	**9,125**	**9,125**	**6,600**	**6,510**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**185,543**	**286,145**	**287,479**	**128,795**	**304,250**

FINANCE ADMINISTRATION
DIVISION 102020

SALARIES AND BENEFITS:

See Appendix B for account descriptions

MATERIAL, SUPPLIES & SERVICES:

6245 Meetings and Conferences
Funding for meeting costs, parking, lunch etc. or conference costs are budgeted to this account. We currently are budgeting for meetings and conferences to California Society of Municipal Finance Officers (CSMFO) and California Municipal Treasurer's Association are budgeted to this account.

6255 Dues and Memberships
Funding for dues and memberships in California Society of Municipal Finance Officers (CSMFO), Government Finance Officers Association (GFOA) and California Municipal Treasurer's Association are budgeted to this account.

6315 Office Supplies
Funding for various office supplies such as paper, pens, pencils, staples etc. are budgeted to this account.

6325 Postage
Funding for Fed-Ex and special mailing expenses is budgeted to this account.

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5001	Full-time Salaries	371,724	290,860	290,860	386,039	218,800
5005	Part-time Salaries	65,145	67,390	67,390	88,000	70,000
5015	Overtime	-	5,000	5,000	-	-
5020	Leave Accrual Payout	10,696	-	-	1,135	-
5105	Health Allocation	54,581	28,270	28,270	42,270	37,510
5110	Life Allocation	987	670	670	1,100	670
5115	Dental Allocation	4,064	3,250	3,250	4,900	2,880
5120	Optical Allocation	665	550	550	830	530
5125	Long-term Disability Insurance	1,536	1,180	1,180	1,700	950
5135	Medicare	6,328	5,200	5,200	6,270	5,230
5141	Employers' PARS/ARS	2,236	2,700	2,700	2,900	2,450
5145	Retirement Annuity	35,058	31,360	31,360	38,100	25,210
5159	Medical Opt Out	6,650	7,200	7,200	4,300	-
5170	Sick Leave Buy Back	-	1,500	1,500	707	1,500
5175	Vacation Leave Buy Back	-	3,700	3,700	5,642	3,700
	TOTAL SALARIES AND BENEFITS	**559,670**	**448,830**	**448,830**	**583,893**	**369,430**
	MATERIAL, SUPPLIES & SERVICES					
6010	Accounting & Auditing	83,625	86,200	86,200	86,200	85,000
6025	Third Party Administrator	2,872	6,500	6,500	6,500	5,400
6099	Other Professional Services	50,422	31,100	31,100	25,000	22,400
6230	Printing & Binding	857	3,500	3,500	2,000	2,000
6250	Staff Training	257	5,000	5,000	2,500	2,500
6255	Dues & Memberships	330	-	-	-	-
6296	Administrative Service Fees	83,280	83,300	83,300	85,400	86,000
6315	Office Supplies	203	-	-	-	-
	TOTAL MATERIALS, SUPPLIES & SERVICES	**221,846**	**215,600**	**215,600**	**207,600**	**203,300**
	CAPITAL OUTLAY					
6855	Furniture & Fixtures	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
	GRAND TOTAL	**781,516**	**664,430**	**664,430**	**791,493**	**572,730**

ACCOUNTING AND BUDGETING
DIVISION 102021

SALARIES AND BENEFITS:

See Appendix B for account descriptions

MATERIAL, SUPPLIES & SERVICES:

6010 Accounting & Auditing
Funding for contract accounting and auditing services are budgeted to this Account.

6025 Third Party Administrator
Funding for consulting services for the collection of outstanding billings are budgeted to this account.

6099 Other Professional Services
Funding for contract professional services such as sales and property tax consulting as well as administrative fees that we are mandated to pay to the State of California and County of Orange are budgeted to this account.

6230 Printing and Binding
Provides for printing and binding of financial forms and documents

6250 Staff Training
Provides for the staff training

6296 Administrative Service Fees
Provides for sales tax and property tax administrative fees

FINANCE
CITY DEBT SERVICE
105525

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
	TOTAL SALARIES AND BENEFITS	-	-	-	-	-
	MATERIAL, SUPPLIES & SERVICES					
6030	Trustee Fees	3,250	6,100	6,100	6,000	7,500
	TOTAL MATERIALS, SUPPLIES & SERVICE	**3,250**	**6,100**	**6,100**	**6,000**	**7,500**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	OTHER EXPENDITURES					
6905	Principal/Bonds/COP's/Leases	150,000	200,000	200,000	200,000	300,000
6915	Interest	319,875	308,625	308,625	308,625	293,625
6935	Lease Expenditure	997,586	993,986	993,986	993,986	484,387
	TOTAL OTHER EXPENDITURES	**1,467,461**	**1,502,611**	**1,502,611**	**1,502,611**	**1,078,012**
	GRAND TOTAL	**1,470,711**	**1,508,711**	**1,508,711**	**1,508,611**	**1,085,512**

FISCAL YEAR 2014-15
FINANCE
CITY DEBT SERVICE

CITY DEBT SERVICE
DIVISION 105525

MATERIAL, SUPPLIES & SERVICES:

6030 Trustee Fees
Provides for Trustee fees for the 2009 Lease Revenue Bond

6905 Principal Expense
Provides for 2009 Lease Revenue Bond (Working Capital) debt service payment

6915 Interest Expense
Provides for 2009 Lease Revenue Bond (Working Capital) debt service payments

6935 Lease Expenditures
Provides for 2003 Refunding COP debt service payments (Principal and Interest) as a lease payment to the Successor Agency, formerly the Redevelopment Agency (per Lease Agreement). The Successor Agency is to reimburse the City for additional capital improvements and facilities funded in May and November 2003 projects in the annual amount equal to 87.52% of the 2003 Refunding COP debt service payments paid by the City. (See revenue account 100000-4711 Lease Revenue)

DEVELOPMENT SERVICES

Assistant City Administrator

Associate Planner
(Vacant/Unfunded)

Development Services
Coordinator
(Vacant/Unfunded)

Part-time positions not included

DEVELOPMENT SERVICES

The Development Services Department provides support, guidance and coordination to the community by implementing the General Plan, Zoning Ordinances and Building Codes, as adopted by City Council for all land planning and development activities throughout the City. The department is composed of three Divisions: Planning, Building and Economic Development.

The Planning Division provides current and advanced planning needs. Current planning coordinates project review with other departments and public agencies as well as processes and makes recommendations to the Planning Commission and City Council on various discretionary applications including, but not limited to General Plan Amendments, Zone Changes, Tentative Maps, Development Plan Reviews for residential, commercial and industrial projects, Use Permits and Variances. In addition, current planning evaluates all development proposals for compliance with the California Environmental Quality Act (CEQA) and City Environmental Guidelines. Advanced Planning provides long range land planning and zoning services including the maintenance and updating of the City's General Plan.

The Building Division administers and enforces all building codes and ordinances adopted by the City Council. There are three primary functions within in this division: Permit Services, Plan Checking Services and Inspection Services. Permit Services assists with building and planning related phone and counter inquiries, calculates and collects permit and development fees and issues permits. The plan check is responsible for reviewing plans for new residential, commercial and industrial construction, commercial/industrial tenant improvements and home improvements. This is accomplished through the implementation of the Building, Plumbing, Mechanical, Electrical and Energy Codes as well as local and State laws for all buildings in the City of Placentia. Inspection Services conducts field inspections of projects under construction to verify compliance with Building, Plumbing and Electrical codes and also ensures that projects are constructed according to approved plans. Building Inspectors also issue Stop Work Notices for active construction projects that do not have appropriate City permits.

Economic Development assists with business retention and attraction activities by developing relationships with real estate brokers, property owners and business tenants. Staff actively engages property owners and potential business owners in order to bring new businesses to the City of Placentia.

In addition, the Development Services Department provides support to the Economic Development Committee, Chamber of Commerce, Placentia Santa Fe Merchants and Historical Committee. The Assistant City Administrator serves as the Executive Director of the Oversight Board to the Successor Agency to the Redevelopment Agency of the City of Placentia. Staff also serves as the primary support to the Successor Agency in its role to wind down the former Redevelopment Agency.

Annual Budget
Fiscal Year 2014-15

DEVELOPMENT SERVICES DEPARTMENTAL SUMMARY

		Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	GENERAL FUND					
	SALARIES AND BENEFITS					
5001	Full-time Salaries	136,477	131,930	78,732	78,732	89,690
5005	Part-time Salaries	38,421	22,500	22,500	22,500	14,500
5015	Overtime	5,308	7,100	4,600	5,305	-
5020	Leave Accrual Payout	24,413	-	21,135	21,135	-
5105	Health Allocation	28,897	32,840	18,404	18,404	10,190
5110	Life Allocation	299	320	320	200	130
5115	Dental Allocation	1,959	2,600	1,582	1,225	930
5120	Optical Allocation	357	380	380	223	130
5125	Long-term Disability Insurance	548	560	560	336	220
5135	Medicare	2,670	2,300	2,300	1,925	200
5141	Employers' PARS/ARS	1,549	860	860	860	525
5145	Retirement Annuity	13,110	14,230	14,230	8,716	10,340
	TOTAL SALARIES AND BENEFITS	**254,008**	**215,620**	**165,603**	**159,561**	**126,855**
	MATERIAL, SUPPLIES & SERVICES					
6001	Management Consulting Services	-	-	14,400	14,400	-
6045	Building Inspection Services	106,857	70,000	70,000	45,000	50,000
6099	Other Professional Services	8,304	5,000	3,896	3,885	48,600
6130	Repair & Maint/Facilities	-	-	-	14,886	-
6225	Advertising & Publishing	-	-	-	-	10,000
6230	Printing and Binding	22	-	-	-	-
6245	Meeting and Conferences	1,400	6,500	6,241	2,000	10,760
6255	Dues and Memberships	1,273	1,920	1,920	1,600	2,595
6257	Permits & Fees	82	-	-	-	-
6290	Contract Services	37,186	95,000	154,579	250,986	317,400
6301	Special Department Supplies	68	50	50	-	50
6315	Office Supplies	815	1,300	1,300	500	1,300
6320	Books and Periodicals	829	1,750	1,751	1,740	1,670
6325	Postage	283	-	-	-	-
	TOTAL MATERIALS, SUPPLIES & SERVICES	**157,119**	**181,520**	**254,137**	**334,997**	**442,375**
	CAPITAL OUTLAY					
6720	Buildings	-	-	-	200	-
6855	Furniture & Fixtures	-	-	1,129	1,129	4,500
	TOTAL CAPITAL OUTLAY	**-**	**-**	**1,129**	**1,329**	**4,500**
	GRAND TOTAL - GENERAL FUND	**411,127**	**397,140**	**420,869**	**495,887**	**573,730**

Annual Budget
Fiscal Year 2014-15

DEVELOPMENT SERVICES
PLANNING
102531

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5001	Full-time Salaries	75,849	73,560	39,565	39,565	37,250
5005	Part-time Salaries	1,136	-	-	-	-
5015	Overtime	-	2,500	-	-	-
5020	Leave Accrual Payout	347	-	9,754	9,754	-
5105	Health Allocation	16,496	19,680	10,134	10,134	3,470
5110	Life Allocation	167	180	180	100	50
5115	Dental Allocation	980	1,590	572	572	310
5120	Optical Allocation	179	190	190	104	40
5125	Long-term Disability Insurance	296	310	310	176	80
5135	Medicare	1,120	1,070	1,070	695	-
5141	Employers' PARS/ARS	85	-	-	-	-
5145	Retirement Annuity	7,358	7,930	7,930	4,375	4,300
	TOTAL SALARIES AND BENEFITS	**104,013**	**107,010**	**69,705**	**65,475**	**45,500**
	MATERIAL, SUPPLIES & SERVICES					
6001	Management Consulting Services			14,400	14,400	
6230	Printing and Binding	22	-	-	-	-
6245	Meeting and Conferences	402	2,000	1,766	500	1,000
6255	Dues and Memberships	848	920	920	600	600
6257	Permits & Fees	82	-	-	-	-
6290	Contract Services	37,186	5,000	13,593	110,000	157,000
6301	Special Department Supplies	68	50	50	-	50
6315	Office Supplies	462	800	800	300	800
6320	Books and Periodicals	384	250	89	162	370
	TOTAL MATERIALS, SUPPLIES & SERVICES	**39,454**	**9,020**	**31,618**	**125,962**	**159,820**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**143,467**	**116,030**	**101,323**	**191,437**	**205,320**

PLANNING
DIVISION 102531

SALARIES AND BENEFITS:

See Appendix B for account descriptions

MATERIAL, SUPPLIES & SERVICES:

6245 Meetings and Conferences
Provide for cost of attendance and required continual training for the attendance at American Planning Association and Planning Director's Association of Orange County monthly events.

6255 Dues and Memberships
Provides for dues and memberships with American Planning Association (State and regional groups) and Planning Director's Association of Orange County

6290 Department Contract Services
Provides for contract services for the staffing of the Planning divison.

6301 Special Department Supplies
Provides for supplies not considered general office to include supplies or materials in support of City-initiated projects or studies (specialty paper, notebooks) and other small supply requirements not otherwise provided for and not common to daily work.

6315 Office Supplies
Provides for office supplies common to everyday office work

6320 Books and Periodicals
Provides for professional books and publications to include the Community Development & Planning Review and topic-specific books available through the American Planning Association to include new California law updates,

Annual Budget
Fiscal Year 2014-15

DEVELOPMENT SERVICES
BUILDING
102532

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5001	Full-time Salaries	60,628	58,370	39,167	39,167	-
5005	Part-time Salaries	37,285	22,500	22,500	22,500	14,500
5015	Overtime	5,308	4,600	4,600	5,305	-
5020	Leave Accrual Payout	24,066	-	11,381	11,381	-
5105	Health Allocation	12,401	13,160	8,270	8,270	-
5110	Life Allocation	132	140	140	100	-
5115	Dental Allocation	979	1,010	1,010	653	-
5120	Optical Allocation	178	190	190	119	-
5125	Long-term Disability Insurance	252	250	250	160	-
5135	Medicare	1,550	1,230	1,230	1,230	200
5141	Employers' PARS/ARS	1,464	860	860	860	525
5145	Retirement Annuity	5,752	6,300	6,300	4,341	-
	TOTAL SALARIES AND BENEFITS	**149,995**	**108,610**	**95,898**	**94,086**	**15,225**
	MATERIAL, SUPPLIES & SERVICES					
6045	Building Inspection Services	106,857	70,000	70,000	45,000	50,000
6245	Meeting and Conferences	933	2,000	2,000	500	2,250
6255	Dues and Memberships	425	500	500	500	540
6290	Contract Services	-	90,000	140,986	140,986	160,400
6315	Office Supplies	353	500	500	200	500
6320	Books and Periodicals	445	1,500	1,500	1,416	300
	TOTAL MATERIALS, SUPPLIES & SERVICES	**109,013**	**164,500**	**215,486**	**188,602**	**213,990**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**259,008**	**273,110**	**311,384**	**282,688**	**229,215**

BUILDING
DIVISION 102532

SALARIES AND BENEFITS:

See Appendix B for account descriptions

MATERIAL, SUPPLIES & SERVICES:

6045 Building & Inspection Services
Provide for contract services for the Building Inspector.

6245 Meetings and Conferences
Providesfor cost of required continual training for the Development Services Coordinator to include participation in monthly International Code Council meeting dues.

6255 Dues and Memberships
Provides for dues and memberships with the Orange Empire Chapter, California Building Officials (CALBO), International Conference of Building Officials, American Society of Civil Engineers and local building organizations for Building Division staff.

6290 Contract Services
Provides for contract services for the Building Official.

6315 Office Supplies
Provides for office supplies common to everyday office work

6320 Books and Periodicals
Provides for Building Code Books used daily by Development Services staff for the purpose of plan check and inspection to include a complete set of the Building Codes (Electrical, Mechanical, Plumbing, Building and Residential). Additional books include California Green Building Codes and Energy Efficiency/Title 24 codes.

Annual Budget
Fiscal Year 2014-15

DEVELOPMENT SERVICES
ECONOMIC DEVELOPMENT
102534

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5001	Full-time Salaries				-	52,440
5020	Leave Accrual Payout				-	-
5105	Health Allocation				-	6,720
5110	Life Allocation				-	80
5115	Dental Allocation				-	620
5120	Optical Allocation				-	90
5125	Long-term Disability Insurance				-	140
5135	Medicare				-	-
5141	Employers' PARS/ARS				-	-
5145	Retirement Annuity				-	6,040
	TOTAL SALARIES AND BENEFITS				-	**66,130**
	MATERIAL, SUPPLIES & SERVICES					
6099	Other Professional Services	8,304	5,000	3,896	3,885	48,600
6130	Repair & Maint/Facilities	-	-	-	14,886	-
6225	Advertising & Publishing	-	-	-	-	10,000
6245	Meetings & Conferences	65	2,500	2,475	1,000	7,510
6255	Dues & Memberships	-	500	500	500	1,455
6320	Books & Periodicals	-	-	162	162	1,000
6325	Postage	283	-			-
	TOTAL MATERIALS, SUPPLIES & SERVICES	**8,652**	**8,000**	**7,033**	**20,433**	**68,565**
	CAPITAL OUTLAY					
6720	Buildings				200	
6855	Furniture & Fixtures	-	-	1,129	1,129	4,500
	TOTAL CAPITAL OUTLAY	**-**	**-**	**1,129**	**1,329**	**4,500**
	GRAND TOTAL	**8,652**	**8,000**	**8,162**	**21,762**	**139,195**

ECONOMIC DEVELOPMENT
DIVISION 102534

SALARIES AND BENEFITS:

See Appendix B for account descriptions

MATERIAL, SUPPLIES & SERVICES:

6099 Other Professional Services
Provides for expenditures to support the Economic Development Committee's goal to create an Economic Development Strategic Plan and for other related efforts to increase economic development potential for the City

6225 Advertising & Publishing
Provides for expenditures to promote the City's economic development possibilities to potential developers

6245 Meetings & Conferences
Provides for participation in CALED economic development conference, training, and regional ICSC conference

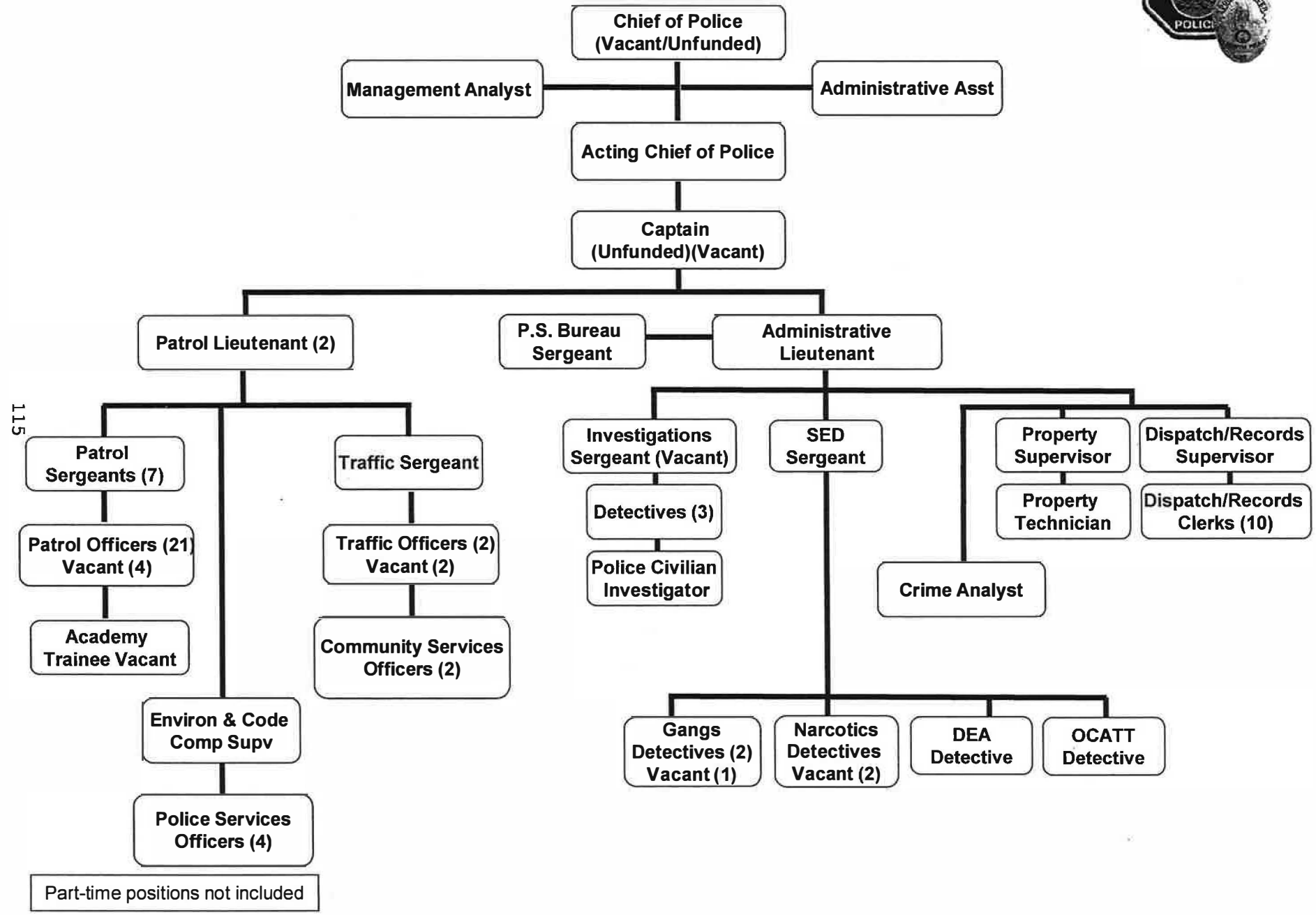
6255 Dues & Memberships
Provides for participation in CALED and Downtown Association

6320 Books & Periodicals
Provides for the purchase of various economic development publications that provides information on economic trends and opportunities.

6855 Furniture & Fixtures

Funds have been budgeted to purchase a new portable sound system and generator to be used at public events.

POLICE DEPARTMENT



Part-time positions not included

POLICE DEPARTMENT

The Placentia Police Department's primary mission is to protect and serve the community and provide a safe environment by:

- enforcing the law fairly and consistently;
- maintaining the highest professional standards through education and training; and
- encouraging problem solving through community involvement.

To accomplish these goals, the Police Department is comprised of four divisions: Administration, Field Services, Investigations, and Support Services. The purpose of each division is detailed below:

Administration oversees the day-to-day operations of the Police Department. The Police Chief delegates authority to his command staff made up of one Deputy Chief, three Lieutenants, and one Management Analyst. Administration oversees the financial operations of the department; maintains various grants; provides human resource management through professional standards; tracks and monitors training for all employees; and manages asset seizure funds.

Field Services is comprised of assignments that are responsible for a variety of functions and enforcement activities critical to the safety of the residents of Placentia. The Field Services division provides responsive, professional, and caring law enforcement services by responding to calls for service promptly, protecting lives and property, and apprehending criminal offenders. These assignments include:

- Patrol
- Traffic
- SWAT
- K9 Units
- School Resource Officers (SRO)
- Reserves
- Volunteers
- Police Explorers

Investigations is charged with the investigative and follow-up responsibilities of specific criminal action which has occurred in Placentia. All members of the Investigation Division maintain a high degree of professional knowledge and a comprehensive understanding of all investigative disciplines in order to pursue all investigations in full accordance with applicable laws, policies, and procedures. Investigations is comprised of the General Detective Bureau, Special Enforcement Detail, Crime Prevention, and School Resource Officers.

POLICE DEPARTMENT

In the **Detective Bureau**, the Admin Lieutenant oversees three detectives, one civilian investigator, and one office specialist. The General Detective Bureau is responsible for investigating crimes ranging from petty theft to homicide.

The **Special Enforcement Detail** is an investigative unit charged with the investigation of gang, vice, and narcotic-related crimes occurring in and around Placentia. The unit is supervised by a police sergeant, and when fully staffed is comprised of six detectives and one reserve officer.

Crime Prevention serves as a public outreach for citizens including Volunteer Police and Chaplains. The Crime Prevention Specialist coordinates crime prevention programs and community relations activities for the Police Department, as well as giving public presentations to community groups. Crime Prevention performs various public relations tasks in an effort to help reduce crime by educating the community.

School Resource Officers work in partnership with the Placentia Yorba Linda Unified School District to provide safe school campuses throughout the Placentia community. School Resource Officers are sworn police officers, and these officers act as a resource for students, parents, and school administration. Through enforcement of the law and education on many topics, the School Resource Officers are a direct link between Placentia youth, the community, and the Police Department.

Support Services provides a variety of support and technical functions for the Police Department. This Division consists of several service areas which include Records, Communications, and Property/Evidence.

The **Communications Division** is the primary answering point for all 9-1-1 emergency calls and is responsible for the dispatching of police field resources. Communications is the critical link between community members calling in for assistance and the police officers in the field. They are in constant contact with police field personnel, and are responsible for the deployment and coordination of resources for both emergency and non-emergency requests for assistance. The Communications Division operates with state-of-the-art equipment including a computer aided dispatch (CAD) system, intelligent phone workstations, and an 800 MHz trunked radio system.

Records Division responds to California Public Records Act requests, processes subpoenas, maintains centralized record keeping systems, maintains records management systems, conducts record searches for authorized agencies, releases

POLICE DEPARTMENT

crime reports, and provides front counter assistance.

Property and Evidence Division is responsible for the custody, documentation, and preservation of all property seized or obtained by the Police Department. Property can include items of evidence, found property, and items stored for safekeeping. In addition

to processing all property submitted to the Property and Evidence Division, members of this unit also respond as crime scene investigators to process crime scenes such as:

- Assaults
- Burglaries
- Robberies
- Traffic Accidents

PUBLIC SAFETY DEPARTMENTAL SUMMARY

		Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	GENERAL FUND					
	SALARIES AND BENEFITS					
5001	Full-time Salaries	5,680,812	5,679,050	5,679,050	5,213,000	5,309,570
5005	Part-time Salaries	218,489	257,260	257,260	261,450	481,030
5015	Overtime	855,932	552,000	679,770	922,000	735,850
5020	Leave Accrual Payout	233,643	-	121,951	329,066	-
5105	Health Allocation	742,480	901,660	901,660	714,000	845,180
5110	Life Allocation	9,685	10,980	10,980	10,980	9,525
5115	Dental Allocation	52,789	68,970	68,970	53,760	59,920
5120	Optical Allocation	11,543	12,940	12,940	10,580	12,020
5125	Long-term Disability Insurance	23,072	21,830	21,830	21,170	24,610
5135	Medicare	94,286	97,720	97,720	74,800	98,360
5140	Employers' Social Security	646	-	-	-	-
5141	Employers' PARS/ARS	7,277	13,130	13,130	10,630	19,305
5145	Retirement Annuity	2,387,789	2,491,330	2,491,330	2,433,500	2,365,800
5159	Medical Opt Out	26,100	27,000	27,000	25,700	7,420
5163	Life Insurance Premiums	3,565	3,520	3,520	3,520	3,980
5170	Sick Leave Buy Back	54,982	60,900	56,400	50,230	60,900
5175	Vacation Leave Buy Back	118,388	52,500	52,500	126,690	142,500
5195	Residence Assistance	2,000	2,000	2,000	2,000	2,000
	TOTAL SALARIES AND BENEFITS	**10,523,478**	**10,252,790**	**10,498,011**	**10,263,076**	**10,177,970**
	MATERIAL, SUPPLIES & SERVICES					
6020	Other Professional Consulting	400	-	-	-	-
6055	Medical Services	25,999	31,000	31,000	17,400	19,500
6099	Other Professional Services	266,025	302,820	302,820	293,971	225,145
6130	Repair & Maintenance Facilities	19,323	20,000	20,000	20,666	20,000
6137	Repair/Maintenance Equipment	63,853	55,800	55,800	45,400	45,400
6160	Facility Rental	131,508	129,000	133,500	130,716	132,630
6162	Range Training	5,838	12,000	12,000	11,782	14,000
6165	Vehicle Rental	27,500	30,000	30,000	30,881	39,700
6181	Impound Towing	83,808	125,000	125,000	58,060	60,000
6182	Impound Lien Sales	7,553	10,000	10,000	5,828	6,500
6183	CSUF PD Reimburse	13,572	30,000	30,000	8,324	8,300
6190	Fire Authority Services	4,976,100	5,140,000	5,140,000	5,127,063	5,449,280
6230	Printing and Binding	198	1,250	1,250	450	3,400
6235	Travel and Meetings	348	1,000	1,000	1,916	1,000
6245	Meeting and Conferences	5,183	6,000	6,000	4,522	7,000
6250	Staff Training	40,261	50,500	48,500	37,948	49,500
6255	Dues and Memberships	2,690	2,650	2,650	2,730	3,565
6260	Booking Fees	47	500	500	500	500
6280	Animal Control Services	105,595	100,000	100,000	96,794	128,323
6290	Department Contract Services	92,171	92,950	92,950	93,266	127,550
6299	Other Purchased Services	17,059	20,280	20,280	15,855	19,500
6301	Special Department Supplies	53,781	57,000	70,027	68,249	63,700
6315	Office Supplies	11,855	11,000	13,000	13,000	13,000
6320	Books and Periodicals	2,724	2,500	2,500	2,352	2,500
6325	Postage	147	200	200	236	250
6323	Photo Services & Supplies	284	-	-	-	-

		Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
6345	Gasoline & Diesel Fuel	63	-	-	-	-
6350	Small Tools & Furnishings	1,937	-	-	-	-
6360	Uniforms	39,402	39,890	39,890	41,015	44,390
	TOTAL MATERIALS, SUPPLIES & SERVICES	**5,995,224**	**6,271,340**	**6,288,867**	**6,128,924**	**6,484,633**
	CAPITAL OUTLAY					
6855	Furniture & Fixture	4,422	-	-	-	-
	TOTAL CAPITAL OUTLAY	4,422	-	-	-	-
	GRAND TOTAL - GENERAL FUND	**16,523,124**	**16,524,130**	**16,786,878**	**16,392,000**	**16,662,603**

Annual Budget
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PUBLIC SAFETY
POLICE ADMINISTRATION
103040

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5001	Full-time Salaries	726,409	721,060	721,060	660,000	553,100
5005	Part-time Salaries	25,746	21,650	21,650	19,500	22,000
5015	Overtime	2,179	2,000	2,000	6,000	5,000
5020	Leave Accrual Payout	9,319	-	11,002	12,385	-
5105	Health Allocation	55,479	64,920	64,920	55,000	71,520
5110	Life Allocation	1,430	1,460	1,460	1,460	1,270
5115	Dental Allocation	2,803	4,460	4,460	4,460	4,900
5120	Optical Allocation	700	720	720	720	900
5125	Long-term Disability Insurance	2,061	2,130	2,130	2,130	1,880
5135	Medicare	8,605	11,170	11,170	8,500	11,050
5141	Employers' PARS/ARS	993	1,470	1,470	1,470	825
5145	Retirement Annuity	318,912	276,240	276,240	336,600	254,120
5159	Medical Opt Out	11,800	11,400	11,400	8,600	7,420
5163	Life Insurance Premiums	3,565	3,520	3,520	3,520	3,520
5170	Sick Leave Buy Back	8,619	8,700	8,700	5,850	8,700
5175	Vacation Leave Buy Back	16,857	17,000	17,000	17,000	17,000
5195	Residence Assistance	2,000	2,000	2,000	2,000	2,000
	TOTAL SALARIES AND BENEFITS	**1,197,477**	**1,149,900**	**1,160,902**	**1,145,195**	**965,205**
	MATERIAL, SUPPLIES & SERVICES					
6055	Medical Services	25,999	31,000	31,000	17,400	19,500
6099	Other Professional Services	7,062	7,900	7,900	11,315	10,000
6230	Printing and Binding	198	1,000	1,000	200	200
6245	Meeting and Conferences	1,995	3,500	3,500	2,220	3,000
6250	Staff Training	8,210	9,000	7,000	7,650	9,000
6255	Dues and Memberships	2,100	2,200	2,200	2,300	2,540
6290	Department Contract Services	60,673	64,200	64,200	64,624	84,500
6299	Other Purchased Services	3,491	3,780	3,780	3,200	3,500
6301	Special Department Supplies	2,858	2,000	2,000	2,000	2,000
6315	Office Supplies	11,689	11,000	13,000	13,000	13,000
6320	Books and Periodicals	2,724	2,500	2,500	2,352	2,500
6325	Postage	130	200	200	236	250
6360	Uniforms	1,888	1,890	1,890	1,890	1,890
	TOTAL MATERIALS, SUPPLIES & SERVICES	**129,017**	**140,170**	**140,170**	**128,387**	**151,880**
	CAPITAL OUTLAY		-			
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
	GRAND TOTAL	**1,326,494**	**1,290,070**	**1,301,072**	**1,273,582**	**1,117,085**

FISCAL YEAR 2014-15
PUBLIC SAFETY
POLICE ADMINISTRATION

POLICE ADMINISTRATION
DIVISION 103040

SALARY & BENEFITS:

See Appendix B for account descriptions

MATERIAL, SUPPLIES & SERVICES:

6055 Medical Services
Provides for blood draw and laboratory services for DUI and narcotic influence arrests. Maintenance of department's AED subscription.

6099 Other Professional Services
Provides for pre-employment exams, sexual assault exams, and Child Abuse Support Team interviews

6230 Printing and Binding
Provides for printing and binding for the division

6245 Meetings and Conferences
Provides for meetings and conferences

6250 Staff Training
Provides training for all staff assigned to Administration

6255 Dues and Memberships
Provides for dues and memberships with California Peace Officers Association, California Police Chief's Association, and Southern California Association of Internal Affairs Investigations

6290 Department Contract Services
Provides training management and background investigation services; transcription services for major crimes and internal affairs investigations; cell phone and text message retrieval for investigations; and helicopter assist fees

6299 Other Purchased Services
Provides for Police training manual/updates and subscription services for a training management system

POLICE ADMINISTRATION
DIVISION 103040

MATERIAL, SUPPLIES & SERVICES continued:

6301 Special Department Supplies
Provides for plaques, awards, certificates, and special event supplies

6315 Office Supplies
Provides for office supplies, printer cartridges and paper

6320 Books and Periodicals
Provides for professional books and publications

6325 Postage
Provides for postage and related mailing expenses required for legal compliance on parcel and mail

6360 Uniforms
Provides for uniforms for command-level staff

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Fiscal Year 2014-15

PUBLIC SAFETY
FIELD SERVICES
103041

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5001	Full-time Salaries	3,312,220	3,430,000	3,430,000	3,250,000	2,847,640
5005	Part-time Salaries	68,559	153,950	153,950	153,950	28,320
5015	Overtime	556,929	400,000	527,770	610,000	465,850
5020	Leave Accrual Payout	119,798	-	-	180,115	-
5105	Health Allocation	436,515	542,320	542,320	467,000	397,190
5110	Life Allocation	5,235	6,360	6,360	6,360	4,670
5115	Dental Allocation	31,213	43,310	43,310	35,000	30,220
5120	Optical Allocation	7,152	8,120	8,120	7,060	5,900
5125	Long-term Disability Insurance	13,374	13,290	13,290	13,290	12,220
5135	Medicare	55,664	58,450	58,450	47,000	49,150
5140	Employers' Social Security	646	-	-	-	-
5141	Employers' PARS/ARS	1,565	6,580	6,580	4,560	800
5145	Retirement Annuity	1,619,319	1,705,010	1,705,010	1,657,500	1,508,120
5159	Medical Opt Out	11,000	9,600	9,600	10,500	-
5170	Sick Leave Buy Back	33,900	37,000	32,500	32,470	37,000
5175	Vacation Leave Buy Back	72,013	-	-	87,675	90,000
	TOTAL SALARIES AND BENEFITS	**6,345,102**	**6,413,990**	**6,537,260**	**6,562,480**	**5,477,080**
	MATERIAL, SUPPLIES & SERVICES					
6099	Other Professional Services	159,728	174,920	174,920	164,400	-
6137	Repair/Maintenance Equipment	-	800	800	400	-
6160	Facility Rental	127,308	125,000	129,500	129,216	131,130
6181	Impound Towing	83,808	125,000	125,000	58,060	-
6182	Impound Lien Sales	7,553	10,000	10,000	5,828	-
6183	CSUF PD Reimburse	13,572	30,000	30,000	8,324	-
6230	Printing and Binding	-	250	250	250	250
6250	Staff Training	20,016	26,000	26,000	21,698	23,000
6255	Dues and Memberships	-	-	-	-	-
6260	Booking Fees	47	500	500	500	500
6301	Special Department Supplies	27,470	28,000	28,000	27,390	27,700
6315	Office Supplies	166	-	-	-	-
6325	Postage	17	-	-	-	-
6360	Uniforms	28,513	30,000	30,000	30,000	26,500
	TOTAL MATERIALS, SUPPLIES & SERVICES	**468,198**	**550,470**	**554,970**	**446,066**	**209,080**
	CAPITAL OUTLAY					
6840	Machinery & Equipment		-			-
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
	GRAND TOTAL	**6,813,300**	**6,964,460**	**7,092,230**	**7,008,546**	**5,686,160**

FISCAL YEAR 2014-15
PUBLIC SAFETY
FIELD SERVICES

FIELD SERVICES
DIVISION 103041

SALARIES AND BENEFITS:

See Appendix B for account descriptions

MATERIAL, SUPPLIES & SERVICES:

6160 Facility Rental
Provides for the shared NC SWAT firearm range costs between six (6) agencies; lease of offsite impound lot and property and evidence facility

6230 Printing and Binding
Provides for Patrol and Traffic Division cards, signs, and reference cards

6250 Staff Training
Provides for mandated staff training, including POST requirements, certification mandates, and non-POST training

6260 Booking Fees
Provides for the payment of fees to the County for PMC violations

6301 Special Department Supplies
Provides funds for specialized departmental needs such as reserve ammunition, K-9 unit, Bike Team, Patrol, SWAT and Armory supplies

6360 Uniforms
Provides uniforms and body armor for employees & volunteers.

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PUBLIC SAFETY
INVESTIGATIONS
103042

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5001	Full-time Salaries	825,518	829,000	829,000	740,000	762,260
5005	Part-time Salaries	-	15,830	15,830	-	16,570
5015	Overtime	185,426	100,000	100,000	143,000	125,000
5020	Leave Accrual Payout	104,353	-	17,040	42,657	-
5105	Health Allocation	123,017	142,380	142,380	105,000	122,860
5110	Life Allocation	1,304	1,330	1,330	1,330	1,115
5115	Dental Allocation	8,921	10,780	10,780	8,000	10,060
5120	Optical Allocation	1,780	2,000	2,000	1,500	1,840
5125	Long-term Disability Insurance	3,490	3,190	3,190	3,050	3,440
5135	Medicare	15,574	14,270	14,270	11,000	13,110
5140	Employers' Social Security	-	-	-	-	-
5141	Employers' PARS/ARS	-	640	640	-	620
5145	Retirement Annuity	371,683	422,720	422,720	377,400	345,680
5170	Sick Leave Buy Back	9,550	11,000	11,000	10,550	11,000
5175	Vacation Leave Buy Back	26,650	28,000	28,000	16,915	28,000
	TOTAL SALARIES AND BENEFITS	**1,677,266**	**1,581,140**	**1,598,180**	**1,460,402**	**1,441,555**
	MATERIAL, SUPPLIES & SERVICES					
6020	Other Professional Consulting	400	-	-	-	-
6165	Vehicle Rental	27,500	30,000	30,000	30,881	39,700
6235	Travel and Meetings	348	1,000	1,000	1,916	1,000
6245	Meeting and Conferences	1,642	2,000	2,000	1,897	2,000
6250	Staff Training	6,891	10,000	10,000	5,000	8,000
6255	Dues and Memberships	410	350	350	350	350
6299	Other Purchased Services	1,836	1,500	1,500	1,455	4,000
6301	Special Department Supplies	2,055	2,000	2,000	1,564	2,000
6323	Photo Services & Supplies	284	-	-	-	-
6345	Gasoline & Diesel Fuel	63			-	-
6360	Uniforms	2,012	2,500	2,500	2,398	2,500
	TOTAL MATERIALS, SUPPLIES & SERVICES	**43,441**	**49,350**	**49,350**	**45,461**	**59,550**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
	GRAND TOTAL	**1,720,707**	**1,630,490**	**1,647,530**	**1,505,863**	**1,501,105**

INVESTIGATIONS
DIVISION 103042

SALARIES AND BENEFITS:

See Appendix B for account descriptions

MATERIAL, SUPPLIES & SERVICES:

6165 Vehicle Rental
Provides for the leasing of vehicles to be used as undercover vehicles

6235 Travel and Meetings
Provides for investigations travel expenses for major cases out of town or out of state

6245 Meetings and Conferences
Provides for meetings and conferences

6250 Staff Training
Provides for training mandated by POST and legislative mandates, as well as ICI courses for investigations.

6255 Dues and Memberships
Provides for dues and memberships to various organizations, including: California Narcotics Officers Association, California Homicide Investigation Association, and Orange County Gang Investigation Association.

6299 Other Purchased Services
Provides for investigative databases such as TLD and Entersect

6301 Special Department Supplies
Provides for investigation undercover equipment, long distance support for moving surveillance for homicide and gang investigations, and other miscellaneous supplies

6360 Uniforms
Provides for uniform and related equipment needed by general investigations and SED for special operations, and for Class B uniforms to assist patrol.

Annual Budget
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PUBLIC SAFETY
SUPPORT SERVICES
103043

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5001	Full-time Salaries	810,416	698,990	698,990	563,000	607,310
5005	Part-time Salaries	123,353	65,830	65,830	88,000	185,630
5015	Overtime	111,398	50,000	50,000	163,000	140,000
5020	Leave Accrual Payout	-	-	93,909	93,909	-
5105	Health Allocation	126,591	152,040	152,040	87,000	131,880
5110	Life Allocation	1,708	1,830	1,830	1,830	1,400
5115	Dental Allocation	9,831	10,420	10,420	6,300	7,220
5120	Optical Allocation	1,899	2,100	2,100	1,300	1,570
5125	Long-term Disability Insurance	4,133	3,220	3,220	2,700	4,180
5135	Medicare	13,889	13,830	13,830	8,300	13,920
5140	Employers' Social Security	-	-	-	-	-
5141	Employers' PARS/ARS	4,657	4,440	4,440	4,600	7,630
5145	Retirement Annuity	77,258	87,360	87,360	62,000	73,140
5159	Medical Opt Out	3,300	6,000	6,000	6,600	-
5170	Sick Leave Buy Back	2,913	4,200	4,200	1,360	4,200
5175	Vacation Leave Buy Back	2,868	7,500	7,500	5,100	7,500
	TOTAL SALARIES AND BENEFITS	**1,294,214**	**1,107,760**	**1,201,669**	**1,094,999**	**1,185,580**
	MATERIAL, SUPPLIES & SERVICES					
6099	Other Professional Services	99,235	120,000	120,000	118,256	127,275
6137	Repair/Maint Equipment	63,853	55,000	55,000	45,000	45,000
6160	Facility Rental	4,200	4,000	4,000	1,500	1,500
6162	Range Training	5,838	12,000	12,000	11,782	14,000
6245	Meeting and Conferences	279	500	500	405	500
6250	Staff Training	5,144	5,500	5,500	3,600	5,500
6255	Dues and Memberships	80	100	100	80	100
6290	Department Contract Services	26,071	28,750	28,750	28,642	31,050
6299	Other Purchased Services	11,732	15,000	15,000	11,200	12,000
6301	Special Department Supplies	20,404	25,000	38,027	37,295	28,000
6350	Small Tools & Furnishings	1,937	-	-	-	-
6360	Uniforms	6,661	5,500	5,500	6,727	7,500
	TOTAL MATERIALS, SUPPLIES & SERVICES	**245,434**	**271,350**	**284,377**	**264,487**	**272,425**
	CAPITAL OUTLAY					
6855	Furniture & Fixture	4,422	-			
	TOTAL CAPITAL OUTLAY	**4,422**	**-**	**-**	**-**	**-**
	GRAND TOTAL	**1,544,070**	**1,379,110**	**1,486,046**	**1,359,486**	**1,458,005**

SUPPORT SERVICES
DIVISION 103043

SALARIES AND BENEFITS:

See Appendix B for account descriptions

MATERIAL, SUPPLIES & SERVICES:

6099 Other Professional Services
Provides for the following professional services:

Capture Technology Voice Logger	$6,300
Scientia MDC Service Annual	$16,000
ILJAOC JPA	$17,000
LPR Service Agreement	$2,000
Computer Aided Dispatch maintenance agreement	$41,900
Records Management System maintenance agreement	$13,965
ILJ Date Replication Interface	$1,985
Trackers Barcode	$5,200
Response Mobile CAD	$21,725
2 FA One Authentication Software agreement	$1,200
Total	$127,275

6137 Repair/Maintenance Equipment
Provides for maintenance of communication equipment and security door system

6160 Facility Rental
Provides for shooting range rental and range supplies

6162 Range Training
Provides for ammunition costs for regular qualification and training for most firearms and rifles

SUPPORT SERVICES
DIVISION 103043

MATERIAL, SUPPLIES & SERVICES - continued:

6245 Meetings and Conferences
Provides for meetings and conferences

6250 Staff Training
Provides for POST mandated, legislative, and Title 15 training

6255 Dues and Memberships
Provides for dues and memberships with the California Law Enforcement of Records Supervisors, California Association of Property and Evidence Officers

6290 Department Contract Services
Provides for court liaison services contract with La Habra Police Department

6299 Other Purchased Services
Provides for teletype agreement, OC Healthcare/OC Fire Hazard fee, and biohazard cleanups at crime/accident scenes

6301 Special Department Supplies
Provides for special department supplies for the division

6360 Uniforms
Provides for uniforms for staff

PUBLIC SAFETY
FIRE & PARAMEDIC SERVICES
103044

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
	TOTAL SALARIES AND BENEFITS	-	-	-	-	-
	MATERIAL, SUPPLIES & SERVICES					
6130	Repair & Maintenance Facilities	19,323	20,000	20,000	20,666	20,000
6190	Fire Authority Services	4,976,100	5,140,000	5,140,000	5,127,063	5,449,280
	TOTAL MATERIALS, SUPPLIES & SERVICES	**4,995,423**	**5,160,000**	**5,160,000**	**5,147,729**	**5,469,280**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**4,995,423**	**5,160,000**	**5,160,000**	**5,147,729**	**5,469,280**

FIRE & PARAMEDIC SERVICES
DIVISION 103044

MATERIAL, SUPPLIES & SERVICES:

6130 Repair & Maintenance Facilities
Provides for facilities maintenance cost. Currently there are two (2) stations, Station 34 and 35.

6190 Fire Authority Services
Provides for Orange County Fire Authority (OCFA) fire and paramedic services to the City. Increase reflects a contract increase of 6%

Annual Budget
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PUBLIC SAFETY
ANIMAL CONTROL
103045

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
	TOTAL SALARIES AND BENEFITS	-	-	-	-	-
	MATERIAL, SUPPLIES & SERVICES					
6280	Animal Control Services	105,595	100,000	100,000	96,794	128,323
	TOTAL MATERIALS, SUPPLIES & SERVICES	**105,595**	**100,000**	**100,000**	**96,794**	**128,323**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**105,595**	**100,000**	**100,000**	**96,794**	**128,323**

ANIMAL CONTROL
DIVISION 103045

MATERIAL, SUPPLIES & SERVICES:

6280 Animal Control Services
Provides for animal control services per agreement with County

Annual Budget
Fiscal Year 2014-15

PUBLIC SAFETY
CODE ENFORCEMENT
103046

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5001	Full-time Salaries	6,249	-	-	-	202,030
5005	Part-time Salaries	831	-	-	-	38,140
5015	Overtime	-	-	-	-	-
5020	Leave Accrual Payout	173	-	-	-	-
5105	Health Allocation	878	-	-	-	58,330
5110	Life Allocation	8	-	-	-	460
5115	Dental Allocation	21	-	-	-	2,440
5120	Optical Allocation	12	-	-	-	750
5125	Long-term Disability Insurance	14	-	-	-	1,380
5135	Medicare	554	-	-	-	3,480
5141	Employers' PARS/ARS	62	-	-	-	1,430
5145	Retirement Annuity	617	-	-	-	23,300
5159	Medical Opt Out	-	-	-	-	-
5163	Life Insurance Premiums	-	-	-	-	460
5170	Sick Leave Buy Back	-	-	-	-	-
5175	Vacation Leave Buy Back	-	-	-	-	-
5195	Residence Assistance	-	-	-	-	-
	TOTAL SALARIES AND BENEFITS	**9,419**	**-**	**-**	**-**	**332,200**
	MATERIAL, SUPPLIES & SERVICES					
6099	Other Professional Services	-	-	-	-	-
6230	Printing & Binding	-	-	-	-	2,800
6245	Meetings & Conferences	1,267	-	-	-	1,500
6250	Staff Training	-	-	-	-	1,500
6255	Dues and Memberships	100	-	-	-	375
6290	Department Contract Services	5,427	-	-	-	12,000
6301	Special Department Supplies	994	-	-	-	1,500
6360	Uniforms	328	-	-	-	1,500
	TOTAL MATERIALS, SUPPLIES & SERVICES	**8,116**	**-**	**-**	**-**	**21,175**
	CAPITAL OUTLAY	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
	GRAND TOTAL	**17,535**	**-**	**-**	**-**	**353,375**

FISCAL YEAR 2014-15
PUBLIC SAFETY
CODE ENFORCEMENT

CODE ENFORCEMENT
DIVISION 103046

SALARIES AND BENEFITS:

See Appendix B for account descriptions

MATERIAL, SUPPLIES & SERVICES:

6230 Printing & Binding
Provides for the printing and binding of materials related to Code Enforcement activities

6245 Meetings & Conferences
Provides for attendance at the California Area Code Enforcement Officers Annual Conference and the Correctional Officers Association Conference

6250 Staff Training
Provides funds for ongoing training of Code Enforcement Officers including training such as Advanced Code Enforcement, Customer Driven Code Enforcement, etc.

6255 Dues & Membership
Provides for membership in code enforcement related professional organization

6290 Department Contract Services
Provides for services related to the processing and collection of code enforcement citations

6301 Special Department Supplies
Provides for supplies necessary in performing code enforcement activities

6360 Uniforms
Provides uniforms for staff.

Annual Budget
Fiscal Year 2014-15

PUBLIC SAFETY
TRAFFIC
103047

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5001	Full-time Salaries	-	-	-	-	337,230
5005	Part-time Salaries	-	-	-	-	190,370
5015	Overtime	-	-	-	-	-
5020	Leave Accrual Payout	-	-	-	-	-
5105	Health Allocation	-	-	-	-	63,400
5110	Life Allocation	-	-	-	-	610
5115	Dental Allocation	-	-	-	-	5,080
5120	Optical Allocation	-	-	-	-	1,060
5125	Long-term Disability Insurance	-	-	-	-	1,510
5135	Medicare	-	-	-	-	7,650
5141	Employers' PARS/ARS	-	-	-	-	8,000
5145	Retirement Annuity	-	-	-	-	161,440
5159	Medical Opt Out	-	-	-	-	-
5170	Sick Leave Buy Back	-	-	-	-	-
5175	Vacation Leave Buy Back	-	-	-	-	-
	TOTAL SALARIES AND BENEFITS	**-**	**-**	**-**	**-**	**776,350**
	MATERIAL, SUPPLIES & SERVICES					
6099	Other Professional Services	-	-	-	-	87,870
6137	Repair/Maintenance Services	-	-	-	-	400
6181	Impound Towing	-	-	-	-	60,000
6182	Impound Lien Sales	-	-	-	-	6,500
6183	CSUF PD Reimbursement	-	-	-	-	8,300
6230	Printing & Binding	-	-	-	-	150
6250	Staff Training	-	-	-	-	2,500
6255	Dues & Memberships	-	-	-	-	200
6301	Special Department Supplies	-	-	-	-	2,500
6360	Uniforms	-	-	-	-	4,500
	TOTAL MATERIALS, SUPPLIES & SERVICES	**-**	**-**	**-**	**-**	**172,920**
	CAPITAL OUTLAY	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
	GRAND TOTAL	**-**	**-**	**-**	**-**	**949,270**

FISCAL YEAR 2014-15
PUBLIC SAFETY
TRAFFIC BUREAU

TRAFFIC BUREAU
DIVISION 103047

SALARIES AND BENEFITS:

See Appendix B for account descriptions

MATERIAL, SUPPLIES & SERVICES:

6099 Other Professional Services
Provides for contracted crossing guard service, parking citation processing, and parking citation hearing officer services

6137 Repair/Maintenance Services
Provides for the maintenance, repair and calibration of the radar and LIDAR speed measuring devices used by the division

6181 Impound Towing
Provides for towing fees associated with the Vehicle Impound program. This account is offset by the Vehicle Impound Fees collected.

6182 Impound Lien Sales
Provides for lien sales services by an outside agency. This account is offset by Vehicle Impound Fees collected.

6183 CSUF PD Reimburse
Provides for towing fees for contract services to California State University Fullerton Police impounded vehicles

6230 Printing and Binding
Provides for Traffic Division cards, signs, and reference cards

6250 Staff Training
Provides for mandated staff training, including POST requirements, certification mandates, and non-POST training

6255 Dues & Memberships
Provides for membership in professional organizations such as the Orange County Traffic Officer's Association

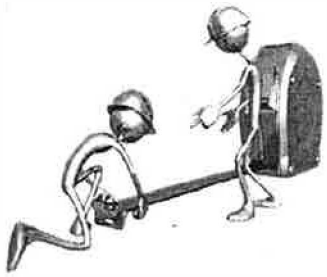
TRAFFIC BUREAU
DIVISION 103047

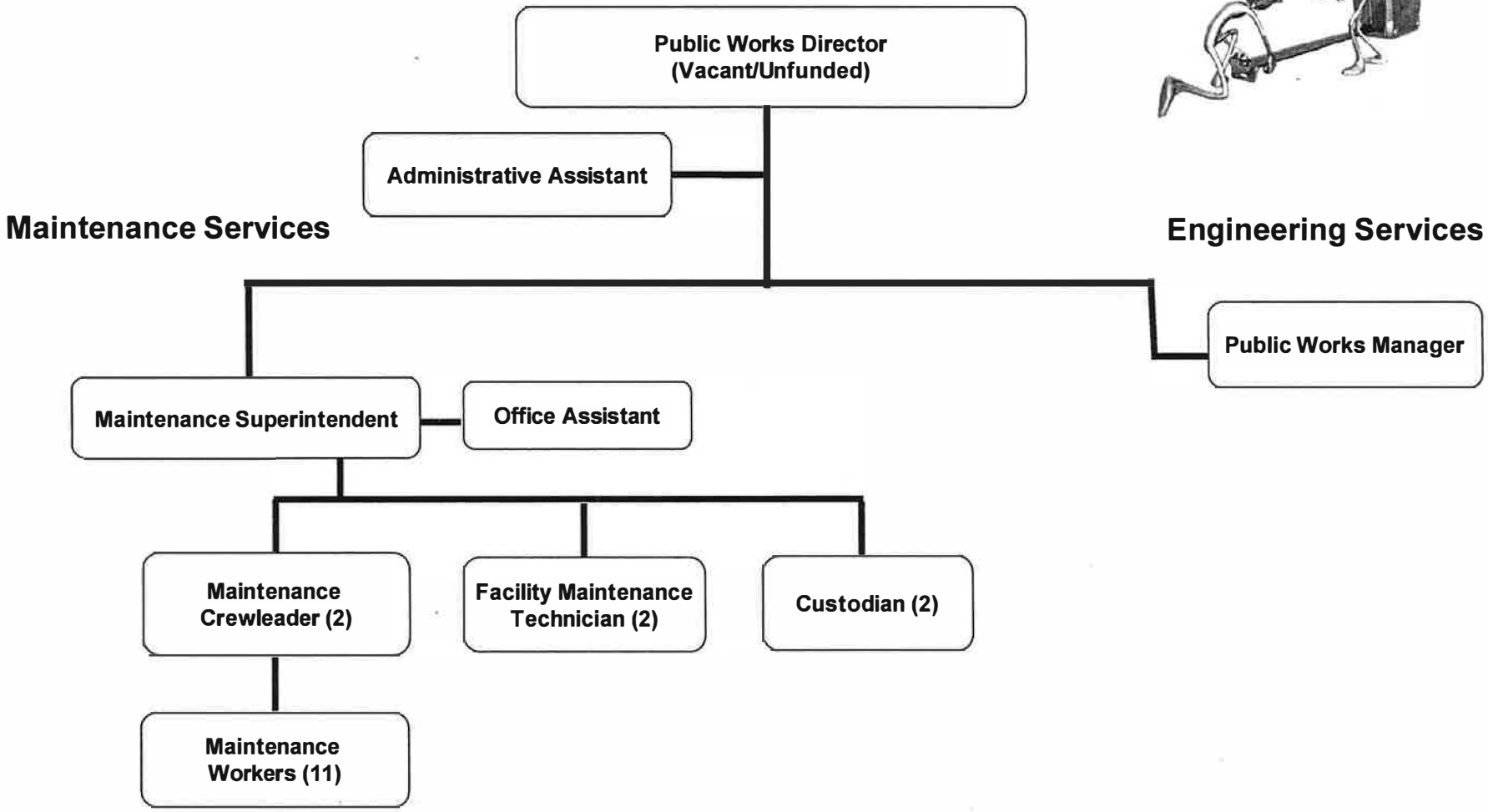
MATERIAL, SUPPLIES & SERVICES – Continued:

6301 Special Department Supplies
Includes items such as supplies for the DUI trailer, PAS device mouthpieces, and the impound lot.

6360 Uniforms
Provides uniforms for staff.

PUBLIC WORKS





Part-time positions not included

PUBLIC WORKS - ENGINEERING

The Public Works Department manages and implements all phases of City capital improvement projects, maintains City owned parks, streets, facilities, vehicles, and equipment, and provides other engineering services as required. The Public Works Department accomplishes its purpose by effectively defining and implementing needed capital improvements and maintenance programs. Maintenance work and capital improvement projects are completed utilizing a combination of City staff and contract services. The department also responds daily to citizen inquiries and requests.

Engineering

Engineering manages the City's CIP, the Engineering Division is responsible for coordinating and performing plan reviews for all private development projects in the city. Engineering also performs traffic engineering and safety services, coordination of engineering consultant services, coordination of transportation items, technical engineering support to other departments and environmental compliance. This division is responsible for supporting OCTA to implement large scale capital projects that impact our City. The division is also responsible for all City right-of-way issues regarding private and public construction projects.

Capital Improvement Projects

The Engineering Division creates and manages the City's 7-year Capital Improvement Program (CIP). The CIP can be characterized as a living document which is updated and prioritized each year during the annual budget process. The CIP identifies and describes both funded and unfunded projects.

Refuse Management

The Refuse Management Division will accomplish inspections and investigation of industrial, commercial and residential properties to ensure compliance with local, state, and federal environmental regulations. This division is also responsible for funding street sweeping services.

Sewer

The Sewer Maintenance Division provides for the maintenance and repair of all City Sewer lines. Sewer Maintenance is responsible for annual line cleaning, implementation of the City Fats, Oils, and Grease Program, as well as emergency repairs. This division maintains close relationships with regional boards, local agencies, and the Orange County Sanitation District.

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ENGINEERING SERVICES
ADMINISTRATION
103550

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5001	Full-time Salaries	170,014	143,370	122,485	159,750	115,230
5005	Part-time Salaries	6,383	-	-	12,500	15,410
5015	Overtime	-	2,500	2,500	2,500	2,500
5020	Leave Accrual Payout	6,456	-	-	2,460	-
5105	Health Allocation	28,832	32,640	32,640	33,700	18,550
5110	Life Allocation	366	510	510	365	260
5115	Dental Allocation	860	1,330	1,330	1,620	1,530
5120	Optical Allocation	466	690	690	500	310
5125	Long-term Disability Insurance	653	900	900	700	420
5135	Medicare	2,594	2,120	2,120	2,620	1,900
5141	Employers' PARS/ARS	250	-	-	-	580
5145	Retirement Annuity	15,979	23,150	23,150	18,000	13,280
5159	Employee Medical Opt Out	3,150	-	-	1,380	-
5170	Sick Leave Buy Back	2,135	2,600	2,600	1,810	2,600
5175	Vacation Leave Buy Back	2,197	2,200	2,200	3,296	2,200
	TOTAL SALARIES AND BENEFITS	**240,335**	**212,010**	**191,125**	**241,201**	**174,770**
	MATERIAL, SUPPLIES & SERVICES					
6015	Engineering Services	103,970	175,660	175,660	150,000	212,000
6135	Repair/Maint Off Furniture & Equipment	339	-	-	-	-
6136	Software Maintenance	-	-	-	-	-
6230	Printing and Binding	339	500	500	400	500
6245	Meeting and Conferences	1,578	1,500	1,500	800	1,000
6255	Dues and Memberships	1,480	1,500	1,500	1,150	1,000
6290	Department Contract Services	16,640	36,000	56,885	55,445	36,000
6315	Office Supplies	1,192	1,500	1,500	1,200	1,500
6320	Books and Periodicals	136	250	250	100	250
6325	Postage	125	300	300	100	300
6365	Computer Software	-	-	-	-	-
	TOTAL MATERIALS, SUPPLIES & SERVICES	**125,799**	**217,210**	**238,095**	**209,195**	**252,550**
	CAPITAL OUTLAY					
6840	Machinery & Equipment	187	-	-	-	-
	TOTAL CAPITAL OUTLAY	**187**	**-**	**-**	**-**	**-**
	GRAND TOTAL	**366,321**	**429,220**	**429,220**	**450,396**	**427,320**

FISCAL YEAR 2014-15
ENGINEERING SERVICES
ADMINISTRATION

ADMINISTRATION
DIVISION 103550

SALARIES AND BENEFITS:

See Appendix B for account descriptions

MATERIAL, SUPPLIES & SERVICES:

6015 Engineering Services
Provides for the Traffic Engineer, consultant Civil Engineer and professional services (On-Call Consultants) for miscellaneous engineering work to include plan checking, preparation of plans, environmental work, special studies, street maintenance activities, and additional engineering needs.

6230 Printing and Binding
Provides for copying, printing and binding drawings, specifications, maps, reports and other documents

6245 Meetings and Conferences
Provides for meetings and conferences. This account includes funds for the attendance at the League of California Cities Officers Institute and Mini Expo, Maintenance Superintendents Association, various Caltrans and OCTA meetings.

6255 Dues and Memberships
Provides for dues and memberships with American Public Works Association, Orange County City Engineers Association, Maintenance Superintendents Association

6290 Department Contract Services
Provides for engineering contract services

6315 Office Supplies
Provides for office supplies to be used by Maintenance and Engineering

ADMINISTRATION
DIVISION 103550

MATERIAL, SUPPLIES & SERVICES continued:

6320 Book and Periodicals
Provides for new Cal-OSHA Safety Rules and Regulations, as well as "Green Book" Standard Specifications for Public Works Construction

6325 Postage
Provides for postage and related mailing expenses

PUBLIC WORKS - MAINTENANCE

Street Maintenance

The Street Maintenance Division provides for the maintenance and repair of streets, sidewalks, storm drains, sewers, and public right-of-way areas. Street Maintenance is also responsible for pavement markings, weed abatement, sign installation and maintenance, and administration of contract graffiti removal services.

Fleet Operations

The Fleet Operations Division provides support to all City departments through the preventive maintenance and repair of vehicles and equipment used citywide. The division manages the vehicle replacement program and maintains accurate repair records for all City vehicles and equipment. This division is responsible for City compliance with all State and County laws and regulations regarding vehicles, equipment, and fueling systems.

Park Maintenance

The Park Maintenance Division maintains all City parks and City-owned landscaping through a combination of city staff and contract services. Park Maintenance coordinates safety training programs, performs graffiti removal in parks, performs chemical spraying, installs and repairs irrigation systems, and responds to citizen complaints.

Building Maintenance

The Building Maintenance Division performs and coordinates maintenance repairs and preventative maintenance for all City-owned buildings and administers contracts for heating, ventilation, and air conditioning systems, and carpet cleaning. The division prepares specifications for repair projects as well as performing emergency repairs as needed. This division also coordinates energy management for all City-owned buildings.

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MAINTENANCE SERVICES
DEPARTMENTAL SUMMARY

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5001	Full-time Salaries	771,248	822,102	822,102	799,350	706,920
5005	Part-time Salaries	74,939	42,000	42,000	42,000	101,780
5015	Overtime	27,263	30,000	30,000	25,000	30,000
5020	Leave Accrual Payout	12,159	-	-	24,536	-
5105	Health Allocation	203,090	232,363	232,363	215,670	179,970
5110	Life Allocation	1,711	2,998	2,998	2,998	1,540
5115	Dental Allocation	14,214	14,526	14,526	14,526	12,490
5120	Optical Allocation	3,249	3,376	3,376	3,376	2,810
5125	Long-term Disability Insurance	3,083	3,210	3,210	3,210	2,650
5135	Medicare	12,331	12,970	12,970	12,970	10,620
5140	Social Security	754	-	-	-	-
5141	Employer PARS/ARS	2,159	1,680	1,680	1,680	3,650
5145	Retirement Annuity	73,312	88,639	88,639	88,639	81,460
5163	Life Insurance Premium	2,861	3,110	3,110	3,110	3,110
5170	Sick Leave Buy Back	14,425	16,500	16,500	15,610	16,500
5175	Vacation Leave Buy Back	18,013	18,100	18,100	11,320	18,100
	TOTAL SALARIES AND BENEFITS	**1,234,811**	**1,291,574**	**1,291,574**	**1,263,995**	**1,171,600**
	MATERIAL, SUPPLIES & SERVICES					
6099	Other Professional Services	109,409	130,000	130,000	150,000	130,000
6115	Landscaping	718,896	738,500	698,500	630,000	415,000
6116	Tree Maintenance	-	-	-	-	150,000
6127	Alarm Monitoring	22,886	25,000	29,000	25,000	25,000
6130	Repair & Maintenance/Facilities	101,850	71,510	91,456	72,000	95,000
6132	Repair & Maintenance/Streets	39,594	70,000	70,000	70,000	70,000
6134	Repair & Maintenance/Vehicles	42,375	65,000	65,000	65,000	75,000
6137	Repair & Maintenance/Equipment	34,051	39,000	26,297	38,500	39,000
6170	Equipment & Tool Rental	1,577	2,000	2,000	1,200	2,000
6255	Dues and Memberships	475	500	500	250	500
6257	Licenses & Permits	200	500	500	500	1,000
6285	Hazardous Materials Disposal	5,400	3,500	3,500	2,000	3,000
6290	Department Contract Services	395,976	458,430	478,430	437,500	428,500
6301	Special Department Supplies	113,149	99,000	107,757	100,000	104,000
6305	Traffic Control Devices	435	3,500	3,500	3,000	3,500
6310	Street Signs	25,468	25,000	25,000	25,000	25,000
6315	Office Supplies	1,210	1,000	1,000	1,000	1,000
6345	Gasoline & Diesel Fuel	205,915	275,000	275,000	275,000	225,000
6350	Small Tools & Furnishing	3,545	2,100	2,100	1,700	1,900
6360	Uniforms	22,709	20,000	20,000	18,000	20,000
6399	Other Supplies	7,935	-	-	-	-
	TOTAL MATERIALS, SUPPLIES & SERVICES	**1,853,055**	**2,029,540**	**2,029,540**	**1,915,650**	**1,814,400**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
	GRAND TOTAL	**3,087,866**	**3,321,114**	**3,321,114**	**3,179,645**	**2,986,000**

Annual Budget
Fiscal Year 2014-15

MAINTENANCE SERVICES
ADMINISTRATION
103650

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5001	Full-time Salaries	620,329	672,752	672,752	650,000	601,540
5005	Part-time Salaries	-	-	-	-	17,600
5015	Overtime	22,649	25,000	25,000	20,000	25,000
5020	Leave Accrual Payout	12,159	-	-	24,536	-
5105	Health Allocation	153,602	176,693	176,693	160,000	145,290
5110	Life Allocation	1,393	2,668	2,668	2,668	1,310
5115	Dental Allocation	9,591	9,756	9,756	9,756	9,400
5120	Optical Allocation	2,461	2,556	2,556	2,556	2,280
5125	Long-term Disability Insurance	2,525	2,630	2,630	2,630	2,260
5135	Medicare	9,214	10,120	10,120	10,120	7,300
5141	Employer PARS/ARS	-	-	-	-	620
5145	Retirement Annuity	58,920	72,529	72,529	72,529	69,310
5163	Life Insurance Premium	2,861	3,110	3,110	3,110	3,110
5170	Sick Leave Buy Back	11,667	13,000	13,000	12,110	13,000
5175	Vacation Leave Buy Back	13,868	13,900	13,900	7,120	13,900
	TOTAL SALARIES AND BENEFITS	**921,239**	**1,004,714**	**1,004,714**	**977,135**	**911,920**
	MATERIAL, SUPPLIES & SERVICES					
6315	Office Supplies	1,210	1,000	1,000	1,000	1,000
6360	Uniforms	18,732	20,000	20,000	18,000	20,000
	TOTAL MATERIALS, SUPPLIES & SERVICES	**19,942**	**21,000**	**21,000**	**19,000**	**21,000**
	CAPITAL OUTLAY	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
	GRAND TOTAL	**941,181**	**1,025,714**	**1,025,714**	**996,135**	**932,920**

FISCAL YEAR 2014-15
MAINTENANCE SERVICES
ADMINISTRATION

ADMINISTRATION
DIVISION 103650

SALARIES AND BENEFITS:

See Appendix B for account descriptions

MATERIAL, SUPPLIES & SERVICES:

6315 Office Supplies
Provides for office supplies

6360 Uniforms
Provides for staff uniforms

Annual Budget
Fiscal Year 2014-15

MAINTENANCE SERVICES
STREET MAINTENANCE
103652

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
						-
	TOTAL SALARIES AND BENEFITS	-	-	-	-	-
	MATERIAL, SUPPLIES & SERVICES					
6099	Other Professional Services	105,283	130,000	130,000	150,000	130,000
6116	Tree Maintenance	-	-	-	-	75,000
6132	Repair & Maintenance/Streets	39,594	70,000	70,000	70,000	70,000
6170	Equipment & Tool Rental	539	1,000	1,000	300	1,000
6285	Hazardous Materials Disposal	777	1,500	1,500	500	1,500
6290	Department Contract Services	263,751	250,000	250,000	235,000	235,000
6301	Special Department Supplies	24,745	37,000	37,000	35,000	35,000
6305	Traffic Control Devices	435	3,500	3,500	3,000	3,500
6310	Street Signs	25,468	25,000	25,000	25,000	25,000
6350	Small Tools & Furnishing	1,402	-	-	-	-
	TOTAL MATERIALS, SUPPLIES & SERVICES	**461,994**	**518,000**	**518,000**	**518,800**	**576,000**
	CAPITAL OUTLAY					
6840	Machinery & Equipment	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**461,994**	**518,000**	**518,000**	**518,800**	**576,000**

STREET MAINTENANCE
DIVISION 103652

MATERIAL, SUPPLIES & SERVICES:

6099 Other Professional Services
Provides for street maintenance activities that include, but not limited to traffic synchronization, traffic signal maintenance and supplemental safety measure maintenance

6116 Tree Maintenance
Provides funds for the trimming of City owned trees

6132 Repair & Maintenance/Streets
Provides for in-house repairs and maintenance of streets and appurtenances

6170 Equipment & Tool Rental
Provides for rentals of a concrete mixer, tools and trailers

6285 Hazardous Materials Disposal
Provides for disposal of hazardous materials such as paint, asphalt oils, solvents, herbicides and pesticides

6290 Department Contract Services
Provides for street maintenance and repair contract services, as well as graffiti abatement, dead animal removal and freezer services

6301 Special Department Supplies
Provides for traffic paint, asphalt, concrete, traffic safety devices, sand, gravel, chemicals and other supplies

6305 Traffic Control Devices
Provides for cones, traffic barricades, parade barricades, caution tape, and road flares, signs and safety warning devices for schools

6310 Street Signs
Provides for sign posts, signs and sign materials for streets, street sweeping, and schools

Annual Budget
Fiscal Year 2014-15

MAINTENANCE SERVICES
FACILITIES MAINTENANCE
103554

(formerly Citywide Services - Fund 43)

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5001	Full-time Salaries	150,919	149,350	149,350	149,350	105,380
5005	Part-time Salaries	29,224	42,000	42,000	42,000	84,180
5015	Overtime	4,614	5,000	5,000	5,000	5,000
5105	Health Allocation	49,488	55,670	55,670	55,670	34,680
5110	Life Allocation	318	330	330	330	230
5115	Dental Allocation	4,623	4,770	4,770	4,770	3,090
5120	Optical Allocation	788	820	820	820	530
5125	Long-term Disability Insurance	558	580	580	580	390
5135	Medicare	2,778	2,850	2,850	2,850	3,320
5141	Employer's PARS/ARS	1,110	1,680	1,680	1,680	3,030
5145	Retirement Annuity	14,392	16,110	16,110	16,110	12,150
5170	Sick Leave Buy Back	2,758	3,500	3,500	3,500	3,500
5175	Vacation Leave Buy Back	4,145	4,200	4,200	4,200	4,200
	TOTAL SALARIES AND BENEFITS	**265,715**	**286,860**	**286,860**	**286,860**	**259,680**
	MATERIAL, SUPPLIES & SERVICES					
6099	Other Professional Services	4,126	-	-	-	-
6127	Alarm Monitoring	22,886	25,000	29,000	25,000	25,000
6130	Repair & Maintenance/Facilities	94,824	56,510	76,456	57,000	80,000
6137	Repair & Maintenance/Equipment	33,883	37,500	24,797	37,500	37,500
6170	Equipment and Tool Rental	475	500	500	500	500
6257	Licenses & Permits	200	500	500	500	1,000
6290	Department Contract Services	45,531	60,000	80,000	60,000	71,000
6301	Special Department Supplies	-	5,000	13,757	13,000	14,000
6350	Small Tools & Furnishing	1,000	1,600	1,600	1,200	1,400
6399	Other Supplies	7,935	-	-	-	-
	TOTAL MATERIALS, SUPPLIES & SERVICES	**210,860**	**186,610**	**226,610**	**194,700**	**230,400**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**476,575**	**473,470**	**513,470**	**481,560**	**490,080**

FACILITIES MAINTENANCE
DIVISION 103554

SALARIES AND BENEFITS:

See Appendix B for account descriptions

MATERIAL, SUPPLIES AND SERVICES continued:

6127 Alarm Monitoring
Provides funds for alarm monitoring services at all City owned facilities

6130 Repair and Maintenance/Facilities
Provides funds for elevator maintenance and HVAC repairs or purchases

6137 Repair and Maintenance/Equipment
Provides funds for repair and maintenance of equipment at all City facilities

6170 Equipment and Tool Rental
Provides funds for rental equipment necessary to perform repairs and ongoing maintenance of City facilities. Rented equipment includes things such as scissor lifts, scaffolding and other specialized equipment.

6257 Licenses and Permits
Provides for inspection permits from the County of Orange for City owned Generators. Also provides for State permits related to elevators.

6290 Department Contract Services
Provides funds for contract services to repair the City Hall fountains and HVAC and air handler equipment at all City facilities

6301 Special Department Supplies
Provides for janitorial supplies, toilet paper, trash liners, cleaners, soaps, mops, buckets, broom etc.

6350 Small Tools & Furnishings
Provides funds for various small tools necessary for building maintenance, upkeep and cleaning

Annual Budget
Fiscal Year 2014-15

MAINTENANCE SERVICES
PARK MAINTENANCE
103655

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
	TOTAL SALARIES AND BENEFITS	-	-	-	-	-
	MATERIAL, SUPPLIES & SERVICES					
6115	Landscaping	718,896	738,500	698,500	630,000	415,000
6116	Tree Maintenance	-	-	-	-	75,000
6130	Repair & Maintenance/Facilities	7,026	15,000	15,000	15,000	15,000
6170	Equipment & Tool Rental	563	500	500	400	500
6290	Department Contract Services	5,303	15,000	15,000	7,500	7,500
6301	Special Department Supplies	57,391	35,000	35,000	32,000	35,000
6350	Small Tools & Furnishing	961	-	-	-	-
6360	Uniforms	3,977	-	-	-	-
	TOTAL MATERIALS, SUPPLIES & SERVICES	**794,117**	**804,000**	**764,000**	**684,900**	**548,000**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**794,117**	**804,000**	**764,000**	**684,900**	**548,000**

FISCAL YEAR 2014-15
MAINTENANCE SERVICES
PARK MAINTENANCE

PARK MAINTENANCE
DIVISION 103655

MATERIAL, SUPPLIES & SERVICES:

6115 Landscaping
Provides for landscaping services for the parks, parkways, medians, and trees

6116 Tree Maintenance
Provides for the maintenance of the City's park trees

6130 Repair & Maintenance/Facilities
Provides for repairs and maintenance of shelters, tables, benches, playgrounds, appurtenances, electrical and lighting

6170 Equipment & Tool Rental
Provides for rentals of cement mixers, heavy equipment and other equipment

6290 Department Contract Services
Provides for contract services for pest control, irrigations systems and technical consultants

6301 Special Department Supplies
Provides for chemicals, paint, plant material, janitorial supplies, flags and other supplies

Annual Budget
Fiscal Year 2014-15

MAINTENANCE SERVICES
FLEET OPERATIONS
103658

(Formerly Citywide Services)

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5001	Full-time Salaries		-	-	-	-
5005	Part-time Salaries	45,715	-	-	-	-
5135	Medicare	339	-	-	-	-
5140	Social Security	754	-	-	-	-
5141	Employers' PARS/ARS	1,049	-	-	-	-
5145	Retirement Annuity	-	-	-	-	-
	TOTAL SALARIES AND BENEFITS	**47,857**	**-**	**-**	**-**	**-**
	MATERIAL, SUPPLIES & SERVICES					
6099	Other Professional Services	-	-	-	-	30,000
6134	Repair & Maintenance/Vehicles	42,375	65,000	65,000	65,000	75,000
6137	Repair & Maintenance/Equipment	168	1,500	1,500	1,000	1,500
6255	Dues and Memberships	475	500	500	250	500
6285	Hazardous Material Disposal	4,623	2,000	2,000	1,500	1,500
6290	Department Contract Services	81,391	133,430	133,430	135,000	85,000
6301	Special Department Supplies	31,013	22,000	22,000	20,000	20,000
6345	Gasoline & Diesel Fuel	205,915	275,000	275,000	275,000	225,000
6350	Small Tools & Furnishing	182	500	500	500	500
	TOTAL MATERIALS, SUPPLIES & SERVICES	**366,142**	**499,930**	**499,930**	**498,250**	**439,000**
	CAPITAL OUTLAY					
6840	Machinery & Equipment					-
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
	GRAND TOTAL	**413,999**	**499,930**	**499,930**	**498,250**	**439,000**

FLEET OPERATIONS
DIVISION 103658

MATERIAL, SUPPLIES & SERVICES:

6099 Other Professional Services
Provides funds for contract fleet mechanics

6134 Repair & Maintenance/Vehicles
Provides for repair parts for vehicles and equipment

6137 Repair & Maintenance/Equipment
Provides for repairs and maintenance of shop equipment including tire machines, welders, grinders, compressors, vehicle lifts, overhead reels and other equipment

6255 Dues and Memberships
Provides for dues and membership to professional organizations

6285 Hazardous Material Disposal
Provides for costs associated with the proper disposal of hazardous materials (waste oil, anti-freeze, etc.) which are disposed by an outside vendor

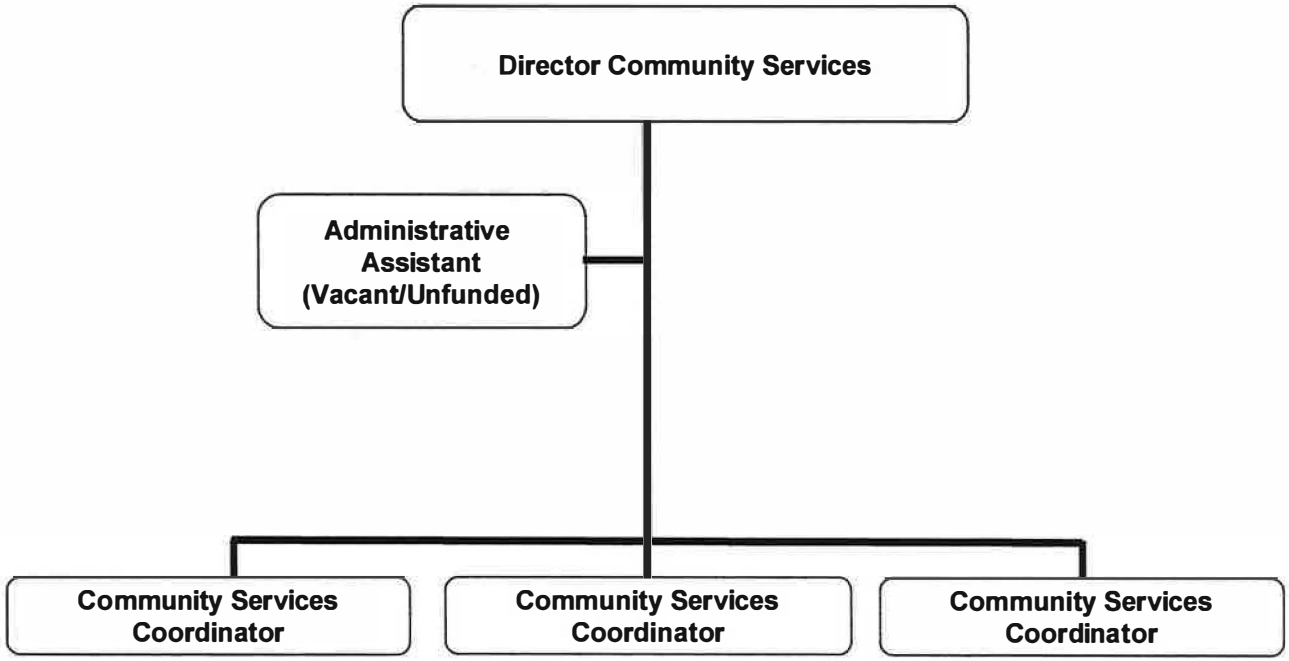
6290 Department Contract Services
Provides for outsourced repair services

6301 Special Department Supplies
Provides for supplies needed such as brake cleaner, chemical agents, degreasers, oxygen/acetylene, and other supplies

6345 Gasoline & Diesel Fuel
Provides for unleaded gasoline and diesel fuel for vehicles used for City business and operations

6350 Small Tools and Furnishings
Provides for various small tools

COMMUNITY SERVICES



Part-time positions not included

COMMUNITY SERVICES

The Community Services Department's primary roles are to manage and coordinate the delivery of recreation services and cultural arts programs to the community. To achieve this end, the Department serves as liaison to the Recreation and Parks Commission, Cultural Arts Commission, Heritage Festival Committee, Chamber of Commerce/Santa Fe Merchants Association, Sports Advisory Committee, Veterans Advisory Committee, Tri-City Park Authority, Placentia Community Chorus, and the Senior Citizens Advisory Committee. The purpose of each division is detailed below:

Recreation Services Division provides educational, recreational and leisure opportunities for the residents of the community by coordinating, planning and implementing after-school activities for youth and teens, providing classes for all ages, sports programs for youths and adults, and community wide special events. The Division works closely with the School District and several community organizations to plan programs, events, and services in a cost effective manner while at the same time avoiding duplication of services. Major community wide events include the Heritage Festival and Parade, and Movies in the Park. The Division manages reservations for City Buildings and picnic shelters as well as schedules, processes, and coordinates athletic field permits and operations for athletic fields in the City. The Division is also responsible for the preparation and publication of the City's newsletter, *The Placentia Quarterly.*

Cultural Arts Division coordinates the implementation of cultural and fine arts activities, events, and projects throughout the community. Special programs provided include the Photography Contest, Cultural Arts Projects for Every Student (CAPES) Scholarship Program, and the annual Winter Holidays Celebration. The Division's most high profile and successful activity is the Summer Concerts in the Parks series. The series is held at Tri-City Park on a weekly basis during the months of July and August. The Recreation Division serves as liaison to the Cultural Arts Commission who provides direction and programming assistance to insure the programs ultimate success.

Annual Budget
Fiscal Year 2014-15

COMMUNITY SERVICES DEPARTMENTAL SUMMARY

		Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Proposed 2014-15
	GENERAL FUND					
	SALARIES AND BENEFITS					
5001	Full-time Salaries	282,543	296,080	296,080	296,080	283,213
5005	Part-time Salaries	272,916	287,910	287,910	287,910	323,808
5015	Overtime	7,959	6,520	6,520	6,520	9,600
5020	Leave Accrual Payout	4,970	-	-	-	-
5105	Health Allocation	27,982	33,190	33,190	33,190	31,840
5110	Life Allocation	598	630	630	630	590
5115	Dental Allocation	1,916	1,500	1,500	1,500	2,400
5120	Optical Allocation	785	820	820	820	760
5125	Long-term Disability Insurance	1,092	1,090	1,090	1,090	1,010
5135	Medicare	8,126	8,690	8,690	8,690	8,140
5141	Employer's PARS/ARS	10,117	11,720	11,720	11,720	10,140
5145	Retirement Annuity	26,685	31,930	31,930	31,930	32,700
5159	Medical Opt Out Plan	10,800	11,400	11,400	11,400	-
5170	Sick Leave Buy Back	1,294	1,600	1,600	530	2,200
5175	Vacation Leave Buy Back	-	6,800	6,800	-	6,500
	TOTAL SALARIES AND BENEFITS	**657,783**	**699,880**	**699,880**	**692,010**	**712,901**
	MATERIAL, SUPPLIES & SERVICES					
6060	Instructional Services	53,012	53,500	53,500	53,500	53,500
6099	Other Professional Services	9,703	10,000	10,000	10,000	10,000
6136	Software Maintenance	3,825	3,825	3,825	3,825	-
6160	Facility Rental	(633)	-	-	-	-
6220	Internet Service Charges	(70)	-	-	-	-
6230	Printing and Binding	17,342	19,500	19,500	19,500	19,500
6240	Mileage Reimbursement	124	150	150	75	150
6245	Meeting and Conferences	342	1,800	1,800	1,800	800
6250	Staff Training	2,208	1,900	1,900	1,900	1,900
6255	Dues and Memberships	905	1,205	1,205	1,205	1,205
6265	Entertainment Services	-	3,130	3,130	3,130	3,130
6270	Excursions & Transportation	9,747	7,000	7,000	7,000	7,000
6275	Officiating	311	2,500	2,500	2,500	2,000
6299	Other Purchased Services	9,393	8,750	8,750	8,750	8,750
6301	Special Department Supplies	26,070	33,325	33,325	33,325	34,831
6315	Office Supplies	1,606	1,800	1,800	1,800	1,800
6325	Postage	11,800	16,000	16,000	12,000	13,000
6360	Uniforms	5,071	5,200	5,200	5,200	5,400
6499	Other Program Expenditures	68,801	-	-	-	-
	TOTAL MATERIALS, SUPPLIES & SERVICES	**219,557**	**169,585**	**169,585**	**165,510**	**162,966**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL - GENERAL FUND	**877,340**	**869,465**	**869,465**	**857,520**	**875,867**

Annual Budget
Fiscal Year 2014-15

COMMUNITY SERVICES
ADMINISTRATION
104070

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5001	Full-time Salaries	46,426	103,220	103,220	103,220	117,101
5015	Overtime	-	-	-	-	-
5105	Health Allocation	7,126	16,180	16,180	16,180	14,410
5110	Life Allocation	107	240	240	240	200
5115	Dental Allocation	213	470	470	470	390
5120	Optical Allocation	124	280	280	280	220
5125	Long-term Disability Insurance	183	410	410	410	330
5135	Medicare	657	1,500	1,500	1,500	1,510
5145	Retirement Annuity	4,308	11,130	11,130	11,130	13,500
5159	Medical Opt Out Plan	250	-	-	-	-
5170	Sick Leave Buy Back	-	1,600	1,600	-	1,600
5175	Vacation Leave Buy Back	-	2,500	2,500	-	2,500
	TOTAL SALARIES AND BENEFITS	**59,394**	**137,530**	**137,530**	**133,430**	**151,761**
	MATERIAL, SUPPLIES & SERVICES					
6230	Printing and Binding	17,075	19,000	19,000	19,000	19,000
6255	Dues and Memberships	-	-	-	-	490
6315	Office Supplies	1,606	1,800	1,800	1,800	1,800
6325	Postage	11,800	16,000	16,000	12,000	13,000
	TOTAL MATERIALS, SUPPLIES & SERVICES	**30,481**	**36,800**	**36,800**	**32,800**	**34,290**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
	GRAND TOTAL	**89,875**	**174,330**	**174,330**	**166,230**	**186,051**

FISCAL YEAR 2014-15
COMMUNITY SERVICES
ADMINISTRATION

ADMINISTRATION
DIVISION 104070

SALARIES AND BENEFITS:

See Appendix B for account descriptions

MATERIAL, SUPPLIES & SERVICES:

6230 Printing and Binding
Provides for preparation and publication of Placentia Quarterly Newsletter for direct mailing to all Placentia residents and businesses. Production includes layout, design, printing, binding, and mail handling 19,500 copies per issue four times a year

6315 Office Supplies
Requested funds to purchase office supplies for Administration and Recreation Divisions

6325 Postage
Provides for mailing costs associated with the Placentia Quarterly 19,500 copies per issue, four times per year.

Annual Budget
Fiscal Year 2014-15

COMMUNITY SERVICES
RECREATION
104071

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5001	Full-time Salaries	235,517	192,860	192,860	192,860	166,112
5005	Part-time Salaries	272,758	287,910	287,910	287,910	323,808
5015	Overtime	7,959	6,520	6,520	6,520	9,600
5020	Leave Accrual Payout	4,970	-	-	-	-
5105	Health Allocation	20,856	17,010	17,010	17,010	17,430
5110	Life Allocation	491	390	390	390	390
5115	Dental Allocation	1,703	1,030	1,030	1,030	2,010
5120	Optical Allocation	661	540	540	540	540
5125	Long-term Disability Insurance	909	680	680	680	680
5135	Medicare	7,467	7,190	7,190	7,190	6,630
5141	Employer's PARS/ARS	10,111	11,720	11,720	11,720	10,140
5145	Retirement Annuity	22,377	20,800	20,800	20,800	19,200
5159	Medical Opt Out Plan	10,550	11,400	11,400	11,400	-
5170	Sick Leave Buyback	1,294	-	-	530	600
5175	Vacation Leave Buy Back	-	4,300	4,300	-	4,000
	TOTAL SALARIES AND BENEFITS	**597,623**	**562,350**	**562,350**	**558,580**	**561,140**
	MATERIAL, SUPPLIES & SERVICES					
6060	Instructional Services	53,012	53,500	53,500	53,500	53,500
6099	Other Professional Services	9,703	10,000	10,000	10,000	10,000
6136	Software Maintenance	3,825	3,825	3,825	3,825	-
6230	Printing and Binding	267	500	500	500	500
6240	Mileage Reimbursement	124	150	150	75	150
6245	Meeting and Conferences	342	1,800	1,800	1,800	800
6250	Staff Training	2,208	1,900	1,900	1,900	1,900
6255	Dues and Memberships	905	1,205	1,205	1,205	715
6270	Excursions & Transportation	9,747	7,000	7,000	7,000	7,000
6275	Officiating	311	2,500	2,500	2,500	2,000
6299	Other Purchased Services	2,843	3,000	3,000	3,000	3,000
6301	Special Department Supplies	25,799	33,000	33,000	33,000	34,331
6360	Uniforms	5,071	5,200	5,200	5,200	5,400
	TOTAL MATERIALS, SUPPLIES & SERVICES	**114,157**	**123,580**	**123,580**	**123,505**	**119,296**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**711,780**	**685,930**	**685,930**	**682,085**	**680,436**

RECREATION
DIVISION 104071

MATERIAL, SUPPLIES & SERVICES continued:

6255 Dues and Memberships
Provides for dues and memberships of the following organizations:
California Park and Recreation Society (CPRS)
Southern California Municipal Athletic Federation (SCMAF)
Southern California Public Pool Operators Association (SCPPOA)

6270 Excursions & Transportation
Provides for admission and transportation to various destinations for adult excursions. This account is funded by program participants.

6275 Officiating
Provides for contract officials for youth and teen basketball programs and assigning fees for adult sport programs. Funded by participant fees.

6299 Other Purchased Services
Provides for licensing fees for the Movies in the Park program, also provides for American Red Cross authorized providers for the summer Learn-To-Swim program, which is funded by participant fees.

6301 Special Department Supplies
Provides for materials, supplies and equipment for sports programs, aquatics, special events, after school programs, senior center, and other recreation activities. Majority of expenditures are recovered through participant fees.

6360 Uniforms
Provides for staff shirts, jackets and sweatshirts for Community Services Leaders and uniforms for Life Guards and Instructor Guards.

6401 Community Programs
Provides for Senior Transportation program to the Senior Center. This is 80% of the funding for the program provided through a grant from OCTA. The additional 20% funding match is through AQMD.

Annual Budget
Fiscal Year 2014-15

COMMUNITY SERVICES
HUMAN SERVICES
104072

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5001	Full-time Salaries	600	-	-	-	-
5005	Part-time Salaries	158	-	-	-	-
5135	Medicare	2	-	-	-	-
5140	Employer's Social Security	-	-	-	-	-
5141	Employer's PARS/ARS	6	-	-	-	-
5163	Life Insurance Premiums	-	-	-	-	-
	TOTAL SALARIES AND BENEFITS	**766**	-	-	-	-
	MATERIAL, SUPPLIES & SERVICES					
6160	Facility Rental	(633)	-	-	-	-
6220	Internet Service Charges	(70)	-	-	-	-
	TOTAL MATERIALS, SUPPLIES & SERVICES	**(703)**	-	-	-	-
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**63**	-	-	-	-

Annual Budget
Fiscal Year 2014-15

COMMUNITY SERVICES
CULTURAL ARTS DIVISION
104074

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
	TOTAL SALARIES AND BENEFITS	-	-	-	-	-
	MATERIAL, SUPPLIES & SERVICES					
6265	Entertainment Services	-	3,130	3,130	3,130	3,130
6299	Other Purchased Services	6,550	5,750	5,750	5,750	5,750
6301	Special Department Supplies	271	325	325	325	500
	TOTAL MATERIALS, SUPPLIES & SERVICES	**6,821**	**9,205**	**9,205**	**9,205**	**9,380**
	CAPTIAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**6,821**	**9,205**	**9,205**	**9,205**	**9,380**

FISCAL YEAR 2014-15
COMMUNITY SERVICES
CULTURAL ARTS DIVISION

CULTURAL ARTS DIVISION
DIVISION 104074

MATERIAL, SUPPLIES & SERVICES:

6265 Entertainment Services
Provides for professional sound services for the concerts in the park series

6299 Other Purchased Services
Provides for contracted musical entertainment for the Concerts in the Park Series.

6301 Special Department Supplies
Provides for supplies, paper and materials necessary to implement cultural and arts programs including Photo Contest, Concerts in Park series and other cultural special events

Annual Budget
Fiscal Year 2014-15

COMMUNITY SERVICES
TRI-CITY PARK
104075

	GENERAL FUND	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
	TOTAL SALARIES AND BENEFITS					
	MATERIAL, SUPPLIES & SERVICES					
6499	Other Program Expenditures	68,801	-	-	-	-
	TOTAL MATERIALS, SUPPLIES & SERVICES	**68,801**	-	-	-	-
	CAPTIAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**68,801**	-	-	-	-

GENERAL GOVERNMENT

General Government Department which was formerly accounted for in the Citywide Services internal service fund accounts for the expenditures that are not easily attributed to individual departments. These expenditures include but are not limited to maintenance of city hall and its associated utilities, postage, office equipment rental & equipment maintenance.

TRANSFERS OUT

Transfers out includes transfers from the General Fund to cover costs incurred by the City's internal service funds. These costs include retiree medical, information technology, and insurance expenditures. In addition, there have been fees collected in the General Fund which have been earmarked for the general plan update & technology fee projects. There is a transfer to the Capital Projects Fund for this purpose.

GENERAL GOVERNMENT
NON-DEPARTMENTAL
109595

(Formerly Citywide Services)

GENERAL FUND (FORMERLY CITYWIDE SERVICES)		Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	SALARIES AND BENEFITS					
5150	Tuition Reimbursement	8,430	-	-	15,000	15,000
	TOTAL SALARIES AND BENEFITS	**8,430**	**-**	**-**	**15,000**	**15,000**
	MATERIAL, SUPPLIES & SERVICES					
6137	Repair Maint/Equipment	-	1,500	1,500	-	1,000
6175	Office Equipment Rental	35,564	39,000	39,000	34,000	35,000
6215	Telephone	135,046	135,000	135,000	124,000	125,000
6230	Printing & Binding	7,542	6,000	8,000	8,000	8,000
6301	Special Department Supplies	3,757	6,000	6,000	5,700	5,700
6325	Postage	26,291	23,000	23,000	23,000	25,000
6330	Electricity	495,442	500,000	468,785	513,160	515,000
6335	Water	373,963	390,000	390,000	442,270	443,000
6340	Natural Gas	6,570	7,875	7,875	7,800	7,900
6350	Small Tools & Furnishings	1,076	1,500	500	-	-
6410	Property Taxes	1,829	1,830	1,830	1,630	1,700
6999	Contingency	19,334	100,000	88,654	18,600	100,000
	TOTAL MATERIALS, SUPPLIES & SERVICES	**1,106,414**	**1,211,705**	**1,170,144**	**1,178,160**	**1,267,300**
	CAPTIAL OUTLAY					
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
	GRAND TOTAL	**1,114,844**	**1,211,705**	**1,170,144**	**1,193,160**	**1,282,300**

NON-DEPARTMENTAL
DIVISION 109595

SALARIES AND BENEFITS:

5150 Tuition Reimbursement
Provides funds for tuition reimbursement for eligible employees

MATERIALS, SUPPLIES AND SERVICES:

6137 Repair Maint/Equipment
Provides funds for the repair and on-going maintenance of various pieces of Equipment necessary for day-to-day operations

6175 Office Equipment Rental
Provides funds for rental of equipment such as fax and copier machines

6215 Telephone
Provides funds for telephone costs for each department. This account covers land line phones as well as cell phones for each department.

6230 Printing and Binding
Provides funds for consolidated printing and binding costs for each department

6301 Special Department Supplies
Provides funds for Employee Appreciation luncheon, bottled water and coffee

6325 Postage
Provides funds for postage costs for all departments

6330 Electricity
Provides funds for electricity costs for all departments

NON-DEPARTMENTAL
DIVISION 109595

MATERIALS, SUPPLIES AND SERVICES continued:

6335 Water
Provides funds for water costs for all departments

6340 Natural Gas
Provides funds for natural gas costs for all departments

6350 Small Tools and Furnishings
Provides funds for small tools and furnishings

6410 Property Taxes
Provides funds for various non-exempt property taxes for all city owned properties. A portion of the property taxes are paid from the Sewer Fund.

6999 Contingency
Provides funds for various General Fund related projects that are not anticipated but require action per the direction of the City Council

	TRANSFERS - OUT	Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
	Internal Service Funds					
8039	ISF - Employee Health & Welfare	1,089,601	1,357,769	1,357,769	1,357,769	1,381,500
8040	ISF - Risk Management	2,250,825	1,333,010	1,333,010	1,267,930	872,510
8042	ISF - Information Technology	417,777	325,120	325,120	260,000	336,610
	ISF - Citywide Svcs (moved to General Fd)	268,191	973,700	973,700	(9,880)	
	EF - Street Lighting Dist				700,000	
8033	CIP - Technology Fee Projects					38,000
8033	CIP - General Plan Fee Projects					205,000
		4,026,394	3,989,599	3,989,599	3,575,819	2,833,620

CITY OF PLACENTIA
SPECIAL FUNDS BUDGETS
FISCAL YEAR 2014-15

FUND DESCRIPTIONS

GENERAL FUND
Accounts for all operating costs of the City: salaries, benefits, materials, supplies and services, and capital outlays relating to departmental operating costs. Revenue source: Property Tax, Sales Tax, other taxes, State fees and miscellaneous.

UTILITY TAX FUND
By Council direction, can be used to pay civic center/police station bond debt service payments, capital equipment replacement, special capital projects or general City operations support. Revenue source: Utility Users Tax on electricity, telephone, gas, and cable TV.

GAS TAX FUND
May be used for street related purposes including construction of new streets, traffic signals, and maintenance of streets. Revenue source: City's share of Gas Tax charged on fuel sold within the City. These funds come from the State. Capital projects being funded are outlined in the Capital Improvement Projects (CIP) Fund.

GAS TAX BOND FUND
This fund accounts for the debt service required on the Gas Tax COP Bond which was issued in 2011. Revenue source: part of the City's share of Gas Tax which is received from the State.

MEASURE M FUND
Revenues for this fund are derived from the one-half cent sales tax approved by Orange County voters. Monies must be expended for countywide transportation improvements. Capital projects budgeted are outlined in the CIP Fund budget. The repayment of the 2010 OCTA loan is not budgeted since it is deducted directly from the City's allocation of Measure M funds.

AIR QUALITY IMPROVEMENT FUND
Funds are to be used to reduce air pollution from mobile sources pursuant to AB 2766. Revenue source: Motor vehicle registration fees. Included are funds for the Senior Transportation Program and capital projects which are detailed in the Capital Projects Fund.

ASSET SEIZURE FUND
This fund can only be used for the City's K-9 program, the S.A.F.E. program (Skills and Assets For Excellence) and expenditures made to assist in narcotic enforcement activities. Revenue source: The City's share of forfeited assets attributed to narcotics enforcement. Funds have been budgeted for this purpose. Capital projects are detailed in the CIP Fund budget.

TRAFFIC OFFENDER FUND
This fund may be used for various law enforcement activities. Revenue source: Impound fees collected as a result of DUI enforcement.

FUND DESCRIPTIONS

SUPPLEMENTAL LAW ENFORCEMENT FUND
Funds must be utilized for front line municipal police services. Monies are received from the County of Orange pursuant to Assembly Bill 3229.

PARK DEVELOPMENT FUND
Funds are used for park development and rehabilitation. Revenue source: In-lieu fees charged to developers on a per unit basis. Capital projects funded are outlined in the CIP Fund.

STORM DRAIN CONSTRUCTION FUND
Funds are used to construct storm drains throughout City. Revenue source: Acreage fees charged to developers at the time of development. Capital projects are outlined in the CIP Fund.

THOROUGHFARE CONSTRUCTION FUND
By ordinance, can be used only for traffic signal, bridge and culvert construction. Revenue source: Acreage fees placed on developers at time of development.

STREET LIGHTING DISTRICT
Special street lighting district established to provide street lighting in certain areas of the city not covered by the County lighting district. Revenue source: Special assessment on property owners

LANDSCAPE MAINTENANCE DIST. 92-1
Landscape maintenance district provides for the maintenance, operation and administration of landscaping in certain areas of the city. Revenue source: Special assessment on property owners

CDBG FUND (formerly HCD fund)
To account for the federal Community Development Block Grant funds which are used to benefit low/moderate income residents. Capital projects funded are outlined in the CIP Fund.

MISCELLANEOUS GRANTS FUND
To account for grant revenues received for reimbursable (qualified) projects which are not accounted for in other special revenue funds. Capital projects funded are outlined in the CIP Fund.

COMMUNITY FACILITIES DIST FUND
To account for monies held and disbursed by the City in the capacity of an agent for the holders of the Community Facilities District 89-1 Special Tax Bond

FUND DESCRIPTIONS

SEWER MAINTENANCE FUND

To account for the operations and maintenance of the sewer system located within the City including administration and capital improvements. Capital projects funded are outlined in the CIP Fund.

REFUSE ADMINISTRATION FUND

To account for the provision of refuse services to the residents of the City. All activities necessary to provide such services are accounted for in this fund including but not limited to, administration, operation, acquisition of equipment, and related debt service.

COMPRESSED NATURAL FUELING STATION FUND

To account for the activity of a compressed natural gas station located within the city.

INTERNAL SERVICE FUNDS

To account for the financing of goods and services provided by one City department to others, or to other governmental units, on a cost-reimbursement basis. This includes worker's compensation, health and welfare insurance for retirees, unemployment insurance, liability insurance, depreciation, information technology.

SUCCESSOR AGENCY FUND

To account for the monies received from the Orange County Auditor Controller for the repayment of the enforceable obligations of the former Placentia Redevelopment Agency.

CAPITAL IMPROVEMENT PROJECTS FUND

To account for the construction of the City's capital projects including street & traffic circulation improvements, sewer/storm drain improvements, building & facility improvements, park improvements, vehicles & equipment, technology improvements & major studies.

SPECIAL REVENUE FUND
UTILITY USERS TAX
(201, 16)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fund Balance Reserves	223,713	647,040	647,040	707,040	807,364
160000	4050	Utility User Tax	2,863,211	2,909,676	2,909,676	2,950,000	2,950,000
		TOTAL ESTIMATED RESOURCES	**$3,086,924**	**$3,556,716**	**$3,556,716**	**$3,657,040**	**$3,757,364**
APPROPRIATIONS							
		TRANSFERS OUT					
169999	8010	Transfer to the General Fund	2,439,884	2,849,676	2,849,676	2,849,676	3,100,000
		Subtotal	2,439,884	2,849,676	2,849,676	2,849,676	3,100,000
		TOTAL APPROPRIATIONS	**2,439,884**	**2,849,676**	**2,849,676**	**2,849,676**	**3,100,000**
FUND BALANCE RESERVES @ END OF FY			**$647,040**	**$707,040**	**$707,040**	**$807,364**	**$657,364**

Annual Budget
Fiscal Year 2014-15

SPECIAL REVENUE FUND
GAS TAX FUND
(205, 17)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fund Balance Reserves	158,500	$636,519	$636,519	636,519	354,732
170000	4079	State Gas Tax (2103)	380,621	700,000	700,000	704,900	546,800
170000	4080	State Gas Tax (2105)	212,486	240,000	240,000	252,200	251,300
170000	4082	State Gas Tax (2106)	162,472	170,000	170,000	201,100	200,350
170000	4084	State Gas Tax (2107)	351,362	340,000	340,000	309,900	308,750
170000	4086	State Gas Tax (2107.5)	1,750	7,500	7,500	7,500	7,500
170000	4601	Interest Earnings	1,754	-	-	-	-
		TOTAL ESTIMATED RESOURCES	**$1,268,945**	**$2,094,019**	**$2,094,019**	**$2,112,119**	**$1,669,432**
APPROPRIATIONS							
		TRANSFERS OUT					
179999	8010	Transfer out - General Fund	-	920,000	920,000	920,000	805,000
179999	8033	Transfer out - CIP	152,432	54,500	354,500	358,543	70,000
179999	8052	Transfer out - Gas Tax Bnd Debt Svc	479,994	480,344	480,344	478,844	477,600
		Subtotal	632,426	1,454,844	1,754,844	1,757,387	1,352,600
		TOTAL APPROPRIATIONS	**632,426**	**1,454,844**	**1,754,844**	**1,757,387**	**1,352,600**
FUND BALANCE RESERVES @ END OF FY			**$636,519**	**$639,175**	**$339,175**	**$354,732**	**$316,832**

Annual Budget
Fiscal Year 2014-15

SPECIAL REVENUE FUND
GAS TAX BOND FUND
(206, 52)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fund Balance Reserves	5,137,667	$483,983	$483,983	636,519	636,539
520000	7017	Transfer in Gas Tax Fund	479,994	480,344	480,344	480,344	477,600
520000	4601	Interest Earnings	918	1,500	1,500	20	-
		TOTAL ESTIMATED RESOURCES	**$5,618,579**	**$965,827**	**$965,827**	**$1,116,883**	**$1,114,139**
APPROPRIATIONS							
		MATERIAL, SUPPLIES & SERVICES					
525525	6030	Trustee Fees	3,904	1,500	1,500	1,500	2,000
525525	6905	Bond Principal - COP/Leases	205,000	210,000	210,000	210,000	215,000
525525	6915	Interest - COP/Leases	274,994	268,844	268,844	268,844	262,544
		Subtotal	483,898	480,344	480,344	480,344	479,544
		TRANSFERS OUT					
529999	6950	CIP	4,650,698	-	-	-	-
		Subtotal	4,650,698	-	-	-	-
		TOTAL APPROPRIATIONS	**5,134,596**	**480,344**	**480,344**	**480,344**	**479,544**
FUND BALANCE RESERVES @ END OF FY			**$483,983**	**$485,483**	**$485,483**	**$636,539**	**$634,595**

Annual Budget
Fiscal Year 2014-15

SPECIAL REVENUE FUND
MEASURE M FUND
210, 18

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fund Balance Reserves	373,935	$483,620	$483,620	483,620	$475,285
180000	4092	Measure M Turnback Revenue	458,881	470,000	470,000	479,000	480,000
180000	4601	Interest Revenue	1,386	-	-	1,500	1,500
		TOTAL ESTIMATED RESOURCES	**$834,203**	**$953,620**	**$953,620**	**$964,120**	**$956,785**
APPROPRIATIONS							
		TRANSFERS OUT					
189999	8033	Transfer out - CIP	350,583	530,085	530,085	488,835	286,146
		Subtotal	350,583	530,085	530,085	488,835	286,146
		TOTAL APPROPRIATIONS	**350,583**	**530,085**	**530,085**	**488,835**	**286,146**
FUND BALANCE RESERVES @ END OF FY			**$483,620**	**$423,535**	**$423,535**	**$475,285**	**$670,639**

Annual Budget
Fiscal Year 2014-15

SPECIAL REVENUE FUND
Air Quality Improvement Fd - AB2766
(215, 19)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fund Balance Reserves	176,489	$190,886	$190,886	$190,886	$229,186
4220		AB2766 Air Quality	61,624	60,000	60,000	62,000	62,000
4601		Interest Earnings	518	-	-	500	500
		TOTAL ESTIMATED RESOURCES	**$238,631**	**$250,886**	**$250,886**	**$253,386**	**$291,686**
APPROPRIATIONS							
		MATERIALS ,SUPPLIES & SERVICES					
194315	6136	Software Maint		4,000	4,000		
194315	6401	Community Programs	9,982	11,000	11,000	11,000	11,000
		Subtotal	9,982	15,000	15,000	11,000	11,000
		TRANSFERS OUT					
199999	8033	Transfer out - CIP	37,763	96,180	96,180	13,200	277,540
		Subtotal	37,763	96,180	96,180	13,200	277,540
		TOTAL APPROPRIATIONS	**47,745**	**111,180**	**111,180**	**24,200**	**288,540**
FUND BALANCE RESERVES @ END OF FY			**$190,886**	**$139,706**	**$139,706**	**$229,186**	**$3,146**

Annual Budget
Fiscal Year 2014-15

SPECIAL REVENUE FUND
Asset Seizure Fund
(225, 21)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fund Balance Reserves	182,700	$368,206	$368,206	$368,206	$343,000
210000	4335	Alarm System Monitoring	3,347	-	-	-	-
210000	4425	Narcotics Seizure/State	13,706	-	-	5,652	10,000
210000	4430	Narcotics Seizure/Federal	303,948	-	-	53,258	50,000
210000	4435	15% Asset Seizure Set Aside	52,716	-	-	10,396	-
210000	4601	Interest Earnings	738	500	500	500	600
		TOTAL ESTIMATED RESOURCES	**$557,155**	**$368,706**	**$368,706**	**$438,011**	**$403,600**
APPROPRIATIONS							
		MATERIALS ,SUPPLIES & SERVICES					
213041	6245	Meetings & Conferences	6,442	15,000	15,000	12,850	21,000
213041	6250	Staff Training	15,835	6,000	6,000	5,314	8,000
213041	6301	Special Department Supplies	28,603	26,000	26,000	25,818	26,000
213041	6840	Machinery & Equipment	138,069		66,871	42,270	36,520
		Subtotal	188,949	47,000	113,871	86,252	91,520
		TRANSFERS OUT					
219999	8033	Transfer out - CIP		237,000	237,000	8,759	303,500
		Subtotal	-	237,000	237,000	8,759	303,500
		TOTAL APPROPRIATIONS	**188,949**	**284,000**	**350,871**	**95,011**	**395,020**
FUND BALANCE RESERVES @ END OF FY			**$368,206**	**$84,706**	**$17,835**	**$343,000**	**$8,580**

Annual Budget
Fiscal Year 2014-15

SPECIAL REVENUE FUND
Traffic Offender Fund
(226, 51)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fund Balance Reserves	17,617	$32,055	$32,055	$32,055	$40,105
510000	4601	Interest Earnings	66	-	-	50	50
510000	4334	DUI Release Fee	14,372	13,500	13,500	8,000	9,000
		TOTAL ESTIMATED RESOURCES	**$32,055**	**$45,555**	**$45,555**	**$40,105**	**$49,155**
APPROPRIATIONS							
		Subtotal	-	-	-	-	-
		TOTAL APPROPRIATIONS	-	-	-	-	-
FUND BALANCE RESERVES @ END OF FY			**$32,055**	**$45,555**	**$45,555**	**$40,105**	**$49,155**

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SPECIAL REVENUE FUND
Supplemental Law Enforcement Fund
(230, 22)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fund Balance Reserves	127	$0	$0	$0	$100
220000	4205	State Grants	100,000	92,000	92,000	100,000	100,000
220000	4601	Interest Earnings	104	-	-	100	-
		TOTAL ESTIMATED RESOURCES	**$100,231**	**$92,000**	**$92,000**	**$100,100**	**$100,100**
APPROPRIATIONS							
		TRANSFERS OUT					
229999	8010	Transfer out - General Fund	100,231			100,000	100,000
		Subtotal	100,231	-	-	100,000	100,000
		TOTAL APPROPRIATIONS	**100,231**	**-**	**-**	**100,000**	**100,000**
FUND BALANCE RESERVES @ END OF FY			**$0**	**$92,000**	**$92,000**	**$100**	**$100**

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SPECIAL REVENUE FUND
Park Development Fund
(235, 23)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fund Balance Reserves	66,354	$8,269	$8,269	$8,269	$102,797
230000	4601	Interest Earnings	366	-	-	200	-
230000	4805	Park in-lieu Fees	-	-	-	94,328	291,720
230000	4710	Reimbursements/Other Revenue	8,269	-	-	-	-
		TOTAL ESTIMATED RESOURCES	**$74,989**	**$8,269**	**$8,269**	**$102,797**	**$394,517**
APPROPRIATIONS							
		TRANSFERS OUT					
239999	8033	Transfer out - CIP	66,720	48,500	48,500		48,500
		Subtotal	66,720	48,500	48,500	-	48,500
		TOTAL APPROPRIATIONS	**66,720**	**48,500**	**48,500**	**-**	**48,500**
FUND BALANCE RESERVES @ END OF FY			**$8,269**	**($40,231)**	**($40,231)**	**$102,797**	**$346,017**

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SPECIAL REVENUE FUND
Storm Drain Construction Fund
(245, 25)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fund Balance Reserves	42,701	$42,806	$42,806	$42,806	$42,806
		Interest Earnings	105				
		TOTAL ESTIMATED RESOURCES	**$42,806**	**$42,806**	**$42,806**	**$42,806**	**$42,806**
APPROPRIATIONS							
		TRANSFERS OUT					
259999	6950	Transfer out - CIP					41,250
			-	-	-	-	41,250
		TOTAL APPROPRIATIONS	-	-	-	-	**41,250**
FUND BALANCE RESERVES @ END OF FY			**$42,806**	**$42,806**	**$42,806**	**$42,806**	**$1,556**

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SPECIAL REVENUE FUND
Thoroughfare Construction Fund
(250, 26)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fund Balance Reserves	37,761	$37,854	$37,854	$37,854	$37,854
260000	4601	Interest Earnings	93				
		TOTAL ESTIMATED RESOURCES	**$37,854**	**$37,854**	**$37,854**	**$37,854**	**$37,854**
APPROPRIATIONS							
		TRANSFERS OUT					
269999	8033	Transfer out - CIP					37,854
			-	-	-	-	37,854
		TOTAL APPROPRIATIONS	**-**	**-**	**-**	**-**	**37,854**
FUND BALANCE RESERVES @ END OF FY			**$37,854**	**$37,854**	**$37,854**	**$37,854**	**($0)**

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SPECIAL REVENUE FUND
Street Lighting District
(260, 28)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fund Balance Reserves	(393,082)	($630,450)	($630,450)	($630,450)	($146,950)
280000	4601	Interest Earnings					
280000	4501	Street Light Assessments	134,232	138,000	138,000	138,000	138,000
289999	7010	Transfer in - General Fund				700,000	
		TOTAL ESTIMATED RESOURCES	**($258,850)**	**($492,450)**	**($492,450)**	**$207,550**	**($8,950)**
APPROPRIATIONS							
		MATERIALS, SUPPLIES & SERVICES					
286560	6005	Legal Services	1,500	1,200	1,200	-	1,200
286560	6015	Engineering Services	6,022	6,500	6,500	6,500	19,650
286560	6130	Repair/Maintenance Facilities	-	20,000	20,000	5,000	20,000
286560	6295	City Administration Services	-	8,500	8,500	-	8,500
286560	6325	Postage	25	500	500	-	500
286560	6330	Electricity	364,053	343,000	343,000	343,000	343,000
		Subtotal	371,600	379,700	379,700	354,500	392,850
		TOTAL APPROPRIATIONS	**371,600**	**379,700**	**379,700**	**354,500**	**392,850**
FUND BALANCE RESERVES @ END OF FY			**($630,450)**	**($872,150)**	**($872,150)**	**($146,950)**	**($401,800)**

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SPECIAL REVENUE FUND
Landscape Maintenance District
(265, 29)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fund Balance Reserves	554,801	$368,982	$368,982	$368,982	($453,651)
290000	4501	Street Light Assessments	2,574	6,000	6,000	6,000	6,000
290000	4520	Landscape Maint Assessments	392,574	390,000	390,000	390,000	390,000
		Interest Earnings	1,284				
		TOTAL ESTIMATED RESOURCES	**$951,233**	**$764,982**	**$764,982**	**$764,982**	**($57,651)**
APPROPRIATIONS							
		SALARIES AND BENEFITS					
296561	5001	Full-time Salaries	86,157	90,909	90,909	90,909	77,950
296561	5015	Overtime	2,062	2,500	2,500	2,500	2,500
296561	5020	Leave Accrual Payout	1,626	-	-	-	-
296561	5105	Health Allocation	20,428	50,540	50,540	50,540	19,200
296561	5110	Life Allocation	183	710	710	710	170
296561	5115	Dental Allocation	1,144	2,550	2,550	2,550	1,110
296561	5120	Optical Allocation	323	740	740	740	300
296561	5125	Long-term Disability Insurance	335	730	730	730	300
296561	5135	Medicare	1,244	2,700	2,700	2,700	1,130
296561	5145	Retirement Annuity	8,148	19,800	19,800	19,800	9,000
296561	5170	Sick Leave Buy Back	-	410	410	410	400
296561	5175	Vacation Leave Buy Back	1,709	1,710	1,710	1,710	1,500
		Subtotal	123,359	173,299	173,299	173,299	113,560
		MATERIAL, SUPPLIES & SERVICES					
296561	6005	Legal Services	1,500	1,500	1,500	-	1,500
296561	6015	Engineering Services	6,023	5,500	5,500	5,500	19,650
296561	6017	Special Studies	-	10,000	10,000	-	10,000
296561	6115	Landscaping	165,810	166,000	166,000	166,000	166,000
296561	6130	Repair/Maintenance Facilities	15,769	20,000	20,000	5,000	20,000
296561	6185	Construction Services	63,119	-	-	-	-
296561	6215	Telephone	5,877	10,000	10,000	8,000	10,000
296561	6225	Advertising	-	500	500	500	500
296561	6295	City Administration Services	-	-	-	-	-
296561	6330	Electricity	4,178	30,000	30,000	10,000	30,000
296561	6335	Water	196,616	150,000	150,000	150,000	150,000
		Transfer-out General Fund				700,334	
		Subtotal	458,892	393,500	393,500	1,045,334	407,650
		TOTAL APPROPRIATIONS	**582,251**	**566,799**	**566,799**	**1,218,633**	**521,210**
FUND BALANCE RESERVES @ END OF FY			**$368,982**	**$198,183**	**$198,183**	**($453,651)**	**($578,861)**

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SPECIAL REVENUE FUND
Community Development Block Grant (CDBG) Fd
(Formerly Housing & Community Dev Fund)
(270, 30)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fund Balance Reserves	(228,939)	($38,387)	($38,387)	($38,387)	$0
300000	4201	Federal Grants	135,000	-	-	38,387	485,000
309999	4950	Interfund Transfer	190,568	135,000	135,000	135,000	-
		TOTAL ESTIMATED RESOURCES	**$96,629**	**$96,613**	**$96,613**	**$135,000**	**$485,000**
APPROPRIATIONS							
		MATERIALS, SUPPLIES & SERVICES					
302535	6099	Other Professional Services	450	3,000	1,200	3,000	3,000
302535	6401	Community Programs	134,566	132,000	77,209	132,000	132,000
		TRANSFER OUT					
309999	8033	Transfer out - CIP Fund	-	-	-	-	350,000
		Subtotal	135,016	135,000	78,409	135,000	485,000
		TOTAL APPROPRIATIONS	**135,016**	**135,000**	**78,409**	**135,000**	**485,000**
FUND BALANCE RESERVES @ END OF FY			**($38,387)**	**($38,387)**	**$18,204**	**$0**	**$0**

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SPECIAL REVENUE FUND
Misc Grants
(280, 50)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fund Balance Reserves	779,967	$329,321	$329,321	$329,321	$190,312
500000	4201	Federal Grants	377,915	147,500	147,500	147,500	157,705
500000	4205	State Grants	446,855	2,420,585	2,420,585	13,944	240,580
500000	4210	County Grants	296,582	-	-	135,497	22,000
500000	4506	CFD Surplus	700,000	-	-	-	600,000
500000	4710	Reimbursements/Other Revenue	-	-	-	-	-
509999	4950	Interfund Transfer In	733,686	-	-	-	-
		TOTAL ESTIMATED RESOURCES	**$3,335,005**	**$2,897,406**	**$2,897,406**	**$626,262**	**$1,210,597**
APPROPRIATIONS							
503042	5001	Full-time Salaries	88,233	85,360	85,360	79,600	87,550
503042	5015	Overtime	9,295	-	-	-	-
503042	5105	Health Insurance Allocation	10,887	13,490	13,490	11,250	12,565
503042	5110	Life Insurance Allocation	107	120	120	110	120
503042	5115	Dental Insurance Allocation	1,007	1,140	1,140	1,010	1,100
503042	5120	Optical Insurance Allocation	156	180	180	155	170
503042	5125	LTD Insurance Allocation	348	330	330	320	400
503042	5135	Medicare	1,362	1,240	1,240	1,240	1,270
503042	5145	Retirement	42,442	45,380	45,380	41,270	44,530
504071	6401	Community Programs	34,343	-	-	-	52,050
	6840	Machinery & Equipment	14,676	-	-	-	-
	6842	Vehicles	138,386	-	-	-	-
50XXXX	6301	Special Department Supplies	17,235	22,000	4,054	4,054	82,000
509999	8033	Transfer out - CIP	2,647,207	2,282,670	2,282,670	296,941	463,275
		TOTAL APPROPRIATIONS	**3,005,684**	**2,451,910**	**2,433,964**	**435,950**	**745,030**
FUND BALANCE RESERVES @ END OF FY			**$329,321**	**$445,496**	**$463,442**	**$190,312**	**$465,567**

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SPECIAL REVENUE FUND
COMMUNITY FACILITIES DISTRICT
(715, 47)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fund Balance Reserves	4,793,879	$4,510,369	$4,510,369	$4,510,369	$3,534,783
470000	4001	Current Year-Secured	2,900,075	2,920,000	2,920,000	3,000,000	3,000,000
470000	4010	Prior Yrs-Secured/Unsecured	13,215	71,000	71,000	42,000	42,000
470000	4040	Prop Tax/Penalty & Interest	3,920	32,000	32,000	20,000	20,000
470000	4601	Interest Earnings	33,311	360,000	360,000	35,000	30,000
		TOTAL ESTIMATED RESOURCES	**$7,744,401**	**$7,893,369**	**$7,893,369**	**$7,607,369**	**$6,626,783**
APPROPRIATIONS							
476562	6005	Legal Services	5,000	-	-	8,075	8,000
476562	6030	Trustee Fees	7,608	-	-	13,650	14,000
476562	6099	Other Professional Services	5,081	-	-	-	-
476562	6250	Staff Training	-	-	-	296	-
476562	6290	Department Contract Services	24,443	-	-	-	-
476562	6899	Other Capital Outlay	700,000	-	-	400,000	600,000
476562	6905	Principal/Bonds/COPs/Leases	2,050,000	-	-	2,175,000	2,315,000
476562	6915	Interest/Bonds/COPs/Leases	441,900	-	-	361,850	269,925
479999	8033	Transfer out - CIP	-	1,129,135	1,129,135	1,113,715	-
		TOTAL APPROPRIATIONS	**3,234,032**	**1,129,135**	**1,129,135**	**4,072,586**	**3,206,925**
FUND BALANCE RESERVES @ END OF FY			**$4,510,369**	**$6,764,234**	**$6,764,234**	**$3,534,783**	**$3,419,858**

ENTERPRISE FUND
Sewer Maintenance Fund
(275, 48)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fd Bal Reserves/Retained Earnings	14,837,370	$14,096,694	$14,096,694	$14,096,694	$13,535,059
480000	4601	Interest Earnings	4,753	3,000	3,000	4,000	4,000
480000	4388	Sewer Maintenance Fee	876,569	700,000	700,000	900,000	900,000
		TOTAL ESTIMATED RESOURCES	**$15,718,692**	**$14,799,694**	**$14,799,694**	**$15,000,694**	**$14,439,059**
APPROPRIATIONS							
		SALARIES AND BENEFITS					
4843XX	5001	Full-time Salaries	246,998	237,640	237,640	237,640	190,140
4843XX	5015	Overtime	3,647	10,000	10,000	10,000	10,000
4843XX	5005	Part-time Salaries	6,430	-	-	-	-
4843XX	5020	Leave Accrual Payout	5,398	-	-	-	-
4843XX	5099	Other Salaries & Wages	(3,936)	-	-	-	-
4843XX	5105	Health Allocation	52,100	43,591	43,591	43,591	38,860
4843XX	5110	Life Allocation	495	1,267	1,267	1,267	400
4843XX	5115	Dental Allocation	2,646	2,185	2,185	2,185	2,130
4843XX	5120	Optical Allocation	810	679	679	679	650
4843XX	5125	Long-term Disability Insurance	918	770	770	770	700
4843XX	5135	Medicare	3,726	3,150	3,150	3,150	2,760
4843XX	5141	Employers' PARS/ARS	249	-	-	-	-
4843XX	5145	Retirement Annuity	23,260	22,293	22,293	22,293	21,910
4843XX	5170	Sick Leave Buy Back	72	410	410	410	400
4843XX	5175	Vacation Leave Buy Back	6,327	6,400	6,400	6,400	6,400
		Subtotal	349,140	328,385	328,385	328,385	274,350
		MATERIAL, SUPPLIES & SERVICES					
484356	6015	Engineering Services	57,792	100,000	100,000	100,000	108,000
484356	6017	Special Studies	12,223	10,000	10,000	10,000	15,000
484356	6099	Other Professional Services	11,090	51,000	51,000	51,000	51,000
484376	6120	R & M/Sewers/Storm Drains	191,012	300,000	300,000	250,000	300,000
484356	6136	Software Maintenance	348	-	-	-	-
484376	6175	Office Equipment Rental	-	5,000	5,000	5,000	5,000
484356	6250	Staff Training	-	2,500	2,500	-	2,500
484356	6255	Dues & Memberships	538	750	750	550	750
484356	6257	License and Permits	1,521	18,000	18,000	18,000	18,000
484356	6297	Billing Services	3,000	35,000	35,000	10,000	35,000
484356	6895	Depreciation Expense	513,182			520,000	520,000
484376	6999	Contingency	1,400	100,000	100,000	10,000	100,000
484356	6301	Special Department Supplies	673	2,500	2,500	2,500	2,500
484356	6325	Postage	-	500	500	-	500
		Subtotal	792,779	625,250	625,250	977,050	1,158,250
		CAPITAL OUTLAY					
	6840	Machinery & Equipment	1,687	-	-	-	-
		Subtotal	1,687	-	-	-	-
		TRANSFERS OUT					
489999	8010	Transfer out - General Fund		75,200	75,200	75,200	75,200
489999	8033	Transfer out - CIP	478,392	319,800	319,800	85,000	290,000
			478,392	395,000	395,000	160,200	365,200
		TOTAL APPROPRIATIONS	**1,621,998**	**1,348,635**	**1,348,635**	**1,465,635**	**1,797,800**
FUND BALANCE RESERVES @ END OF FY			**$14,096,694**	**$13,451,059**	**$13,451,059**	**$13,535,059**	**$12,641,259**

ENTERPRISE FUND
Refuse Administration Fund
(501, 37)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fd Bal Reserves/Retained Earnings	(3,041,677)	($3,225,931)	($3,225,931)	($3,225,931)	($3,564,910)
370000	4601	Interest Earnings	633	-	-	500	500
370000	4354	City Admin Fee	300,723	340,000	340,000	340,000	340,000
370000	4358	Contractor	2,447,824	2,383,500	2,383,500	2,493,000	2,512,000
		TOTAL ESTIMATED RESOURCES	**($292,497)**	**($502,431)**	**($502,431)**	**($392,431)**	**($712,410)**
APPROPRIATIONS							
		SALARIES AND BENEFITS					
3743XX	5001	Full-time Salaries	174,373	171,879	171,879	150,000	127,180
3743XX	5005	Part-time Salaries	467	-	-	-	-
3743XX	5015	Overtime	1,325	-	-	-	-
3743XX	5020	Leave Accrual Payout	7,532	-	-	-	-
3743XX	5099	Other Salaries & Wages	(9,790)	-	-	-	-
3743XX	5105	Health Allocation	29,252	30,886	30,886	25,200	21,790
3743XX	5110	Life Allocation	299	1,175	1,175	350	260
3743XX	5115	Dental Allocation	1,753	1,948	1,948	1,600	1,290
3743XX	5120	Optical Allocation	445	460	460	460	360
3743XX	5125	Long-term Disability Insurance	579	667	667	550	460
3743XX	5135	Medicare	2,643	2,500	2,500	2,000	1,850
3743XX	5141	Employers' PARS/ARS	18	-	-	-	-
3743XX	5145	Retirement Annuity	16,223	18,534	18,534	15,000	14,670
3743XX	5170	Sick Leave Buy Back	1,943	2,000	2,000	1,890	700
3743XX	5175	Vacation Leave Buy Back	5,208	5,300	5,300	4,811	3,500
		Subtotal	232,270	235,349	235,349	201,861	172,060
		MATERIAL, SUPPLIES & SERVICES					
374387	6099	Other Professional Services	169,939	175,000	175,000	175,000	175,000
374386	6101	Disposal	2,444,466	2,493,000	2,493,000	2,493,000	2,512,000
374386	6175	Office Equipment Rental	3,710	4,500	4,500	17,000	9,000
374386	6230	Printing & Binding	-	500	500	-	500
374386	6245	Meetings & Conferences	-	200	200	-	200
374386	6255	Dues & Memberships	25	1,000	1,000	550	550
374386	6257	License and Permits	63,958	73,000	72,000	72,968	73,000
374387	6285	Hazardous Disposal	3,744	2,500	2,500	-	2,500
374386	6299	Other Purchased Services	3,823	4,500	4,500	4,000	4,500
374386	6301	Special Department Supplies	219	1,000	1,000	100	1,500
374386	6315	Office Supplies	11,280	10,000	10,000	8,000	10,000
		Subtotal	2,701,164	2,765,200	2,764,200	2,770,618	2,788,750
		Transfers Out					
370000	6950	Transfer out - General Fund		200,000	200,000	200,000	200,000
		Subtotal	-	200,000	200,000	200,000	200,000
		TOTAL APPROPRIATIONS	**2,933,434**	**3,200,549**	**3,199,549**	**3,172,479**	**3,160,810**
FUND BALANCE RESERVES @ END OF FY			**($3,225,931)**	**($3,702,980)**	**($3,701,980)**	**($3,564,910)**	**($3,873,220)**

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ENTERPRISE FUND
CNG Fueling Station
(505, 38)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fd Bal Reserves/Retained Earnings	16,439	$289,414	$289,414	$289,414	$298,414
380000	4601	Interest Earnings	109	-	-	-	-
380000	4710	Reimbursements/Other Revenues	334,933	17,800	17,800	24,000	24,000
380000	4711	Lease Revenue	75,000	75,000	75,000	75,000	75,000
		TOTAL ESTIMATED RESOURCES	**$426,482**	**$382,214**	**$382,214**	**$388,414**	**$397,414**
APPROPRIATIONS							
		TRANSFERS OUT					
380000	8010	Transfers Out - General Fund	-	90,000	90,000	90,000	90,000
			-	90,000	90,000	90,000	90,000
		MATERIAL, SUPPLIES & SERVICES					
384359	6895	Other Professional Services	-	5,000	5,000	-	6,500
384359	6940	Depreciation Expense	78,814	-	-	-	78,820
		Payments to Other Agencies	58,254	-	-	-	-
		Subtotal	137,068	5,000	5,000	-	85,320
	6840	CAPITAL OUTLAY					
		Machinery & Equipment		-	-	-	-
		Subtotal	-	-	-	-	-
		TOTAL APPROPRIATIONS	**137,068**	**95,000**	**95,000**	**90,000**	**175,320**
FUND BALANCE RESERVES @ END OF FY			**$289,414**	**$287,214**	**$287,214**	**$298,414**	**$222,094**

Annual Budget
Fiscal Year 2014-15

INTERNAL SERVICE FUND
Employee Health & Welfare
(601, 26)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fund Balance Reserves	37,667	$37,667	$37,667	$37,667	$213,936
260000	4710	Reimbursements/Other Revenue	1,456	-	-	-	-
260000	4715	ISF Health Ins Reimbursement	(84,767)	-	-	-	-
260000	4720	ISF Dental Ins Reimbursement	77,969	-	-	-	-
260000	4725	ISF Life Ins Reimbursements	(608)	-	-	-	-
260000	4730	ISF LTD Ins Reimbursements	2,422	-	-	-	-
260000	4740	ISF Employee Optical Costs	162	-	-	-	-
260000	7010	Transfer In - General Fund	1,089,601	1,357,769	1,357,769	1,357,769	1,381,500
		TOTAL ESTIMATED RESOURCES	**1,123,900**	**1,395,436**	**1,395,436**	**1,395,436**	**1,595,436**
APPROPRIATIONS							
		SALARIES AND BENEFITS					
395083	5001	Salaries/Full Time Regular	(64,260)	-	-	-	-
395083	5005	Salaries.Part Time	(518)	-	-	-	-
395083	5015	Overtime	(2,594)	-	-	-	-
395083	5020	Leave Accrual Payout	-	200,000	-	-	200,000
395083	5021	Extraordinary Bank Buyback	-	40,000	40,000	40,000	40,000
395083	5105	Health Insurance Allocation	(2)	-	-	-	-
395083	5130	Dental Claim	145,257	130,000	130,000	130,000	130,000
395083	5145	Retirement PERS	89,352	-	-	-	-
395083	5159	Medical Opt Out Plan	-	20,000	20,000	20,000	20,000
395083	5161	Health Insurance Premiums	875,109	940,000	940,000	940,000	940,000
395083	5162	Dental Insurance Premiums	8,231	15,000	15,000	15,000	15,000
395083	5163	Life Insurance Premiums	8,716	10,500	10,500	10,500	10,500
395083	5164	Optical Insurance Premiums	12,673	14,000	14,000	14,000	14,000
395083	5166	Workers' Comp Premiums	2,333	-	-	-	-
395083	5168	PERS Survivor Premiums	5,904	5,800	5,800	5,800	5,800
			1,080,201	1,375,300	1,175,300	1,175,300	1,375,300
		MATERIAL, SUPPLIES & SERVICES					
395083	6025	Third Party Administration	6,032	5,200	5,200	5,200	5,200
395083	6055	Medical Services	-	1,000	1,000	1,000	1,000
			6,032	6,200	6,200	6,200	6,200
		TOTAL APPROPRIATIONS	**1,086,233**	**1,381,500**	**1,181,500**	**1,181,500**	**1,381,500**
FUND BALANCE RESERVES @ END OF FY			**$37,667**	**$13,936**	**$213,936**	**$213,936**	**$213,936**

Annual Budget
Fiscal Year 2014-15

INTERNAL SERVICE FUND
Risk Management
(605, 40)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fund Balance Reserves	(200,000)	($0)	($0)	($0)	($0)
400000	4710	Reimbursement/Other Revenue	2,204	-	-	-	
400000	7010	Transfer In - General Fund	2,250,825	1,333,010	1,333,010	1,267,930	872,510
		TOTAL ESTIMATED RESOURCES	**2,053,029**	**1,333,010**	**1,333,010**	**1,267,930**	**872,510**
APPROPRIATIONS							
		SALARIES AND BENEFITS					
404581	5155	Employee Insurance Claims	33,915	50,000	50,000	30,000	50,000
404580	5165	Workers' Compensation Claims	1,196,774	430,000	419,166	419,166	430,000
404580	5166	Workers' Compensation Premiums	109,933	115,000	125,834	125,834	126,000
			1,340,622	595,000	595,000	575,000	606,000
		MATERIAL, SUPPLIES & SERVICES					
404582	6001	Management Consulting Svc	2,900	5,000	5,000	3,500	10,000
404582	6006	Litigation	184,356	100,000	100,000	100,000	100,000
404582	6025	Third Party Administration	66,052	66,200	66,200	64,400	68,200
404582	6055	Medical Services	(170)				
404582	6201	Liability Insurance Premiums	471,442	466,660	466,660	445,000	466,660
404582	6210	Liability Claims	(12,250)	100,000	100,000	80,000	100,000
404582	6325	Postage	77	150	150	30	150
			712,407	738,010	738,010	692,930	745,010
		TOTAL APPROPRIATIONS	**2,053,029**	**1,333,010**	**1,333,010**	**1,267,930**	**1,351,010**
FUND BALANCE RESERVES @ END OF FY			**($0)**	**($0)**	**($0)**	**($0)**	**($478,500)**

Annual Budget
Fiscal Year 2014-15

INTERNAL SERVICE FUND
Equipment Replacement Fund
(615, 41)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fund Balance Reserves	334,255	$266,037	$266,037	$266,037	$156,037
	4710	Reimbursements/Other Revenue	16,133	-	-	-	-
	4750	Sale of Surplus Property	30,333	-	-	-	-
		TOTAL ESTIMATED RESOURCES	**380,721**	**266,037**	**266,037**	**266,037**	**156,037**
APPROPRIATIONS							
419595	6895	Depreciation Expense	114,684	-	-	110,000	109,481
410000	8010	Transfer out - General Fund					8,700
			114,684	-	-	110,000	118,181
		TOTAL APPROPRIATIONS	**114,684**	**-**	**-**	**110,000**	**118,181**
FUND BALANCE RESERVES @ END OF FY			**$266,037**	**$266,037**	**$266,037**	**$156,037**	**$37,856**

Annual Budget
Fiscal Year 2014-15

INTERNAL SERVICE FUND
Information Technology Fund
(615, 42)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fund Balance Reserves	114,955	$114,955	$114,955	$114,955	$18,935
420000	4710	Reimbursements/Other Revenue	59	-	-	-	-
420000	4750	Sale of Surplus Property	-	-	-	-	-
420000	7010	Transfer In - General Fund	417,777	325,120	325,120	260,000	336,610
		TOTAL ESTIMATED RESOURCES	**532,792**	**440,075**	**440,075**	**374,955**	**355,545**
APPROPRIATIONS							
	5005	Part-time Salaries	92	-	-	-	-
	5135	Medicare	3	-	-	-	-
	5141	Employers' PARS/ARS	7	-	-	-	-
421523	6135	Repair Maint/Office Furn & Equip	16,524	20,000	9,000	9,000	17,000
421523	6136	Software Maintenance	218,909	176,420	169,420	159,420	191,510
421523	6290	Dept Contract Services	100,098	122,200	122,200	112,200	118,600
421523	6301	Special Department Supplies	1,482	2,000	5,000	4,000	5,000
421523	6840	Machinery & Equipment	3,617	4,500	19,500	19,500	4,500
421523	6895	Depreciation Exp	77,105	-	51,900	51,900	-
			417,837	325,120	377,020	356,020	336,610
		TOTAL APPROPRIATIONS	**417,837**	**325,120**	**377,020**	**356,020**	**336,610**
FUND BALANCE RESERVES @ END OF FY			**$114,955**	**$114,955**	**$63,055**	**$18,935**	**$18,935**

CITY OF PLACENTIA
CIP BUDGET
FISCAL YEAR 2014-15

RESOLUTION NO. R-2014-38

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLACENTIA TAKING ACTIONS NECESSARY TO ADOPT THE FISCAL YEARS 2014-21 CAPITAL IMPROVEMENT PROGRAM (CIP) BUDGET WITH AN APPROPRIATION OF $13,837,180 FOR FISCAL YEAR 2014-15

A. Recitals.

(i). The Capital Improvement Program budget on file with the City Clerk incorporates the various anticipated revenues and expenditures of the City of Placentia for the Fiscal Years 2014-21 as known at this time, and the same would constitute a proper budget for the City for such period.

(ii). The Capital Improvement Program was presented to Planning Commission at the regularly scheduled meeting on May 13, 2014. Said Planning Commission found the Capital Improvement Program to be in conformance with the City's adopted General Plan.

(iii). All legal prerequisites to the adoption of this Resolution have occurred.

B. Resolution.

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

1. In all respects as set forth in the Recitals, Part A., of this Resolution.

2. The budget for the City of Placentia for the Fiscal Years 2014-21, in the amount of $13,837,180 , as set forth in the budget on file with the City Clerk and made a part hereof, is hereby adopted as such budget for such period.

PASSED, ADOPTED AND APPROVED this 17th day of June, 2014.

SCOTT W. NELSON,
MAYOR

ATTEST:

PATRICK J. MELIA,
CITY CLERK

STATE OF CALIFORNIA
COUNTY OF ORANGE
CITY OF PLACENTIA

I, PATRICK J. MELIA, CITY CLERK of the CITY OF PLACENTIA, CALIFORNIA, DO HEREBY CERTIFY that the foregoing Resolution, was duly passed, approved and adopted by City Council, approved and signed by the Mayor and attested by the City Clerk, all at the regular meeting of the said City Council held on the 17th day of June, 2014, and the same was passed and adopted by the following vote:

AYES: Aguirre, Nelson, Underhill, Wanke, Yamaguchi
NOES: None
ABSENT: None
ABSTAIN: None

PATRICK J. MELIA,
CITY CLERK

APPROVED AS TO FORM:

ANDREW V. ARCZYNSKI,
CITY ATTORNEY

CITY OF PLACENTIA

CAPITAL IMPROVEMENT PLAN

FY 2014-15

				Funding							Classification		
		JL	Project Total	OCTA Coop	Gas Tax	Measure M	RAC	CDBG	T-fair Const	Developer	6015	6185	
Streets & Streetscapes													
Orangethorpe Cor Grade Separations	333552-6015	61056	418,500	418,500							418,500		
Richfield Rd Widening	333552-6185	61020	364,000	320,000		44,000						364,000	
Bastanchury Rehab	333552-6185	61032	600,000			212,146	250,000		37,854	100,000		600,000	
Golden Ave Bridge	333552-6015	61116	79,835							79,835	79,835		
Ped Access Proj III	333552-6185		420,000		70,000			350,000				420,000	
			1,882,335	738,500	70,000	256,146	250,000	350,000		179,835	498,335	1,384,000	0
			Project Total	SR25	CFD	AB2766	OC TA Coop	City of YL		Developer	6015	6185	
Traffic Operations													
School Signs	333552-6185	61114	194,200	174,780	19,420							194,200	
Bastanchury TS Coord	333552-6185	61096	31,480			31,480						31,480	
Rose Dr TS Coord	333552-6185	61097	8,700			8,700						8,700	
Placentia Ave TS Coord	333552-6185	61098	42,800			42,800						42,800	
Richfield Rd @ Orchard	333552-6185	61117	237,500			25,000	150,000	20,000		42,500		237,500	
Kraemer TS Coord	333552-6185	61120	169,560			169,560						169,560	
			684,240	174,780	19,420	277,540	150,000	20,000		42,500	0	684,240	
			Project Total	Sewer Fd	Strmdrn Const	CA Used Oil					6015	6185	
Sewer /Storm Drain													
Old Town Sewer Rehab	333556-6015	61028	40,000	40,000							40,000		
Corp YD Bin & Clarifier Coverings	333556-6015	61121	50,000	50,000							15,000	35,000	
Catch Basin Filters	333557-6185	61122	55,000		41,250	13,750						55,000	
			145,000	90,000	41,250	13,750					55,000	90,000	
			Project Total	Park Dev Fd	Asset Forfeiture	CFD	PEG	Gen Fd-Tech			6015	6185	
Municipal Bldgs & Fac													
Koch Park Roof	333554-6185	61091	30,000	30,000								30,000	
Tynes Window	333554-6185	61103	7,500	7,500								7,500	
Police Admin Office	333554-6185	61092	50,000		50,000							50,000	
Police Locker Rooms	333554-6185	61125	150,000		150,000							150,000	
120 S Bradford	333554-6185		50,000			50,000						50,000	
City Hall Meeting Room	333554-6185		25,000				12,500	12,500				25,000	
Audio Imp - City Council Chambers	333554-6185		8,000				8,000					8,000	
			320,500	37,500	200,000	50,000	20,500	12,500			0	320,500	
			Project Total	OCTA	Asset Forfeiture	Sewer Fd	CFD	Gen Fd-Tech Fee			6015	6185	6899
Technology													
Metrolink Stn & Surveillance Cameras		30014	750,000	750,000									750,000
CAD/RMS Upgrade to ICIS MTX	333523-6899	30036	20,000		20,000								20,000
Mobile Data Computer (MDC) Upgrade	333523-6899	30023	36,000		36,000								36,000
Digital Info Mgt System (DIMS)	333523-6899	30024	37,000		37,000								37,000
Storm Drain GIS Layer	333523-6899	30026	50,000			50,000							50,000
Server Virtualization	333523-6899		35,000				35,000						35,000
Computer Replacement Plan	333523-6899		36,000				25,000	11,000					36,000
Microfiche to Digital	333523-6899	30030	7,000					7,000					7,000
PD Laptop Computers	333523-6899		6,500		6,500								6,500
Telephone & network Upgrade - Ph II	333523-6899	30016	36,000				36,000						36,000
Code Enforcement Software	333523-6899		15,000				7,500	7,500					15,000
			1,028,500	750,000	99,500	50,000	103,500	25,500			0	0	1,028,500

CITY OF PLACENTIA

CAPITAL IMPROVEMENT PLAN

FY 2014-15

			Funding					Classification		
			Project Total	CFD	Sewer Fd	Traffic Sfty Fd	Asset Forfeiture	6840	6842	6899
Vehicles & Equipment										
800 MHz CCOG Next Generation	333558-6899		18,200	18,200						18,200
Irrigation Software & Controllers	333558-6840	61112	25,000	25,000				25,000		
OCFA Vehicle Replacement	333558-6842	61113	145,405	145,405					145,405	
Emergency Call out Vehicle - Sewer	333558-6842		50,000		50,000				50,000	
Handheld Traffic Citation Devices	333558-6840		53,000	53,000				53,000		
A/V Mounted Projectors	333558-6840		4,000				4,000	4,000		
Mobile Case Managements Systems	333523-6899		5,000	5,000						5,000
			300,605	246,605	50,000	0	4,000	82,000	195,405	23,200
			Project Total	ParkDev Fd				6015	6185	
Parks										
Playground Resurfacing	333555-6185	61076	11,000	11,000					11,000	
			11,000	11,000				0	11,000	
			Project Total	CFD	Sewer Fd	Gen Fd - GP Fee	Measure M	6017		
Major Studies										
Sewer System Master Plan	333556-6017	61085	100,000		100,000			100,000		
Gneral Plan Update & Envr Clearance	332531-6017	61086	205,000			205,000		205,000		
Downtown Vision Master Plan	333531-6017		60,000	30,000			30,000	60,000		
			365,000	30,000	100,000	205,000	30,000	365,000		

PROJECT SUMMARY	
Streets and Streetscapes	1,882,335
Traffic Operations	684,240
Sewer	90,000
Storm Drain	55,000
Municipal Bldgs & Facilities	320,500
Parks	11,000
Technology	1,028,500
Vehicles & Equipment	300,605
Major Studies	365,000
	4,737,180

FUNDING SUMMARY	
OCTA Coop	1,638,500
Gas Tax	70,000
Measure M	286,146
Thoroughfare Construction Fund	37,854
Misc Grants - RAC (Rubberized Asphalt Concrete)	250,000
CDBG	350,000
Developer	222,335
Safe Routes to School	174,780
Misc Grants - CFD	449,525
AB2766 - Air Quality	277,540
City of Yorba Linda	20,000
Sewer Fund	290,000
Stormdrain Construction Fund	41,250
Misc Grants - CA Used Oil	13,750
Park Development	48,500
Asset Forfeiture	303,500
Gen Fd - Tech Fee	38,000
Gen Fd - General Plan Fee	205,000
PEG	20,500
	4,737,180

CLASSIFICATION SUMMARY	
6015 - Engineering Services	553,335
6185 - Construction Services	2,489,740
6899 - Other Capital Outlay	1,051,700
6840 - Machinery & Equipme	82,000
6842 - Vehicles	195,405
6017 - Special Studies	365,000
	4,737,180

Annual Budget
Fiscal Year 2014-15

CAPITAL PROJECTS FUND
Capital Improvement Projects
(401, 33)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fund Balance	(1,584,161)	($1,139,355)	($1,139,355)	($1,139,355)	($0)
330000	4201	Federal Grants	-	-	-	257,397	-
330000	4205	State Grants	-	-	-	201,892	424,780
330000	4210	County Grants	30,384	-	-	-	1,638,500
330000	4055	PEG Funds	-	-	-	-	20,500
330000	4710	Reimbursements/Other Revenue	4	-	-	63,750	-
330000	4299	Other Intergovernmental Revenue	-	-	-	-	20,000
330000	4311	Traffic Mitigation Fees	-	-	-	-	222,335
330000	4950	Transfer in - Misc	7,741,207	5,104,485	5,404,485	2,630,640	-
330000	7017	Transfer in Gas Tax	-	-	-	-	70,000
330000	7018	Transfer in Measure M	-	-	-	-	286,146
330000	7049	Transfer in Thoroughfare Const	-	-	-	-	37,854
330000	7030	Transfer in - CDBG	-	-	-	-	350,000
330000	7050	Transfer in - Misc Grants	-	-	-	-	463,275
330000	7019	Transfer in - AB2766	-	-	-	-	277,540
330000	7048	Transfer in - Sewer Fund	-	-	-	-	290,000
330000	7045	Transfer in - Stormdrain Fund	-	-	-	-	41,250
330000	7023	Transfer in - Park Development	-	-	-	-	48,500
330000	7021	Transfer in - Asset Forfeiture	-	-	-	-	303,500
330000	7010	Transfer in - Gen Fund Tech Fee	-	-	-	-	38,000
330000	7010	Transfer in - Gen Fund GP Fee	-	-	-	-	205,000
		TOTAL ESTIMATED RESOURCES	**$6,187,434**	**$3,965,130**	**$4,265,130**	**$2,014,324**	**$4,737,180**
APPROPRIATIONS							
		Transfer out	276,004	-	-	-	-
33355X	6015	Engineering Services	376,678	302,000	302,000	99,100	553,335
	6099	Other Prof Svcs	-	7,000	7,000	-	-
33355X	6185	Construction Services	6,469,966	4,076,680	4,076,680	1,252,385	2,489,740
333523	6365	Computer Software	-	80,000	80,000	8,664	-
	6710	Land	-	-	300,000	304,043	-
3335XX	6899	Other Capital Outlay	15,593	81,000	81,000	931	1,051,700
333558	6840	Machinery & Equipment	36,011	944,000	944,000	18,980	82,000
333558	6842	Vehicles	142,840	325,635	325,635	277,378	195,405
33X5XX	6017	Special Studies	9,697	430,000	430,000	52,843	365,000
		Subtotal	7,326,789	6,246,315	6,546,315	2,014,324	4,737,180
		TOTAL APPROPRIATIONS	**7,326,789**	**6,246,315**	**6,546,315**	**2,014,324**	**4,737,180**
FUND BALANCE RESERVES @ END OF FY			**($1,139,355)**	**($2,281,185)**	**($2,281,185)**	**($0)**	**($0)**

Annual Budget
Fiscal Year 2014-15

SPECIAL REVENUE FUND
Housing Successor Agency Fund
(207, 53)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Proposed 2014-15
ESTIMATED RESOURCES							
		Fund Balance Reserves	321,714	$110,144	$110,144	$110,144	$84,867
	4601	Interest Earnings	-	6,000.00	6,000.00	-	-
	4699	Other Interest Earnings	(5,827)	-	-	-	-
530000	4711	Lease Revenue	37,312	38,000	38,000	24,000	20,000
		TOTAL ESTIMATED RESOURCES	**$353,199**	**$154,144**	**$154,144**	**$134,144**	**$104,867**
APPROPRIATIONS							
	6030	Trustee Fees	750				
530000	6130	Repair & Maint of Facilities				3,003	
	6257	Licenses & Permits	(10)				
530000	6940	Payment to Other Agencies	9,708			46,274	
	6950	Transfer out - Suc Agncy Ret Obig	230,714				
	6999	Other Expenditures	1,893				
		TOTAL APPROPRIATIONS	**243,055**	**-**	**-**	**49,277**	**-**
FUND BALANCE RESERVES @ END OF FY			**$110,144**	**$154,144**	**$154,144**	**$84,867**	**$104,867**

Annual Budget
Fiscal Year 2014-15

SPECIAL REVENUE FUND
Successor Agency - Ret Obligation Fund
(208, 54)

			Actual 2012-13	Budget 2013-14	Amended Budget 2013-14	Estimate 2013-14	Adopted 2014-15
ESTIMATED RESOURCES							
		Fund Balance Reserves					
540000	4601	Interest Earnings	29,314	-	-	50,000	50,000
540000	4699	Other Interest Earnings	5,833	-	-	(20,000)	(20,000)
540000	4710	Reimbursements/Other Revenue	2,021,721	-	-	2,000,000	2,000,000
540000	4711	Lease Revenue	997,586	-	-	993,986	484,400
		Transfer In - Housing Successor Fd	230,714	-	-	-	-
		TOTAL ESTIMATED RESOURCES	**$3,285,168**	**$0**	**$0**	**$3,023,986**	**$2,514,400**
APPROPRIATIONS							
		MATERIAL, SUPPLIES & SERVICES					
540000	6001	Management Consulting Services	35,446	-	-	54,770	-
540000	6005	Legal Services	4,990	-	-	-	52,000
540000	6010	Accounting & Auditing Services	5,700	-	-	-	-
540000	6030	Trustee Fees	7,432	-	-	7,550	3,500
540000	6040	Misc Bank Charges	-	-	-	-	2,000
540000	6099	Other Professional Services	100,624	-	-	12,000	63,000
540000	6410	Property Taxes	-	-	-	24,115	-
		TOTAL APPROPRIATIONS	**154,192**	**-**	**-**	**98,435**	**120,500**
FUND BALANCE RESERVES @ END OF FY			**$3,130,976**	**$0**	**$0**	**$2,925,551**	**$2,393,900**

RESOLUTION NO. R-2014-39

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLACENTIA AUTHORIZING THE POSITION ALLOCATION PLAN AND COMPENSATION PLAN FOR FISCAL YEAR 2014-15.

A. Recitals.

(i). The City of Placentia Position Allocation Plan and Compensation Plan, effective July 1, 2014 for Fiscal Year 2014-15, are components of the annual budget process.

(ii). The City Council desires to amend said Position Allocation Plan and Compensation Plan in accordance with the provisions of the Fiscal Year 2014-15 Budget, effective July 1, 2014.

(iii). All legal prerequisites to the adoption of this resolution have occurred.

B. Resolution

NOW, THEREFORE, BE IT RESOLVED that the CITY COUNCIL OF THE CITY OF PLACENTIA does hereby resolve as follows:

1. The Position Allocation Plan and Compensation Plan are being updated to reflect approved changes by the City Council in the context of the Fiscal Year 2014-15 Annual Budget. When the City Council approves a new position or the City Administrator amends a position between updates of the Plan, such a change shall constitute a revision to the City's Position Allocation Plan that shall be reflected in the next update of the Resolution adopting the Plan. Compensation and benefits not specifically amended by this Resolution shall remain in full force and effect.

2. The proposed Position Allocation Plan for positions in City services for Fiscal Year 2014-15 is attached hereto as Appendix "A" (Position Allocation Plan) and the proposed Compensation Plan - Salary Schedule is attached hereto as Appendix "B" and hereby are approved.

PASSED, ADOPTED AND APPROVED this 17th day of June 2014.

SCOTT W. NELSON, MAYOR

ATTEST:

PATRICK J. MELIA, CITY CLERK

CITY OF PLACENTIA INCORPORATED DEC 2, 1926 CALIFORNIA

STATE OF CALIFORNIA
COUNTY OF ORANGE

I, PATRICK J. MELIA, City Clerk of the City of Placentia, do hereby certify that the foregoing Resolution was introduced and adopted at a regular meeting of the City Council of the City of Placentia, held on the 17th day of June 2014, by the following vote:

AYES: Aguirre, Nelson, Underhill, Wanke, Yamaguchi
NOES: None
ABSENT: None
ABSTAIN: None

PATRICK J. MELIA,
CITY CLERK

APPROVED AS TO FORM:

ANDREW V. ARCZYNSKI,
CITY ATTORNEY

CITY OF PLACENTIA
POSITION ALLOCATION PLAN
FISCAL YEAR 2014/2015

	APPROVED 2013/2014	CURRENT 2013/2014	PROPOSED 2014/2015	VACANT UNFUNDED
LEGISLATIVE				
MAYOR	1	1	1	
CITY COUNCIL	4	4	4	
PLANNING COMMISSION	7	7	7	
CULTURAL ARTS COMMISSION	9	9	5	
RECREATION & PARKS COMMISSION	7	7	7	
TRAFFIC SAFETY COMMISSION	7	7	7	
ALTERNATE	0	0	0	
TOTALS	35	35	31	
CITY CLERK'S OFFICE				
CITY CLERK	1	1	1	
CITY TREASURER'S OFFICE				
CITY TREASURER	1	1	1	
TOTALS	2	2	2	
ADMINISTRATION				
CITY ADMINISTRATOR	1	1	1	
ASSISTANT CITY ADMINISTRATOR	1	1	1	
DIRECTOR OF ADMINISTRATIVE SERVICES	1	1	1	
CHIEF DEPUTY CITY CLERK	0	0	0	
DEPUTY CITY CLERK	1	1	1	
NEIGHBORHOOD SERVICES SUPERVISOR	1	1	1	
SR. MANAGEMENT ANALYST	0	0	1	
MANAGEMENT ANALYST	1	1	1	
HUMAN RESOURCES ANALYST	1	1	1	
EXEC. ASST. TO THE CITY ADMINISTRATOR	1	1	1	
CITY CLERK SPECIALIST	1	1	1	
TOTALS	9	9	10	
FINANCE				
CHIEF FINANCIAL OFFICER	1	1	1	
FINANCE SERVICES MANAGER	1	1	1	
SENIOR ACCOUNTANT	0	0	1	
MANAGEMENT ANALYST	1	1	0	
ACCOUNTANT	1	1	0	
ACCOUNTING TECHNICIAN	3	3	3	
TOTALS	7	7	6	
DEVELOPMENT SERVICES				
ASSOCIATE PLANNER	1	0.5	0	1
DEVELOPMENT SERVICES COORDINATOR	1	0.5	0	1
TOTALS	2	1	0	2

Resolution No. R-2014-
Appendix "A" Page 1 of 3

CITY OF PLACENTIA
POSITION ALLOCATION PLAN
FISCAL YEAR 2014/2015

	APPROVED 2013/2014	CURRENT 2013/2014	PROPOSED 2014/2015	VACANT UNFUNDED
POLICE SERVICES				
CHIEF OF POLICE	1	1	0	1
DEPUTY POLICE CHIEF	1	1	1	
CAPTAIN	0	0	0	1
LIEUTENANT	3	3	3	
SERGEANT	10	10	10	1
MANAGEMENT ANALYST	1	1	1	
CRIME ANALYST	1	1	1	
ENVRNMENTL. & CODE COMP. SUPERVISOR	1	1	1	
POLICE OFFICER	34	33	32	6
POLICE SERVICES SUPERVISOR	2	1	1	1
POLICE DISPATCHER / RECORDS CLERK	10	10	9	
ADMINISTRATIVE ASSISTANT	1	1	1	
POLICE CIVILIAN INVESTIGATOR	1	1	1	
PROPERTY TECHNICIAN	1	1	1	
CRIME PREV. OFCR. / COMM. RELATIONS COORD.	0	0	0	1
POLICE ACADEMY TRAINEE	1.25	1.00	1	
POLICE SERVICES OFFICER	4	3	3	
COMMUNITY SERVICES OFFICER	2	1.5	1	
TOTALS	74	70.50	67	11
PUBLIC WORKS				
ADMINISTRATION				
DIRECTOR OF PUBLIC WORKS	1	1	0	
ADMINISTRATIVE ASSISTANT	1	1	1	
SUBTOTALS	2	2	1	0
ENGINEERING				
PUBLIC WORKS MANAGER	0	0	1	
SENIOR MANAGEMENT ANALYST	1	1	0	
ENGINEERING TECHNICIAN	1	0	0	
MANAGEMENT ANALYST	1	0.50	0	
SUBTOTALS	3	1.50	1	0
MAINTENANCE SERVICES				
PUBLIC WORKS SUPERINTENDENT	1	1	1	
MAINTENANCE CREWLEADER	2	2	2	
FACILITY MAINTENANCE TECHNICIAN	2	2	2	
MAINTENANCE WORKER	11	11	8	3
CUSTODIAN	2	2	2	
OFFICE ASSISTANT	1	1	1	
SUBTOTALS	19	19	16	3
TOTALS	24	23	18	3

CITY OF PLACENTIA
POSITION ALLOCATION PLAN
FISCAL YEAR 2014/2015

	APPROVED 2013/2014	CURRENT 2013/2014	PROPOSED 2014/2015	VACANT UNFUNDED
COMMUNITY SERVICES				
DIRECTOR OF COMMUNITY SERVICES	0	0	1	
DEPUTY DIRECTOR OF COMMUNITY SERVICES	1	1	0	
COMMUNITY SERVICES COORDINATOR	3	3	3	
TOTALS	4	4	4	
SUMMARY				
FULL-TIME PERSONNEL	120.00	115	105.00	16
ELECTED & APPOINTED PERSONNEL	37	37	33	0

Resolution No. R-2014-
Appendix "A" Page 3 of 3

APPENDIX "B"

PLACENTIA CITY EMPLOYEES ASSOCIATION (PCEA)

JOB CLASS AND SALARY SCHEDULE

July 1, 2014

SAL SCH	STEP	HOURLY	BIWEEKLY	MONTHLY	ANNUALLY	
18.52	A	15.00622	1,200.50	2,601.08	31,212.94	**Office**
	B	15.81656	1,265.32	2,741.54	32,898.44	**Assistant**
	C	16.67065	1,333.65	2,889.58	34,674.95	
	D	17.57087	1,405.67	3,045.62	36,547.41	
	E	18.51970	1,481.58	3,210.08	38,520.98	
19.01	A	15.40770	1,232.62	2,670.67	32,048.01	
	B	16.23966	1,299.17	2,814.87	33,778.49	
	C	17.11654	1,369.32	2,966.87	35,602.40	**Planning**
	D	18.04080	1,443.26	3,127.07	37,524.86	**Aide**
	E	19.01499	1,521.20	3,295.93	39,551.18	
19.83	A	16.07029	1,285.62	2,785.52	33,426.20	
	B	16.93809	1,355.05	2,935.94	35,231.23	
	C	17.85275	1,428.22	3,094.48	37,133.72	**Custodian**
	D	18.81680	1,505.34	3,261.58	39,138.94	
	E	19.83291	1,586.63	3,437.70	41,252.46	
20.53	A	16.63261	1,330.61	2,882.99	34,595.83	
	B	17.53077	1,402.46	3,038.67	36,464.00	
	C	18.47743	1,478.19	3,202.75	38,433.05	**Account**
	D	19.47521	1,558.02	3,375.70	40,508.44	**Clerk**
	E	20.52687	1,642.15	3,557.99	42,695.88	
21.87	A	17.71715	1,417.37	3,070.97	36,851.67	
	B	18.67388	1,493.91	3,236.81	38,841.67	**Office**
	C	19.68227	1,574.58	3,411.59	40,939.12	**Specialist**
	D	20.74511	1,659.61	3,595.82	43,149.83	
	E	21.86535	1,749.23	3,789.99	45,479.92	
22.91	A	18.56744	1,485.40	3,218.36	38,620.28	**Community**
	B	19.57008	1,565.61	3,392.15	40,705.77	**Svcs. Officer**
	C	20.62686	1,650.15	3,575.32	42,903.87	**/Police Svcs.**
	D	21.74071	1,739.26	3,768.39	45,220.68	**Officer**
	E	22.91471	1,833.18	3,971.88	47,662.59	
23.52	A	19.05452	1,524.36	3,302.78	39,633.40	
	B	20.08346	1,606.68	3,481.13	41,773.60	**Crime Prev.**
	C	21.16795	1,693.44	3,669.11	44,029.33	**Officer/**
	D	22.31104	1,784.88	3,867.25	46,406.97	**Maint Wrkr**
	E	23.51589	1,881.27	4,076.09	48,913.05	
23.98	A	19.43391	1,554.71	3,368.54	40,422.53	
	B	20.48334	1,638.67	3,550.45	42,605.35	
	C	21.58944	1,727.16	3,742.17	44,906.04	**Admin**
	D	22.75527	1,820.42	3,944.25	47,330.96	**Assistant**
	E	23.98405	1,918.72	4,157.24	49,886.82	
24.12	A	19.54028	1,563.22	3,386.98	40,643.78	**Building**
	B	20.59546	1,647.64	3,569.88	42,838.56	**Permit**
	C	21.70761	1,736.61	3,762.65	45,151.83	**Tech/**
	D	22.87982	1,830.39	3,965.84	47,590.03	**Accounting**
	E	24.11533	1,929.23	4,179.99	50,159.88	**Tech.**

APPENDIX "B"

PLACENTIA CITY EMPLOYEES ASSOCIATION (PCEA)

JOB CLASS AND SALARY SCHEDULE

July 1, 2013

SAL SCH	STEP	HOURLY	BIWEEKLY	MONTHLY	ANNUALLY	
25.67	A	20.79890	1,663.91	3,605.14	43,261.71	**Community**
	B	21.92204	1,753.76	3,799.82	45,597.84	**Services**
	C	23.10583	1,848.47	4,005.01	48,060.13	**Coord./**
	D	24.35355	1,948.28	4,221.28	50,655.38	**City Clerk**
	E	25.66864	2,053.49	4,449.23	53,390.78	**Specialist**
25.78	A	20.88969	1,671.18	3,620.88	43,450.56	
	B	22.01769	1,761.42	3,816.40	45,796.80	**Facility**
	C	23.20663	1,856.53	4,022.48	48,269.80	**Maint. Tech**
	D	24.45979	1,956.78	4,239.70	50,876.37	
	E	25.78067	2,062.45	4,468.65	53,623.79	
25.93	A	21.01084	1,680.87	3,641.88	43,702.55	
	B	22.14543	1,771.63	3,838.54	46,062.49	
	C	23.34128	1,867.30	4,045.82	48,549.86	**Equip**
	D	24.60171	1,968.14	4,264.30	51,171.56	**Mech.**
	E	25.93020	2,074.42	4,494.57	53,934.81	
26.46	A	21.43932	1,715.15	3,716.15	44,593.79	
	B	22.59704	1,807.76	3,916.82	47,001.84	**Maint.**
	C	23.81728	1,905.38	4,128.33	49,539.94	**Crew**
	D	25.10341	2,008.27	4,351.26	52,215.09	**Leader**
	E	26.45899	2,116.72	4,586.22	55,034.70	
27.02	A	21.89395	1,751.52	3,794.95	45,539.41	**Human**
	B	23.07622	1,846.10	3,999.88	47,998.54	**Resources**
	C	24.32236	1,945.79	4,215.88	50,590.51	**Tech**
	D	25.63575	2,050.86	4,443.53	53,322.36	
	E	27.02014	2,161.61	4,683.49	56,201.89	
27.23	A	22.06671	1,765.34	3,824.90	45,898.75	
	B	23.25834	1,860.67	4,031.45	48,377.34	**Faciltes Main.**
	C	24.51429	1,961.14	4,249.14	50,989.73	**Tech. II/**
	D	25.83810	2,067.05	4,478.60	53,743.25	**Sr. Eng.Aide**
	E	27.23337	2,178.67	4,720.45	56,645.40	
27.79	A	22.52140	1,801.71	3,903.71	46,844.52	**Police**
	B	23.73755	1,899.00	4,114.51	49,374.11	**Dispatcher/**
	C	25.01938	2,001.55	4,336.69	52,040.31	**Records**
	D	26.37043	2,109.63	4,570.87	54,850.50	**Clerk**
	E	27.79444	2,223.56	4,817.70	57,812.43	
28.06	A	22.73492	1,818.79	3,940.72	47,288.63	**Code Enf.**
	B	23.96261	1,917.01	4,153.52	49,842.23	**Officer/**
	C	25.25659	2,020.53	4,377.81	52,533.71	**Development**
	D	26.62045	2,129.64	4,614.21	55,370.54	**Svcs.**
	E	28.05795	2,244.64	4,863.38	58,360.53	**Coordinator**
28.36	A	22.97657	1,838.13	3,982.61	47,791.27	
	B	24.21730	1,937.38	4,197.67	50,371.98	**Police**
	C	25.52503	2,042.00	4,424.34	53,092.06	**Property**
	D	26.90338	2,152.27	4,663.25	55,959.03	**Tech**
	E	28.35616	2,268.49	4,915.07	58,980.81	

APPENDIX "B"

PLACENTIA CITY EMPLOYEES ASSOCIATION (PCEA)

JOB CLASS AND SALARY SCHEDULE

July 1, 2014

SAL SCH	STEP	HOURLY	BIWEEKLY	MONTHLY	ANNUALLY	
28.77	A	23.31380	1,865.10	4,041.06	48,492.70	
	B	24.57274	1,965.82	4,259.27	51,111.30	**Environ.**
	C	25.89967	2,071.97	4,489.28	53,871.31	**Compliance**
	D	27.29825	2,183.86	4,731.70	56,780.36	**Officer**
	E	28.77236	2,301.79	4,987.21	59,846.50	
29.15	A	23.61577	1,889.26	4,093.40	49,120.80	
	B	24.89102	1,991.28	4,314.44	51,773.32	**Planner I**
	C	26.23514	2,098.81	4,547.42	54,569.09	**(Asst.**
	D	27.65184	2,212.15	4,792.99	57,515.83	**Planner)**
	E	29.14504	2,331.60	5,051.81	60,621.69	
29.36	A	23.78731	1,902.98	4,123.13	49,477.60	**Exec. Asst.**
	B	25.07182	2,005.75	4,345.78	52,149.39	**to the**
	C	26.42570	2,114.06	4,580.45	54,965.46	**City**
	D	27.85269	2,228.22	4,827.80	57,933.60	**Admin.**
	E	29.35673	2,348.54	5,088.50	61,061.99	
30.62	A	24.80769	1,984.62	4,300.00	51,600.00	
	B	26.14730	2,091.78	4,532.20	54,386.38	**Building**
	C	27.55925	2,204.74	4,776.94	57,323.24	**Inspector**
	D	29.04745	2,323.80	5,034.89	60,418.70	
	E	30.61601	2,449.28	5,306.78	63,681.30	
30.97	A	25.09055	2,007.24	4,349.03	52,188.34	
	B	26.44544	2,115.64	4,583.88	55,006.52	**Sr.**
	C	27.87349	2,229.88	4,831.40	57,976.86	**Building**
	D	29.37866	2,350.29	5,092.30	61,107.61	**Inspector**
	E	30.96511	2,477.21	5,367.29	64,407.42	
31.76	A	25.73473	2,058.78	4,460.69	53,528.24	**Police**
	B	27.12441	2,169.95	4,701.56	56,418.77	**Civilian**
	C	28.58913	2,287.13	4,955.45	59,465.39	**Invest.**
	D	30.13294	2,410.64	5,223.04	62,676.52	
	E	31.76012	2,540.81	5,505.09	66,061.04	
33.35	A	27.02300	2,161.84	4,683.99	56,207.84	**Police**
	B	28.48224	2,278.58	4,936.92	59,243.06	**Services**
	C	30.02028	2,401.62	5,203.52	62,442.18	**Supervisor**
	D	31.64137	2,531.31	5,484.50	65,814.05	**Pol Dispatch/**
	E	33.35000	2,668.00	5,780.67	69,368.00	**& Records**
						Sprvsr

Placentia City Employees Association (PCEA) Unit employees pay 7% Employee Contribution rate towards PERS Retirement

APPENDIX "B"

COMPENSATION PLAN/SALARY SCHEDULE

MANAGEMENT AND MID-MANAGEMENT EMPLOYEES

Effective July 1, 2014

Executive Management Staff

Job Class	Base Rate/CP *
City Administrator**	16,204.03
Police Chief	13,620.87
Assistant City Administrator	12,807.00
Director of Administrative Services	11,430.50
Director of Community Services	11,430.50
Chief Financial Officer	11,430.50
Director of Public Works	11,430.50

Mid-Management Staff

Class Title	Base Rate/CP*
Accountant	5,368.29
Associate Civil Engineer	6,792.93
Associate Planner	5,891.51
Chief Building Official	8,161.10
Chief Deputy City Clerk	5,996.15
Deputy Chief of Police	12,780.13
Deputy City Clerk	5,203.52
Deputy Director of Community Svcs.	8,108.53
Environmental & Code Comp. Supv.	6,000.82
Finance Services Manager	7,833.39
Human Resources Analyst	5,710.62
Management Analyst	5,710.62
Neighborhood Svcs. Supervisor	5,710.62
Public Works Manager	8,907.49
Public Works Superintendent	6,701.41
Senior Accountant	6,600.84
Senior Management Analyst	6,657.56

NOTE:

1. All job classes on this salalry schedule shall be ineligible for overtime credit.

2. Per City Council Resolution * (83-R-125, 86-R-129, 88-R-112) 20% below the base/rate control point to 10% above the base/rate control point based upon performance

** City Administrator base rate set by contract with City Council

C I T Y O F P L A C E N T I A

July 1, 2014

CURRENT PAY RATES

Part-Time Positions

SECTION 1

The compensation of part-time employees of the City of Placentia shall be set forth in the table herein below:

Class Code	Class Title	Statistical Code	Rate Per Hour A	B	C	D	E	F
7100	Admin. Intern.	E	11.03	11.55	12.08			
A190	Code Enforcement Officer	B	18.00	18.90	19.85	20.84	21.88	
7200	Clerical Aide	F	13.75	14.03	14.30			
A196	Production Coordinator	E	18.86	19.88	20.96	22.09	23.34	
A195	Production Assistant	E	11.50	12.75	14.00	15.25	16.50	
7800	Maintenance Aide	H	11.03	11.55	12.08			
8000	Police Cadet	E	11.50	11.66	11.83			
7900	Pol Reserve Off – Level 1	D	18.00	22.00				
7600	Lifeguard	E	9.66	9.87	10.08	10.29		
7500	Instructor Guard	E	10.50	10.71	10.92	11.13		
8900	Sr. Instr. Guard *- Pool Manager*	E	11.34	11.55	11.76	11.97		
8100	Com. Serv. Leader	E	9.00	9.15	9.30	9.45		
9000	Sr. Com. Serv. Leader	E	9.66	9.87	10.08	10.29		
8200	Com. Serv. Specialist	E	10.71	10.92	11.13	11.34		
7700	Sr. Com. Serv. Specialist	E	11.66	12.18	12.71			
8700	Program Coordinator *- Sr. Citizen Prog. Speclst.* *- Ed./Tutor Speclst.*	B	13.02	13.55	14.07	14.60	15.12	

SECTION 2

Part-time employees may progress to the next salary step after satisfactorily completing a minimum of four hundred (400) hours of work at the current salary step, *except* for Community Services Leader, the required hours shall be six hundred (600) hours from Step A to Step B, only.

SECTION 3 **10/93**

The following classes are elected or appointed by City Council:

Class Code	Class Title	Salary
9100	Mayor/Councilmembers	$150.00 per month
9300	City Attorney	BY CONTRACT
9400	City Clerk	$150.00 per month
9500	City Treasurer	$ 50.00 per month
9600	Board Member	$ 5.00 per meeting, not to exceed $10.00 per month
9700	Commissioner	
9701	Cultural Arts	Suspended Stipends
9702	Planning	Suspended Stipends
9703	Recreation & Parks	Suspended Stipends
9704	Traffic Safety	Suspended Stipends
9800	Committee Member	None

Resolution R-2014-39
Appendix B

APPENDIX A

GLOSSARY OF BUDGET AND FINANCE TERMINOLOGY

Abatement: A complete or partial cancellation of a levy imposed by a governmental unit. Abatements usually apply to tax levies, special assessments, and service charges.

Accounting Period: A period at the end of which, and for which, financial statements are prepared. See also Fiscal Period.

Accounting System: The total structure of records and procedures that discover, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups, and organizational components.

Accounts Receivable: Amounts owing on open account from private persons, firms, or corporations for goods and services furnished by a governmental unit (but not including amounts due from other funds of the same governmental unit). Note: Although taxes and assessments receivable are covered by this term, they should each be recorded and reported separately in *Taxes Receivable* and *Special Assessments Receivable* accounts. Similarly, amounts due from other funds or from other governmental units should be reported separately.

Accrual Basis: The basis of accounting under which revenues are recorded when earned and expenditures (or expenses) are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of cash or the payment of cash may take place, in whole or in part, in another accounting period. See also Accrue and Levy.

Accrue: To record revenues when earned and to record expenditures (or expenses) as soon as they result in liabilities for benefits received, notwithstanding that the receipt of cash or payment of cash may take place, in whole or in part, in another accounting period. See also Accrual Basis, Accrued Expenses, and Accrued Revenue.

Accrued Expenses: Expenses incurred during the current accounting period but not payable until a subsequent accounting period. See also Accrual Basis and Accrue.

Accrued Revenue: Revenue earned during the current accounting period but not to be collected until a subsequent accounting period. See also Accrual Basis and Accrue.

Activity: A specific and distinguishable line of work performed by one or more organizational components of a governmental unit for the purpose of accomplishing a function for which the governmental unit is responsible. For example, "Food Inspection" is an activity performed in the discharge of the "Health" function. See also Function.

Allocate: To divide a lump-sum appropriation into parts that are designated for expenditure by specific organization units and/or for specific purposes, activities, or objects. See also Allocation.

Allocation: A part of a lump-sum appropriation that is designated for expenditure by specific organization units and/or for special purposes, activities, or objects. In federal usage, a transfer of obligation authority from one agency to another. See also Allocate.

Amortization: (1) Gradual reduction, redemption, or liquidation of the balance of an account according to a specified schedule of times and amounts. (2) Provision for the extinguishment of a debt by means of a Debt Service Fund.

Annuity: A series of equal money payments made at equal intervals during a designated period of time. In governmental accounting, the most frequent annuities are accumulations of debt service funds for term bonds and payments to retired employees or their beneficiaries under public employee retirement systems.

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Appropriation: An authorization granted by a legislative body to incur liabilities for purposes specified in the appropriation act.
Note: An appropriation is usually limited in amount and as to the time when it may be expended.

Assess: To value property officially for the purpose of taxation.
Note: The term is also sometimes used to denote the levy of taxes, but such usage is not correct because it fails to distinguish between the valuation process and the tax levy process

Assessed Valuation: A valuation set on real estate or other property by a government as a basis for levying taxes

Assessment: (1) The process of making the official valuation of property for purposes of taxation. (2) The valuation placed on property as a result of this process.

Assets: Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events.

Audit: The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence for one or more of the following purposes:

a. To determine whether the financial statements, or other financial reports and related items, are fairly presented in accordance with generally accepted accounting principles or other established or stated criteria.

b. To determine whether the entity has complied with laws and regulations and other specific financial compliance requirements that may have a material effect on the financial statements, or that may affect other financial reports or the economy, efficiency, or effectiveness of program activities.

c. To determine whether the entity is acquiring, protecting, and using its resources economically and efficiently.

d. To determine whether the desired program results or benefits established by the legislature or other authorizing body are being achieved.

Auditor's Opinion, or Auditor's Report: A statement signed by an auditor stating that he has examined the financial statements in accordance with generally accepted auditing standards (with exceptions, if any) and expressing his opinion on the financial condition and results of operations of some or all of the fund types and account groups of the reporting entity, as appropriate.

Balance Sheet: A statement that discloses the assets, liabilities, reserves, and equities of a fund, governmental unit, or nonprofit entity at a specified date, properly classified to exhibit financial position of the fund or unit at that date.

Basis of Accounting: The standard (or standards) used to determine the point in time when assets, liabilities, revenues, and expenses (expenditures) should be measured and recorded as such in the accounts of an entity. See Accrual Basis, Cash Basis, and Modified Accrual Basis.

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Book Value: Value as shown by books of account.
Note: In the case of assets subject to reduction by valuation allowances, "book value" refers to cost or stated value less the appropriate allowance. Sometimes a distinction is made between "gross book value" and "net book value," the former designating value before deduction of related allowances and the latter after their deduction. In the absence of any modifier, however, the term *book value* is understood to be synonymous with *net book value*.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budget Document: The instrument used by the budget making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

Budget Message: A general discussion of the proposed budget as presented in writing by the budget making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the governmental unit's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budgetary Control: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Buildings: A fixed asset account that reflects the acquisition value of permanent structures used to house persons and property owned by a governmental unit. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

CAFR: See Comprehensive Annual Financial Report.

Capital Assets: See Fixed Assets.

Capital Budget: A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget. See also Capital Program.

Capital Expenditures: See Capital Outlays.

Capital Outlays: Expenditures that result in the acquisition of or addition to fixed assets.

Capital Program: A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

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Capital Projects Fund: A fund created to account for all resources to be used for the construction or acquisition of designated fixed assets by a governmental unit except those financed by proprietary or fiduciary funds.

Cash: Currency, coin, checks, money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.
Note: All cash must be accounted for as a part of the fund to which it belongs. Any restrictions or limitations as to its availability must be indicated in the records and statements. It is not necessary, however, to have a separate bank account for each fund unless required by law.

Cash Basis: The basis of accounting under which revenues are recorded when received in cash and expenditures (or expenses) are recorded when cash is disbursed.

Cash Equivalent: Short-term, highly liquid investments that are both readily convertible into known amounts of cash and so near their maturity that they present insignificant risk of changes in value due to changes in interest rates.

Certificate of Participation (COP): A long-term debt instrument authorized for construction of municipal facilities, typically issued by a quasi-independent authority but secured by a long-term lease with a general purpose local government.

Comprehensive Annual Financial Report (CAFR): A governmental unit's official annual report prepared and published as a matter of public record. In addition to the general purpose financial statements, the CAFR should contain introductory material, schedules to demonstrate legal compliance, and statistical tables specified in the GASB Codification.

Construction Work in Progress: The cost of construction work that has been started but not yet completed.

Contingent Fund: Assets or other resources set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amount.

Contingent Liabilities: Items that may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, unsettled disputed claims, unfilled purchase orders, and uncompleted contracts. Contingent liabilities of the latter two types are disclosed in balance sheets of governmental funds as Reserve for Encumbrances; other contingent liabilities are disclosed in notes to the financial statements.

Contributions: Amounts given to an individual or to an organization for which the donor receives no direct private benefits. Contributions may be in the form of pledges, cash, securities, materials, services, or fixed assets.

Cost: The amount of money or money's worth exchanged for property or services.
Note: Costs may be incurred even before money is paid; that is, as soon as a liability is incurred. Ultimately, however, money or money's worth must be given in exchange. Again, the cost of some property or service may, in turn, become a part of the cost of another property or service. For example, the cost of part or all of the materials purchased at a certain time will be reflected in the cost of articles made from such materials or in the cost of those services in the rendering of which the materials were used.

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Cost Accounting: That branch of accounting that provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

Cost Determination: The use of statistical procedures to determine or estimate the cost of goods or services, as opposed to accumulating such costs in a formal cost accounting system.

CSMFO: California Society of Municipal Finance Officers.

Current: A term that, applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods.

Current Assets: Those assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities. Some examples are cash, temporary investments, and taxes receivable that will be collected within 60 days from the balance sheet date.

Current Liabilities: Liabilities payable within a relatively short period of time, usually no longer than a year.

Current Resources: Resources to which recourse can be had to meet current obligations and expenditures. Examples are estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and, in the case of certain funds, bonds authorized and unissued.

Current Revenue: Revenues of a governmental unit available to meet expenditures of the current fiscal year. See Revenue.

Current Taxes: (1) Taxes levied and becoming due during the current fiscal period, from the time the amount of tax levy is first established to the date on which a penalty for nonpayment is attached. (2) Taxes levied in the preceding fiscal period but becoming due in the current fiscal period, from the time they become due until a penalty for nonpayment is attached.

Data Processing: (1) The preparation and handling of information and data from source media through prescribed procedures to obtain such end results as classification, problem solution, summarization, and reports. (2) Preparation and handling of financial information wholly or partially by use of computers.

Debt: A liability resulting from the borrowing of money or from the purchase of goods and services. Debts of governmental units include bonds, time warrants, notes, and floating debt. See also Notes Payable, Long-Term Debt, and General Long-Term Debt.

Debt Limit: The maximum amount of gross or net debt that is legally permitted.

Debt Margin: The difference between the amount of the debt limit and the net amount of outstanding indebtedness subject to the limitation.

Debt Service Fund: A fund established to finance and account for the payment of interest and principal on all tax supported debt, serial and term, including that payable from special assessments.

Default: Failure of a debtor to pay interest or repay the principal of debt when legally due.

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Deficit: (1) The excess of liabilities and reserved equity of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or in the case of Enterprise and Internal Service Funds, the excess of expense over revenue during an accounting period.

Depreciation: (1) Expiration of the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, that is charged as an expense during a particular period. Note: In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process the cost of the asset less salvage value is ultimately charged off as an expense.

Designated: Assets, or equity, set aside by action of the governing board are *designated;* as distinguished from assets or equity set aside in conformity with requirements of donors, grantors, or creditors, which are properly referred to as *restricted.*

Direct Cost: A cost incurred because of some definite action by or for an organization unit, function, activity, project, cost center, or pool; a cost identified specifically with a cost objective.

Direct Expenses: Those expenses that can be charged directly as a part of the cost of a product or service, or of a department or operating unit, as distinguished from overhead and other indirect costs that must be prorated among several products or services, departments, or operating units.

Disbursements: Payments in cash.

Donated Assets: Noncash contributions. Donated assets may be in the form of securities, land, buildings, equipment, or materials.

Effective Interest Rate: The rate of earning on a bond investment based on the actual price paid for the bond, the maturity date, and the length of time between interest dates, in contrast with the nominal interest rate.

Encumbrances: An account used to record the estimated amount of purchase orders, contracts, or salary commitments chargeable to an appropriation. The account is credited when goods or services are received and the actual expenditure of the appropriation is known.

Enterprise Fund: A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges; or where the governing body of the governmental unit has decided periodic determination of revenues earned, expenses incurred, and/or net income is appropriate. Government-owned utilities and hospitals are ordinarily accounted for by enterprise funds.

Equipment: Tangible property of a more or less permanent nature (other than land, buildings, or improvements other than buildings) that is useful in carrying on operations. Examples are machinery, tools, trucks, cars, furniture, and furnishings.

Equity Transfer: Nonrecurring or nonroutine transfers of equity between funds. Also referred to as Residual Equity Transfer.

Estimated Expenditures: The estimated amounts of expenditures included in budgeted appropriations. See also Appropriations.

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Estimated Other Financing Sources: Amounts of financial resources estimated to be received or accrued during a period by a governmental or similar type fund from interfund transfers or from the proceeds of noncurrent debt issuances.

Estimated Other Financing Uses: Amounts of financial resources estimated to be disbursed or accrued during a period by a governmental or similar type fund for transfer to other funds.

Estimated Revenue: For revenue accounts kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period. For revenue accounts kept on a cash basis, the term designates the amount of revenue estimated to be collected during a given period. Under the modified accrual basis, estimated revenues include both cash and accrual basis revenues. See also Revenue, Cash Basis, Accrual Basis, and Modified Accrual Basis.

Estimated Revenue Receipts: A term used synonymously with estimated revenue by some governmental units reporting their revenues on a cash basis. See also Revenue.

Estimated Uncollectible Accounts Receivable (Credit): That portion of accounts receivable that it is estimated will never be collected. The account is deducted from the Accounts Receivable account on the balance sheet in order to arrive at the net amount of accounts receivable.

Expenditures: Expenditures are recorded when liabilities are incurred pursuant to authority given in an appropriation. If the accounts are kept on the accrual basis or the modified accrual basis, this term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays. Where the accounts are kept on the cash basis, the term designates only actual cash disbursements for these purposes.
Note: Encumbrances are not expenditures.

Expenses: Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges presumed to benefit the current fiscal period.

Financial Audit: One of the two major types of audits defined by the U.S. General Accounting Office (see Performance Audit for the other major type). A financial audit provides an auditor's opinion that financial statements present fairly an entity's financial position and results of operations in conformity with generally accepted accounting principles or that other financial reports comply with specified finance-related criteria.

Financial Condition: The probability that a government will meet its financial obligations as they become due *and* its service obligations to constituencies, both currently and in the future. See Financial Position.

Financial Position: The adequacy of cash and short-term claims to cash to meet current obligations and those expected in the near future. See Financial Condition.

Fiscal Agent: A bank or other corporate fiduciary that performs the function of paying, on behalf of the governmental unit, or other debtor, interest on debt or principal of debt when due.

Fiscal Period: Any period at the end of which a governmental unit determines its financial position and the results of its operations.

Fiscal Year: A 12-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations.

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Fixed Assets: Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.
Note: The term does not indicate the immobility of an asset, which is the distinctive character of "fixture".

Franchise: A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Full Faith and Credit: A pledge of the general taxing power for the payment of debt obligations.
Note: Bonds carrying such pledges are usually referred to as general obligation bonds.

Function: A group of related activities aimed at accomplishing a major service or regulatory responsibility for which a governmental unit is responsible. For example, public health is a function. See also Activity and Object.

Fund: A fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. See General Fixed Assets Account Group and General Long-Term Debt Account group.

Fund Accounting: An accounting system organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Resources are allocated to and accounted for in individual funds based upon purposes for which they are to be spent and the means by which spending activities are controlled. Fund accounting is used by states and local governments and by not-for-profit organizations that need to account for resources the use of which is restricted by donors or grantors.

Fund Balance: The portion of Fund Equity available for appropriation.

Fund Balance Sheet: A balance sheet for a single fund. See Fund and Balance Sheet.

Fund Equity: The excess of fund assets and resources over fund liabilities. A portion of the equity of a governmental fund may be reserved or designated; the remainder is referred to as Fund Balance.

Fund Type: A classification of funds that are similar in purpose and character.

GASB: See Governmental Accounting Standards Board.

General Fixed Assets: Those fixed assets of a governmental unit that are not accounted for by a proprietary or fiduciary fund.

General Fixed Assets Account Group (GFAAG): A self-balancing group of accounts set up to account for the general fixed assets of a governmental unit. See General Fixed Assets.

General Fund: A fund used to account for all transactions of a governmental unit that are not accounted for in another fund.
Note: The General Fund is used to account for the ordinary operations of a governmental unit that are financed from taxes and other general revenues.

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General Long-Term Debt: Long-term debt legally payable from general revenues and backed by the full faith and credit of a governmental unit. See Long-Term Debt.
General Long-Term Debt Account Group (GLTDAG): A self-balancing group of accounts set up to account for the general long-term debt of a governmental unit. See General Long-Term Debt.

General Obligation Bonds: Bonds for whose payment the full faith and credit of the issuing body is pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues. See also Full Faith and Credit.

Generally Accepted Accounting Principles (GAAP): The body of accounting and financial reporting standards. conventions, and practices that have authoritative support from standards-setting bodies such as the Governmental Accounting Standards Board and the Financial Accounting Standards Board, or for which a degree of consensus exists among accounting professionals at a given point in time. Generally accepted accounting principles are continually evolving as changes occur in the reporting environment

GFOA: See Government Finance Officers Association.

Government Finance Officers Association: Formerly Municipal Finance Officers Association of the United States and Canada. Sponsored the National Council on Governmental Accounting. Administers the Certificate of Achievement program and other programs to encourage excellence in financial reporting and budgeting by state and local governments.

Governmental Accounting: The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governmental units and agencies. The term generally is used to refer to accounting for state and local governments, rather than the U.S. federal government.

Governmental Accounting Standards Board: The independent agency established under the Financial Accounting Foundation in 1984 as the official body designated to set accounting and financial reporting standards for state and local governments.

Governmental Funds: A generic classification used by the GASB to refer to all funds other than proprietary and fiduciary funds. The General Fund, special revenue funds, capital projects funds, and debt service funds are the types of funds referred to as "governmental funds."

Historical Cost: The amount paid, or liability incurred, by an accounting entity to acquire an asset and make it ready to render the services for which it was acquired.

Improvements: Buildings, other structures, and other attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers.
Note: Sidewalks, curbing, sewers, and highways are sometimes referred to as "betterments," but the term *improvements other than buildings* is preferred. Infrastructure Assets is a term also used.

Improvements Other than Buildings: A fixed asset account that reflects the acquisition value of permanent improvements, other than buildings, that add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels, and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects fair value at time of acquisition.

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Income: A term used in accounting for governmental enterprises to represent the excess of revenues earned over the expenses incurred in carrying on the enterprise's operations. It should not be used without an appropriate modifier, such as Operating, Nonoperating, or Net. See also Operating Income, Nonoperating Income, and Net Income. Note: The term Income should not be used in lieu of Revenue in nonenterprise funds.

Indirect Cost: A cost incurred which cannot be identified specifically with a cost objective, but rather benefits multiple cost objectives (e.g., a hospital cafeteria, central data processing department, and general management costs).

Infrastructure Assets: Roads, bridges, curbs and gutters, streets, sidewalks, drainage systems, and lighting systems installed for the common good.

Interfund Accounts: Accounts in which transactions between funds are reflected. See Interfund Transfers.

Interfund Loans: Loans made by one fund to another.

Interfund Transfers: Amounts transferred from one fund to another.

Intergovernmental Revenue: Revenue from other governments. Grants, shared revenues, and entitlements are types of intergovernmental revenue.

Interim Borrowing: (1) Short-term loans to be repaid from general revenues during the course of a fiscal year. (2) Short-term loans in anticipation of tax collections or bonds issuance. See Tax Anticipation Notes and Revenue Anticipation Notes.

Interim Statement: A financial statement prepared before the end of the current fiscal year and covering only financial transactions during the current year to date. See also Statements.

Internal Control: A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Thus, for example, an employee handling cash would not post the accounts receivable records. Moreover, under such a system, the procedures to be followed are definitely laid down and require proper authorizations by designated officials for all actions to be taken.

Internal Service Fund A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit, or to other governmental units. Amounts expended by the fund are restored thereto either from operating earnings or by transfers from other funds, so that the original fund capital is kept intact. Formerly called a Working Capital Fund or Intragovernmental Service Fund.

Inventory: A detailed list showing quantities, descriptions, and values of property and frequently also units of measure and unit prices.

Investment in General Fixed Assets: An account in the general fixed assets group of accounts that represents the governmental unit's equity in general fixed assets. The balance of this account is subdivided according to the source of funds that financed the asset acquisition, such as general fund revenues, special assessments, etc.

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Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

Judgment: An amount to be paid or collected by a governmental unit as the result of a court decision, including a condemnation award in payment for private property taken for public use.

Land: A fixed asset account that reflects the carrying value of land owned by a governmental unit. If land is purchased, this account shows the purchase price and costs such as legal fees, filling and excavation costs, and the like, that are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

Lapse: (Verb) As applied to appropriations, this term denotes the automatic termination of an appropriation. Note: Except for indeterminate appropriations and continuing appropriations, an appropriation is made for a certain period of time. At the end of this period, any unexpended and unencumbered balance thereof lapses, unless otherwise provided by law.

Leasehold: The right to the use of real estate by virtue of a lease, usually for a specified term of years, for which a consideration is paid.

Legal Opinion: (1) The opinion of an official authorized to render it, such as an attorney general or city attorney, as to legality. (2) In the case of municipal bonds, the opinion of a specialized bond attorney as to the legality of a bond issue.

Levy: (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a governmental unit.

Liabilities: Probable future sacrifices of economic benefits arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. Note: The term does not include encumbrances.

Line Item Budget: A detailed expense or expenditure budget, generally classified by object within each organizational unit, and, often, classified within each object as to authorized number of employees at each salary level within each job classification, etc.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Machinery and Equipment: See Equipment.

Modified Accrual Basis: Under the modified accrual basis of accounting, required for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

Net Assets: The difference between total assets and total liabilities. Equivalent to the fund equity of a fund, the equity of a not-for-profit organization, or the owners' equity of a business.

Net Income: A term used in accounting for governmental enterprises to designate the excess of total revenues over total expenses for an accounting period. See also Income, Operating Revenues, Operating Expense, Nonoperating Income, and Nonoperating Expenses.

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Net Profit: See Net Income.

Revenue: See Net Income.

Net Revenue Available for Debt Service: Gross operating revenues of an enterprise less operating and maintenance expenses but exclusive of depreciation and bond interest. "Net Revenue" as thus defined is used to compute "coverage" of revenue bond issues.
Note: Under the laws of some states and the provisions of some revenue bond indentures, net revenues used for computation of coverage are required to be on a cash basis rather than an accrual basis.

Nominal Interest Rate: The contractual interest rate shown on the face and in the body of a bond and representing the amount of interest to be paid, in contrast to the effective interest rate.

Nonoperating Expenses: Expenses incurred for nonoperating properties or in the performance of activities not directly related to supplying the basic service by a governmental enterprise. An example of a nonoperating expense is interest paid on outstanding revenue bonds.

Nonoperating Income: Income of governmental enterprises that is not derived from the basic operations of such enterprises. An example is interest on investments or on bank time deposits.

Notes Payable: In general, an unconditional written promise signed by the maker to pay a certain sum in money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein.

Notes Receivable: A note payable held by a governmental unit.

Object: As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, materials, and supplies. See also Activity, Character, Function, and Object Classification.

Object Classification: A grouping of expenditures on the basis of goods or services purchased; for example, personal services, materials, supplies, and equipment.

Obsolescence: The decrease in the value of fixed assets resulting from economic, social, technological, or legal changes.

Operating Budget: A budget that applies to all outlays other than capital outlays. See Budget.

Operating Expenses: (1) As used in the accounts of governmental enterprises, the term means those costs that are necessary to the maintenance of the enterprise, the rendering of services, the sale of merchandise, the production and disposition of commodities produced, and the collection of enterprise revenues. (2) The term is also sometimes used to describe expenses for general governmental purposes.

Operating Income: Income of a governmental enterprise derived from the sale of its goods and/or services. For example, income from the sale of water by a municipal water utility is operating income. See also Operating Revenues.

Operating Lease: A rental-type lease in which the risks and benefits of ownership are substantively retained by the lessor, and which does not meet the criteria defined in applicable accounting and reporting standards as a capital lease.

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Operating Revenues: Revenues derived from the operation of governmental enterprises character.

Operating Statement: A statement summarizing the financial operations of a governmental unit for an accounting period as contrasted with a balance sheet that shows financial position at a given moment in time.

Operating Transfers: Legally authorized interfund transfers (from a fund receiving revenue to the fund that is to make the expenditures). See also Residual Equity Transfer

Ordinance: A formal legislative enactment by the council or governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.
Note: The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. Revenue-raising measures, such as the imposition of taxes, special assessments, and service charges, universally require ordinances.

Original Cost: The total of assets given and/or liabilities assumed to acquire an asset. In utility accounting, the original cost is the cost to the first owner who dedicated the plant to service of the public.

Other Financing Sources: An operating statement classification in which financial inflows other than revenues are reported; for example, proceeds of long-term debt, operating transfers-in, etc.

Other Financing Uses: An operating statement classification in which financial outflows other than expenditures are reported; for example, operating transfers-out.

Overhead: Those elements of cost necessary in the production of an article or the performance of a service that are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually they relate to those objects of expenditures that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management, or supervision.

Pay-As-You-Go-Basis: A term used to describe the financial policy of a governmental unit that finances all of its capital outlays from current revenues rather than by borrowing. A governmental unit that pays for some improvements from current revenues and others by borrowing is said to be on a partial or modified pay-as-you-go basis.

Performance Audit: One of the two major types of audit defined by the U.S. General Accounting Office (see Financial Audit for the other type). A performance audit provides an auditor's independent determination (but not an opinion) of the extent to which government officials are efficiently, economically, and effectively carrying out their responsibilities.

PERS: See Public Employee Retirement Systems.

Petty Cash: A sum of money set aside for the purpose of making change or paying small obligations for which the issuance of a formal voucher and check would be too expensive and time consuming. Sometimes called a petty cash fund, with the term fund here being used in the commercial sense of earmarked liquid assets.

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Pooled Investments: In order to simplify portfolio management, obtain a greater degree of investment diversification for individual endowments or trusts, and reduce brokerage, taxes, and bookkeeping expenses, investments may be merged, or *pooled.*

Prepaid Expenses: Expenses entered in the accounts for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operations. Examples of prepaid expenses are prepaid rent, prepaid interest, and premiums on unexpired insurance.

Prepayment of Taxes: The deposit of money with a governmental unit on condition that the amount deposited is to be applied against the tax liability of a designated taxpayer after the taxes have been levied and such liability has been established. See also Deferred Revenues.

Primary Government: A state government or general purpose local government. Also, a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments.

Prior-Years' Encumbrances: See Reserve for Encumbrances-Prior Year.

Prior-Years' Tax Levies: Taxes levied for fiscal periods preceding the current one.

Private Trust Fund: A trust fund that will ordinarily revert to private individuals or will be used for private purposes; for example, a fund that consists of guarantee deposits.

Pro Forma: For form's sake; an indication of form; an example. The term is used in conjunction with a noun to denote merely a sample form, document, statement, certificate, or presentation, the contents of which may be either wholly or partially hypothetical, actual facts, estimates, or proposals.

Program Budget: A budget wherein inputs of resources and outputs of services are identified by programs without regard to the number of organizational units involved in performing various aspects of the program.

Project: A plan of work, job, assignment, or task. Also used to refer to a job or task.

Property Taxes: Taxes levied by a legislative body against agricultural, commercial, residential, or personal property pursuant to law and in proportion to the assessed valuation of said property, or other appropriate basis.

Proprietary Accounts: Those accounts that show actual financial position and operations, such as actual assets, liabilities, reserves, fund balances, revenues, and expenditures, as distinguished from budgetary accounts.

Proprietary Fund: Sometimes referred to as "income-determination" or "commercial-type" funds of a state or local governmental unit. Examples are enterprise funds and internal service funds.

Public Employee Retirement Systems: The organizations that collect retirement and other employee benefit contributions from government employers and employees, manage assets, and make payments to qualified retirants, beneficiaries, and disabled employees.

Purchase Order: A document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

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Quasi-external Transaction: Transactions between funds that are similar to and accounted for the same as if the other party to the transaction had been an external entity. An example is the purchase of supplies by the General Fund from an internal service fund. This transaction results in an expenditure by the General Fund and a revenue to the internal service fund.

Realize: To convert goods or services into cash or receivables. Also to exchange for property that is a current asset or can be converted immediately into a current asset. Sometimes applied to conversion of noncash assets into cash.

Rebates: Abatements or refund.

Receipts: This term, unless otherwise qualified, means cash received.

Refund: (Noun) An amount paid back or credit allowed because of an overcollection or on account of the return of an object sold. (Verb) To pay back or allow credit for an amount because of an overcollection or because of the return of an object sold. (Verb) To provide for the payment of a loan through cash or credit secured by a new loan.

Refunding Bonds: Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.

Reimbursement: Cash or other assets received as a repayment of the cost of work or services performed or of other expenditures made for or on behalf of another governmental unit or department or for an individual, firm, or corporation.

Replacement Cost: The cost as of a certain date of a property that can render similar service (but need not be of the same structural form) as the property to be replaced. See also Reproduction Cost.

Reporting Entity: The primary government and all related component units, if any, combined in accordance with GASB Codification Section 2100 constitute the governmental reporting entity.

Reproduction Cost: The cost as of a certain date of reproducing an exactly similar property new in the same place.
Note: Sometimes this term is designated as "reproduction cost new" to distinguish it from "depreciated reproduction cost," which is the reproduction cost of a given property less the estimated amount of accumulated depreciation applicable to it. In the absence of any modifier, however, the term *reproduction cost* is understood to be synonymous with *reproduction cost new.* See also Replacement Cost.

Repurchase Agreement: An agreement wherein a governmental unit transfers cash to a financial institution in exchange for U.S. government securities, and the financial institution agrees to repurchase the same securities at an agreed-upon price.

Requisition: A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

Reserve: An account that records a portion of the fund equity that must be segregated for some future use and that is, therefore, not available for further appropriation or expenditure. See Reserve for Inventory.

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Reserve for Encumbrances-Prior Year: Encumbrances outstanding at the end of a fiscal year are designated as pertaining to appropriations of a year prior to the current year in order that related expenditures may be matched with the appropriations of the prior year rather than an appropriation of the current year.

Reserve for Inventory: A segregation of a portion of fund equity to indicate that assets equal to the amount of the reserve are invested in inventories and are, therefore, not available for appropriation.

Residual Equity Transfer: Nonrecurring or nonroutine transfers of equity between funds (e.g., transfers of residual balances of discontinued funds to the General Fund or a Debt Service Fund). See also Equity Transfer.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute. See also Ordinance.

Resources: Legally budgeted revenues of a state or local government that have not been recognized as revenues under the modified accrual basis of accounting as of the date of an interim balance sheet.

Restricted Assets: Assets (usually of an enterprise fund) that may not be used for normal operating purposes because of the requirements of regulatory authorities, provisions in bond indentures, or other legal agreements, but that need not be accounted for in a separate fund.

Restricted Fund: A fund established to account for assets the use of which is limited by the requirements of donors or grantors. Hospitals may have three types of restricted funds: specific purpose funds, endowment funds, and plant replacement and expansion funds. The governing body or administration cannot restrict the use of assets, they may *only designate* the use of assets.

Retained Earnings: The accumulated earnings of an Enterprise or Internal Service Fund that have been retained in the fund and are not reserved for any specific purpose.

Revenue: Additions to fund financial resources other than from interfund transfers and debt issue proceeds.

Revenue Anticipation Notes, or RANS: Notes issued in anticipation of the collection of revenues, usually from specified sources, and to be repaid upon the collection of the revenues.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings of a public enterprise. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise's property and are then known as mortgage revenue bonds.

Revenues Budget: A legally adopted budget authorizing the collection of revenues from specified sources and estimating the amounts to be collected during the period from each source.

Schedules: (1) The explanatory or supplementary statements that accompany the balance sheet or other principal statements periodically prepared from the accounts. (2) The accountant's or auditor's principal work papers covering his examination of the books and accounts. (3) A written enumeration or detailed list in orderly form.

Securities: Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments. See also Investments.

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Service Efforts and Accomplishments: A conceptualization of the resources consumed (inputs), tasks performed (outputs), and goals attained (outcomes), and the relationship among these items, in providing services in selected areas (e.g., police protection, solid waste garbage collection, and elementary and secondary education).

Short-Term Debt: Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes floating debt, bond anticipation notes, tax anticipation notes, and interim warrants.

Single Audit: An audit prescribed by federal law for state and local governmental units, colleges and universities, and not-for-profit organizations that receive federal financial assistance above a specified amount. Such an audit is to be conducted in conformity with Office of Management and Budget Circular A-128 for state and local governments and Circular A-133 for colleges and universities and other not-for-profit organizations. Such an audit is conducted on an organization-wide basis rather than on the former grant-by-grant basis. The Single Audit Act of 1984 and the two circulars cited above impose uniform, and rigorous, requirements for conducting and reporting on single audits.

Special Assessment: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service that is presumed to be a general benefit to the public and of special benefit to such properties.

Special Assessment Bonds: Bonds payable from the proceeds of special assessments. If the bonds are payable only from the collections of special assessments, they are known as "special-special assessment bonds." If, in addition to the assessments, the full faith and credit of the governmental unit is pledged, they are known as "general obligation special assessment bonds."

Special Assessment Roll: The official list showing the amount of special assessments levied against each property presumed to be benefited by an improvement or service.

Special District An independent unit of local government organized to perform a single governmental function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent on enterprise earnings and cannot impose taxes. Examples of special districts are water districts, drainage districts, flood control districts, hospital districts, fire protection districts, transit authorities, port authorities, and electric power authorities.

Statements: (1) Used in a general sense, statements are all of those formal written presentations that set forth financial information. (2) In technical accounting usage, statements are those presentations of financial data that show the financial position and the results of financial operations of a fund, a group of accounts, or an entire governmental reporting entity, or component unit thereof, for a particular accounting period.

Stores: Materials and supplies on hand in storerooms, subject to requisition and use.

Subsidiary Ledger: A group of subsidiary accounts the sum of the balances of which is equal to the balance of the related control account.

Subvention: A grant.

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Surety Bond: A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through nonperformance or through defalcation. An example is a surety bond given by a contractor or by an official handling cash or securities.

Surplus: Now generally obsolete in accounting usage. See Fund Balance, Retained Earnings, and Investment in General Fixed Assets.

Tax Anticipation Notes, or TANS: Notes (sometimes called warrants) issued in anticipation of collection of taxes, usually retirable only from tax collections, and frequently only from the proceeds of the tax levy whose collection they anticipate.

Tax Increment Debt: Debt secured by an incremental tax earmarked for servicing the debt, such as a half-cent sales tax.

Tax Roll: The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

Transfers: See Operating Transfers and Residual Equity Transfers.

Trial Balance: A list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or their net balance agrees with a control account, the ledger from which the figures are taken is said to be "in balance."

Trust Fund: A fund consisting of resources received and held by the governmental unit as trustee, to be expended or invested in accordance with the conditions of the trust. See also Private Trust Fund.

Trust and Agency Funds: See Trust Fund.

Unearned Income: See Deferred Revenues.

Unencumbered Appropriation: That portion of an appropriation not yet expended or encumbered.

Unexpended Appropriation: That portion of an appropriation that has not been expended.

User Charge: A charge levied against users of a service or purchasers of a product of an enterprise fund or an internal service fund.

Warrant: An order drawn by the legislative body or an officer of a governmental unit on its treasurer, directing the latter to pay a specified amount to the person named or to the bearer. It may be payable on demand, in which case it usually circulates the same as a bank check; or it may be payable only out of certain revenues when and if received, in which case it does not circulate as freely.

Warrants Payable: The amount of warrants outstanding and unpaid.

Working Capital Fund: See Internal Service Fund.

Yield Rate: See Effective Interest Rate.

APPENDIX B

Salary and Benefit Object Code Descriptions

5001 Full-time Salaries
Provides for full-time positions

5005 Part-Time Salaries
Provides for part time positions

5015 Overtime
Provides for overtime wages

5105 Health Allocation
Provides for Medical Insurance for eligible city officials and employees

5110 Life Allocation
Provides for Life Insurance for eligible city officials and employees

5115 Dental Allocation
Provides for Dental Insurance for eligible city officials and employees

5120 Optical Allocation
Provides for Optical Insurance for eligible city officials and employees

5125 Long-Term Disability Insurance
Provides for Long-Term Disability for eligible city officials and employees

5135 Medicare
Provides for the employer share of Medicare

5140 Employer's Social Security
Provides for the employer share of Social Security

5141 Employer's PARS/ARS
Provides for the employer share of PARS/ARS

5145 Retirement Annuity
Provides for employer contribution to CalPERS retirement plan for eligible city officials and employees

5159 Medical Opt Out Plan
Provides for medical opt out for City Officials and employees opting out of the City paid medical insurance

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Salary and Benefit Object Code Descriptions - Continued

5163 Life Insurance Premiums
Provides life insurance for eligible city employees

5170 Sick Leave Buy Back-Frozen Sick Bank
All sick leave hours were frozen as of 07/05/14 per the new Health & Wellness plan. This provides for annual buy back of frozen sick leave hours for all full-time employees.

5175 Vacation Leave Buy Back
Provides for annual buy back of leave hours in excess of 80-120 hours for all full-time employees

5195 Residence Assistance
Provides home loans for sworn officers to reside in Placentia

5199 Other Employee Benefits
Provides for fuel allowance and telecommunications allowance for City Administrator and management staff.

401 East Chapman Avenue

Placentia, CA 92870

714.993.8237